

**County Employees Retirement System
and Kentucky Retirement Systems
Joint Audit Committee
February 28, 2023 at 10:00 a.m. Eastern Time
Live Video Conference/Facebook Live OR
1270 Louisville Road, Frankfort, Kentucky 40601**

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 28, 2022 Joint Audit Committee Minutes* | Bill O'Mara |
| | |
| 6. External Audit Updates | |
| a. DRAFT GASB 68 and GASB 75 Proportionate Share Audits | Blue & Co. |
| b. Updating the Audit Report Presentation for fiscal year 2023 | Michael Lamb |
| | |
| 7. Financial Reporting Updates | |
| a. Quarterly Financial Statements for Quarter Ended 12/31/2022 | Rebecca Adkins and
Michael Lamb |
| i. Contribution Report | |
| ii. Administrative Expenses | |
| b. Fiscal Year End June 30, 2022, End of Year Audit Requirements | Connie Davis |
| | |
| 8. Joint Audit Committee Administrative Updates | |
| a. Information Disclosure Incidents | Carrie Bass |
| b. Anonymous Tips | Carrie Bass |
| c. Internal Audit Budget as of December 31, 2022 | Kristen Coffey |
| d. Status of Current Internal Audit Projects | Kristen Coffey |
| e. Issued Reports and/or Memorandums | Kristen Coffey |
| i. Open Audit Findings and Recommendations | |
| ii. Review of Chase Accounts Audit | |
| | |
| 9. Professional Article | Matt Daugherty |
| American Institute of Certified Public Accountants –Evolution of
Auditing: From the Traditional Approach to the Future Audit–
<i>White Paper November 2012</i> | |
| | |
| 10. Adjourn* | Bill O'Mara |

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

**MINUTES OF MEETING
COUNTY EMPLOYEES RETIREMENT SYSTEM
AND KENTUCKY RETIREMENT SYSTEMS
BOARD OF TRUSTEES JOINT AUDIT COMMITTEE
NOVEMBER 28, 2022, 10:00 A.M., E.T.
VIA LIVE VIDEO TELECONFERENCE**

At the November 28, 2022 meeting of the Joint Audit Committee of the Board of Trustees of the County Employees Retirement System and the Kentucky Retirement Systems, the following Committee members were present: William O’Mara, Betty Pendergrass, Lynn Hampton, and William Summers, V. Staff members present were David Eager, Erin Surratt, Michael Board, Victoria Hale, Connie Davis, Madeline Perry, Matthew Daugherty, Kristen Coffey, Carrie Bass, Steve Willer, Dominique McKinley, Chris Johnson, William Prince, Ann Case, Elizabeth Smith, Melinda Wofford, Ashley Gabbard, Phillip Cook, Katie Park, and Sherry Rankin. Others present included CERS CEO Ed Owens, III, KRS CEO John Chilton, KRS Trustee Ramsey Bova, and Allen Norvell, Ryan Graham, and Jordan Miller with Blue & Co.

Mr. O’Mara called the meeting to order.

Ms. Hale read the Opening Video Teleconference Statement.

Ms. Rankin called roll.

Ms. Rankin stated that one **Public Comment** (Video 00:06:15 to 00:07:05) was submitted and read the comment from Steven Howard aloud to the Committee: Why has it been so long since retirees have received a COLA? Mr. O’Mara requested that the KPPA Office of Legal Services provide Mr. Howard with a written explanation of the retirement systems as it relates to Cost-of-Living Increases. Ms. Pendergrass added that the KPPA Division of Communications has a statement prepared which has been distributed to those with the same public comment in the past. Mr. O’Mara asked for that explanation to be sent to Mr. Howard as well.

Mr. O’Mara introduced the agenda item **Approval of Minutes – August 25, 2022** (Video 00:07:05 to 00:07:35). Ms. Hampton made a motion and was seconded by Mr. Summers to approve the minutes as presented. The motion passed unanimously.

Mr. O'Mara introduced the agenda item ***External Audit Update*** (Video 00:07:35 to 01:07:30). Mr. O'Mara reported that Ms. Connie Davis, Director of Accounting, would present an error that was discovered at the closing of the books and prior to the audit. Ms. Connie Davis advised that there was an error found in the CERS Hazardous and Nonhazardous pension and insurance actuarially recommended contribution rates for the fiscal year ending 2022. She stated that the total rates for each CERS fund was correct, however, the pension and insurance split for the CERS funds was incorrect. The correct percentages and the amounts to move from insurance to pension were determined with the help of the KPPA Division of Enterprise and Technology Services. Additionally, the KPPA Office of Investments is working to recalculate the investment return plus interest for each fund. Ms. Davis advised that the results of the correction were reflected in the fiscal year end 2022 financial statements as audited. Mr. Ryan Graham with Blue & Co. presented the draft results of the external audit for the fiscal year ended June 30, 2022. He reviewed the financial section of the annual report, financial reports for the pension plans (GASB 67) and postemployment benefit plans (GASB 74), management letter comments, and auditor communications with those charged with governance with the Joint Audit Committee. Ms. Pendergrass suggested that the totals of the financial statements be edited to report totals for each retirement system (CERS, KERS, and SPRS), not a KPPA total as KPPA is an administrative body and not a Public Employees Retirement System. Additional changes in formatting were discussed to reflect separate CERS and KRS opinions in 2023. It was decided that further research will be conducted regarding the suggested changes to the formatting of the reports and will be presented to the Joint Audit Committee and then the CERS and KRS Boards of Trustees for ratification of the recommendations. Ms. Hampton stated that these discussed changes would only affect reporting and not the results of the audit. These separated audit reports would provide helpful comparisons to past data, said Mr. O'Mara and Ms. Pendergrass. Ms. Pendergrass made a motion to accept the Draft Results of the External Audit for the fiscal year ended June 30, 2022. Ms. Hampton seconded the motion and the motion passed unanimously.

Mr. O'Mara introduced the agenda item ***Financial Reporting Updates*** (Video 01:07:31 to 01:24:37). Ms. Connie Davis presented the Quarterly Financial Statements for Quarter Ended September 30, 2022; the Combining Statement of Fiduciary Net Position for the Pension Funds, Combining Statement of Changes in Fiduciary Net Position of the Pension Funds, Combining

Statement of Fiduciary Net Position of the Insurance Funds, Combining Statement of Changes in Fiduciary Net Position of the Insurance Funds, and the Pension Funds and Insurance Funds Contribution Reports for CERS, KERS, and SPRS. Next, Ms. Davis briefly reviewed the KPPA Administrative Budget for FY 2022-2023 for the three-month period ending September 30, 2022. Ms. Davis also presented the DRAFT Management Response to Fiscal Year 2021 GFOA ACFR Letter.

Mr. O'Mara introduced the agenda item *Update on Security Requirements for KPPA Subcontractors with Access to Confidential Information* (Video 01:24:38 to 1:26:01). Ms. Carrie Bass stated that the Joint Audit Committee had requested a summary of the standard terms that are used in KPPA agreements with contractors which address security and confidentiality requirements for subcontractors. Ms. Bass reviewed the standard terms that are used in the contracts of business associate agreements.

Mr. O'Mara introduced the agenda item *Update on Invalid Addresses* (Video 01:26:02 to 01:34:30). Ms. Surratt presented the total number of invalid addresses, the process for marking an address invalid, and the agency's process of updating invalid addresses. She reported that 169 Active accounts, 14,588 Inactive accounts, and 31 Retired accounts have addresses marked as invalid. Ms. Surratt advised that Staff has been proactively researching ways to reduce the number of invalid addresses and will be implementing new features to do so.

Mr. O'Mara introduced the agenda item *Infrastructure and Application Security Assessment* (Video 01:34:31 to 01:43:36). Division Director of Enterprise and Technology Services, Dominique McKinley presented a summary of the 2022 Infrastructure Security Assessment. Ms. McKinley stated that a multi-penetration assessment was completed and directed the Committee to the presented memo for further detail of the assessment. Ms. McKinley requested approval for an expenditure towards a 2023 Infrastructure and Application Security Assessment which would include an Assessment Remediation and Personnel Security-Focused training. Ms. Pendergrass made a motion to approve the expenditure towards an Infrastructure and Application Security Assessment as presented up to \$100,000. The motion was seconded by Mr. Summers and passed unanimously.

Mr. O'Mara introduced the agenda item *Joint Audit Committee Administrative Updates* (Video 01:43:37 to 02:01:11). Ms. Carrie Bass presented Information Disclosure Incidents and Anonymous Tips. She reported that there were 5 disclosures investigated during the 3rd quarter of calendar year 2022. Since the last meeting of the Joint Audit Committee on August 25, 2022, three cases were opened and five cases had been opened and closed, said Ms. Bass. Mr. Eager added that an Office of Legal Services Investigator would be resigning in early December; therefore, recruitment for an Investigator would begin soon as the position is required by statute. Ms. Coffey provided an introduction of new Internal Audit Staff; Melinda Wofford – Internal Auditor and William Prince – Auditor I. Next, Ms. Coffey presented the Internal Audit Budget as of 9/30/2022 and reported on the status of current Internal Audit projects. Lastly, Mr. Willer gave an update on Chase Bank fiduciary status. Mr. Willer advised that JP Morgan Chase concluded that they cannot serve as a fiduciary for the trust as they current contract with the Commonwealth states that they are not a fiduciary.

Mr. O'Mara introduced the agenda item *Professional Articles* (Video 2:01:12 to 2:03:12). Mr. Matthew Daugherty with the KPPA Division of Internal Audit presented two professional articles; (1) Association of Government Accountants – AGA Research – The State of Cybersecurity in Government – *March 2022*; and (2) Bloomberg Tax – Holding Auditors Accountable for Complicity in Corporate Fraud – *August 11, 2022*.

There being no further business, a motion to *adjourn* was made by Ms. Hampton and seconded by Ms. Pendergrass, the meeting adjourned.

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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 Joint Audit Committee of the Board of Trustees of the County Employees Retirement System and the Kentucky Retirement Systems, do certify that the Minutes of the meeting held on November 28, 2022, were approved by the Joint Audit Committee on February 28, 2023.

Committee Chair

I have reviewed the Minutes of the Audit Committee Meeting on November 28, 2022, for form, content, and legality.

Executive Director
Office of Legal Services



Schedules of Employer Allocations and
Pension Amounts by Employer

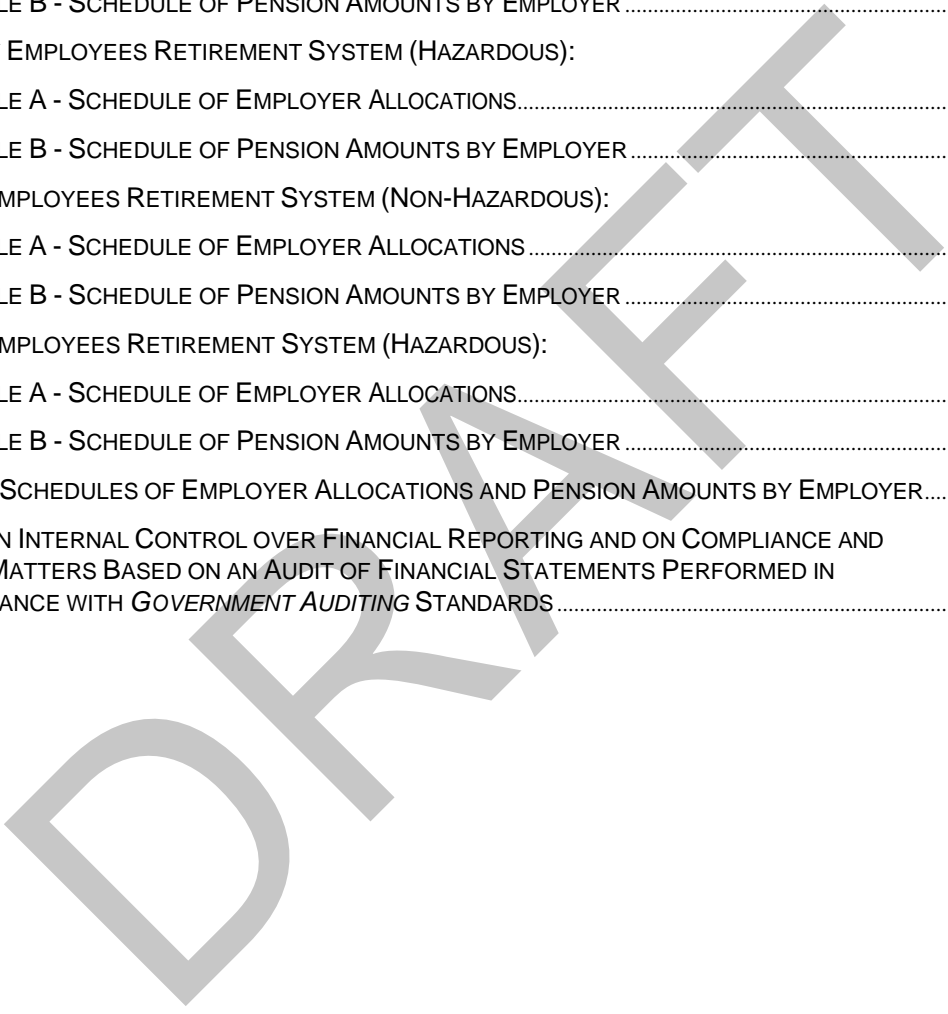
for

KENTUCKY PUBLIC PENSIONS AUTHORITY

For the Fiscal Year Ended June 30, 2022
with Report of Independent Auditors

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Report of Independent Auditors

To the Members
Kentucky Public Pensions Authority
Frankfort, Kentucky

We have audited the accompanying schedules of employer allocations of Kentucky Employees Retirement System – Nonhazardous Pension Plan (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous), County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2021, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous as of and for the fiscal year ended June 30, 2022, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair representation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

**Kentucky Public Pensions Authority
Report of Independent Auditors
(Continued)**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Plans as of and for the fiscal year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the Kentucky Public Pensions Authority (KPPA) as of and for the fiscal year ended June 30, 2022, and our report thereon, dated December 7, 2022, expressed an unmodified opinion on those combining financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **March 14, 2023**, on our consideration of the KPPA's internal control over the preparation of these Schedules and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KPPA's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of KPPA management, Audit Committee, Board of Trustees, KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Plans employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Blue & Co., LLC

Lexington, Kentucky
March 14, 2023

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,419,304	0.000000%	0.104527%	0.010902%
10010	LEGS LEGISLATIVE RES COMM	20,870,737	1.825050%	1.537066%	1.795013%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	22,290,041	1.825050%	1.641593%	1.805915%
7416	KY OFFICE OF BAR ADMISSIO	46,984	0.000000%	0.003460%	0.000361%
7716	MASTER COMMISSIONER BULLITT COUNTY	103,729	0.000000%	0.007639%	0.000797%
7718	MASTER COMM BOONE CO	176,188	0.000000%	0.012976%	0.001353%
7720	MASTER COMM CAMPBELL CO	68,000	0.000000%	0.005008%	0.000522%
7724	MASTER COMM CHRISTIAN CO	39,186	0.000000%	0.002886%	0.000301%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001608%	0.000168%
7727	MASTER COMM CLINTON/CUMBE	50,013	0.000000%	0.003683%	0.000384%
7730	MASTER COMM DAVIESS CO	97,743	0.000000%	0.007199%	0.000751%
7734	MASTER COMM FAYETTE CO	188,083	0.000000%	0.013852%	0.001445%
7741	MASTER COMM GRANT CO	64,392	0.000000%	0.004742%	0.000495%
7743	MASTER COMM GRAYSON CO	44,167	0.000000%	0.003253%	0.000339%
7747	MASTER COMM HARDIN CO	162,557	0.000000%	0.011972%	0.001249%
7750	MASTER COMMISSIONER HART COUNTY	39,124	0.000000%	0.002881%	0.000300%
7752	HENRY/ TRIMBLE MASTER COM	48,900	0.000000%	0.003601%	0.000376%
7756	MASTER COMM JEFF CIRCUIT	398,609	0.000000%	0.029356%	0.003062%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	38,713	0.000000%	0.002851%	0.000297%
7759	MASTER COMM KENTON CO	181,637	0.000000%	0.013377%	0.001395%
7763	MASTER COMM LAUREL CO	60,500	0.000000%	0.004456%	0.000465%
7773	MASTER COMM MCCracken CO	110,374	0.000000%	0.008129%	0.000848%
7776	MASTER COMM MADISON CO	98,043	0.000000%	0.007221%	0.000753%
7782	MASTER COMM MEADE CO	37,603	0.000000%	0.002769%	0.000289%
7790	MASTER COMM NELSON CO	69,565	0.000000%	0.005123%	0.000534%
7793	MASTER COMM OLDHAM CO	72,244	0.000000%	0.005321%	0.000555%
7794	MASTER COMM OWEN CO	23,795	0.000000%	0.001752%	0.000183%
7798	MASTER COMM PIKE CO	96,736	0.000000%	0.007124%	0.000743%
7805	MASTER COMM SCOTT CO	88,843	0.000000%	0.006543%	0.000682%
7807	MASTER COMM SIMPSON CO	46,518	0.000000%	0.003426%	0.000357%
7814	MASTER COMM WARREN CO	133,651	0.000000%	0.009843%	0.001027%
7820	MASTER COMM BARREN CO	29,910	0.000000%	0.002203%	0.000230%
7821	MASTER COMM MUHLENBERG CO	76,558	0.000000%	0.005638%	0.000588%
20020	JUDL JUDICIAL RET SYSTEM	170,896	0.000000%	0.012586%	0.001313%
20025	JUDL ADM OFF OF THE COURT	59,767,527	2.508010%	4.401697%	2.705522%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	62,652,623	2.508010%	4.614175%	2.727684%
31030	UNIFIED PROSECUTORIAL SYS	51,724,900	3.992135%	3.809382%	3.973074%

The accompanying notes are an integral part of these schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31035	DEPT OF AGRICULTURE	9,799,039	0.756291%	0.721669%	0.752680%
31040	ATTORNEY GENERALS OFFICE	8,594,710	0.663341%	0.632974%	0.660174%
31045	AUDITOR OF PUBLIC ACCOUNT	6,777,834	0.523114%	0.499167%	0.520616%
31066	REGISTRY OF ELECTION	636,024	0.049088%	0.046841%	0.048854%
31070	GOVERNORS OFFICE	1,609,249	0.124202%	0.118516%	0.123609%
31074	DEPT OF VETERANS AFFAIRS	22,199,703	1.713376%	1.634941%	1.705195%
31076	MILITARY AFFAIRS COMM	64,119	0.004949%	0.004722%	0.004925%
31082	KY INFRASTRUCTURE	703,979	0.054333%	0.051846%	0.054074%
31085	LT GOVERNORS OFFICE	420,234	0.032434%	0.030949%	0.032279%
31094	OFF OF HOMELAND SECURITY	833,601	0.064337%	0.061392%	0.064030%
31095	DEPT MILITARY AFFAIRS	15,907,288	1.227727%	1.171523%	1.221865%
31110	OFF OF SECRETARY TO CABIN	196,007	0.015128%	0.014435%	0.015056%
31112	GOV OFF LOCAL DEVELOPMENT	2,140,628	0.165214%	0.157651%	0.164425%
31120	SECRETARY OF STATE	1,556,325	0.120117%	0.114619%	0.119544%
31125	STATE TREASURERS OFFICE	1,429,785	0.110351%	0.105299%	0.109824%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	125,498	0.009686%	0.009243%	0.009640%
31137	KY COMM NETWORK AUTH	815,287	0.062924%	0.060043%	0.062624%
31150	BOARD OF ACCOUNTANCY	198,727	0.015338%	0.014636%	0.015265%
31165	BOARD OF BARBERING	110,737	0.008547%	0.008155%	0.008506%
31180	BOARD OF DENTISTRY	262,481	0.020258%	0.019331%	0.020161%
31185	BOARD OF ELECTIONS	448,919	0.034648%	0.033062%	0.034483%
31190	BRD OF EMBALMERS/FUN DIR	64,359	0.004967%	0.004740%	0.004943%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011238%	0.010723%	0.011184%
31205	KY LANDSCAPE ARCH REG BD	24,876	0.001920%	0.001832%	0.001911%
31215	BD EXAMINERS OF SOCIAL WK	66,015	0.005095%	0.004862%	0.005071%
31225	BD OF HAIRDRESSERS/CSMTG	663,011	0.051171%	0.048829%	0.050927%
31245	BD OF MEDICAL LICENSURE	695,823	0.053704%	0.051245%	0.053448%
31250	BOARD OF NURSING	2,870,705	0.221561%	0.211419%	0.220503%
31260	BOARD OF OPTOMETRIC EXM	80,750	0.006232%	0.005947%	0.006202%
31263	KY RESPIRATORY CARE BD	95,581	0.007377%	0.007039%	0.007342%
31268	PERSONNEL BOARD	336,309	0.025956%	0.024768%	0.025832%
31270	KY BOARD OF PHARMACY	1,061,724	0.081944%	0.078193%	0.081553%
31275	BD OF PHYSICAL THERAPY	156,562	0.012083%	0.011530%	0.012025%
31290	BD OF PROF ENGINEERS & LA	459,894	0.035495%	0.033870%	0.035326%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010620%	0.010134%	0.010569%
31354	EXECUTIVE BRANCH ETH COMM	320,751	0.024756%	0.023622%	0.024638%
31370	COMMISSION ON HUMAN RIGHT	876,866	0.067677%	0.064579%	0.067354%
31415	KY COUNCIL POSTSEC EDUCAT	2,044,582	0.157801%	0.150577%	0.157048%
31765	OFFICE OF STATE BUD DIREC	1,250,366	0.096503%	0.092086%	0.096042%
35605	TRAN OFF OF THE SECRETARY	3,432,035	0.264885%	0.252759%	0.263620%
35607	TRAN OFFICE OF LEGAL SVC	1,906,413	0.147137%	0.140402%	0.146435%
35609	DIVISION OF FACILITY MANA	1,184,920	0.091452%	0.087266%	0.091015%
35615	TRAN DEPT OF AVIATION	1,022,892	0.078947%	0.075333%	0.078570%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
35616	TRAN OFFICE OF PERSONNEL	1,386,918	0.107043%	0.102142%	0.106532%
35617	OFFICE OF INFORMAT TECHNO	1,676,938	0.129426%	0.123501%	0.128808%
35618	OFFICE OF AUDITS	2,169,011	0.167405%	0.159741%	0.166606%
35619	DOT PAYROLL DIVISION	691,989	0.053408%	0.050963%	0.053153%
35625	TRAN DEPT OF HIGHWAYS	167,247,631	12.908195%	12.317277%	12.846562%
35628	TRAN DEPT OF INTERGOV PRO	692,504	0.053448%	0.051001%	0.053193%
35630	TRAN DEPT OF VEH REGULATE	7,014,071	0.541347%	0.516565%	0.538762%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,878,880	0.299372%	0.285668%	0.297943%
39075	KHEAA DIV OF FINANCIAL AF	551,530	0.042567%	0.040619%	0.042364%
39079	COMMONWEALTH OF TECHNOL	13,383,447	1.032936%	0.985650%	1.028004%
39084	KY RIVER AUTHORITY	375,906	0.029012%	0.027684%	0.028873%
39103	OFFICE OF PVA'S	28,261,817	2.181251%	2.081397%	2.170836%
39130	DEPT OF REVENUE	31,035,892	2.395354%	2.285699%	2.383917%
39750	OFFICE OF SECRETARY	4,792,741	0.369904%	0.352971%	0.368138%
39757	FIN OFFICE OF INSP GENERAL	5,000	0.000386%	0.000368%	0.000384%
39758	OFF OF THE CONTROLLER	3,456,125	0.266744%	0.254533%	0.265470%
39785	DEPT FACILITIES SUPP SVCS	8,984,995	0.693463%	0.661718%	0.690152%
50235	KY STATE FAIR BOARD	7,451,052	0.575073%	0.548747%	0.572327%
50410	COMM KY HERITAGE COUNCIL	755,583	0.058316%	0.055646%	0.058038%
50529	KY ARTS COUNCIL	526,979	0.040672%	0.038810%	0.040478%
50550	KY HISTORICAL SOCIETY	1,486,202	0.114705%	0.109454%	0.114157%
50660	DEPT OF FISH & WILDLIFE	13,854,401	1.069285%	1.020335%	1.064180%
50665	COMM KY HORSE PARK	2,102,268	0.162253%	0.154826%	0.161478%
50670	DEPT OF PARKS	19,646,023	1.516283%	1.446870%	1.509043%
50850	COMM OFFICE OF SECRETARY	1,248,183	0.096335%	0.091925%	0.095875%
50852	KY ARTISANS CTR AT BEREA	482,451	0.037236%	0.035531%	0.037058%
50860	DEPT OF TOURISM	1,143,170	0.088230%	0.084191%	0.087809%
51340	KY COMM DEAF/HARD OF HEAR	526,743	0.040654%	0.038793%	0.040460%
51407	KY ENVIRONMENTAL EDUC COU	93,670	0.007229%	0.006899%	0.007195%
51530	EDUC OFFICE OF SECRETARY	3,972,625	0.306608%	0.292572%	0.305144%
51531	DEPT WORKFORCE INVESTMENT	7,564,571	0.583835%	0.557108%	0.581047%
51532	KY COMM ON PROPRIETARY ED	105,000	0.008104%	0.007733%	0.008065%
51540	EDUC DEPT OF EDUCATION	12,060,868	0.930859%	0.888246%	0.926414%
51545	KY EDUCATIONAL TV AUTHOR	6,250,672	0.482428%	0.460343%	0.480125%
51555	KY DEPT LIBRARY & ARCHIVE	2,197,759	0.169623%	0.161858%	0.168813%
53721	H&FS OFF OF THE SECRETARY	20,512,749	1.583177%	1.510702%	1.575618%
53723	OFFICE INSPECTOR GENERAL	8,193,950	0.632410%	0.603459%	0.629390%
53725	DEPT OF AGING/INDEP LIVIN	7,349,601	0.567243%	0.541276%	0.564535%
53727	DEPT FOR INCOME SUPPORT	17,329,065	1.337460%	1.276233%	1.331074%
53728	DEPT FOR PUBLIC HEALTH	17,949,781	1.385366%	1.321947%	1.378751%
53729	OFF HUMAN RESOURCE MANAGE	14,734,189	1.137187%	1.085128%	1.131757%
53730	SERVE KY	762,372	0.058840%	0.056146%	0.058559%
53736	H&FS DEPT FOR COMM BASE S	164,179,729	12.671414%	12.091338%	12.610912%
53739	HEALTH DATA AND ANALYTICS	913,978	0.070541%	0.067312%	0.070204%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
53746	DEPT FOR MEDICAID SERVICE	6,029,501	0.465358%	0.444054%	0.463136%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,878,188	0.376499%	0.359264%	0.374701%
54500	J&PS OFF OF SECRETARY	7,226,935	0.557776%	0.532242%	0.555113%
54515	DEPT OF PUBLIC ADVOCACY	26,036,287	2.009484%	1.917493%	1.999889%
54520	J&PS DEPT OF KY STATE POL	32,819,224	2.532992%	2.417036%	2.520898%
54523	J&PS OF JUVENILE JUSTICE	25,494,991	1.967707%	1.877629%	1.958312%
54525	DEPT OF CRIMINAL JUST TRN	7,391,159	0.570451%	0.544336%	0.567727%
54527	J&PS DEPT OF CORRECTIONS	15,618,708	1.205454%	1.150270%	1.199698%
55790	OFFICE OF THE SECRETARY	4,692,759	0.362188%	0.345607%	0.360459%
55793	DEPT PERSONNEL ADMIN	1,860,227	0.143573%	0.137000%	0.142887%
55794	DEPT FOR EMPLOYEE INS	2,370,906	0.182987%	0.174610%	0.182113%
56102	OFFICE OF THE SECRETARY	5,187,734	0.400390%	0.382061%	0.398478%
56106	DEPT OF WRKPLACE STANDARD	4,627,570	0.357156%	0.340806%	0.355451%
56107	DEPT OF WORKERS CLAIMS	5,878,874	0.453732%	0.432961%	0.451566%
56113	KY OSH REVIEW COMMISSION	199,485	0.015396%	0.014691%	0.015322%
56114	WORKERS COMP FUNDING COMM	840,978	0.064907%	0.061935%	0.064597%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	15,706,199	1.212207%	1.156714%	1.206419%
57123	KY PUBLIC SVC COMMISSION	3,759,890	0.290189%	0.276904%	0.288803%
57126	OFFICE OF THE SECRETARY	2,574,202	0.198677%	0.189582%	0.197728%
57128	DEPT FOR NATURAL RESOURCE	21,201,744	1.636353%	1.561444%	1.628540%
57129	DEPT FOR ENVIRONM PROTECT	29,495,974	2.276503%	2.172289%	2.265633%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,741,692	0.288784%	0.275564%	0.287405%
57140	KY NATURE PRESERVES	929,935	0.071773%	0.068487%	0.071430%
57141	OFFICE OF ENERGY POLICY	370,484	0.028594%	0.027285%	0.028457%
58374	KY HORSE RACING AUTHORITY	2,446,577	0.188827%	0.180183%	0.187925%
58672	OFFICE OF CLAIMS AND APPEALS	411,967	0.031796%	0.030340%	0.031644%
58675	OFFICE OF THE SECRETARY	3,206,227	0.247457%	0.236129%	0.246275%
58676	DEPT OF INSURANCE	3,193,124	0.246446%	0.235164%	0.245269%
58677	OFF OF OCCUP & PROFESSION	1,270,397	0.098049%	0.093561%	0.097581%
58678	KY BOXING & WRESTLING AUT	52,500	0.004052%	0.003866%	0.004033%
58680	DEPT OF ALCOHOL & BEVERA	618,339	0.047723%	0.045539%	0.047495%
58681	DEPT OF CHARITABLE GAMING	1,113,831	0.085966%	0.082030%	0.085555%
58685	DEPT OF FINANCIAL INSTITU	5,320,308	0.410622%	0.391825%	0.408661%
58690	DEPT OF HOUSING & BUILD C	8,736,394	0.674276%	0.643409%	0.671057%
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	1,009,755,047	77.933030%	74.365386%	77.560921%
1430	EASTERN KY UNIV	4,615,608	1.270600%	0.339926%	1.173531%
1433	KET FOUNDATION	1,679,476	0.080090%	0.123688%	0.084637%
1435	CHILD WATCH ADVOCACY CTR	231,172	0.003820%	0.017025%	0.005197%
1436	LOTUS	1,142,920	0.005710%	0.084173%	0.013894%
1437	SANCTUARY INC	625,341	0.013340%	0.046054%	0.016752%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1438	O A S I S	926,642	0.012250%	0.068244%	0.018090%
1439	BARREN RIVER CHILD ADVOCA	506,489	0.002160%	0.037301%	0.005825%
1440	MOREHEAD STATE UNIVERSITY	3,776,279	0.643190%	0.278111%	0.605112%
1445	MURRAY STATE UNIV	6,569,835	0.705340%	0.483848%	0.682238%
1451	SILVERLEALF	337,988	0.010730%	0.024892%	0.012207%
1452	SPRINGHAVEN INC	622,443	0.008120%	0.045841%	0.012054%
1453	SAFE HARBOR	882,111	0.006980%	0.064965%	0.013028%
1454	D.O.V.E.S.	619,814	0.007010%	0.045647%	0.011040%
1456	JUDI'S PLACE FOR KIDS, INC.	348,307	0.004130%	0.025652%	0.006375%
1457	KY RIVER CHILD ADVOCACY	164,137	0.001550%	0.012088%	0.002649%
1458	BLUEGRASS RAPE CRISIS CTR	733,102	0.014590%	0.053991%	0.018700%
1459	NURSING HOME OMBUDSMAN	268,683	0.004680%	0.019788%	0.006256%
1465	WESTERN KENTUCKY UNIV	14,020,022	0.961060%	1.032532%	0.968515%
1480	KASAP	661,008	0.005020%	0.048681%	0.009574%
1481	KDVA	1,100,793	0.012920%	0.081070%	0.020028%
1483	PENNYRILE CHILD ADV CTR	200,192	0.002450%	0.014744%	0.003732%
1484	BUFFALO TR CHILD ADV INC	194,775	0.001340%	0.014345%	0.002696%
1485	CUMBERLAND V C A CENTER	248,217	0.004370%	0.018280%	0.005821%
1486	LAKE CUMB CHILD ADV CTR	248,014	0.002900%	0.018266%	0.004503%
1487	B.R.A.S.S.	693,261	0.011330%	0.051057%	0.015474%
1488	WOMEN AWARE	253,463	0.005190%	0.018667%	0.006596%
1489	BETHANY HOUSE ABUSE SHEL	518,097	0.008900%	0.038156%	0.011951%
1490	HOPE HARBOR INC	602,466	0.004380%	0.044370%	0.008551%
1491	CHILD ADV CTR OF GRN RVR	190,049	0.003040%	0.013997%	0.004183%
1492	CSG HEADQUARTERS	3,759,330	0.102460%	0.276863%	0.120650%
1994	KY HIGHER ED STUD LN CORP	10,535,584	0.435330%	0.775914%	0.470853%
3022	LEX FAYETTE CO HLTH DEPT	6,885,842	0.466060%	0.507121%	0.470343%
3023	LAKE CUMBERLAND DISTRICT	5,709,264	0.391340%	0.420470%	0.394378%
3024	WEDCO DIST HEALTH DEPT	2,532,711	0.149760%	0.186526%	0.153595%
3025	NORTHERN KY DIST HLTH DEP	6,740,087	0.288080%	0.496387%	0.309806%
3026	BARREN RVR DIST HLTH DEPT	3,811,324	0.363480%	0.280692%	0.354845%
3027	GREEN RVR DIST HLTH DEPT	6,143,505	0.434500%	0.452450%	0.436372%
3028	LINCOLN TRL DIST HLTH DEP	3,780,802	0.353490%	0.278445%	0.345663%
3029	PURCHASE DIST HLTH DEPT	2,139,655	0.233680%	0.157579%	0.225743%
3030	MERCER CO HEALTH DEPT	498,297	0.047190%	0.036698%	0.046096%
3031	CUMBERLAND VLY DIST HEALT	2,929,696	0.478140%	0.215763%	0.450774%
3033	KY RIVER DIST HEALTH DEPT	3,132,825	0.373270%	0.230723%	0.358402%
3034	BOURBON CO HEALTH CENTER	658,370	0.041330%	0.048487%	0.042076%
3035	CLARK CO HEALTH DEPT	1,234,101	0.087510%	0.090888%	0.087862%
3036	GATEWAY DIST HEALTH DEPT	2,294,959	0.156670%	0.169017%	0.157958%
3037	BOYLE CO HEALTH DEPT	544,173	0.033740%	0.040077%	0.034401%
3038	PIKE CO HEALTH DEPT	1,780,209	0.128550%	0.131107%	0.128817%
3039	FLOYD CO HEALTH CENTER	1,049,756	0.065370%	0.077311%	0.066615%
3040	MARTIN CO HEALTH DEPT	368,847	0.028100%	0.027164%	0.028002%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3042	BUFFALO TRACE HEALTH DEPT	707,194	0.057350%	0.052083%	0.056801%
3044	N CENTRAL DIST HLTH DEPT	1,472,729	0.114620%	0.108462%	0.113978%
3045	PENNYRILE DIST HLTH DEPT	1,542,524	0.083250%	0.113602%	0.086416%
3047	BREATHITT CO HEALTH DEPT	1,256,419	0.096340%	0.092531%	0.095943%
3048	GREENUP CO HLTH DEPT	947,749	0.061180%	0.069799%	0.062079%
3049	WHITLEY CO HEALTH DEPT	1,804,424	0.153570%	0.132890%	0.151413%
3050	LAUREL CO HEALTH DEPT	1,052,774	0.076950%	0.077534%	0.077011%
3051	KNOX CO HEALTH DEPT	1,869,089	0.149260%	0.137653%	0.148049%
3052	MONROE CO HEALTH DEPT	390,090	0.016680%	0.028729%	0.017937%
3053	BULLITT CO HEALTH DEPT	1,289,280	0.073480%	0.094952%	0.075720%
3054	THREE RIVERS DIST HLTH	1,870,981	0.121470%	0.137792%	0.123172%
3055	ESTILL CO HEALTH DEPT	299,374	0.029660%	0.022048%	0.028866%
3056	OLDHAM CO HEALTH DEPT	1,005,836	0.055710%	0.074077%	0.057626%
3057	LEWIS CO HEALTH DEPT	593,459	0.016270%	0.043706%	0.019132%
3058	FLEMING CO HEALTH DEP	374,065	0.023320%	0.027549%	0.023761%
3059	JESSAMINE CO HEALTH DEPT	1,369,896	0.044700%	0.100889%	0.050561%
3060	POWELL CO HEALTH DEPT	463,869	0.022330%	0.034163%	0.023564%
3061	ANDERSON CO HEALTH DEPT	549,398	0.026980%	0.040461%	0.028386%
3062	MADISON CO HEALTH DEP	2,907,677	0.284160%	0.214142%	0.276857%
3064	JOHNSON CO HEALTH DEPT	1,282,356	0.082310%	0.094442%	0.083575%
3065	MAGOFFIN CO HEALTH DEPT	500,046	0.034380%	0.036827%	0.034635%
3066	ALLEN CO HEALTH DEPT	754,093	0.042050%	0.055537%	0.043457%
3067	FRANKLIN CO HEALTH DEPT	2,364,737	0.118540%	0.174156%	0.124341%
3068	LINCOLN CO HEALTH DEPT	501,521	0.026030%	0.036936%	0.027167%
3069	WOODFORD CO HEALTH DEPT	783,608	0.028990%	0.057710%	0.031985%
3072	MUHLENBERG CO.HEALTH DEPT	874,685	0.041920%	0.064418%	0.044267%
3073	MARSHALL CO HEALTH DEPT	1,064,185	0.081130%	0.078374%	0.080843%
3074	CHRISTIAN CO HEALTH DEPT	1,237,428	0.071020%	0.091133%	0.073118%
3075	HOPKINS CO HEALTH DEPT	1,470,255	0.094700%	0.108280%	0.096116%
3076	TODD CO HEALTH DEPT	915,982	0.024920%	0.067459%	0.029357%
3077	BRACKEN CO HEALTH DEPT	351,886	0.012810%	0.025915%	0.014177%
3078	MONTGOMERY CO HEALTH DEPT	1,398,550	0.056880%	0.102999%	0.061690%
3079	GARRARD COUNTY HEALTH DPT	343,997	0.020870%	0.025334%	0.021336%
3080	BRECKINRIDGE CO HEALTH BD	348,185	0.040950%	0.025643%	0.039353%
3081	ASHLAND BOYD CO HEALTH DP	1,061,477	0.093380%	0.078175%	0.091794%
3082	LAWRENCE CO HEALTH DEPT	652,666	0.020560%	0.048067%	0.023429%
3083	GRAVES CO HEALTH CENTER	1,206,642	0.032480%	0.088866%	0.038361%
3084	CALLOWAY CO HEALTH DEPT	649,871	0.021990%	0.047861%	0.024688%
3085	BELL CO HEALTH DEPT	904,126	0.057050%	0.066586%	0.058045%
3086	GRAYSON COUNTY HEALTH DEPT	482,380	0.024440%	0.035526%	0.025596%
3087	HARLAN CO HEALTH DEPT	664,566	0.038370%	0.048943%	0.039473%
3088	CARTER CO HEALTH DEPT	543,538	0.029530%	0.040030%	0.030625%
3801	KENTUCKY STATE UNIVERSITY	3,668,609	0.235970%	0.270182%	0.239538%
5470	KCTCS	17,764,410	0.830280%	1.308295%	0.880137%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
7403	ASST OF COMMONWEALTH ATTY	1,160,664	0.030870%	0.085479%	0.036566%
7408	FRANKLIN CO COUNCIL AGING	270,009	0.011410%	0.019885%	0.012294%
7409	MUN ELEC POW ASSOC OF KY	132,668	0.009280%	0.009771%	0.009331%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006736%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008746%	0.009565%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.734241%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.127064%
8202	NORTHERN KY REG MHMR BD	154,801	0.304430%	0.011401%	0.273867%
8204	COMMUNICARE INC	5,649,996	0.353870%	0.416105%	0.360361%
8205	ADANTA/BEHAVIORAL HLTH SR	3,580,395	0.473160%	0.263685%	0.451312%
8208	CUMBERLAND RIVER MHMR	9,503,940	0.522270%	0.699936%	0.540801%
8209	WESTERN KY REG MHMR ADV	3,014,111	0.188850%	0.221980%	0.192305%
8210	NEW VISTA OF THE BLUEGRASS, INC.	35,008,382	0.976910%	2.578261%	1.143931%
8213	GREEN RVR REG MHMR BD	2,114,316	0.158670%	0.155713%	0.158362%
8216	COMPREHEND INC REG MHMR B	4,200,074	0.154500%	0.309323%	0.170648%
8220	LIFESKILLS INC	13,871,059	0.686860%	1.021561%	0.721769%
8221	MOUNTAIN COMP CARE CENTER	5,184,585	0.243500%	0.381829%	0.257928%
014A	BRECKINRIDGE CO ATTORNEY	66,665	0.005470%	0.004910%	0.005412%
024A	CHRISTIAN COUNTY ATTORNEY	26,015	0.005230%	0.001916%	0.004884%
031A	EDMONSON COUNTY ATTORNEY	57,900	0.002520%	0.004264%	0.002702%
060A	KNOTT COUNTY ATTORNEY	88,587	0.004790%	0.006524%	0.004971%
071A	LOGAN COUNTY ATTORNEY	70,492	0.009470%	0.005192%	0.009024%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002938%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003180%
W002	ALLEN COUNTY ATTORNEY	105,460	0.008820%	0.007767%	0.008710%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009387%
W005	BARREN COUNTY ATTORNEY	159,108	0.015280%	0.011718%	0.014908%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	169,709	0.010270%	0.012499%	0.010502%
W008	BOONE COUNTY ATTORNEY	680,574	0.027070%	0.050122%	0.029474%
W011	BOYLE COUNTY ATTORNEY	17,179	0.000830%	0.001265%	0.000875%
W015	BULLITT COUNTY ATTORNEY	196,513	0.003740%	0.014473%	0.004859%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000260%
W021	CARROLL COUNTY ATTORNEY	81,086	0.004640%	0.005972%	0.004779%
W022	CHILD SUPPORT ENFORCEMENT	77,770	0.001360%	0.005728%	0.001816%
W023	CASEY COUNTY ATTORNEY	62,543	0.005040%	0.004606%	0.004995%
W025	CLARK COUNTY ATTORNEY	184,234	0.007030%	0.013568%	0.007712%
W028	CRITTENDEN CO ATTORNEY	62,974	0.001940%	0.004638%	0.002221%
W030	DAVIESS COUNTY ATTORNEY	44,999	0.008390%	0.003314%	0.007861%
W036	FLOYD COUNTY ATTORNEY	157,630	0.005960%	0.011609%	0.006549%
W037	FRANKLIN COUNTY ATTORNEY	240,680	0.025700%	0.017725%	0.024868%
W040	GARRARD COUNTY ATTORNEY	73,768	0.005260%	0.005433%	0.005278%
W041	GRANT COUNTY CHILD SUPPOR	40,004	0.001930%	0.002946%	0.002036%
W042	GRAVES COUNTY ATTORNEY	166,764	0.017400%	0.012282%	0.016866%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)**

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W046	HANCOCK COUNTY ATTORNEY	25,066	0.002050%	0.001846%	0.002029%
W049	HARRISON COUNTY ATTORNEY	65,435	0.000610%	0.004819%	0.001049%
W053	HICKMAN COUNTY ATTORNEY	54,413	0.005470%	0.004007%	0.005317%
W054	HOPKINS COUNTY ATTORNEY	364,760	0.009310%	0.026863%	0.011141%
W055	JACKSON COUNTY ATTORNEY	4,198	0.003720%	0.000309%	0.003364%
W056	JEFFERSON CO ATTORNEY	138,355	0.090800%	0.010189%	0.082392%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001102%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000027%
W062	LARUE COUNTY ATTORNEY	86,462	0.005540%	0.006368%	0.005626%
W063	LAUREL COUNTY ATTORNEY	25,400	0.001880%	0.001871%	0.001879%
W065	LEE COUNTY ATTORNEY	45,806	0.004720%	0.003373%	0.004580%
W073	MCCRACKEN COUNTY ATTORNEY	48,933	0.005810%	0.003604%	0.005580%
W074	MCCREARY COUNTY ATTORNEY	112,409	0.010210%	0.008279%	0.010009%
W076	MADISON COUNTY ATTORNEY	443,225	0.034400%	0.032642%	0.034217%
W077	MAGOFFIN CO ATTORNEY	78,313	0.001040%	0.005768%	0.001533%
W082	MEADE COUNTY ATTORNEY	91,238	0.007900%	0.006719%	0.007777%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001458%	0.002857%
W084	MERCER COUNTY ATTORNEY	40,953	0.002700%	0.003016%	0.002733%
W087	MONTGOMERY CO ATTORNEY	96,403	0.008960%	0.007100%	0.008766%
W088	MORGAN COUNTY ATTORNEY	101,464	0.009650%	0.007473%	0.009423%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000938%	0.000098%
W093	OLDHAM COUNTY ATTORNEY	247,446	0.008990%	0.018224%	0.009953%
W094	OWEN COUNTY ATTORNEY	51,568	0.002610%	0.003798%	0.002734%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000743%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000125%
W100	PULASKI COUNTY ATTORNEY	210,188	0.008520%	0.015480%	0.009246%
W102	ROCKCASTLE CO ATTORNEY	108,415	0.004120%	0.007984%	0.004523%
W103	ROWAN COUNTY ATTORNEY	62,868	0.004360%	0.004630%	0.004388%
W106	SHELBY COUNTY ATTORNEY	66,230	0.002130%	0.004878%	0.002417%
W107	SIMPSON COUNTY ATTORNEY	23,762	0.002770%	0.001750%	0.002664%
W108	SPENCER COUNTY ATTORNEY	52,745	0.006380%	0.003885%	0.006120%
W111	TRIGG COUNTY ATTORNEY	72,884	0.004960%	0.005368%	0.005003%
W112	TRIMBLE COUNTY ATTORNEY	52,576	0.003990%	0.003872%	0.003978%
W113	UNION COUNTY ATTORNEY	101,004	0.001560%	0.007439%	0.002173%
W117	WEBSTER COUNTY ATTORNEY	72,056	0.007510%	0.005307%	0.007280%
W118	WHITLEY COUNTY ATTORNEY	156,859	0.010710%	0.011552%	0.010798%
X034	FAYETTE CO ATTORNEY OFF	58,274	0.016670%	0.004292%	0.015379%
X059	KENTON COUNTY ATTORNEY	78,244	0.005430%	0.005762%	0.005465%
SUBTOTAL	ALL OTHER AGENCIES	263,131,562	17.733910%	19.378846%	17.905480%
TOTAL		1,357,829,273	100.000000%	100.000000%	100.000000%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2022, within the Executive Branch. For example, for agency 31030, $3.992135\% = 51,724,900 / 1,009,755,047 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2022 for the entire plan. For example, for agency 31030, $3.809382\% = 51,724,900 / 1,357,829,273$

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is 89.57% of the aggregate required contribution for the plan.

Column 6 = $89.57\% \times \text{Column 4} + 10.43\% \times \text{Column 5}$

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**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

Kentucky Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
1430	EASTERN KY UNIV	433,019	0.716272%
1440	MOREHEAD STATE UNIVERSITY	100,003	0.165418%
1445	MURRAY STATE UNIV	199,871	0.330614%
1450	NORTHERN KY UNIVERSITY	239,750	0.396579%
1465	WESTERN KENTUCKY UNIV	344,820	0.570380%
3801	KENTUCKY STATE UNIVERSITY	68,421	0.113178%
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%
31040	ATTORNEY GENERALS OFFICE	349,840	0.578683%
31095	DEPT MILITARY AFFAIRS	636,890	1.053504%
35615	TRAN DEPT OF AVIATION	43,906	0.072627%
39079	COMMONWEALTH OF TECHNOL	83,375	0.137914%
50660	DEPT OF FISH & WILDLIFE	1,918,258	3.173062%
50665	COMM KY HORSE PARK	101,359	0.167661%
50670	DEPT OF PARKS	379,788	0.628221%
53729	OFF HUMAN RESOURCE MANAGE	841,095	1.391287%
54520	J&PS DEPT OF KY STATE POL	1,836,804	3.038326%
54523	J&PS OF JUVENILE JUSTICE	4,982,236	8.241300%
54527	J&PS DEPT OF CORRECTIONS	47,266,227	78.184808%
58676	DEPT OF INSURANCE	92,768	0.153452%
58680	DEPT OF ALCOHOL & BEVERA	536,058	0.886714%
TOTAL		60,454,490	100.000000%

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30					
		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	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	Liability Experience	Assumption Change	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026
																			(1)	(2)	(3)	(4)
1440	EASTERN KY UNIV	3,636,195	3,800,376	3,688,535	286,763	37,224	334,097	-	324,097	31,556	-	712,067	31,370	772,997	65,207	558,265	-	632,661	22,480	12,180	126,230	150,882
1440	MOREHEAD STATE UNIVERSITY	839,523	1,109,306	820,884	66,226	1,400,950	(74,764)	-	(74,764)	7,288	-	164,447	-	171,735	15,080	128,950	110,325	254,353	(103,872)	(5,400)	(8,136)	34,644
1445	MORNING STAR UNIV	4,977,919	2,217,119	2,246,956	132,363	(87,463)	34,902	-	148,862	34,567	-	398,979	5,681	346,622	36,129	297,728	163,807	380,294	(1,052)	(1,052)	(1,052)	96,696
1450	NORTHERN KY UNIVERSITY	2,012,702	2,655,490	1,488,553	158,772	202,793	-	-	202,793	17,472	-	394,251	101,698	513,412	36,153	306,150	16,344	361,647	73,509	13,826	(19,506)	83,544
1465	WESTERN KENTUCKY UNIV	2,894,720	3,925,013	3,140,912	228,394	(126,398)	363,696	-	363,696	26,320	-	567,632	55,997	444,636	444,636	62,057	508,693	(63,749)	5,516	(28,054)	(28,054)	120,119
3001	KENTUCKY STATE UNIVERSITY	574,396	758,981	424,812	45,311	117,714	163,025	-	163,025	4,986	-	112,514	58,170	175,476	10,318	89,227	-	85,544	54,791	4,027	(5,267)	21,414
3100	UNIFIED PROFESSIONAL SYS	2,916,909	1,880,681	2,172,077	216,678	199,957	431,635	-	431,635	25,404	-	575,286	215,516	814,299	52,754	451,108	-	503,862	593,894	25,095	(28,463)	121,504
3105	DEPT MILITARY AFFAIRS	1,346,202	7,064,880	1,354,339	421,275	39,996	461,271	-	461,271	46,413	-	1,047,119	48,724	1,139,499	36,046	821,262	124,146	1,041,438	(79,620)	7,522	(51,817)	221,933
3565	TRANSPORTATION	368,584	487,042	272,604	20,071	(840)	28,237	-	28,237	3,200	-	72,200	-	75,400	4,621	4,809	64,104	9,613	-	792	(1,572)	15,162
3979	COMMONWEALTH OF TECHNOLOGY	899,936	924,362	517,668	55,215	(67,386)	(12,171)	-	(12,171)	6,076	-	132,004	-	144,180	12,573	107,607	15,921	136,004	(16,421)	1,340	(6,743)	29,002
5060	DEPT OF FISH & WILDLIFE	16,103,798	21,278,802	11,910,038	1,276,350	209,668	1,486,018	-	1,486,018	139,792	-	1,654,004	265,128	1,559,554	280,263	2,473,539	-	2,762,802	215,664	65,110	(116,067)	668,444
5065	COMM KY HORSE PARK	800,906	1,124,348	629,913	49,124	(19,378)	49,746	-	49,746	2,186	-	166,477	15,284	179,515	21,175	167,514	(11,908)	1,092	(8,246)	35,919		
5070	DEPT OF PARKS	1,188,122	4,212,899	2,358,071	251,511	(288,144)	(37,633)	-	(37,633)	27,677	-	624,837	-	652,211	57,270	489,729	120,367	607,367	(121,205)	4,609	(30,899)	132,344
5370	DEPT HUMAN RESOURCE MNGMNT	7,062,005	9,330,079	6,292,139	557,066	(1,179,823)	(622,757)	-	(622,757)	61,204	-	1,385,136	1,444,416	1,589,586	126,811	781,664	1,906,869	(207,648)	(27,294)	(68,411)	293,002	
5420	JBPS DEPT OF KY STATE POL	15,419,992	20,375,251	11,404,307	1,316,408	297,648	1,514,056	-	1,514,056	133,456	-	3,020,489	1,014,283	4,168,596	276,980	2,744,511	129,024	2,774,551	780,120	123,245	(149,440)	640,062
5425	JBPS DEPT OF JUVENILE JUSTICE	41,825,919	52,266,801	30,333,584	3,295,441	4,429,098	8,124,538	-	8,124,538	380,078	-	1,191,183	968,153	1,424,146	751,204	2,448,190	3,643,133	(1,420,388)	(69,841)	(602,391)	(602,391)	1,736,134
5427	JBPS DEPT OF CORRECTIONS	396,800,437	524,313,430	293,465,395	31,300,658	(7,459,145)	28,842,513	-	28,842,513	3,444,508	-	77,725,813	2,889,009	83,615,313	7,127,489	60,948,436	470,202	68,546,127	1,348,223	1,439,886	(3,245,525)	16,470,619
5896	DEPT OF INSURANCE	778,784	1,029,081	579,969	65,495	(109,008)	(43,513)	-	(43,513)	9,260	-	192,551	108,311	263,869	38,989	194,922	188,922	386,339	(144,388)	(8,820)	(7,648)	32,327
5880	DEPT OF ALCOHOL & BEVERAGE	4,500,216	5,946,373	3,328,266	350,000	(19,249)	335,751	-	335,751	39,065	-	881,508	158,469	1,079,032	80,835	691,232	87,035	823,004	(7,035)	25,809	(43,613)	186,797
TOTAL		597,516,035	676,607,811	375,344,363	40,025,471	1,273,289	41,208,860	-	41,208,860	4,406,296	-	99,612,936	5,864,178	109,282,710	9,116,209	77,954,318	4,595,100	91,652,621	(121,384)	1,640,707	(4,918,507)	21,066,201

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	25,380	0.004029%
20025	JUDL ADM OFF OF THE COURT	13,587,025	2.156955%
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%
39931	JEFFERSON CO CLERK	2,420,196	0.384209%
39932	JEFFERSON CO SHERIFF	624,720	0.099175%
39933	KENTON CO COURT CLERK	344,213	0.054644%
39934	KENTON CO SHERIFF	133,109	0.021131%
39935	CAMPBELL COUNTY CLERK	249,178	0.039557%
39936	CAMPBELL CO SHERIFF	112,776	0.017903%
39937	FAYETTE CO CLERK	867,313	0.137687%
39938	FAYETTE CO SHERIFF	424,232	0.067347%
39939	DAVIESS CO CLERK	252,892	0.040147%
39940	DAVIESS CO SHERIFF	62,075	0.009854%
39941	PIKE CO CLERK	115,970	0.018410%
39942	PIKE CO SHERIFF	185,701	0.029480%
39943	HARDIN COUNTY CLERK OFFIC	300,057	0.047634%
39944	HARDIN COUNTY SHERIFF	124,685	0.019794%
39945	WARREN COUNTY CLERKS OFF	291,653	0.046300%
39946	WARREN COUNTY SHERIFF	407,368	0.064670%
39947	BOONE COUNTY CLERK	322,648	0.051221%
39948	BOONE COUNTY SHERIFF	94,827	0.015054%
39949	CHRISTIAN COUNTY CLERK	138,307	0.021956%
39950	CHRISTIAN COUNTY SHERIFF	441,031	0.070014%
39951	MADISON COUNTY CLERK	232,168	0.036857%
39952	MADISON COUNTY SHERIFF	65,763	0.010440%
39961	BULLITT COUNTY CLERK	266,145	0.042251%
39962	BULLITT CO SHERIFF	273,515	0.043421%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
014A	BRECKINRIDGE CO ATTORNEY	1,349	0.000214%
116A	WAYNE COUNTY ATTORNEY	25,990	0.004126%
A051	HENDERSON CO TOURIST COMM	12,347	0.001960%
A073	HOUSING AUTH OF PADUCAH	304,194	0.048291%
A113	MORGANFIELD HOUSING AUTH	-	0.000000%
A156	CITY OF ANCHORAGE	114,286	0.018143%
AB19	BELLEVUE/DAYTON FIRE	8,640	0.001372%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
B008	BURLINGTON FIRE PRO DIST	11,703	0.001858%
B010	HOUSING AUTHORITY OF CATLETTSBURG	54,909	0.008717%
B015	CITY OF HILLVIEW	134,489	0.021350%
B017	PENNYRILE EMER ASST CTR	66,070	0.010489%
B018	W KY ED COOPERATIVE	32,865	0.005217%
B023	CITY OF LONDON TOURISM	13,710	0.002176%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	59,277	0.009410%
B030	OWENSBORO/DAV CO ECO DEV	45,556	0.007232%
B035	GTR FLEMING CO WATER COMM	24,181	0.003839%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
B038	CITY OF HICKMAN	107,841	0.017120%
B042	HOUSING AUTH OF MAYFIELD	132,983	0.021111%
B043	GRAYSON CO CONSERV DIST	6,279	0.000997%
B045	CITY OF BELLEFONTE	1,039	0.000165%
B048	CITY OF HARLAN	223,622	0.035500%
B051	HENDERSON CITY/CO PLANNIN	79,678	0.012649%
B052	HENRY CO WATER DIST #2	215,925	0.034278%
B054	CITY OF NORTONVILLE	46,001	0.007303%
B058	JOHNSON CO FISCAL COURT	455,995	0.072390%
B061	KNOX CO UTILITIES COMM	86,937	0.013801%
B072	LAKE BARKLEY TOUR COMM	10,137	0.001609%
B078	MARION CO WATER DISTRICT	111,148	0.017645%
B084	N MERCER WATER DISTRICT	129,328	0.020531%
B087	MONTGOMERY CO FIRE DIST	611,918	0.097143%
B097	KY RIVER REGIONAL JAIL	195,878	0.031096%
B098	PIKE CO SENIOR CITIZEN PR	43,266	0.006869%
B100	CITY OF SCIENCE HILL	26,825	0.004258%
B104	RUSSELL CO AMBULANCE SER	169,008	0.026830%
B106	NORTH SHELBY WATER CO	132,638	0.021056%
B109	CAMPBELL/TAYLOR CO I D A	21,643	0.003436%
B113	UNION CO ECONOMIC DEVELOP	18,797	0.002984%
B116	MONTICELLO/WAYNE TELE BOA	55,637	0.008832%
B118	WHITLEY CO CONSERV DIST	2,659	0.000422%
B124	HOPKINS-CHRIST CO PLANNIN	234,185	0.037177%
B156	LOU POLICE RETIRE FUND	25,730	0.004085%
B179	HOUSING AUTH OF BENTON	48,328	0.007672%
B230	RIVERPARK CTR OWENSBORO	103,162	0.016377%
B256	BUECHEL FIRE PROTECT DIST	13,435	0.002133%
B259	CITY OF LUDLOW	54,516	0.008654%
B356	CITY OF DOUGLASS HILLS	50,930	0.008085%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	113,439	0.018008%
B656	LOUISVILLE AIRPORT AUTHOR	1,707,881	0.271128%
B756	LEGAL AID SOCIETY INC	612,419	0.097222%
B856	JEFF CO SOIL/CONSER DIST	5,253	0.000834%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	20,815	0.003304%
C037	CIRCUIT CLERKS	-	0.000000%
C079	JONATHAN CREEK WATER DIST	69,273	0.010997%
C087	CITY OF JEFFERSONVILLE	46,557	0.007391%
C105	CITY OF SADIEVILLE	9,115	0.001447%
C106	CITY OF SIMPSONVILLE	94,225	0.014958%
C118	HOUSING AUTH OF CORBIN	65,397	0.010382%
C230	HOUSING AUTH OF OWENSBORO	261,091	0.041449%
C256	LOUISVILLE/JEFF CO METRO	35,911,828	5.701041%
D017	CALDWELL CO WATER DISTRIC	57,252	0.009089%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
D025	WINCHESTER-CLARK COUNTY TOURISM	17,878	0.002838%
D052	CITY OF PLEASUREVILLE	6,937	0.001101%
D071	CITY OF LEWISBURG	45,656	0.007248%
D079	NORTH MARSHALL WATER DIST	136,122	0.021609%
D084	GTR H/MERCER PL&ZONING CO	15,255	0.002422%
D098	CITY OF COAL RUN VILLAGE	60,382	0.009586%
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%
D113	UNION CO WATER DISTRICT	55,905	0.008875%
D118	WHITLEY CO WATER DIST	38,502	0.006112%
D135	WESTERN FLEMING WATER DIS	52,417	0.008321%
G015	ZONETON FIRE PROT DIST	8,544	0.001356%
G090	NELSON CO. DISPATCH	134,360	0.021330%
GS06	SHELBY CO SUB FIRE DIST	16,966	0.002693%
J001	ADAIR CO BD OF EDUCATION	882,105	0.140035%
J002	CITY OF SCOTTSVILLE	428,324	0.067997%
J003	CITY OF LAWRENCEBURG	537,446	0.085320%
J004	BALLARD CO BD OF ED	409,693	0.065039%
J005	GLASGOW BD OF EDUCATION	630,153	0.100037%
J006	BATH CO BD OF EDUC	649,469	0.103104%
J007	CITY OF MIDDLESBORO	286,538	0.045488%
J008	BOONE CO WATER DISTRICT	328,787	0.052195%
J009	BOURBON CO BD OF EDUCATIO	1,037,476	0.164700%
J010	FAIRVIEW BD OF EDUCATION	183,478	0.029127%
J011	DANVILLE CITY BD OF ED	603,925	0.095874%
J012	BRACKEN CO BD OF EDUC	329,313	0.052279%
J013	BREATHITT CO BD OF ED	633,420	0.100556%
J014	BRECKINRIDGE CO BD OF ED	913,058	0.144949%
J015	BULLITT CO BD OF ED	4,065,579	0.645415%
J016	BUTLER CO BD OF ED	617,542	0.098035%
J017	CALDWELL CO BD EDUCATION	653,893	0.103806%
J018	CALLOWAY CO BD OF EDUC	803,484	0.127554%
J019	SANITATION DISTRICT NO 1	3,096,835	0.491626%
J021	CARROLL CO BD OF ED	1,029,705	0.163467%
J022	CARTER CO BD OF ED	1,377,953	0.218752%
J023	CASEY CO BD OF ED	854,935	0.135722%
J024	CITY OF HOPKINSVILLE	1,325,625	0.210444%
J025	CLARK CO BD OF ED	1,905,058	0.302430%
J026	CLAY CO BD OF ED	942,222	0.149579%
J027	CLINTON CO BD OF ED	614,348	0.097528%
J028	CRITTENDEN CO BD OF ED	448,248	0.071160%
J029	CUMBERLAND CO BD OF ED	346,230	0.054964%
J030	DAVISS CO LIBRARY DIST	396,343	0.062920%
J031	EDMONSON CO BD OF EDUC	621,313	0.098634%
J032	ELLIOTT CO BD OF ED	282,169	0.044795%
J033	ESTILL CO CONSERVATION DI	19,209	0.003049%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J034	GREATER LEX CONV&VISITOR	349,035	0.055410%
J035	FLEMING CO BD OF ED	648,009	0.102872%
J037	CITY OF FRANKFORT	1,781,348	0.282791%
J038	FULTON COUNTY BD OF EDUC	152,612	0.024227%
J039	GALLATIN CO BD OF EDUC	588,492	0.093424%
J040	CITY OF LANCASTER	205,125	0.032564%
J041	WILLIAMSTOWN INDEPDNT SC	324,567	0.051525%
J042	GRAVES CO LIBRARY	55,220	0.008766%
J043	GRAYSON CO BD OF ED	1,392,681	0.221090%
J044	GREEN CO BD OF EDUCATION	572,015	0.090808%
J045	RUSSELL INDPT BD OF ED	625,654	0.099323%
J046	HANCOCK CO BD EDUCATION	653,095	0.103679%
J047	HARDIN CO SOIL CN DIST	13,121	0.002083%
J048	HARLAN CO BD OF EDUCATION	1,475,026	0.234162%
J049	HARRISON CO BD OF ED	909,933	0.144453%
J050	HART CO BD OF ED	773,624	0.122814%
J051	HENDERSON PUBLIC LIBRARY	266,398	0.042291%
J052	EMINENCE INDEP BD OF EDUC	300,108	0.047642%
J053	HICKMAN CO BD OF ED	199,314	0.031641%
J054	HOPKINS CO BD OF ED	2,141,826	0.340017%
J055	JACKSON CO BD OF ED	635,503	0.100887%
J056	JEFF CO METRO SEWER DIST	11,537,630	1.831611%
J057	JESSAMINE CO BD OF ED	2,900,151	0.460402%
J058	PAINTSVILLE GAS/WATER SYS	422,679	0.067101%
J059	KENTON COUNTY AIRPORT BD	4,972,828	0.789442%
J060	KNOTT CO BD OF EDUCATION	846,322	0.134354%
J061	KNOX CO BD OF EDUCATION	1,630,210	0.258797%
J062	LARUE CO PUBLIC LIBRARY	35,902	0.005699%
J063	CITY OF LONDON	614,184	0.097502%
J064	LAWRENCE CO BD OF ED	862,171	0.136871%
J065	LEE CO BD OF ED	369,580	0.058671%
J066	LESLIE CO BD OF ED	609,396	0.096742%
J067	CITY OF WHITESBURG	264,384	0.041971%
J068	ELEC PLT BD OF VANCEBURG	226,764	0.035999%
J069	LINCOLN CO BD OF EDUC	1,211,078	0.192260%
J070	LIVINGSTON CO BD OF ED	540,230	0.085762%
J071	LOGAN CO BD OF EDUCATION	938,382	0.148969%
J072	LYON CO. PUBLIC LIBRARY	30,957	0.004914%
J073	PADUCAH WATER WORKS	744,890	0.118252%
J074	MCCREARY CO BD OF EDUCATN	1,074,794	0.170625%
J075	MCLEAN CO BD OF ED	458,289	0.072754%
J076	MADISON CO BD OF ED	3,553,883	0.564183%
J077	MAGOFFIN CO BD OF ED	735,461	0.116755%
J078	MARION CO BD OF EDUCATION	932,547	0.148043%
J079	MARSHALL COUNTY BD OF ED	1,376,664	0.218547%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
J080	MARTIN CO BD OF ED	662,506	0.105173%
J081	MASON CO BD OF ED	784,912	0.124606%
J082	MEADE CO PUBLIC LIBRARY	77,610	0.012321%
J083	MENIFEE CO BD OF ED	384,883	0.061101%
J084	CITY OF HARRODSBURG	605,002	0.096045%
J085	METCALFE CO BD OF ED	582,850	0.092528%
J086	MONROE CO BOARD OF ED	808,404	0.128335%
J087	MT STERLING WATER WORKS	422,704	0.067105%
J088	MORGAN CO BD OF EDUCATION	675,722	0.107272%
J089	MUHLENBERG CO LIB BD DIST	95,303	0.015129%
J090	CITY OF BARDSTOWN	1,104,907	0.175405%
J091	NICHOLAS CO BD OF ED	351,595	0.055816%
J092	OHIO CO BD OF ED	1,480,513	0.235033%
J093	OLDHAM COUNTY BD OF ED	3,982,232	0.632184%
J094	OWEN CO BD OF ED	621,272	0.098628%
J095	OWSLEY CO BD OF EDUCATION	417,471	0.066274%
J096	PENDLETON CO BD OF ED	663,295	0.105299%
J097	HAZARD CITY SCHOOLS	333,257	0.052905%
J098	PIKE CO BD OF EDUCATION	3,118,538	0.495071%
J099	POWELL CO BD OF EDUCATION	890,618	0.141387%
J100	CITY OF SOMERSET	1,514,767	0.240471%
J101	ROBERTSON CO BD OF ED	212,921	0.033801%
J102	ROCKCASTLE CO BD OF ED	834,876	0.132537%
J103	ROWAN CO BD OF ED	1,162,504	0.184549%
J104	RUSSELL CO BD OF ED	983,568	0.156142%
J105	SCOTT CO BOARD OF ED	3,188,075	0.506110%
J106	SHELBY CO LIBRARY	89,514	0.014210%
J107	SIMPSON CO BD OF ED	1,003,273	0.159271%
J108	SPENCER CO BD OF EDUC	1,073,426	0.170407%
J109	TAYLOR CO BD OF ED	1,190,398	0.188977%
J110	TODD CO BD OF ED	808,218	0.128306%
J111	TRIGG CO BD OF ED	701,858	0.111421%
J112	TRIMBLE CO BD OF ED	390,818	0.062043%
J113	CITY OF MORGANFIELD	465,418	0.073886%
J115	SPRINGFIELD WATER & SEWER	189,428	0.030072%
J117	CITY OF SEBREE	54,279	0.008617%
J118	CITY OF CORBIN	426,810	0.067756%
J119	WOLFE CO BD OF EDUCATION	489,713	0.077742%
J120	WOODFORD CO BD OF ED	1,402,497	0.222648%
J124	PENNYRILE NAR TASK FORCE	7,107	0.001128%
J134	LEX-FAY CO HUM RIGHTS COM	33,277	0.005283%
J135	FLEMING CO EMS	148,922	0.023642%
J154	CITY OF EARLINGTON	37,616	0.005972%
J156	CITY OF JEFFERSONTOWN	920,594	0.146145%
J178	LEBANON HOUSING AUTHORITY	64,436	0.010229%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J179	MARSHALL CO TOURIST COMM	14,238	0.002260%
J190	CITY OF BLOOMFIELD	68,192	0.010825%
J200	SOMERSET-PULASKI CONV & V	32,096	0.005095%
J203	FRONTIER HOUSING INC	54,418	0.008639%
J205	GEORGETOWN-SCOTT CO P COM	118,798	0.018859%
J210	BOYD CO AMBULANCE SERVICE	13,430	0.002132%
J214	COMM ACTION SOUTHERN KY	1,206,334	0.191507%
J217	CITY OF PROVIDENCE	404,436	0.064205%
J219	CAMPBELL CO PUBLIC LIBRAR	421,457	0.066907%
J224	HOUSING AUTH OF HOPKINSVL	124,722	0.019800%
J234	LFUC HOUSING AUTHORITY	743,613	0.118049%
J256	CITY OF ST MATTHEWS	357,061	0.056684%
J259	CITY OF PARK HILLS	27,850	0.004421%
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%
J310	CANNONSBURG WATER DIST	107,353	0.017042%
J314	BOWL GRN WARREN AIRPRT BD	50,150	0.007961%
J317	PROVIDENCE MUN HOUSING AU	33,044	0.005246%
J319	CITY OF ALEXANDRIA	163,342	0.025931%
J324	CITY OF OAK GROVE	210,556	0.033426%
J334	CENTRAL KY ED COOPERATIVE	22,417	0.003559%
J356	CITY OF WEST BUECHEL	50,498	0.008017%
J359	CITY OF FORT WRIGHT	83,123	0.013196%
J405	GEORGETOWN HOUSING AUTHOR	92,456	0.014677%
J414	WARREN CO PLANNING COMM	163,962	0.026029%
J417	WEBSTER CO CONSER DIST	16,002	0.002540%
J419	CITY OF COLD SPRING	81,778	0.012982%
J424	CITY OF CROFTON	4,311	0.000684%
J434	KY LEAGUE OF CITIES	1,325,337	0.210399%
J456	CITY OF SHIVELY	188,827	0.029977%
J459	N KY AREA PLAN COMMISSION	571,650	0.090750%
J510	CITY OF CATLETTSBURG	82,590	0.013111%
J514	BARREN RIVER AREA DEV	411,903	0.065390%
J519	NORTHERN KY COOP ED SER	272,125	0.043200%
J524	HOPKINSVILLE S W AUTHORI	590,337	0.093717%
J534	BLUEGRASS AREA DEV DISRIC	617,284	0.097995%
J556	LOUISVILLE CONV BUREAU	967,879	0.153652%
J559	CITY OF CRESCENT SPRINGS	57,740	0.009166%
J610	BOYD CO CONSERVATION DIST	9,869	0.001567%
J614	BOWL GRN CONV & VISIT BUR	74,286	0.011793%
J619	CITY OF FORT THOMAS	447,018	0.070965%
J656	OHIO VALLEY ED COOP	776,249	0.123230%
J710	BIG SANDY WATER DISTRICT	62,542	0.009929%
J714	BOWLING GR/WARREN COMM ED	122,496	0.019446%
J719	CITY OF SOUTHGATE	53,498	0.008493%
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
J756	CITY OF PROSPECT	74,969	0.011901%
J759	N KY COMMUNITY ACT COMM	993,678	0.157747%
J810	HOUSING AUTH OF ASHLAND	151,733	0.024088%
J814	HOUSING AUTH BOWLING GRN	350,830	0.055695%
J819	CITY OF BELLEVUE	140,818	0.022355%
J834	KY LEGAL SERVICE PROGRAMS	124,847	0.019820%
J856	LOUISVILLE WATER COMPANY	7,645,256	1.213692%
J859	CITY OF VILLA HILLS	92,522	0.014688%
J910	SANITATION DISTRICT #4	112,251	0.017820%
J914	BOWLING GRN HUM RIGHT COM	17,457	0.002771%
J919	CITY OF DAYTON	96,760	0.015361%
J956	OKOLONA FIRE DISTRICT	31,263	0.004963%
J959	CITY OF INDEPENDENCE	214,657	0.034077%
K001	CITY OF COLUMBIA	186,703	0.029639%
K002	ALLEN CO BD OF ED	934,624	0.148373%
K003	ANDERSON CO BD OF ED	1,141,601	0.181230%
K004	CITY OF WICKLIFFE	55,917	0.008877%
K005	BARREN CO BD OF EDUCATION	1,675,518	0.265990%
K006	CITY OF OWINGSVILLE	117,756	0.018694%
K007	BELL CO BD OF ED	890,713	0.141402%
K009	PARIS BD OF EDUCATION	351,405	0.055786%
K010	CITY OF ASHLAND	1,988,123	0.315617%
K011	CITY OF DANVILLE	1,009,335	0.160233%
K012	AUGUSTA BD OF ED	64,259	0.010201%
K013	JACKSON CITY SCHOOLS	136,414	0.021656%
K014	CLOVERPORT INDEPENDENT SC	110,750	0.017582%
K015	BULLITT CO PUBLIC LIBRARY	419,794	0.066643%
K016	CITY OF MORGANTOWN	188,779	0.029969%
K017	GEORGE COON PUBLIC LIBRAR	29,123	0.004623%
K018	CITY OF MURRAY	985,051	0.156378%
K019	CITY OF NEWPORT	659,696	0.104728%
K020	CARLISLE CO BD OF ED	203,402	0.032290%
K021	CARROLL CO PUBLIC LIBRARY	80,771	0.012823%
K022	CARTER CO EMER AMBUL DIST	339,910	0.053961%
K023	CASEY CO AMBULANCE SERV	130,025	0.020642%
K025	CLARK CO LIBRARY BD	189,488	0.030081%
K026	CITY OF MANCHESTER	231,720	0.036786%
K027	CLINTON CO PUBLIC LIBRARY	15,507	0.002462%
K028	CITY OF MARION	210,930	0.033485%
K029	CITY OF BURKESVILLE	162,104	0.025734%
K030	OWENSBORO BD OF ED	2,159,291	0.342790%
K032	ELLIOTT CO AMB SERVICE	-	0.000000%
K033	ESTILL CO BD OF EDUCATION	740,544	0.117562%
K034	LEX/FAYETTE URBAN CO GOVT	19,390,468	3.078257%
K035	LICKING VALLEY COM ACTION	402,162	0.063844%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
K036	FLOYD CO SCHOOLS	2,483,253	0.394219%
K038	FULTON CITY SCHOOLS	127,025	0.020165%
K039	GALLATIN CO PUBLIC LIB	41,377	0.006569%
K040	GARRARD CO BD OF ED	761,891	0.120951%
K041	CITY OF WILLIAMSTOWN	432,770	0.068703%
K042	GRAVES CO BD OF ED	1,275,906	0.202551%
K043	CITY OF LEITCHFIELD	332,425	0.052773%
K044	CITY OF GREENSBURG	175,511	0.027862%
K045	GREENUP CO BD OF ED	1,003,822	0.159358%
K046	CITY OF HAWESVILLE	69,773	0.011077%
K047	HARDIN CO BD OF ED	4,961,627	0.787663%
K048	HARLAN INDEPENDENT SCHOOL	171,721	0.027261%
K049	CITY OF CYNTHIANA	354,629	0.056298%
K050	CAVERNA INDEPENDENT SCH	279,526	0.044375%
K052	HENRY CO BD OF EDUCATION	712,082	0.113044%
K055	JACKSON CO CONSERV DIST	-	0.000000%
K057	JESSAMINE CO PUBLIC LIBRA	384,833	0.061093%
K058	JOHNSON CO BD OF ED	1,097,015	0.174152%
K060	LKLP COMM ACTION COUNCIL	2,151,710	0.341586%
K061	BARBOURVILLE CITY SCHOOLS	128,257	0.020361%
K062	LARUE CO BD OF EDUCATION	703,831	0.111734%
K063	LONDON UTILITY COMM	339,087	0.053830%
K064	CITY OF LOUISA	144,310	0.022909%
K065	CITY OF BEATTYVILLE	167,803	0.026639%
K066	LESLIE CO PUBLIC LIBRARY	48,413	0.007686%
K067	LETCHER CO BD OF ED	1,049,653	0.166634%
K068	LEWIS CO BD OF ED	708,511	0.112477%
K069	LINCOLN CO PUBLIC LIBRARY	50,958	0.008090%
K070	LIVINGSTON CO CONSERV DIS	11,529	0.001830%
K071	CITY OF RUSSELLVILLE	446,714	0.070916%
K072	LYON CO BD OF EDUCATION	318,585	0.050576%
K073	PADUCAH BOARD OF ED	1,090,102	0.173055%
K074	MCCREARY CO WATER DIST	291,342	0.046251%
K075	CITY OF CALHOUN	49,738	0.007896%
K077	MAGOFFIN CO LIBRARY	9,799	0.001556%
K078	CITY OF LEBANON	387,462	0.061510%
K079	CITY OF BENTON	381,050	0.060492%
K080	MARTIN COUNTY LIBRARY	43,883	0.006967%
K081	MAYSVILLE UTILITY COMM	-	0.000000%
K082	CITY OF MULDRAUGH	73,321	0.011640%
K083	CITY OF FRENCHBURG	68,479	0.010871%
K085	METCALFE HEALTH CARE CTN	393,867	0.062527%
K086	MONROE CO CONSERV DIST	15,249	0.002421%
K087	MONTGOMERY CO BD OF ED	1,391,477	0.220898%
K088	GATEWAY COMM SER ORGANIZ	1,380,607	0.219173%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
K089	MUHLENBERG CO BD OF ED	1,842,895	0.292562%
K090	NELSON COUNTY BD OF ED	1,519,951	0.241294%
K091	CITY OF CARLISLE	198,102	0.031449%
K092	OHIO CO LIBRARY	88,998	0.014129%
K093	OLDHAM CO LIBRARY BD	196,418	0.031182%
K094	OWEN CO PUBLIC LIBRARY	51,483	0.008173%
K095	OWSLEY CO PUBLIC LIBRARY	12,738	0.002022%
K096	PENDLETON CO LIBRARY	62,581	0.009935%
K097	PERRY CO BD OF EDUCATION	1,393,888	0.221281%
K098	PIKEVILLE INDEPENDENT SCH	272,764	0.043302%
K099	CITY OF STANTON	65,697	0.010429%
K100	SOMERSET BD OF EDUCATION	464,706	0.073773%
K101	CITY OF MOUNT OLIVET	4,433	0.000704%
K102	ROCKCASTLE CONSERV DIST	10,200	0.001619%
K103	CITY OF MOREHEAD	359,719	0.057106%
K104	RUSSELL CO CONS DIST	4,739	0.000752%
K105	CITY OF GEORGETOWN	927,760	0.147283%
K106	CITY OF SHELBYVILLE	386,011	0.061280%
K107	FRANKLIN/SIMPSON PARKS BD	41,122	0.006528%
K108	CITY OF TAYLORSVILLE	188,680	0.029953%
K109	CAMPBELLSVLE MUN WTR&SEWR	436,524	0.069299%
K110	TODD COUNTY WATER DIST	80,949	0.012851%
K111	CITY OF CADIZ	240,031	0.038105%
K112	TRIMBLE CO LIBRARY	59,104	0.009383%
K113	UNION CO BD OF EDUCATION	906,763	0.143950%
K114	CITY OF BOWLING GREEN	2,822,313	0.448045%
K115	CITY OF SPRINGFIELD	180,960	0.028728%
K116	WAYNE CO BD OF ED	1,179,081	0.187180%
K117	WEBSTER CO PUBLIC LIBRARY	35,069	0.005567%
K118	WHITLEY CO BD OF ED	1,509,536	0.239640%
K119	WOLFE COUNTY LIBRARY	16,177	0.002568%
K120	CITY OF VERSAILLES	565,566	0.089784%
K137	KY MAGISTRATES/COMM ASSOC	48,581	0.007712%
K141	GRANT CO PLANNING COMM	12,314	0.001955%
K181	WESTERN LEWIS-RECTORVILLE	46,701	0.007414%
K200	CITY OF FERGUSON	108	0.000017%
K214	GREEN RIVER EDUC COOP	31,228	0.004958%
K219	NORTHERN KY WATER SER DIS	2,149,111	0.341174%
K237	KY CO JUDGE/EX ASSOC	50,511	0.008019%
K256	JEFFERSONTOWN FIRE DIST	22,841	0.003626%
K314	KY LEGAL AID	565,447	0.089765%
K315	MT WASHINGTON FIRE P DIST	15,361	0.002438%
K319	CITY OF SILVER GROVE	25,265	0.004011%
K337	KY COUNCIL OF ADD'S	-	0.000000%
K356	ST MATTHEWS FIRE DIST.	14,271	0.002266%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
K414	CITY OF SMITHS GROVE	-	0.000000%
K419	ALEXANDRIA FIRE DISTRICT	10,741	0.001705%
K459	CITY OF LAKESIDE PARK	19,169	0.003043%
K519	CITY OF MELBOURNE	8,328	0.001322%
K559	CITY OF TAYLOR MILL	116,707	0.018527%
K614	WARREN CO PUBLIC LIBRARY	191,883	0.030462%
K619	CAMPBELL CO CONS DISPATCH	335,327	0.053233%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	222,343	0.035297%
K719	CENTRAL CAMPBELL CO FIRE	6,908	0.001097%
K759	LAKESIDE/CRESTVIEWHLS POL	13,913	0.002209%
K856	HIGHVIEW FIRE DISTRICT	22,526	0.003576%
K859	CITY OF FORT MITCHELL	146,976	0.023333%
K956	CITY OF MEADOW VALE	-	0.000000%
K959	HOUSING AUTH OF COVINGTON	344,711	0.054723%
L001	ADAIR CO AMBULANCE SER	-	0.000000%
L002	ALLEN CO CONSERVATION DIS	9,373	0.001488%
L003	ANDERSON PUBLIC LIBRARY	72,614	0.011528%
L004	CITY OF BARLOW	21,161	0.003359%
L005	CITY OF GLASGOW	943,924	0.149849%
L006	BATH CO WATER DISTRICT	84,429	0.013403%
L007	BELL CO COURT CLERK	61,027	0.009688%
L008	BOONE CO BD OF ED	7,148,519	1.134835%
L009	CITY OF PARIS	1,132,789	0.179831%
L010	FIVCO AREA DEVELOPMT DIST	257,315	0.040849%
L011	DANVILLE BOYLE CO REC	-	0.000000%
L012	BRACKEN COUNTY PUB LIBRAR	31,931	0.005069%
L013	BREATHITT CO PUBLIC LIB	42,642	0.006769%
L014	BRECKINRIDGE CO CLERK OFF	76,802	0.012192%
L015	CITY OF MT WASHINGTON	528,222	0.083856%
L016	BUTLER CO AMBULANCE SVC	137,995	0.021907%
L017	CALDWELL COUNTY EMS	-	0.000000%
L018	MURRAY PUBLIC SCHOOLS	1,064,087	0.168925%
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%
L021	CITY OF CARROLLTON	336,384	0.053401%
L022	NORTHEAST KY CAA	707,353	0.112293%
L023	CITY OF LIBERTY	193,642	0.030741%
L024	HOPKINSVLE CHRIST LIBRARY	83,521	0.013259%
L025	CITY OF WINCHESTER	582,821	0.092523%
L026	DANIEL BOONE COMM AGENCY	870,768	0.138235%
L027	CITY OF ALBANY	280,104	0.044467%
L028	CRITTENDEN/LIV CO WAT DIS	114,172	0.018125%
L029	CUMBERLAND CO SOIL & WAT	7,845	0.001245%
L031	EDMONSON CO AMBULANCE DIS	76,502	0.012145%
L032	SANDY HOOK WATER DISTRICT	50,003	0.007938%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
L033	CITY OF IRVINE	138,139	0.021930%
L035	CITY OF FLEMINGSBURG	147,730	0.023452%
L036	FLOYD CO LIBRARY	108,229	0.017181%
L038	FULTON CO LIBRARY	29,634	0.004704%
L039	CITY OF WARSAW	67,955	0.010788%
L041	GRANT CO PUBLIC LIBRARY	76,004	0.012066%
L042	MAYFIELD CITY SCHOOLS	864,883	0.137301%
L043	LEITCHFIELD UTILITY COMM	334,095	0.053038%
L044	GREEN CO AMBULANCE SVC	69,002	0.010954%
L045	RACELAND BOARD OF EDUC	265,413	0.042135%
L046	HANCOCK CO PUBLIC LIBRARY	64,744	0.010278%
L047	WEST POINT INDEPENDENT SC	-	0.000000%
L049	CYNTHIANA/HARRISON LIBRAR	48,035	0.007626%
L050	CITY OF MUNFORDVILLE	61,750	0.009803%
L051	HENDERSON CO WATER DIST	101,718	0.016148%
L052	CITY OF EMINENCE	90,490	0.014365%
L054	DAWSON SPRINGS PUBLIC SCH	184,992	0.029368%
L057	CITY OF NICHOLASVILLE	1,502,965	0.238597%
L058	PAINTSVILLE BD OF ED	208,354	0.033076%
L060	KNOTT CO SOIL CONV DIST	7,631	0.001211%
L061	CITY OF BARBOURVILLE	177,473	0.028174%
L062	CITY OF HODGENVILLE	251,106	0.039863%
L063	LAUREL CO PUBLIC LIB DIST	195,312	0.031006%
L064	LOUISA WATER & SEWER COMM	114,821	0.018228%
L065	LEE CO PUBLIC LIBRARY	24,851	0.003945%
L066	CITY OF HYDEN	30,094	0.004777%
L067	LETCHER COUNTY CONS DIST	8,145	0.001293%
L068	HOUSING AUTH OF VANCEBURG	19,585	0.003109%
L069	STANFORD WATER COMMISSION	126,741	0.020120%
L070	KY WESTERN WATERLAND	-	0.000000%
L071	RUSSELLVILLE CITY SCHOOLS	341,313	0.054184%
L072	CITY OF EDDYVILLE	79,896	0.012684%
L073	CITY OF PADUCAH	1,990,286	0.315960%
L074	HOUSING AUTH MCREARY CO	37,518	0.005956%
L075	CITY OF LIVERMORE	54,157	0.008598%
L076	BEREA BD OF ED	319,932	0.050790%
L077	CITY OF SALYERSVILLE	184,639	0.029312%
L078	MARION FREE PUBLIC LIBRAR	54,642	0.008674%
L079	MARSHALL CO SOIL & WATER	8,004	0.001271%
L080	MARTIN CO CONSERV DIST	5,413	0.000859%
L082	MEADE CO BD OF ED	1,436,429	0.228035%
L083	MENIFEE CO PUBLIC LIBRARY	9,522	0.001512%
L084	BURGIN INDEPENDENT SCH	118,127	0.018753%
L085	METCALFE CO PUBLIC LIB	32,582	0.005172%
L086	CITY OF TOMPKINSVILLE	178,018	0.028261%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
L087	MONTGOMERY CO SAN DIST #2	22,226	0.003528%
L088	MORGAN COUNTY LIBRARY	31,036	0.004927%
L090	CITY OF NEW HAVEN	21,633	0.003434%
L091	NICHOLAS COUNTY LIBRARY	5,239	0.000832%
L092	OHIO CO WATER DIST	210,125	0.033358%
L093	LAGRANGE UTILITY COMM	131,374	0.020856%
L096	PENDLETON COUNTY WATER	70,958	0.011265%
L099	POWELLS VALLEY WATER DIST	62,776	0.009966%
L100	SCIENCE HILL BD OF ED	137,754	0.021869%
L102	CITY OF MOUNT VERNON	259,351	0.041172%
L103	MOREHEAD UTILITY PLANT BD	481,912	0.076504%
L104	LAKE CUMBERLAND ADD	598,014	0.094935%
L105	GEORGETOWN/SCOTT CO PARKS	195,670	0.031063%
L106	TRIPLE S PLANNING & ZONIN	39,399	0.006255%
L107	CITY OF FRANKLIN	504,398	0.080074%
L108	SPENCER CO FIRE DIST	10,426	0.001655%
L109	CAMPBELLSVILLE CITY SCHOO	395,835	0.062839%
L110	CITY OF ELKTON	151,814	0.024101%
L111	HOUSING AUTH OF CADIZ	27,956	0.004438%
L112	CITY OF BEDFORD	28,092	0.004460%
L113	UNION CO PLANNING COMM	14,126	0.002243%
L114	WARREN COUNTY BD OF ED	4,730,962	0.751045%
L115	WASHINGTON CO SCHOOLS	573,849	0.091099%
L118	CORBIN BD OF ED	678,599	0.107728%
L119	CITY OF CAMPTON	77,318	0.012274%
L120	FALLING SPRINGS ARTS	123,682	0.019635%
L141	CORINTH WATER DISTRICT	20,871	0.003313%
L156	CITY OF LYNDON	48,603	0.007716%
L159	ELSMERE FIRE PROTECTION	13,904	0.002207%
L256	CITY OF HURSTBOURNE	33,404	0.005303%
L259	KY CRIME PREVENT COALITIO	-	0.000000%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	29,086	0.004617%
L756	PLEASURE RIDGE PARK FIRE	57,867	0.009186%
L959	NORTHERN KY CONV CTR CORP	287,853	0.045697%
M001	COLUMBIA/ADAIR UTILITIES	213,010	0.033815%
M003	LAWBG-ANDERSON PLAN COMM	4,123	0.000654%
M005	GLASGOW WATER COMPANY	588,127	0.093366%
M006	GATEWAY AREA DEV DISTRICT	195,414	0.031022%
M007	MIDDLESBORO CITY SCHOOL	350,664	0.055668%
M008	WALTON/VERONA BD OF ED	551,943	0.087622%
M009	PARIS BOURBON CO LIBRARY	84,113	0.013353%
M010	BOYD CO BD OF ED	1,533,886	0.243506%
M011	BOYLE COUNTY BD OF EDUC	676,856	0.107452%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
M012	EAST PENDLETON WATER DIST	73,208	0.011622%
M013	BREATHITT CO SOIL CONSERV	5,795	0.000920%
M014	CITY OF HARDINSBURG	45,862	0.007281%
M015	BULLITT CO FISCAL COURT	1,559,185	0.247522%
M017	CITY OF FREDONIA	6,178	0.000981%
M018	CALLOWAY CO PUBLIC LIBRAR	75,351	0.011962%
M019	CAMPBELL CO COURTHOUSE	17,919	0.002845%
M020	CITY OF BARDWELL	107,931	0.017134%
M021	CARROLL CO WATER DISTRICT	117,695	0.018684%
M022	CITY OF OLIVE HILL	203,135	0.032248%
M023	E CASEY CO WATER DISTRICT	58,921	0.009354%
M024	CHRISTIAN CO BD OF ED	2,960,914	0.470048%
M025	WINCHESTER MUNICIPAL UTIL	750,344	0.119118%
M026	CLAY COUNTY 911 BOARD	64,637	0.010261%
M027	HOUSING AUTH OF ALBANY	37,190	0.005904%
M029	CUMBERLAND CO FISCAL CT	254,182	0.040352%
M030	DAVIESS CO BD OF EDUC	4,025,805	0.639101%
M031	EDMONSON CO CONSERV DIST	6,202	0.000985%
M033	IRVINE MUNICIPAL UTILITY	169,647	0.026932%
M034	FAYETTE CO BD EDUCATION	15,665,743	2.486953%
M035	FLEMING COUNTY LIBRARY	36,404	0.005779%
M037	FRANKLIN CO BD OF ED	2,494,420	0.395992%
M038	HICKMAN/FULTON RIV PRT AU	69,347	0.011009%
M039	GALLATIN CO WATER DIS	64,562	0.010249%
M040	GARRARD CO PUBLIC LIBRARY	40,921	0.006496%
M041	GRANT CO BD OF ED	1,152,182	0.182910%
M042	CITY OF MAYFIELD	226,950	0.036029%
M043	CITY OF CANEYVILLE	15,831	0.002513%
M044	GREEN/TAYLOR WATER DIST	106,914	0.016973%
M045	CITY OF FLATWOODS	288,440	0.045790%
M046	CITY OF LEWISPORT	161,630	0.025659%
M047	HARDIN CO PUBLIC LIBRARY	71,982	0.011427%
M048	CITY OF BENHAM	30,999	0.004921%
M049	HARRISON CO CONSERVA DIST	16,010	0.002542%
M050	HART CO CONSERVATION DIST	10,341	0.001642%
M051	HENDERSON CO BD OF ED	2,438,147	0.387058%
M052	HENRY CO LIBRARY	36,052	0.005723%
M054	CITY OF DAWSON SPRINGS	125,864	0.019981%
M056	JEFF CO MED CTR STM & CHL	267,904	0.042530%
M057	NICH-VLE/JESS CO PK & REC	80,614	0.012798%
M058	CITY OF PAINTSVILLE	637,757	0.101245%
M059	KENTON COUNTY FISCAL CT	2,293,517	0.364098%
M060	CITY OF HINDMAN	13,732	0.002180%
M061	KNOX CO E M S	331,170	0.052574%
M062	LARUE CO WATER DIST #1	52,892	0.008397%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
M064	HOUSING AUTH/ LAWRENCE CO	38,521	0.006115%
M065	LEE CO SOIL CONSERV DIST	8,607	0.001366%
M067	JENKINS BD OF ED	119,527	0.018975%
M068	CITY OF VANCEBURG	95,071	0.015093%
M069	CITY OF STANFORD	42,205	0.006700%
M070	LEDBETTER WATER DISTRICT	58,227	0.009244%
M073	W MCCRACKEN CO WATER DIST	14,391	0.002285%
M075	CITY OF SACRAMENTO	44,610	0.007082%
M076	CITY OF RICHMOND	1,238,523	0.196617%
M077	MAGOFFIN CO COURT CLERK	52,680	0.008363%
M078	LEBANON WATER WORKS	170,795	0.027114%
M079	MARSHALL CO REF DISP DIST	152,684	0.024239%
M080	MARTIN CO HOUSING AUTH	-	0.000000%
M081	CITY OF MAYSVILLE	809,883	0.128570%
M082	CITY OF BRANDENBURG	120,627	0.019150%
M084	MERCER CO BOARD OF ED	821,095	0.130350%
M085	CITY OF EDMONTON	186,351	0.029583%
M087	MT STERL/MONTGOMERY LIB	79,409	0.012606%
M088	MORGAN CO CONSERVAT DIST	7,469	0.001186%
M090	BARDSTOWN BD OF ED	1,173,448	0.186286%
M091	NICHOLAS CO WATER DIST	32,705	0.005192%
M092	CITY OF BEAVER DAM	193,812	0.030768%
M093	OLDHAM CO WATER DIST	277,643	0.044076%
M096	CITY OF FALMOUTH	201,790	0.032034%
M097	E KY CONCEN EMPLOY PRO	530,332	0.084191%
M098	PIKE CO HOUSING AUTHORITY	45,802	0.007271%
M099	BEECH FORK WATER COMM	80,264	0.012742%
M100	PULASKI CO BD OF ED	2,620,031	0.415933%
M104	RUSSELL CO PUBLIC LIBRARY	56,340	0.008944%
M105	SCOTT COUNTY LIBRARY	219,028	0.034771%
M106	SHELBY CO BD OF ED	2,318,311	0.368034%
M107	FRANKLIN ELECTRIC PLNT BD	319,432	0.050710%
M108	SPENCER CO PUBLIC LIB	56,195	0.008921%
M109	CITY OF CAMPBELLSVILLE	538,168	0.085435%
M110	CITY OF GUTHRIE	109,273	0.017347%
M111	TRIGG CO CONS DISTRICT	8,729	0.001386%
M112	CITY OF MILTON	67,458	0.010709%
M113	CITY OF STURGIS	137,472	0.021824%
M115	WASHINGTON CO LIBRARY BD	35,974	0.005711%
M116	WAYNE CO PUBLIC LIBRARY	45,198	0.007175%
M117	WEBSTER CO BD OF ED	784,761	0.124582%
M118	WHITLEY CO FISCAL COURT	1,063,963	0.168905%
M119	WOLFE CO FISCAL COURT	335,683	0.053290%
M120	WOODFORD COUNTY LIBRARY	120,258	0.019091%
M215	SHEPHER/BULLIT CO TOURIST	118,501	0.018812%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
M315	CITY OF PIONEER VILLAGE	11,177	0.001774%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
M415	BULLITT CO SANITATION DIS	75,999	0.012065%
N001	ADAIR CO CONSERVATION DIS	22,842	0.003626%
N006	HOUSING AUTH OWINGSVILLE	21,218	0.003368%
N007	PINEVILLE BD OF EDUCATION	140,814	0.022354%
N008	CITY OF FLORENCE	1,149,396	0.182468%
N009	CITY OF MILLERSBURG	11,328	0.001798%
N010	BOYD CO PUBLIC LIBRARY	157,929	0.025071%
N011	CITY OF PERRYVILLE	6,195	0.000984%
N012	CITY OF BROOKSVILLE	61,626	0.009783%
N013	MIDDLE KY COMM ACT PART	521,725	0.082824%
N014	CITY OF IRVINGTON	43,086	0.006840%
N015	BULLITT CO CONSERVAT DIST	7,527	0.001195%
N017	PRINCETON ELECTRIC PL BD	321,092	0.050974%
N018	MURRAY/CALLOWAY CO AIRPRT	10,552	0.001675%
N020	CARLISLE CO SANIT DIST 1	19,740	0.003134%
N021	CARROLLTON UTILITIES COMM	356,777	0.056639%
N022	CITY OF GRAYSON	76,085	0.012079%
N025	EAST CLARK CO WATER DIST	74,298	0.011795%
N029	CUMBERLAND CO PUBLIC LIB	27,156	0.004311%
N033	ESTILL CO WATER DIST NO 1	75,155	0.011931%
N035	HOUSING AUTH FLEMINGSBURG	10,060	0.001597%
N036	PRESTONSBURG CITY UTIL	599,004	0.095093%
N037	FRANKFORT INDEP SCHOOLS	330,050	0.052396%
N038	HOUSING AUTH OF HICKMAN	42,659	0.006772%
N041	BULLOCK PEN WATER DIST	181,002	0.028734%
N042	PURCHASE AREA DEV DIST	472,816	0.075060%
N043	GRAYSON CO LIBRARY	51,601	0.008192%
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%
N045	KENTUCKY ED DEV CORP	191,887	0.030462%
N047	ELIZABETHTOWN BD OF EDUC	660,733	0.104892%
N049	CYNTHIANA HARRISON CO JPC	22,184	0.003522%
N050	CITY OF HORSE CAVE	96,239	0.015278%
N051	CITY OF HENDERSON	1,725,216	0.273880%
N052	CITY OF NEW CASTLE	35,878	0.005696%
N054	CITY OF MADISONVILLE	2,218,440	0.352180%
N057	NICHOLASVILLE HOUSING AUT	14,299	0.002270%
N058	JOHNSON CO LIBRARY	66,891	0.010619%
N060	KNOTT CO WATER & SEWER	139,390	0.022128%
N061	KNOX CO SOIL CONSERV DIS	8,562	0.001359%
N063	CUMBERLAND VAL AREA DEV	230,523	0.036596%
N065	THREE FORKS REG JAIL	270,152	0.042887%
N067	HOUSING ORIENTED MINISTRI	93,836	0.014897%
N068	GAR,QUI,KY-O-HTS WTR DIST	51,998	0.008255%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
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County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
N069	CITY OF CRAB ORCHARD	10,202	0.001620%
N071	CITY OF AUBURN	89,578	0.014221%
N072	LYON CO AMBULANCE SERVICE	159,963	0.025394%
N075	CITY OF ISLAND	29,393	0.004666%
N076	MADISON CO EMS	20,381	0.003236%
N077	MAGOFFIN CO WATER DIST	83,732	0.013292%
N078	CENTRAL KY COMM ACTION	1,485,790	0.235871%
N079	BENTON ELECTRIC SYSTEM	190,117	0.030181%
N080	MARTIN CO WATER DISTRICT	-	0.000000%
N081	BUFFALO TRACE AR DEV DIST	361,006	0.057310%
N082	MEADE CO WATER DISTRICT	108,341	0.017199%
N084	MERCER CO PUBLIC LIBRARY	94,357	0.014979%
N085	METCALFE CO CONSERV DIST	7,167	0.001138%
N087	CITY OF MT STERLING	242,274	0.038461%
N088	MORGAN CO AMBULANCE SERV	81,209	0.012892%
N089	MUHLENBERG CO WATER DIST	169,294	0.026876%
N090	BARDSTOWN-NELSON CO TOURI	50,892	0.008079%
N092	CITY OF HARTFORD	173,723	0.027579%
N093	CITY OF LAGRANGE	164,936	0.026184%
N094	CITY OF OWENTON	18,095	0.002873%
N097	KY VALLEY ED COOPERATIVE	32,066	0.005091%
N098	PIKE CO LIBRARY DISTRICT	200,218	0.031785%
N099	CITY OF CLAY CITY	57,690	0.009158%
N100	CITY OF BURNSIDE	61,093	0.009699%
N103	HOUSING AUTH OF MOREHEAD	84,272	0.013378%
N104	CITY OF JAMESTOWN	259,387	0.041178%
N106	W SHELBY WATER DISTRICT	55,448	0.008802%
N107	SIMPSON CO CONSER DIST	6,533	0.001037%
N110	LOGAN/TODD REG. WATER COM	138,648	0.022011%
N111	BARKLEY LAKE WATER DIST	159,190	0.025272%
N112	TRIMBLE CO WATER DIST	30,902	0.004906%
N113	UNION CO LIBRARY BD	59,366	0.009424%
N114	BOWLING GRN MUNICIPAL UTI	3,259,160	0.517395%
N115	WASHINGTON CO CONSER DIST	7,253	0.001151%
N116	MONTICELLO UTILITY COMM	283,788	0.045052%
N117	CITY OF DIXON	22,322	0.003544%
N118	CITY OF WILLIAMSBURG	540,019	0.085729%
N119	WOLFE CO CONSER DISTRICT	10,027	0.001592%
N120	WOODFORD CO PLAN ZONING	62,545	0.009929%
N959	N KY CONV & VISITORS BUR	148,734	0.023612%
P001	HOUSING AUTH OF COLUMBIA	21,285	0.003379%
P005	GLASGOW ELECTRIC PLANT BD	931,107	0.147814%
P006	BATH COUNTY E.M.S.	108,137	0.017167%
P007	CITY OF PINEVILLE	76,354	0.012121%
P008	BOONE CO PLANNING COMM	235,890	0.037448%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
P009	HOUSING AUTHORITY PARIS	45,351	0.007200%
P010	REGIONAL PUBLIC SAFETY	181,419	0.028800%
P011	CITY OF JUNCTION CITY	33,463	0.005312%
P013	CITY OF JACKSON	320,747	0.050919%
P014	BRECKINRIDGE CO PUBLIC LI	58,496	0.009286%
P015	CITY OF LEBANON JUNCTION	61,990	0.009841%
P017	PRINCETON WATER/WASTEWATE	161,909	0.025703%
P018	MURRAY/CALLOWAY TRANS AUT	93,360	0.014821%
P022	RATTLESNAKE RIDGE WATER	149,673	0.023761%
P023	LIBERTY TOURISM	10,737	0.001704%
P025	CLARK CO CONSVATION DIST	5,477	0.000869%
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	44,464	0.007059%
P037	COMMUNITY ACTION KENTUCKY	179,442	0.028487%
P038	HICKMAN ELECTRIC SYSTEM	93,359	0.014821%
P041	CITY OF DRY RIDGE	66,956	0.010629%
P043	CITY OF CLARKSON	39,885	0.006332%
P045	GREENUP CO ENVIR COMM	33,112	0.005257%
P047	CITY OF WEST POINT	34,735	0.005514%
P048	HARLAN COUNTY C A A	304,097	0.048276%
P049	HOUSING AUTHORITY OF CYNT	92,676	0.014712%
P050	HART CO SOLID WASTE SVC	186,545	0.029614%
P051	HENDERSON MUN POWER&LIGHT	860,781	0.136650%
P052	LITTLE KY RV WS CONV DIST	15,126	0.002401%
P054	HOUSING AUTH DAWSON SPG	64,554	0.010248%
P057	VALLEY VIEW FERRY AUTHORI	37,399	0.005937%
P061	BARBOURVILLE UTILITY COMM	615,665	0.097738%
P063	LAUREL CO WATER DIST #2	188,717	0.029959%
P068	LEWIS CO PUBLIC LIBRARY	22,545	0.003579%
P069	LINCOLN CO CLERK	99,821	0.015847%
P071	LOGAN CO CONS DISTRICT	21,017	0.003337%
P072	LYON CO WATER DISTRICT	33,315	0.005289%
P075	MCLEAN CO REG WATER COMM	53,399	0.008477%
P076	MADISON CO PUBLIC LIBRARY	261,204	0.041466%
P077	SALYERS/MAG CO JOINT HOUS	30,046	0.004770%
P078	MARION CO CONSERVAT DIST	7,135	0.001133%
P079	CITY OF CALVERT CITY	300,743	0.047743%
P081	MASON COUNTY LIBRARY	36,393	0.005777%
P084	ANDERSON-DEAN COMM PARK	12,256	0.001946%
P087	MONTGOMERY CTY WATER DIST	12,996	0.002063%
P088	MORGAN CO WATER DIST	69,286	0.010999%
P089	MUHLENBERG WATER DIST #3	63,048	0.010009%
P090	NORTH NELSON WATER DIST	50,025	0.007942%
P092	OHIO CO REG WASTEWATER D	59,339	0.009420%
P097	KY RIVER AREA DEV DIST	360,156	0.057175%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
P100	LAKE CUMBERLAND CAA, INC	943,231	0.149739%
P103	MOREHEAD TOURISM COMMISSI	58,227	0.009244%
P104	RUSSELL CO TOURIST COMM	15,397	0.002444%
P105	GEORGETOWN/SCOTT TOURISM	29,991	0.004761%
P106	MULTI PURPOSE COMM ACTION	92,181	0.014634%
P107	SIMPSON CO LIBRARY DIST	48,881	0.007760%
P110	TODD COUNTY CONSERVATION DISTRICT	10,424	0.001655%
P111	JOHN L STREET LIBRARY	25,346	0.004024%
P113	STURGIS HOUSING AUTHORITY	14,246	0.002262%
P115	HOUSING AUTH SPRINGFIELD	20,182	0.003204%
P116	CITY OF MONTICELLO	97,073	0.015410%
P117	CITY OF CLAY	78,056	0.012391%
P120	WOODFORD CO CONSERV DIST	16,795	0.002666%
P959	CITY OF CRESTVIEW HILLS	57,482	0.009125%
R003	SOUTH ANDERSON WATER DIST	57,797	0.009175%
R005	BARREN CO SOIL CONS DIS	7,347	0.001166%
R008	BOONE CO LIBRARY DIST	735,271	0.116725%
R010	ASHLAND BD OF ED	1,074,210	0.170532%
R011	DANVILLE BOYLE PLANNING	20,730	0.003291%
R013	BREATHITT COUNTY WATER DISTRICT	45,351	0.007200%
R015	CITY OF SHEPHERDSVILLE	327,706	0.052024%
R017	CITY OF PRINCETON	127,102	0.020178%
R018	MURRAY ELECTRIC SYSTEM	649,497	0.103108%
R019	FORT THOMAS BOARD OF ED	787,488	0.125015%
R021	CARROLLTON/CARR CO REC TR	12,380	0.001965%
R024	CHRISTIAN CO WATER DIST	137,882	0.021889%
R030	DAVIESS CO AIRPORT BD	54,866	0.008710%
R033	CITY OF RAVENNA	14,771	0.002345%
R034	LEXINGTON PUBLIC LIBRARY	1,197,948	0.190176%
R036	CITY OF PRESTONSBURG	634,857	0.100784%
R037	PAUL SAWYIER LIBRARY	260,388	0.041337%
R038	CITY OF FULTON	298,075	0.047320%
R041	CITY OF CRITTENDEN	23,903	0.003795%
R042	MAYFIELD ELEC & WATER SYS	945,320	0.150071%
R045	CITY OF RUSSELL	230,503	0.036593%
R047	LINCOLN TRAIL AREA DEV DI	360,723	0.057265%
R048	HARLAN CO CONSERV DIST	9,648	0.001532%
R050	HART CO AMB SERVICE	242,323	0.038469%
R051	HENDERSON MUN W & S DEPT	891,012	0.141449%
R052	CITY OF CAMPBELLSBURG	13,969	0.002218%
R054	SOUTH HOPKINS WATER DIST	63,284	0.010046%
R057	CITY OF WILMORE	225,431	0.035787%
R058	HOUSING AUTH OF PAINTSVLE	117,301	0.018622%
R061	KY COMM ECONOMIC OPPORT	1,762,663	0.279825%
R063	WOODCREEK WATER DISTRICT	538,799	0.085535%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
R071	LOGAN CO PUBLIC LIBRARY	112,860	0.017917%
R072	LYON CO HOUSING AUTHORITY	59,840	0.009500%
R073	MCCRACKEN CO BD OF ED	2,244,839	0.356370%
R076	RICHMOND UTILITIES	757,356	0.120231%
R078	CITY OF LORETTO	5,795	0.000920%
R079	MARSHALL CO PUB LIBRARY	172,191	0.027335%
R088	CITY OF WEST LIBERTY	311,922	0.049518%
R089	CENTRAL CITY MUN WTR&SEWR	242,798	0.038544%
R090	NELSON CO PUBLIC LIBRARY	254,581	0.040415%
R093	TRI CO COMM ACTION AGENCY	62,030	0.009847%
R097	PERRY COUNTY PUBLIC LIB	133,384	0.021175%
R103	ROWAN CO PUBLIC LIBRARY	92,543	0.014691%
R104	CITY OF RUSSELL SPRINGS	236,411	0.037531%
R105	CITY OF STAMPING GROUND	5,309	0.000843%
R106	SHELBY CO PARK RECREATION	105,975	0.016824%
R109	TAYLOR CO PUBLIC LIBRARY	67,258	0.010677%
R114	BOWLING GREEN PUBLIC SCHO	1,507,953	0.239389%
R115	S W E D A	15,035	0.002387%
R116	WAYNE CO CONSERV DIST	13,411	0.002129%
R117	WEBSTER COUNTY WATER DIST	96,406	0.015305%
R118	WILLIAMSBURG IND BD OF ED	237,737	0.037741%
R120	CITY OF MIDWAY	73,818	0.011719%
R959	N KY LEGAL AID SOCIETY	654,250	0.103863%
T036	FLOYD COUNTY CONSV DIST	24,032	0.003815%
V001	ADAIR COUNTY FISCAL COURT	504,027	0.080015%
V002	ALLEN COUNTY FISCAL COURT	550,073	0.087325%
V003	ANDERSON CO FISCAL COURT	756,570	0.120106%
V004	BALLARD COUNTY FISCAL CT	587,824	0.093318%
V005	BARREN CO FISCAL CT	406,725	0.064568%
V006	BATH CO FISCAL COURT	320,843	0.050934%
V007	BELL CO FISCAL CT	520,815	0.082680%
V008	BOONE CO FISCAL CT	2,490,992	0.395448%
V009	BOURBON CO FISCAL COURT	604,018	0.095888%
V010	BOYD COUNTY FISCAL COURT	1,826,712	0.289992%
V011	BOYLE COUNTY FISCAL COURT	794,502	0.126128%
V012	BRACKEN CO FISCAL COURT	327,435	0.051981%
V013	BREATHITT CO FISCAL COURT	328,983	0.052226%
V014	BRECKINRIDGE CO FISCAL CT	589,512	0.093586%
V016	BUTLER COUNTY FISCAL CT	526,089	0.083517%
V017	CALDWELL CO FISCAL COURT	348,361	0.055303%
V018	CALLOWAY CO FISCAL COURT	928,513	0.147402%
V019	CAMPBELL CO FISCAL CT	1,963,786	0.311753%
V020	CARLISLE CO FISCAL COURT	260,834	0.041408%
V021	CARROLL CO FISCAL CT	670,687	0.106472%
V022	CARTER CO FISCAL CT	949,033	0.150660%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V023	CASEY CO FISCAL COURT	525,668	0.083450%
V024	CHRISTIAN CO FISCAL COURT	801,235	0.127197%
V025	CLARK COUNTY FISCAL COURT	803,294	0.127524%
V026	CLAY COUNTY FISCAL CT	1,152,083	0.182894%
V027	CLINTON CO FISCAL COURT	408,590	0.064864%
V028	CRITTENDEN CO FIS CT	529,760	0.084100%
V030	DAVIESS CO FISCAL COURT	1,540,882	0.244617%
V031	EDMONSON CO FISCAL CRT	436,972	0.069370%
V032	ELLIOTT CO FISCAL CT	196,638	0.031216%
V033	ESTILL CO FISCAL COURT	492,668	0.078212%
V035	FLEMING CO FISCAL COURT	299,320	0.047517%
V036	FLOYD CO FISCAL COURT	939,493	0.149145%
V037	FRANKLIN CO FISCAL COURT	1,247,368	0.198021%
V038	FULTON COUNTY FIS CT	651,865	0.103484%
V039	GALLATIN CO FISCAL COURT	517,779	0.082198%
V040	GARRARD CO FISCAL COURT	553,268	0.087832%
V041	GRANT COUNTY FISCAL COURT	775,410	0.123097%
V042	GRAVES COUNTY FISCAL CT	980,810	0.155705%
V043	GRAYSON CO FISCAL COURT	1,114,344	0.176903%
V044	GREEN COUNTY FISCAL COURT	189,851	0.030139%
V045	GREENUP CO FISCAL CT	1,075,432	0.170726%
V046	HANCOCK CO FISCAL COURT	553,057	0.087798%
V047	HARDIN CO FISCAL COURT	836,377	0.132776%
V048	HARLAN CO FIS CT	848,781	0.134745%
V049	HARRISON CO FISCAL COURT	337,561	0.053588%
V050	HART COUNTY FISCAL COURT	640,356	0.101657%
V051	HENDERSON CO FISCAL COURT	1,510,731	0.239830%
V052	HENRY CO FISCAL COURT	287,367	0.045620%
V053	HICKMAN CO FISCAL COURT	261,848	0.041569%
V054	HOPKINS CO FISCAL COURT	1,080,635	0.171552%
V055	JACKSON CO FISCAL COURT	621,759	0.098705%
V057	JESSAMINE CO FISCAL COURT	1,472,805	0.233809%
V060	KNOTT CO FISCAL CT	393,854	0.062525%
V061	KNOX CO FISCAL CT	881,003	0.139860%
V062	LARUE CO FISCAL COURT	526,155	0.083528%
V063	LAUREL COUNTY FISCAL COUR	1,570,280	0.249284%
V064	LAWRENCE CO FISCAL CT	607,494	0.096440%
V065	LEE COUNTY FISCAL COURT	482,192	0.076548%
V066	LESLIE CO FISCAL COURT	608,590	0.096614%
V067	LETCHER CO FISCAL COURT	513,833	0.081572%
V068	LEWIS COUNTY FISCAL COURT	388,975	0.061750%
V069	LINCOLN CO FISCAL COURT	366,559	0.058192%
V070	LIVINGSTON CO FISCAL CT	488,850	0.077605%
V071	LOGAN COUNTY FISCAL COURT	924,600	0.146781%
V072	LYON COUNTY FISCAL COURT	228,725	0.036310%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
V073	MCCRACKEN CO FISCAL COURT	876,495	0.139144%
V074	MCCREARY CO FISCAL CT	687,062	0.109072%
V075	MCLEAN COUNTY FISCAL CT	467,964	0.074290%
V076	MADISON CO FISCAL COURT	1,331,970	0.211452%
V077	MAGOFFIN CO FISCAL COURT	302,975	0.048098%
V078	MARION CO FISCAL COURT	1,155,258	0.183399%
V079	MARSHALL CO FISCAL COURT	965,461	0.153268%
V080	MARTIN CO FISCAL COURT	378,637	0.060109%
V081	MASON CO FIS CT	753,414	0.119605%
V082	MEADE COUNTY FISCAL COURT	1,435,855	0.227944%
V083	MENIFEE CO FISCAL COURT	216,792	0.034416%
V084	MERCER COUNTY FISCAL COUR	474,818	0.075378%
V085	METCALFE CO FISCAL COURT	258,046	0.040965%
V086	MONROE CO FISCAL COURT	230,341	0.036567%
V087	MONTGOMERY CO FISCAL CT	857,258	0.136091%
V088	MORGAN CO FISCAL CT	371,587	0.058990%
V089	MUHLENBERG CO FISCAL CT	1,193,337	0.189443%
V090	NELSON CO FISCAL CT	1,560,554	0.247740%
V091	NICHOLAS CO FISCAL COURT	359,024	0.056995%
V092	OHIO COUNTY FISCAL CRT	739,660	0.117422%
V093	OLDHAM CO FISCAL COURT	1,061,251	0.168475%
V094	OWEN COUNTY FISCAL COURT	508,932	0.080794%
V095	OWSLEY CO FISCAL COURT	182,908	0.029037%
V096	PENDLETON CO FISCAL COURT	343,681	0.054560%
V097	PERRY COUNTY FISCAL COURT	954,643	0.151551%
V098	PIKE COUNTY FISCAL COURT	1,951,212	0.309757%
V099	POWELL CO FISCAL CT	805,329	0.127847%
V100	PULASKI CO FISCAL CT	1,728,767	0.274444%
V101	ROBERTSON CO FISCAL CT	110,987	0.017619%
V102	ROCKCASTLE CO FISCAL CT	618,234	0.098145%
V103	ROWAN CO FISCAL COURT	990,623	0.157262%
V104	RUSSELL CO FISCAL COURT	673,476	0.106915%
V105	SCOTT CO FISCAL CT	1,003,859	0.159364%
V106	SHELBY CO FISCAL COURT	843,063	0.133837%
V107	SIMPSON CO FISCAL COURT	686,236	0.108941%
V108	SPENCER CO TREASURER	348,618	0.055343%
V109	TAYLOR COUNTY FISCAL COUR	704,734	0.111877%
V110	TODD COUNTY FISCAL COURT	464,826	0.073792%
V111	TRIGG COUNTY FISCAL COURT	530,898	0.084281%
V112	TRIMBLE CO FISCAL COURT	305,544	0.048505%
V113	UNION COUNTY FISCAL COURT	688,373	0.109280%
V114	WARREN COUNTY FISCAL COUR	2,119,906	0.336537%
V115	WASHINGTON CO FIS COURT	422,794	0.067119%
V116	WAYNE COUNTY FISCAL COURT	1,038,850	0.164919%
V117	WEBSTER CO FISCAL COURT	605,537	0.096130%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V119	CITY OF HIGHLAND HEIGHTS	127,722	0.020276%
V120	WOODFORD CO FISCAL COURT	675,573	0.107248%
V122	FAMILY HEALTH CENTER	4,165,849	0.661333%
V125	LOUISVILLE MEM COMM	33,459	0.005312%
V126	LOU & JEFF CO RIVERPORT	20,502	0.003255%
V127	LOU LABOR MANAGER COM	15,405	0.002446%
V129	T A R C	7,352,034	1.167143%
V130	ANCHORAGE BD OF EDUCATION	205,168	0.032571%
V136	MOUNTAIN ARTS CENTER	-	0.000000%
V137	FRANKLIN CO CONS DIST	11,306	0.001795%
V145	CITY OF WURLAND	20,778	0.003298%
V147	HARDIN CO WATER DIST #2	927,623	0.147261%
V151	HOUSING AUTH OF HENDERSON	249,429	0.039597%
V156	JEFF CO BD OF ED	49,035,319	7.784391%
V158	BIG SANDY AREA COMM PRO	447,833	0.071094%
V159	CITY OF ERLANGER	428,238	0.067983%
V163	EAST BERNSTADT BD OF ED	91,645	0.014549%
V171	CITY OF ADAIRVILLE	42,260	0.006709%
V176	MADISON CO CONSERVAT DIST	9,339	0.001483%
V179	MARSHALL CO SEN CITIZENS	-	0.000000%
V189	CITY OF CENTRAL CITY	338,611	0.053755%
V196	CITY OF BUTLER	10,555	0.001676%
V197	CITY OF HAZARD	849,475	0.134855%
V198	MOUNTAIN WATER DISTRICT	496,749	0.078859%
V200	PULASKI COUNTY LIBRARY	120,520	0.019133%
V205	BARREN/METCALFE CO AMB SR	39,072	0.006203%
V206	SHELBYVLE MUN WATER&SEWER	335,288	0.053227%
V207	BELL CO PUBLIC LIBRARY	64,350	0.010216%
V208	CITY OF WALTON	104,603	0.016606%
V218	MURRAY TOURISM COMMISSION	21,799	0.003461%
V219	BELLEVUE BD OF EDUCATION	259,121	0.041136%
V224	PENNYROYAL AREA MUSEUM	10,715	0.001701%
V230	OWENSBORO RIVERPORT AUTH	616,191	0.097821%
V236	BIG SANDY AREA DEV DIST	502,064	0.079703%
V237	BLUE GRASS COMM ACTION	1,306,351	0.207385%
V247	HARDIN CO WATER DIST #1	888,362	0.141028%
V251	HENDERSON CO RIVER AUTH	178,398	0.028321%
V259	KENTON CO PUBLIC LIBRARY	1,175,478	0.186608%
V263	LAUREL CO BD OF EDUCATION	2,219,602	0.352364%
V271	RUSSELLVILLE ELEC PL BD	303,939	0.048251%
V281	HOUSING AUTH OF MAYSVILLE	94,432	0.014991%
V298	CITY OF PIKEVILLE	802,437	0.127388%
V300	HOUSING AUTH OF SOMERSET	109,187	0.017334%
V305	CITY OF CAVE CITY	141,995	0.022542%
V306	HOUSING AUTH OF SHELBYVLE	23,469	0.003726%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
V308	NORTHERN KY AREA DEV.DIST	723,707	0.114889%
V319	CAMPBELL CO BD OF ED	1,989,215	0.315790%
V324	CHRISTIAN CO CONS DIST	10,815	0.001717%
V330	CITY OF OWENSBORO	2,625,010	0.416723%
V336	SANDY VALLEY TRANS SER IN	487,729	0.077427%
V337	FRANKFORT ELEC WATER BD	3,527,421	0.559982%
V347	CITY OF RADCLIFF	518,313	0.082283%
V359	CITY OF ELSMERE	128,850	0.020455%
V363	LONDON LAUREL CO COMM CTR	177,595	0.028193%
V373	PADUCAH MCCRACKEN CO TOUR	75,081	0.011919%
V376	CITY OF BEREA	1,071,781	0.170146%
V398	CITY OF ELKHORN CITY	25,776	0.004092%
V400	PULASKI CO SOIL CONS DIST	24,814	0.003939%
V405	MARY W WELDON MEM PUB LIB	57,356	0.009105%
V407	BELL/WHITLEY COMM ACTION	685,117	0.108763%
V408	UNION EMERGENCY SERVICES	17,951	0.002850%
V419	DAYTON CITY SCHOOLS	306,781	0.048702%
V424	PENNYRILE ALLIED COMM SER	1,006,965	0.159857%
V430	OWENSBORO MUN UTILITIES	3,244,185	0.515018%
V436	APPALACHIAN RES & DEFENSE	548,720	0.087110%
V437	FKT/FKLN CO TOUR&CONV COM	27,116	0.004305%
V447	CITY OF ELIZABETHTOWN	1,913,861	0.303827%
V459	LUDLOW BD OF EDUCATION	147,266	0.023379%
V463	LONDON LAUREL TOURIST COM	36,896	0.005857%
V473	PADUCAH POWER SYSTEM	1,413,730	0.224431%
V476	KY RIVER FOOTHILLS DEV CO	1,327,855	0.210798%
V500	WEST PULASKI WATER DISTR	129,010	0.020481%
V505	CITY OF PARK CITY	8,994	0.001428%
V507	BELL CO SOLID WASTE OFFIC	36,243	0.005754%
V508	CITY OF UNION	38,167	0.006059%
V524	HOPKINSVL WATER ENV ATH	1,065,233	0.169107%
V530	AUDUBON AREA COMM SER INC	3,906,652	0.620185%
V537	CAPITAL COMMUNITY E I D A	22,780	0.003616%
V547	ELIZABETHTOWN TOUR/CON BU	48,507	0.007700%
V559	BEECHWOOD BOARD OF EDUC	298,575	0.047399%
V563	LONDON-LAUREL CO IDA	24,488	0.003888%
V576	SOUTHERN MADISON WATER DT	68,935	0.010944%
V607	PINEVILLE UTILITY COMM	262,444	0.041663%
V608	WALTON FIRE DIST/EMS	4,580	0.000727%
V619	SOUTHGATE BD OF ED	66,926	0.010625%
V624	HOPKINSVL ELECTRIC SYSTEM	935,097	0.148448%
V630	CITY OF WHITESVILLE	36,030	0.005720%
V637	FARMDALE WATER DISTRICT	29,552	0.004691%
V647	CITY OF VINE GROVE	151,291	0.024018%
V659	KENTON CO BD OF ED	4,337,284	0.688548%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V663	LAUREL CO CONSERV DIST	13,499	0.002143%
V673	PADUCAH-MCCRACKEN CO JOIN	350,181	0.055592%
V676	MADISON CO UTILITIES DIST	141,586	0.022477%
V707	BELL CO CONSERVATION DIST	3,932	0.000624%
V708	HEBRON FIRE PROTECTION DI	17,577	0.002790%
V719	SILVER GROVE BD OF ED	-	0.000000%
V724	PENNYRILE AREA DEVP DIST	399,553	0.063429%
V730	GREEN RIV AREA DEL DIST	562,901	0.089361%
V737	KY ASSOC OF CO (KACO)	892,230	0.141643%
V756	JEFF CO MED CENTER LAUNDR	517,142	0.082097%
V759	ERLANGER/ELSMERE BD OF ED	827,715	0.131401%
V773	MCCRACKEN CO PUB LIBRARY	237,193	0.037655%
V808	POINT PLEASANT FIRE DIST	28	0.000005%
V819	NEWPORT BD OF ED	765,849	0.121579%
V830	REGIONAL WTR RESOURCE AGY	1,233,316	0.195790%
V856	KYIANA REG PLANNING DEV	945,990	0.150177%
V859	COVINGTON BD OF ED	2,083,379	0.330739%
V873	PADUCAH-MCCRACKEN CO RIV	107,324	0.017038%
V919	CITY OF WILDER	57,580	0.009141%
V930	OWENSBORO METRO PLAN COMM	162,717	0.025831%
V937	HOUSING AUTH OF FRANKFORT	138,169	0.021935%
V959	CITY OF COVINGTON	1,942,188	0.308324%
W001	ADAIR COUNTY ATTORNEY	25,399	0.004032%
W003	ANDERSON COUNTY ATTORNEY	14,269	0.002265%
W004	BALLARD COUNTY ATTORNEY	18,475	0.002933%
W010	BOYD COUNTY ATTORNEY	47,578	0.007553%
W011	BOYLE COUNTY ATTORNEY	20,046	0.003182%
W013	BREATHITT CO ATTORNEY	6,866	0.001090%
W015	BULLITT COUNTY ATTORNEY	85,591	0.013588%
W016	BUTLER COUNTY ATTORNEY	14,797	0.002349%
W017	CALDWELL COUNTY ATTORNEY	23,582	0.003744%
W018	CALLOWAY COUNTY ATTORNEY	48,605	0.007716%
W019	CAMPBELL COUNTY ATTORNEY	117,720	0.018688%
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%
W021	CARROLL COUNTY ATTORNEY	6,462	0.001026%
W022	CHILD SUPPORT ENFORCEMENT	17,246	0.002738%
W024	CHRISTIAN COUNTY ATTORNEY	83,337	0.013230%
W026	CLAY COUNTY ATTORNEY	31,955	0.005073%
W027	CLINTON CO ATTORNEY	18,617	0.002956%
W028	CRITTENDEN CO ATTORNEY	-	0.000000%
W029	CUMBERLAND CO ATTORNEY	12,620	0.002003%
W031	EDMONSON COUNTY ATTORNEY	6,834	0.001085%
W032	ELLIOTT COUNTY ATTORNEY	13,440	0.002134%
W033	ESTILL COUNTY ATTORNEY	24,247	0.003849%
W035	FLEMING COUNTY ATTORNEY	43,004	0.006827%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
W036	FLOYD COUNTY ATTORNEY	41,830	0.006641%
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%
W041	GRANT COUNTY CHILD SUPPOR	17,971	0.002853%
W043	GRAYSON COUNTY ATTORNEY	22,383	0.003553%
W044	GREEN COUNTY ATTORNEY	11,986	0.001903%
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%
W047	HARDIN COUNTY ATTORNEY	149,173	0.023681%
W048	HARLAN COUNTY ATTORNEY	61,255	0.009724%
W050	HART COUNTY ATTORNEY	40,639	0.006452%
W051	HENDERSON CO ATTORNEY	55,113	0.008749%
W052	HENRY COUNTY ATTORNEY	9,240	0.001467%
W055	JACKSON COUNTY ATTORNEY	19,118	0.003035%
W056	JEFFERSON CO ATTORNEY	1,099,324	0.174519%
W058	JOHNSON CO ATTORNEY	36,179	0.005743%
W060	KNOTT COUNTY ATTORNEY	23,598	0.003746%
W061	KNOX COUNTY ATTORNEY	44,677	0.007093%
W063	LAUREL COUNTY ATTORNEY	83,616	0.013274%
W064	LAWRENCE COUNTY ATTORNEY	14,509	0.002303%
W066	LESLIE COUNTY ATTORNEY	18,452	0.002929%
W067	LETCHER COUNTY ATTORNEY	33,083	0.005252%
W069	LINCOLN COUNTY ATTORNEY	29,717	0.004718%
W070	LIVINGSTON CO ATTORNEY	15,346	0.002436%
W071	LOGAN COUNTY ATTORNEY	597	0.000095%
W073	MCCRACKEN COUNTY ATTORNEY	10,460	0.001661%
W075	MCLEAN COUNTY ATTORNEY	3,490	0.000554%
W076	MADISON COUNTY ATTORNEY	16,603	0.002636%
W077	MAGOFFIN CO ATTORNEY	7,869	0.001249%
W078	MARION COUNTY ATTORNEY	11,152	0.001770%
W079	MARSHALL COUNTY ATTORNEY	8,084	0.001283%
W080	MARTIN COUNTY ATTORNEY	27,586	0.004379%
W082	MEADE COUNTY ATTORNEY	19,671	0.003123%
W083	MENIFEE COUNTY ATTORNEY	10,075	0.001599%
W084	MERCER COUNTY ATTORNEY	25,680	0.004077%
W085	METCALFE COUNTY ATTORNEY	19,998	0.003175%
W087	MONTGOMERY CO ATTORNEY	2,278	0.000362%
W090	NELSON COUNTY ATTORNEY	59,419	0.009433%
W091	NICHOLAS COUNTY ATTORNEY	10,032	0.001593%
W092	OHIO COUNTY ATTORNEY	997	0.000158%
W095	OWSLEY COUNTY ATTORNEY	13,354	0.002120%
W096	PENDLETON COUNTY ATTORNEY	20,891	0.003316%
W097	PERRY COUNTY ATTORNEY	60,062	0.009535%
W098	PIKE COUNTY ATTORNEY	113,779	0.018063%
W099	POWELL COUNTY ATTORNEY	28,404	0.004509%
W103	ROWAN COUNTY ATTORNEY	13,149	0.002087%
W104	RUSSELL COUNTY ATTORNEY	31,433	0.004990%

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
W105	SCOTT COUNTY ATTORNEY	-	0.000000%
W106	SHELBY COUNTY ATTORNEY	12,470	0.001980%
W107	SIMPSON COUNTY ATTORNEY	10,233	0.001625%
W109	TAYLOR COUNTY ATTORNEY	32,094	0.005095%
W110	TODD COUNTY ATTORNEY	-	0.000000%
W113	UNION COUNTY ATTORNEY	2,586	0.000410%
W114	WARREN CO ATTY/CHILD SUPP	120,026	0.019054%
W115	WASHINGTON CO ATTORNEY	13,024	0.002068%
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%
W119	WOLFE COUNTY ATTORNEY	14,663	0.002328%
W120	WOODFORD COUNTY ATTORNEY	30,430	0.004831%
X030	OWENSBORO DAVIESS CO TOUR	78,485	0.012460%
X034	FAYETTE CO ATTORNEY OFF	325,650	0.051697%
X059	KENTON COUNTY ATTORNEY	169,192	0.026859%
X105	GEORGETOWN WATER & SEWER	811,964	0.128900%
X956	LOU FIREFIGHTERS PENS FUN	44,511	0.007066%
TOTAL		629,917,086	100.000000%

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Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expenses					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2025				
		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 Amortization of Prior Period Deficits & Proportionate Share of Plan Contributions	Gross Pension Expense	Proportionate Share of Nonemployer Contributions	Net Pension Expense	Liability Experience	Investment Experience	Proportionate Share of Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Investment Experience	Proportionate Share of Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	2023	2024	2025	2026			
																						(A)	(B)	(C)
0001	MISS GENERAL ASSISTANT	261,257	266,085	271,000	21,807	96,964	122,008	-	122,008	311	38,834	388,765	2,287	5,204	31,835	2,781	36,959	80,708	98,381	(2,488)	8,279			
20025	JUN ADM OFF OF THE COURT	155,526,568	154,888,864	153,701,516	12,477,479	(6,014,544)	4,666,045	-	4,666,045	166,705	21,216,935	134,410	21,518,059	1,388,194	17,210,544	13,139,857	31,747,995	(7,861,701)	(5,487,456)	(1,130,318)	4,429,514			
35028	TRUST DEPT OF INTERGOV PRO	2,774,520	34,714,705	22,034,412	2,222,559	1,739,280	4,968,333	-	4,968,333	26,094	3,779,280	1,173,359	4,968,333	347,344	3,627,242	2,729	693,689	418,446	(43,041)	(3,041)	798,011			
39932	JEFFERSON COUNTY SHERIFF	7,668,374	8,960,839	5,987,699	578,204	380,739	954,443	-	954,443	7,605	975,537	374,860	3,388,961	83,646	796,750	-	858,388	247,307	111,795	(80,247)	203,669			
39933	KENTON CO CITY CLERK	9,920,222	4,937,268	1,133,117	2,222,559	200,251	3,113,811	-	3,113,811	4,223	3,067,467	4,223	3,067,467	25,178	458,218	2,767	474,183	241,984	113,992	(81,105)	112,212			
39934	KENTON CO SHERIFF	1,527,563	1,909,284	1,231,864	122,218	35,515	197,753	-	197,753	7,605	207,856	66,006	269,955	13,604	148,604	1,640	185,938	46,526	35,533	(23,817)	43,396			
39935	CAMPBELL COUNTY CLERK	2,851,582	1,574,121	2,206,937	228,819	62,399	286,656	-	286,656	10,507	276,149	10,507	276,149	25,466	312,794	20,678	261,098	108,750	65,500	(43,030)	81,212			
39936	CAMPBELL CO SHERIFF	1,284,210	1,637,602	1,026,738	103,665	39,173	183,738	-	183,738	1,384	176,353	58,763	236,299	11,326	240,274	6,400	240,660	5,430	(88,600)	(10,876)	36,768			
39937	FAYETTE CO SHERIFF	81,412	12,448,150	7,206,597	767,487	62,399	348,780	-	348,780	10,507	1,348,151	20,513	1,548,115	88,819	1,079,174	11,497	1,041,122	118,739	1,041,122	108,750	(81,412)			
39938	DAVES CO CLERK	2,902,232	1,627,430	2,102,413	232,241	(70,841)	161,400	-	161,400	1,103	394,907	153,640	551,056	25,466	320,564	38,178	730,364	121,930	(171,601)	(11,380)	87,447			
39942	DANVERS CO SHERIFF	782,287	896,361	566,128	75,009	41,009	140,897	-	140,897	2,298	288,284	18,989	328,504	32,647	338,001	40,208	293,668	(17,663)	(44,001)	(27,800)	60,866			
39943	PAW CO CLERK	1,136,861	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39944	WARRIEN COUNTY SHERIFF	2,113,113	2,663,827	1,690,186	141,941	14,146	306,897	-	306,897	4,988	481,128	81,363	772,399	14,976	562,278	18,209	579,666	14,976	(29,386)	(29,386)	20,284			
39945	HARDIN COUNTY CLERK OFF	3,443,468	4,303,508	2,731,813	275,552	17,931	307,505	-	307,505	3,682	468,153	81,807	558,242	30,866	380,275	15,978	426,919	46,532	(58,137)	(61,327)	97,611			
39946	HARDIN COUNTY SHERIFF	4,875,005	5,843,174	3,768,889	374,501	14,146	306,897	-	306,897	4,988	481,128	81,363	772,399	14,976	562,278	18,209	579,666	14,976	(29,386)	(29,386)	20,284			
39949	WARRIEN COUNTY CLERS OFF	3,477,031	4,181,176	2,655,308	367,845	41,771	315,066	-	315,066	3,682	465,451	34,456	493,465	29,807	369,625	20,712	420,164	61,532	(81,185)	(81,185)	97,611			
39949	BOONE COUNTY CLERK	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			
39949	BOONE COUNTY SHERIFF	1,320,210	1,663,412	1,035,413	106,468	(82,458)	24,040	-	24,040	3,123	181,090	182,611	382,513	11,832	148,972	61,689	230,316	(52,300)	(12,117)	(11,380)	87,447			

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority Schedule B-Schedule of Pension Amounts by Employer Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous as well as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Net Pension Liability as of June 30, 2022			Pension Expenses				Outstanding Balance of Deferred Outflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2025								
		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	Proportionate Share of Pension & Differences Between Employer's Plan & Proportionate Share of Plan Contributions	Gross Pension Expense	Nonemployer Contribution	Net Pension Expense	Liability Experience	Investment Experience	Proportionate Share of Pension & Differences Between Employer's Plan & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Investment Experience	Total Deferred Outflows of Resources	2023	2024	2025	2026	
																					(A)
0017	CALDWELL CO BO OF EDUC	7,584,150	5,978,958	5,953,838	405,693	(65,738)	14,774	-	518,774	8,023	1,021,080	177,405	1,199,513	85,828	1,228,711	144,239	1,050,938	(61,861)	78,897	(85,861)	211,171
0018	CALDWELL CO BO OF EDUC	9,220,895	11,524,974	7,915,313	797,870	6,663	748,533	-	744,533	9,758	1,254,658	273,200	1,527,758	82,116	1,618,297	18,234	1,118,627	107,186	127,476	(77,487)	261,966
0019	SALAMATION DISTRICT NO 1	5,530,710	44,420,238	28,194,785	2,845,941	(61,656)	2,228,285	-	2,228,285	37,956	4,831,880	79,139	4,911,019	316,806	3,074,761	1,371,834	5,999,111	(89,588)	(97,467)	(298,625)	1,009,629
0020	CARRICK CO BO OF EDUC	1,847,853	14,709,848	9,278,914	956,618	307,866	1,269,249	-	1,269,249	1,807,947	11,913,911	2,924	13,786,904	195,336	1,395,200	76,799	1,957,095	34,432	34,432	(1,923)	35,867
0021	CARTER CO BO OF EDUC	15,813,617	19,765,052	12,545,442	1,265,429	(398,715)	866,554	-	866,554	16,807	2,151,759	130,315	2,307,986	140,827	1,746,355	781,739	2,643,922	(312,588)	(344,699)	(121,889)	449,211
0022	CAREY CO BO OF EDUC	9,841,262	12,262,982	7,783,656	1,740,887	1,740,887	-	-	1,740,887	1,740,887	2,229,388	1,740,887	3,490,275	92,174	1,895,206	86,297	2,658,079	(66,922)	(11,562)	(84,448)	298,276
0024	CITY OF HOPKINSVILLE	15,213,025	19,034,394	12,088,978	1,217,369	1,517,825	2,458,194	-	2,458,194	1,317,265	2,458,194	1,317,265	3,775,659	138,400	2,458,194	1,317,265	5,546,118	1,027,673	472,058	(127,842)	432,267
0025	CLAY COUNTY BO OF EDUC	2,828,788	22,222,654	13,294,883	1,740,887	1,740,887	-	-	1,740,887	1,740,887	2,229,388	1,740,887	3,490,275	92,174	1,895,206	86,297	2,658,079	(66,922)	(11,562)	(84,448)	298,276
0026	CLAY CO BO OF EDUC	10,833,086	13,515,016	8,578,364	865,279	(542,004)	332,755	-	332,755	11,551	1,471,337	137,489	1,608,826	96,295	1,394,129	674,413	1,964,813	(453,123)	(445,123)	(86,867)	307,174
0027	CLAYTON CO BO OF EDUC	7,095,823	48,222,656	27,924,983	1,642,477	(1,642,477)	-	-	1,642,477	1,642,477	2,129,877	1,642,477	3,772,354	82,746	2,928,888	290,828	3,219,716	(100,242)	(100,242)	(20,000)	260,288
0028	CLAYTON CO BO OF EDUC	5,144,146	4,925,569	4,081,011	411,644	(11,474)	400,170	-	400,170	5,560	69,957	70,467	140,427	45,111	568,095	9,340	621,240	(4,500)	(4,500)	(146,113)	146,113
0029	DUMBARROW CO BO OF EDUC	3,979,305	4,966,201	3,152,039	317,964	109,644	427,998	-	427,998	4,248	54,655	195,154	249,857	35,848	438,792	6,379	477,590	(57,330)	(57,330)	(18,390)	112,899
0030	DAVIES CO LIBRARY DIST	4,548,495	4,685,055	3,608,964	363,877	72,845	371,162	-	371,162	4,880	618,914	26,239	623,913	42,506	502,807	152,719	655,526	(61,608)	(70,901)	(81,233)	128,214
0031	EDMONSON CO BO OF EDUC	7,138,265	8,911,947	5,026,669	703,575	(144,836)	526,745	-	526,745	7,426	970,216	22,896	977,652	83,498	774,681	6,456	912,393	(28,740)	(27,501)	(99,819)	202,909
0032	ELIOTT CO BO OF EDUC	3,238,237	4,047,378	2,494,432	328,217	(312,755)	246,594	-	246,594	3,462	400,627	321,022	721,649	1,180	337,400	82,244	479,658	(15,710)	(14,432)	(47,616)	91,974
0033	ENTIRELY CONSERVATION DIST	230,431	279,488	173,860	47,818	(89,827)	67,485	-	67,485	236	39,992	71,968	102,196	1,960	24,841	82	26,388	36,633	30,747	(11,852)	8,200
0034	ENTIRELY CONSERVATION DIST	4,005,455	4,005,455	1,177,161	392,700	392,700	-	-	392,700	392,700	504,488	392,700	897,188	3,944	893,881	73,827	1,067,709	(100,340)	(100,340)	(8,380)	18,604
0035	FLEMING CO BO OF EDUC	21,686,631	29,934,866	5,899,714	596,290	(199,356)	3,961,314	-	3,961,314	9,251	1,021,901	185,723	1,207,627	66,224	824,254	150,997	1,058,477	(97,511)	(78,044)	(82,489)	214,266
0037	CITY OF FLEMINGTON	26,411,020	25,553,113	15,118,011	1,651,880	(551,185)	1,100,695	-	1,100,695	21,856	2,781,480	291,137	3,072,617	104,254	2,472,766	193,883	2,544,111	(77,371)	(84,860)	(171,791)	581,161
0038	FLYNN COUNTY BO OF EDUC	1,751,377	1,158,949	1,389,409	140,148	40,488	189,660	-	189,660	1,497	2,781,480	291,137	3,072,617	104,254	2,472,766	193,883	2,544,111	(77,371)	(84,860)	(171,791)	581,161
0039	GALLATIN CO BO OF EDUC	6,753,634	8,441,204	5,517,873	540,438	(118,866)	420,572	-	420,572	7,220	98,367	13,382	111,587	60,144	745,629	38,544	844,201	(43,510)	(101,915)	(67,574)	151,825
0040	CITY OF GARRARD	2,354,064	2,842,278	1,929,827	235,664	(242,284)	2,009,284	-	2,009,284	2,887	3,927	13,382	16,311	10,147	29,969	26,707	39,886	(39,886)	(39,886)	(2,887)	66,804
0041	WILLIAMSTOWN INDEPENDENT SC	3,724,740	4,655,474	2,954,562	286,600	(150,507)	127,553	-	127,553	3,982	58,827	15,946	73,753	33,171	411,318	233,425	2,006,207	(119,449)	(106,588)	(31,301)	105,882
0042	GARRARD CO BO OF EDUCATION	834,895	793,041	502,931	392,700	392,700	-	-	392,700	392,700	504,488	392,700	897,188	3,944	893,881	73,827	1,067,709	(100,340)	(100,340)	(8,380)	18,604
0043	GARRARD CO BO OF EDUCATION	15,892,426	18,976,239	12,679,572	1,728,554	(100,451)	1,379,385	-	1,379,385	17,887	2,174,757	186,762	2,361,519	143,332	1,765,020	92,675	2,000,267	(149,449)	(149,449)	(79,355)	(154,300)
0044	GARRARD CO BO OF EDUCATION	1,204,888	1,204,888	1,204,888	1,204,888	1,204,888	-	-	1,204,888	1,204,888	1,204,888	1,204,888	2,409,776	364,668	2,409,776	364,668	2,409,776	(364,668)	(364,668)	(364,668)	364,668
0045	RUSSELL INDEPENDENT BO OF EDUC	7,180,073	8,874,200	5,696,181	574,560	(138,079)	436,481	-	436,481	7,676	97,903	183,256	1,167,925	63,942	792,222	409,420	1,369,244	(65,013)	(176,379)	(60,237)	203,166
0046	GARRARD CO BO OF EDUCATION	2,828,788	2,828,788	5,965,248	1,642,477	1,642,477	-	-	1,642,477	1,642,477	2,129,877	1,642,477	3,772,354	82,746	2,928,888	290,828	3,219,716	(100,242)	(100,242)	(20,000)	260,288
0047	HARDIN CO SOLID DIST	150,850	188,207	119,465	12,050	25,892	37,942	-	37,942	1,341	26,489	43,633	64,283	1,341	16,629	1,076	24,994	18,307	(16,367)	(16,367)	203,166
0048	HARLAN COUNTY BO OF EDUC	16,027,603	21,157,407	13,429,023	1,584,572	(79,556)	1,664,108	-	1,664,108	18,098	2,381,340	882,580	3,263,928	150,748	1,468,377	148,389	2,448,514	(30,670)	(409,207)	(442,250)	480,879
0049	HARLAN CO BO OF EDUC	10,445,527	11,053,883	8,284,188	789,241	(118,867)	702,371	-	702,371	11,164	1,420,915	149,277	1,570,190	92,955	1,153,207	118,867	1,412,116	(141,530)	(141,530)	(87,753)	296,644
0050	HART CO BO OF EDUC	8,897,241	11,096,693	7,043,919	740,650	(428,613)	686,019	-	686,019	9,452	1,208,623	198,277	1,406,823	79,995	980,627	138,857	1,198,379	(43,242)	(70,000)	(76,608)	252,211
0051	HENDERSON PUBLIC LIBRARY	3,027,222	1,821,148	2,407,544	344,644	304,524	402,120	-	402,120	4,596	324,999	2,425	327,424	47,609	337,600	392,844	392,844	(392,844)	(392,844)	(392,844)	392,844
0052	HENDERSON INDEPENDENT BO OF EDUC	3,847,047	4,304,481	2,732,279	275,598	(50,477)	2,055,511	-	2,055,511	3,620	44,842	20,500	50,641	30,672	380,919	16,310	477,289	(49,111)	(7,732)	(28,942)	97,881
0053	HENDRICKS CO BO OF EDUC	2,777,332	2,854,185	2,106,124	246,390	(121,313)	367,703	-	367,703	2,466	11,311	11,311	22,622	11,311	68,010	1,610	79,620	(17,552)	(17,552)	(17,552)	97,881
0054	HOPKINS CO BO OF EDUC	195,875	203,794	139,498	1,664,919	(403,237)	1,549,392	-	1,549,392	26,729	3,344,585	40,009	3,371,314	218,884	2,714,446	364,540	4,303,283	(867,348)	(121,793)	(106,555)	696,266
0055	HOPKINS CO BO OF EDUC	2,781,116	3,116,116	2,116,116	2,781,116	2,781,116	-	-	2,781,116	2,781,116	2,781,116	2,781,116	5,562,232	1,116,116	4,446,116	2,781,116	7,227,232	(1,116,116)	(1,116,116)	(1,116,116)	1,116,116
0056	HOPKINS METRO SEWER DIST	18,247,400	16,405,893	10,504,013	2,066,441	1,366,648	114,795	-	114,795	144,560	1,624,642	1,511,922	3,136,564	1,179,146	1,462,227	1,485,526	2,226,779	(184,556)	(2,303,817)	(112,479)	3,761,405
0057	JESSAMINE CO BO OF EDUC	1,202,523	41,599,024	26,404,026	2,668,118	402,822	3,146,240	-	3,146,240	35,583	4,124,754	90,292	4,215,046	296,995	3,675,511	281,500	4,357,011	(176,274)	(400,883)	(276,647)	945,448
0058	KANTONVILLE CANTONVILLE DIST	4,802,766	6,062,844	3,846,327	486,266	(114,646)	3,068,614	-	3,068,614	1,846	902,266	2,486	904,752	43,136	1,007,888	63,969	1,				

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Entities Authority
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Deferred Amounts from Changes in Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2026				
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Pension & Differences Between Employer Contributions & Proportionate Share of Pension Expense	Gross Pension Expense	Nonemployer Pension Expense	Net Pension Expense	Liability Experience	Investment Experience	Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Investment Experience	Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	2023	2024	2025	2026			
																						(A)	(B)	(C)
K085	MONROE CO CONSIST DIST	175,044	218,748	158,945	14,005	5,883	10,888	-	19,888	187	21,814	5,538	23,352	1,539	10,537	1,046	21,583	7,725	371	1,471	4,372			
K087	MONTGOMERY CO BO OF ED	16,968,746	18,958,951	12,688,515	1,277,843	(1,427,587)	1,138,335	-	1,139,335	17,073	2,172,888	871,451	3,064,337	142,400	1,763,487	548,878	2,446,579	(86,422)	375,775	(184,192)	453,683			
K088	GATEWAY COMMISER ORGANIZ	15,844,404	18,083,093	12,569,538	1,267,864	(1,205,577)	3,388,441	-	3,388,441	16,939	2,155,900	1,689,759	3,862,558	140,608	1,749,726	1,890,514	3,640,242	1,075,415	1,749,419	(133,144)	450,004			
K090	MURKINBERG CO BO OF ED	21,984,386	24,548,095	16,778,851	1,992,403	(1,919,700)	1,979,700	-	1,979,700	29,811	2,877,798	2,877,798	5,755,596	188,584	2,355,666	251,343	3,037,019	23,373	278,802	(277,208)	608,885			
K092	NELSON COUNTY BO OF ED	17,443,176	21,801,806	13,838,227	1,395,429	(1,277,229)	1,523,028	-	1,523,028	18,649	2,172,484	298,302	2,890,533	155,839	1,926,314	56,522	2,178,242	11,027	(5,712)	(146,582)	495,527			
K091	CITY OF GARRISON	2,245,825	2,484,533	1,803,600	181,825	(174,887)	266,940	-	266,940	34	3,676,416	369,125	4,045,541	20,946	1,809,777	3,809	2,720,023	195,914	134,797	(18,262)	64,384			
K090	OHIO CO LIBRARY	1,021,387	1,276,507	810,399	87,233	(84,111)	97,844	-	97,844	1,052	138,880	37,174	172,243	9,096	112,786	15,450	177,342	(1,023)	(4,506)	(8,583)	29,014			
K092	OSAGE CO LIBRARY BO	2,292,125	2,827,408	1,798,398	302,281	(306,887)	369,125	-	369,125	10,948	1,497,888	309,125	2,047,018	20,946	1,268,944	73,288	1,744,388	(48,639)	33,147	(12,848)	4,384			
K094	OWEN CO LIBRARY	590,827	738,461	468,722	47,297	(5,500)	56,779	-	56,779	632	80,394	20,848	101,874	5,362	62,247	430	70,938	9,398	(1,177)	(4,965)	16,743			
K096	PERMUE CO LIBRARY	740,173	842,695	515,368	49,879	(50,846)	63,846	-	63,846	286	34,889	14,007	49,396	1,586	24,846	1,149	30,495	1,314	(1,314)	(2,498)	4,384			
K096	PENDLETON CO LIBRARY	718,202	807,664	509,771	57,472	(60)	58,132	-	58,132	768	97,725	107,621	197,621	6,196	97,134	15,117	110,827	(1,191)	(8,177)	(6,035)	20,404			
K097	PERRY CO LIBRARY	16,996,431	19,993,557	12,689,498	1,280,059	(1,620,270)	90,820	-	90,820	17,102	2,176,465	13,704	2,205,444	142,615	1,766,566	41,899	2,066,599	(466,099)	(29,871)	(184,420)	454,420			
K098	PERMUE INDEPENDENT CO	3,130,307	3,512,496	2,481,171	250,492	(266,474)	184,274	-	184,274	3,267	425,941	60,513	489,399	27,817	345,601	18,053	559,024	(472,905)	(81,247)	(26,300)	88,821			
K098	PORTLAND CO LIBRARY	793,934	842,295	598,048	60,328	(69,284)	80,251	-	80,251	806	102,285	18,954	118,834	6,714	87,827	18,549	106,380	2,405	(8,773)	(8,348)	23,607			
K101	SOMERSET CO EDUCATION	1,133,006	1,460,663	918,000	115,555	(125,911)	492,117	-	492,117	1,107	725,470	275,187	1,001,729	5,502	508,908	246,475	822,151	75,196	(10,071)	(64,816)	151,502			
K101	CITY OF MOUNTAIN DRIVE	50,892	63,409	40,374	4,092	(4,899)	(797)	-	(797)	14	6,295	1,232	8,231	3,613	6,800	371	6,448	212	1,359	(4,298)	3,486			
K103	BOCKWINE CO BO OF ED DIST	14,362	17,488	11,437	4,350	(4,233)	8,070	-	8,070	15	7,197	19	7,214	484	6,083	197	6,280	(10,212)	(8,744)	(657)	1,544			
K103	CITY OF MOREHEAD	4,128,300	4,559,738	3,275,033	330,345	(376,384)	334,921	-	334,921	4,414	54,724	25,461	64,199	36,783	45,820	18,547	61,367	(5,239)	(16,546)	(84,641)	137,278			
K105	CITY OF GEORGETOWN	10,647,108	13,307,584	8,446,968	851,998	(1,012,561)	1,188,904	-	1,188,904	11,798	1,444,752	547,720	2,000,803	94,817	1,179,799	39,177	1,219,000	132,429	(99,612)	(89,472)	300,468			
K106	CITY OF SHELVILLE	4,429,939	5,536,875	3,114,412	354,409	(349,389)	388,889	-	388,889	4,738	60,730	14,083	62,513	39,615	48,214	13,311	61,525	(68,209)	(60,814)	(37,227)	125,843			
K107	FRANKLIN/WHITESBORO PARKS BO	475,923	588,821	378,452	47,923	(49,421)	378,452	-	378,452	11,361	138,818	26,451	165,269	2,625	124,611	4,001	128,612	(1,402)	(4,921)	(3,906)	18,284			
K108	CITY OF TAYLORSVILLE	2,165,306	2,706,304	1,717,807	173,271	(173,271)	115,964	-	115,964	2,915	294,633	298,948	593,581	19,283	238,123	16,983	255,106	(10,248)	(14,430)	(8,786)	61,511			
K108	CAMBERLETT COUNTY WHITESBORO	5,009,628	6,265,421	3,974,000	400,878	(414,897)	349,687	-	349,687	3,386	68,163	38,202	78,311	44,613	63,523	21,381	85,239	(1,798)	(5,381)	(9,288)	24,284			
K110	TODD COUNTY WATER DIST	920,001	1,161,135	737,004	74,340	(74,340)	73,054	-	73,054	933	136,409	18,716	148,118	8,774	102,593	32,523	145,388	(1,438)	(14,409)	(18,097)	26,304			
K111	CITY OF CANTON	1,882,885	2,188,885	1,482,885	188,885	(188,885)	188,885	-	188,885	188,885	188,885	377,770	566,660	34,444	200,000	34,444	234,444	(34,444)	(34,444)	(34,444)	34,444			
K112	TRIMBLE CO LIBRARY	678,298	847,789	538,116	54,278	(54,278)	80,415	-	80,415	725	82,298	44,428	127,446	6,941	74,907	18,044	92,951	(2,009)	(24,019)	(15,700)	19,208			
K114	WINN CO BO OF EDUCATION	18,096,055	18,898,441	12,555,341	1,822,441	(1,822,441)	1,822,441	-	1,822,441	1,848	1,445,000	1,512,889	2,967,889	12,488	1,486,000	17,029	1,503,029	(298,273)	(298,273)	(298,273)	298,273			
K114	CITY OF BOWLING GREEN	31,389,234	32,897,862	25,695,411	2,591,835	(2,691,015)	3,287,866	-	3,287,866	7,228	4,407,204	6,030,214	10,437,418	6,941	5,766,822	8,855,304	12,622,126	(8,043)	28,019	(18,814)	5,700			
K115	CITY OF SPRINGFIELD	2,076,751	2,595,881	1,447,673	186,345	(186,345)	249,699	-	249,699	2,220	28,284	4,798	33,082	18,648	23,938	14,146	29,086	(3,373)	(2,791)	(2,452)	18,899			
K115	WAYNE CO BO OF ED	11,531,287	12,912,912	10,794,768	1,189,732	(1,451,292)	1,478,210	-	1,478,210	14,467	1,459,210	912,227	2,371,437	120,027	1,494,908	65,443	1,684,251	392,320	(28,737)	(113,729)	384,214			
K117	WERTICER PUBLIC LIBRARY	402,439	502,995	319,938	32,404	(34,483)	17,721	-	17,721	420	49,780	39,720	89,500	3,394	44,643	28,201	66,123	(1,382)	(8,340)	(8,340)	18,281			
K117	WERTICER PUBLIC LIBRARY	17,213,608	21,632,381	13,741,180	1,845,241	(1,912,224)	1,741,180	-	1,741,180	1,415,224	1,913,224	1,913,224	3,826,448	154,274	1,913,224	171,780	2,085,004	(19,200)	(174,770)	(185,770)	401,240			
K118	WYTHE COUNTY	180,461	232,028	147,279	14,855	(16,222)	5,637	-	5,637	156	26,260	18,245	40,708	3,833	20,504	37,811	59,085	(6,476)	(16,501)	(15,640)	5,278			
K119	CITY OF MENARD DIST	111,117	139,117	87,117	11,117	(11,117)	11,117	-	11,117	11,117	11,117	22,234	33,351	5,556	17,619	11,117	28,736	(1,117)	(1,117)	(1,117)	11,117			
K119	KY MARRIAGES/ROMANCE ASSOC	557,502	696,804	442,284	43,319	(43,319)	54,337	-	54,337	596	75,329	48,839	124,168	4,965	64,507	18,499	82,906	(6,778)	(14,546)	(16,468)	15,838			
K120	ADAMS CO BO OF ED	141,127	176,119	112,119	11,119	(11,119)	11,119	-	11,119	151	15,129	10,129	25,258	1,119	15,007	24,129	(1,119)	(1,119)	(1,119)	11,119				
K121	WESTERN LAWS/MCCONVILLE	58,261	646,881	426,881	46,881	(46,881)	46,881	-	46,881	749	101,417	62,417	163,834	4,779	96,188	12,728	108,916	(14,880)	(14,880)	(14,880)	15,228			
K121	CITY OF FERGUSON	1,229	1,536	978	97	(1,044)	1,580	-	1,580	1	1	1	1	1	1	1	1	(1,044)	(1,044)	(1,044)	1,044			
K122	GREEN RIVER EDUCATION	394,424	442,924	292,924	28,424	(28,424)	34,924	-	34,924	381	46,964	26,964	73,928	1,924	48,040	11,924	59,964	(1,924)	(1,924)	(1,924)	11,924			
K122	NORTHERN IN WATER SER DS	24,663,511	30,826,133	19,566,511	1,973,412	(1,988,341)	2,366,991	-	2,366,991	26,388	1,336,966	341,586	1,728,552	219,619	2,723,403	437,018	3,160,344	(2,208)	(100,006)	(107,258)	700,011			
K123	WOODFORD COUNTY	979,885	1,248,885	848,885	88,885	(88,885)	88,885	-	88,885	88,885	78,885	157,770	236,660	11,885	149,885	88,885	238,770	(88,885)	(88,885)	(88,885)	88,885			
K216	JEFFERSON TOWN FIRE DIST	207,124	327,633	207,951	20,376	(17,077)	22,053	-	22,053	203	26,567	11,155	49,008	3,114	28,893	7,951	39,304	(2,328)	(13,180)	(2,203)	7,447			
K216	JEFFERSON TOWN FIRE DIST																							

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expenses			Outstanding Balance of Resources			Change in Pension & Proportionate Share of Plan Contributions			Outstanding Balance of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Reporting Period Ending June 30			
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expenses	Deferred Amounts from Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Gross Pension Expenses	Proportionate Share of Nonemployer Contributions	Net Pension Expense	Liability Experience	Investment Experience	Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Investment Experience	Total Deferred Inflow of Resources	2023	2024	2025	2026
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
L067	LEITCH COUNTY CONSOLID	16,474	15,857	76,134	7,481	1,006	8,086	8,086	308	16,779	1,517	14,838	7,481	10,532	1,252	13,466	574	811	1,783	2,659
L068	HOUSING AUTH OF VANCEBURG	224,750	280,510	178,351	17,885	(5,788)	12,097	12,097	240	30,582	3,847	34,669	2,001	24,820	11,939	38,766	14,323	(3,342)	(5,445)	(1,489)
L070	STANFORD WATER COMMISSION	1,454,478	1,871,916	1,153,883	166,389	(33,873)	82,516	82,516	1,555	197,941	19,989	216,300	17,651	160,623	30,567	204,145	(23,631)	(10,542)	(12,223)	6,382
L071	RUSSELLVILLE CITY SCHOOLS	3,916,969	4,899,725	3,107,458	313,422	(99,877)	212,545	212,545	4,188	532,382	11,104	548,736	34,882	432,655	339,934	796,489	(111,213)	(115,552)	(29,918)	11,279
L072	CITY OF FORTWELL	950,203	1,146,056	737,318	73,274	(79,631)	65,343	65,343	1,456	205,552	216,300	6,856	100,200	6,244	115,776	45,213	38,384	(7,205)	26,401	
L073	CITY OF PADUCAH	12,840,791	28,548,135	18,130,327	1,827,755	4,167	1,833,922	1,833,922	24,400	3,107,947	209,839	3,341,997	275,607	2,722,933	30,889	3,165,689	(53,489)	(188,137)	(191,943)	648,889
L074	HOUSING AUTH MCKENZAY CO	430,569	528,147	341,377	34,454	6,400	28,054	28,054	1,102	32,977	457,586	82,100	3,894	472,586	21,418	82,808	4,128	(13,218)	(22,252)	12,212
L075	CITY OF LIVERMORE	621,555	778,981	493,096	49,737	30,866	80,603	80,603	2,665	84,574	35,462	120,888	5,535	86,400	40,131	74,715	26,286	8,006	(5,239)	17,621
L076	RISEA BD OF ED	3,871,634	4,588,064	2,912,618	299,888	(273,939)	125,949	125,949	8,125	1,819,197	228,044	1,718,153	32,897	452,438	211,142	641,741	(79,727)	(63,949)	(1,814)	154,823
L077	CITY OF SALVERSLEY	2,186,948	2,644,448	1,681,866	199,588	26,548	199,789	199,789	2,665	286,134	109,519	395,653	18,972	240,655	128,759	369,476	(6,544)	(55,341)	(17,807)	160,139
L078	MARION FREE PUBLIC LIBRARY	627,041	781,728	497,454	50,177	(17,300)	(32,111)	(32,111)	6,000	84,220	10,750	85,970	5,584	69,247	61,354	136,186	(44,757)	(17,749)	(5,269)	17,811
L079	MIRABELL COOKS & WATER	21,881	21,846	72,400	7,302	3,884	30,792	30,792	98	32,607	34,977	814	30,927	2,652	33,079	4,096	(4,818)	(3,077)	2,681	
L080	MARTIN CO CONSERV DIST	62,097	77,614	49,254	4,569	(1,024)	3,945	3,945	3,945	8,122	1,377	8,653	5,858	6,888	1,629	9,186	971	(7,749)	(5,222)	1,783
L081	LEWIS & CLARK COUNTY	11,844,681	26,003,898	11,077,611	1,464,631	(460,812)	813,244	813,244	17,604	2,243,021	1,377	2,260,966	146,803	1,805,464	494,648	2,789,292	(199,706)	(467,487)	(118,528)	486,246
L082	MINIFIELD CO PUBLIC LIB	109,301	136,615	86,713	8,747	(7,566)	8,747	8,747	117	14,873	40,160	55,150	973	12,071	18,181	31,222	(15,438)	(9,129)	(1,010)	3,024
L083	BURKINGHAM CITY SCHOOLS	2,062,992	2,553,468	1,600,799	186,483	(181,812)	104,671	104,671	2,488	348,644	149,200	497,844	32,933	349,888	149,428	399,316	(18,978)	(36,823)	(11,205)	38,586
L084	MITLEAF CO PUBLIC LIB	373,881	467,309	296,615	29,919	(14,157)	15,762	15,762	793	107	50,874	257	51,131	3,180	21,289	26,586	7,719	(15,420)	(9,159)	1,612
L085	CITY OF TOWNHOLLOW	2,062,992	2,553,468	1,600,799	186,483	(181,812)	104,671	104,671	2,488	348,644	149,200	497,844	32,933	349,888	149,428	399,316	(18,978)	(36,823)	(11,205)	38,586
L086	MONTGOMERY CO SAN DIST #2	256,400	318,768	202,311	20,409	32,068	25,477	25,477	273	14,708	71,931	106,707	2,271	28,165	1,279	31,719	(35,481)	(30,608)	(2,143)	7,248
L087	MORGAN COUNTY LIBRARY	396,174	486,173	282,648	28,502	(3,073)	25,229	25,229	361	46,465	1,096	49,924	3,172	39,314	24,796	57,299	(18,500)	(10,602)	(2,993)	10,303
L088	CITY OF NEW HAVEN	284,244	310,275	196,248	28,244	3,655	(881)	27,363	27,363	454	274	474	2,214	274,517	11,219	748	(2,519)	(2,519)	748	
L091	NICHOLAS COUNTY LIBRARY	60,145	75,174	47,718	4,813	(68,150)	(63,337)	(63,337)	443,379	54	8,184	321	8,389	536	6,602	14,548	(39,040)	(24,133)	(1,955)	3,700
L092	CHILD CO WATER COMMISSION	2,411,454	3,044,023	1,913,304	302,268	(81,900)	215,778	215,778	2,578	338,127	3,328	344,031	21,475	356,296	110,023	402,804	(75,341)	(18,077)	(10,264)	68,204
L093	LARABEE TRITY COMMISSION	1,509,583	1,884,437	1,198,098	120,647	(114,541)	106,106	106,106	1,612	205,151	51,531	258,738	13,427	186,499	160,553	342,478	(48,343)	(74,002)	(12,870)	42,881
L096	FRANKLIN COUNTY WATER	1,466,649	1,846,649	1,166,649	150,649	(150,649)	0	0	1,519	2,719	1,519	3,238	7,402	3,689	24,648	114,244	(78,308)	(48,343)	(14,248)	114,244
L099	POWELL VALLEY WATER DIST	720,443	900,465	575,253	57,653	(17,820)	39,733	39,733	7,251	104,981	40,447	138,948	6,416	79,561	1,522	92,299	14,945	(18,384)	(6,054)	26,648
L100	SCIENCE HILL BD OF ED	1,582,813	1,975,345	1,254,819	154,819	(126,999)	27,820	27,820	1,809	221,115	69,896	320,719	14,979	174,566	142,279	335,111	(15,203)	(48,279)	(20,511)	44,421
L102	CITY OF MOUNT VERNON	2,976,329	3,720,043	2,363,211	238,170	(238,999)	1,201	1,201	3,192	404,983	48,082	488,175	26,506	326,827	391,547	750,740	(131,588)	(172,569)	(65,041)	84,558
L103	MOREHEAD TRITY PLANT ED	5,533,484	6,916,419	4,387,518	442,528	(130,629)	311,899	311,899	5,913	751,313	97,983	850,226	40,251	610,752	386,710	1,044,075	(123,299)	(177,480)	(46,475)	157,205
L104	LAURELBERG AREA DIST	1,862,864	2,377,788	1,444,208	179,827	(180,787)	97,940	97,940	7,907	108,617	1,877,197	81,517	81,517	81,517	147,056	247,626	(67,272)	(84,868)	(24,864)	58,686
L105	GREEN TOWN/CODD CO PARKS	2,245,540	2,826,657	1,781,465	179,622	(167,737)	19,885	19,885	2,401	305,552	334,809	640,822	19,988	274,964	120,870	388,802	(15,239)	(49,828)	(18,670)	63,779
L106	WARREN FRANKLIN COUNTY	426,275	565,183	348,444	34,844	(34,844)	0	0	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
L107	CITY OF FRANKLIN	5,788,560	7,234,982	4,592,249	463,209	(114,440)	372,069	372,069	6,189	787,650	3,094	796,933	51,510	699,212	206,281	897,668	(156,833)	(151,118)	(84,444)	164,441
L108	WINDY HOLLOW WATER DIST	1,466,649	1,846,649	1,166,649	150,649	(150,649)	0	0	1,519	2,719	1,519	3,238	7,402	3,689	24,648	114,244	(78,308)	(48,343)	(14,248)	114,244
L109	CAMPBELLVILLE CITY SCHOOLS	1,547,440	1,977,736	1,301,612	163,509	(143,581)	509,200	509,200	4,887	613,117	286,189	669,163	40,414	501,660	1,546	543,667	(10,418)	(28,344)	(18,744)	12,045
L110	LEITCH COUNTY CONSOLID	16,474	15,857	76,134	7,481	(79,631)	65,343	65,343	1,456	205,552	216,300	6,856	100,200	6,244	115,776	45,213	(3,342)	(5,445)	(1,489)	26,401
L111	HOUSING AUTH OF CADIZ	320,424	400,990	254,210	25,473	34,444	31,117	31,117	343	41,654	1,464	48,164	2,487	31,440	7,968	46,202	(5,571)	(13,551)	(2,690)	9,118
L112	CITY OF BIRDSON	320,424	400,990	254,210	25,408	(23,227)	22,007	22,007	766	48,871	54,600	98,444	2,873	9,066	1,051	40,002	(29,446)	(20,422)	(2,990)	9,966
L113	LEITCH COUNTY CONSOLID	165,447	203,663	128,614	12,864	(13,248)	128,614	128,614	729	82,623	97,944	204,764	14,444	179,662	109,119	292,466	(17,456)	(129,671)	(7,764)	40,609
L114	WARREN COUNTY BD OF ED	14,298,144	17,859,894	10,072,494	1,434,613	(1,322,548)	5,607,287	5,607,287	14,096	730,271	2,472,412	1,977,199	483,024	5,995,791	738,879	21,960,174	(441,344)	(1,351,205)	(166,249)	1,942,289
L115	LEITCH COUNTY CONSOLID	1,615,501	2,111,205	1,312,000	131,205	(131,205)	0	0	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406
L116	WARRIOR BRIDGE ED	7,789,872	9,734,378	6,178,208	621,811	(663,948)	208,813	208,813	299,833	1,038,669	69,819	1,108,792	69,819	860,021	493,638	1,389,021	(184,411)	(322,399)	(65,443)	214,249
L117	LEITCH COUNTY CONSOLID	1,615,501	2,111,205	1,312,000	131,205	(131,205)	0	0	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406
L118	FALLING SPRINGS PARKS	1,449,447	1,874,096	1,126,066	113,544	(60,770)	144,244	144,244	1,518	184,240	36,464	213,122	12,441	166,713	2,551	171,911	(14,219)	(15,989)	(11,928)	40,828
L141	LEITCH COUNTY CONSOLID	231,447	291,447	181,																

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30				
		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 (B)	Deferred Amounts from Changes in Plan Contributions		Gross Employer Pension Expense (E)	Proportionate Share of Nonemployer Pension Expense (F)	Net Employer Pension Expense (G)	Liability Experience (I)	Investment Experience (J)	Proportionate Share of Differences Between Employer Contributions & Proportionate Share of Plan Contributions (K)	Total Deferred Outflows of Resources (L)	Liability Experience (M)	Investment Experience (N)	Differences Between Employer Contributions & Proportionate Share of Plan Contributions (O)	Total Deferred Inflows of Resources (P)	2023	2024	2025	2026		
						(C)	(D)																(H)	(I)
M075	LEADON WATER WORKS	1,960,075	1,448,850	1,554,999	155,848	14,529	171,307	-	171,307	2,006	266,787	4,777	273,555	27,405	216,468	1,554	255,457			(2,138)	1,530	(16,471)	55,582	
M079	MARSHALL CO RESERVE DIST	1,792,241	1,290,081	1,390,518	140,247	(13,931)	127,886	-	127,886	1,873	248,427	7,364	247,656	15,504	193,556	126,381	335,485			(63,443)	(9,417)	(14,725)	40,778	
M080	MARTIN CO HOUSING AUTH	9,294,343	6,158,675	7,373,938	748,747	180,763	934,510	-	934,510	9,937	1,264,682	53,517	1,307,131	82,776	1,026,408	1,009	1,108,739	1,009	1,108,739	314,339	197,091	(78,104)	264,033	
M082	CITY OF BRANDBURG	1,384,356	1,750,273	1,098,254	110,728	(103,107)	7,621	-	7,621	1,480	188,369	45,611	235,460	12,328	152,880	300,825	466,433			(118,379)	(139,887)	(11,633)	39,323	
M084	MERCER COUNTY LIBRARY	9,424,033	1,777,095	7,492,581	704,644	(104,481)	500,163	-	500,163	10,816	1,040,938	67,025	1,107,963	10,816	1,040,938	121,238	1,335,766			(177,663)	(44,513)	(76,388)	197,881	
M085	MERCER COUNTY LIBRARY	2,138,559	2,472,933	1,696,587	171,311	52,976	224,287	-	224,287	2,386	290,984	15,210	298,496	19,845	226,169	12,240	267,454	6,372	267,454	(5,377)	(17,971)	(6,372)	80,725	
M086	MERCER COUNTY LIBRARY	261,289	1,218,999	722,865	72,832	-	72,832	-	72,832	3,140	600,977	37,404	604,117	3,140	600,977	23,239	722,865			(22,774)	(44,491)	(1,440)	172,861	
M088	MORGAN CO CONSERVAT DIST	85,736	107,159	68,011	6,861	(2,821)	3,959	-	3,959	3,962	11,666	1,800	13,668	764	9,468	7,752	17,084			(2,544)	(4,777)	(1,704)	2,432	
M090	MORGAN COUNTY LIBRARY	16,466,438	16,466,438	16,466,438	1,077,021	277,021	1,354,042	-	1,354,042	14,388	1,424,488	62,017	1,486,505	119,924	1,466,581	96,465	1,563,046	96,465	1,563,046	409,642	454	(5,202)	384,884	
M091	NICHOLS CO WATER DIST	375,310	465,115	297,742	30,035	9,257	39,292	-	39,292	405	1,107	5,175	5,580	5,175	4,450	45,207	69,709			10,142	6,514	(7,124)	2,416	
M092	CITY OF BEAVER DAM	2,224,221	2,780,001	1,764,549	277,866	61,998	215,868	-	215,868	2,378	302,665	59,823	304,993	19,408	285,609	1,146	286,755			34,000	20,417	(18,691)	61,399	
M093	OSHMAR CO WATER DIST	1,186,260	1,932,420	1,237,762	154,689	111,683	39,002	-	39,002	1,407	431,555	118,914	550,471	28,175	353,670	14,146	404,936			17,644	48,131	(26,770)	90,514	
M094	CITY OF FARMOUTH	2,316,742	2,894,395	1,837,474	185,309	(48,746)	136,563	-	136,563	2,476	313,201	79,212	390,999	20,623	275,796	118,892	394,691			(4,040)	(48,462)	(40,420)	66,798	
M095	CITY OF CONCORDY	6,086,179	1,760,460	4,325,719	482,909	(48,240)	531,069	-	531,069	6,957	628,147	49,794	677,941	6,957	628,147	92,151	820,478			(22,974)	(14,493)	(1,141)	35,167	
M096	PIKE CO HOUSING AUTHORITY	52,622	656,362	418,969	42,664	(64,936)	(22,272)	-	(22,272)	362	71,521	23,476	72,088	4,481	58,006	10,257	72,088			(10,875)	(5,441)	(4,427)	14,910	
M099	TRIGGS COUNTY LIBRARY	1,007,853	1,007,853	1,007,853	60,848	60,848	60,848	-	60,848	6,603	60,848	60,848	127,696	55,001	60,848	60,848	127,696			(64,663)	(115,308)	(115,308)	38,286	
M100	PULASKI CO RD AND PD	1,067,853	1,067,853	1,067,853	2,066,975	1,067,853	1,067,853	-	1,067,853	5,166	4,091,314	1,348,523	5,449,877	267,767	3,320,503	2,422,082	7,998,889	1,162,253	1,067,853	(1,162,253)	(1,067,853)	(1,067,853)	854,383	
M104	RUSSELL CO PUBLIC LIBRARY	446,563	808,133	120,911	51,739	21,527	29,212	-	29,212	491	71,738	18,413	107,171	5,758	74,403	11,136	85,539			55,164	(4,440)	(4,431)	18,343	
M106	SCOTT COUNTY LIBRARY	2,513,600	1,434,088	1,919,419	195,142	1,285	202,427	-	202,427	2,697	347,662	10,747	350,359	22,485	277,866	12,518	327,500			27,538	(12,128)	(12,128)	74,469	
M109	SHELBY CO PD OF ID	2,605,228	31,351,213	21,106,775	2,128,900	625,007	2,653,907	-	2,653,907	28,444	1,628,175	1,418,304	3,046,479	236,911	2,108,113	1,120,125	4,295,146			(262,720)	502,242	(233,575)	755,796	
M107	SPENCER COUNTY LIBRARY	3,665,831	4,581,988	3,086,126	389,279	1,466,685	1,856,364	-	1,856,364	1,400	1,400	1,400	2,800	1,400	1,400	1,400	2,800			(1,400)	(1,400)	(1,400)	1,400	
M108	SPENCER CO PUBLIC OF ID	644,900	806,045	511,623	51,626	15,576	67,182	-	67,182	1,381	67,182	6,684	68,563	95,132	5,743	72,129	15,650	92,812			(23,212)	(17,478)	(10,438)	18,311
M109	SPENCER COUNTY LIBRARY	1,535,308	2,728,368	1,890,200	99,221	(471,988)	56,968	-	56,968	6,603	60,848	60,848	127,696	55,001	60,848	60,848	127,696			(64,663)	(115,308)	(115,308)	38,286	
M110	CITY OF GUTHRIE	1,258,017	1,567,366	944,852	103,348	82,214	192,522	-	192,522	640	170,634	71,473	242,148	11,188	138,466	70,886	210,542			(57,210)	(17,478)	(10,438)	18,311	
M111	TRIGGS COUNTY LIBRARY	1,007,853	1,007,853	1,007,853	60,848	60,848	60,848	-	60,848	6,603	60,848	60,848	127,696	55,001	60,848	60,848	127,696			(64,663)	(115,308)	(115,308)	38,286	
M112	CITY OF MILTON	774,155	967,598	614,162	61,949	(208)	61,741	-	61,741	828	165,339	14,880	120,747	6,894	85,493	13,990	100,267			4,094	(5,705)	(6,506)	21,928	
M113	WEST STUBBS	1,577,668	878,478	1,255,848	123,337	16,432	49,739	-	49,739	2,487	24,478	35,617	35,617	34,656	35,617	35,617	71,234			(34,656)	(34,656)	(34,656)	44,843	
M115	WASHINGTON CO LIBRARY BD	412,849	516,010	327,216	33,037	16,342	49,379	-	49,379	441	55,126	7,107	62,233	8,027	45,592	10,367	55,959			6,025	(4,710)	(6,506)	11,797	
M116	WAYNE CO PUBLIC LIBRARY	518,082	648,281	411,619	45,506	(60,001)	(14,495)	-	(14,495)	1,055	10,377	71,131	81,463	4,610	57,280	7,736	136,638			(53,170)	(22,065)	(6,359)	14,799	
M117	WAYNE COUNTY LIBRARY	9,005,050	11,256,445	6,144,786	729,278	15,448	724,252	-	724,252	9,529	1,214,454	26,475	1,240,979	80,203	1,160,771	77,724	1,238,495			(17,200)	(17,200)	(17,200)	17,200	
M118	WAYNE COUNTY LIBRARY	12,216,195	15,284,192	8,686,718	977,676	590,720	1,527,796	-	1,527,796	10,554	1,643,438	886,255	2,543,737	198,717	1,348,413	2,039	1,450,389			518,254	327,007	(102,607)	346,849	
M119	WAYNE COUNTY LIBRARY	1,852,341	1,814,949	1,814,949	909,279	2,215	909,279	-	909,279	1,418	1,418	1,418	2,836	1,418	1,418	1,418	2,836			(1,418)	(1,418)	(1,418)	1,418	
M120	WOODFORD COUNTY LIBRARY	1,380,091	1,724,942	1,084,878	180,437	(22,001)	67,532	-	67,532	1,475	187,399	79,000	190,644	32,010	132,639	44,320	207,000			(86,418)	(8,855)	(11,997)	39,264	
M121	WOODFORD COUNTY LIBRARY	1,319,161	1,699,734	1,078,418	180,437	(22,001)	67,532	-	67,532	1,475	187,399	79,000	190,644	32,010	132,639	44,320	207,000			(86,418)	(8,855)	(11,997)	39,264	
M122	CITY OF POWERS VILLAGE	1,262,241	1,602,287	1,017,919	126,241	(49,187)	77,054	-	77,054	1,475	174,550	79,000	190,644	32,010	132,639	44,320	207,000			(86,418)	(8,855)	(11,997)	39,264	
M123	MIDDLETON TWP DIST	1,262,241	1,602,287	1,017,919	126,241	(49,187)	77,054	-	77,054	1,475	174,550	79,000	190,644	32,010	132,639	44,320	207,000			(86,418)	(8,855)	(11,997)	39,264	
M141	LEICESTER COUNTY LIBRARY	872,280	1,096,117	693,809	69,793	(77,640)	60,848	-	60,848	982	118,478	66,818	144,444	7,767	96,318	12,366	111,280			(24,200)	(199,669)	(199,669)	24,200	
M142	LEICESTER COUNTY LIBRARY	872,280	1,096,117	693,809	69,793	(77,640)	60,848	-	60,848	982	118,478	66,818	144,444	7,767	96,318	12,366	111,280			(24,200)	(199,669)	(199,669)	24,200	
M143	LEICESTER COUNTY LIBRARY	872,280	1,096,117	693,809	69,793	(77,640)	60,848	-	60,848	982	118,478	66,818	144,444	7,767	96,318	12,366	111,280			(24,200)	(199,669)	(199,669)	24,200	
M144	LEICESTER COUNTY LIBRARY	872,280	1,096,117	693,809	69,793	(77,640)	60,848	-	60,848	982	118,478	66,818	144,444	7,767	96,318	12,366	111,280			(24,200)	(199,669)	(199,669)	24,200	
M145	LEICESTER COUNTY LIBRARY	872,280	1,096,117	693,809	69,793	(77,6																		

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense					Outstanding Balance of Deferred Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, 2022								
		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 Proportionate Share & Proportionate Share of Plan Contributions		Gross Pension Expense	Proportionate Share of Nonemployer Contributions	Net Pension Expense	Liability Experience	Investment Experience	Proportionate Share of Differences Between Investment & Proportionate Share of Plan Contributions	Total Deferred Resources	Liability Experience	Investment Experience	Proportionate Share of Differences Between Investment & Proportionate Share of Plan Contributions	Total Deferred Resources	2023	2024	2025	2026	
						(1)	(2)																(3)
N000	NET CONN & WATSON BUS	1,766,955	1,133,432	1,254,233	186,391	(17,871)	(281,281)	-	(163,281)	1,824	21,260	56,154	408,239	25,201	188,351	496,998	760,438	(262,014)	47,487	(18,848)	46,498	66,498	
P001	HOUSING AUTH OF COLUMBIA	15,448	395,305	139,766	855,009	(49,504)	(29,572)	-	(295,671)	21,421	13,238	36,154	33,499	2,175	26,975	24,454	53,614	(22,779)	(2,203)	(2,053)	6,944	6,944	
P005	GLADSON ELECTRIC PLUMB AND	10,626,494	13,952,542	8,477,438	855,009	39,612	856,841	-	(895,671)	14,424	1,453,376	197,100	1,577,500	95,610	1,180,208	68,108	1,343,336	(133,241)	139,766	(133,241)	889,799	303,225	
P006	BATH COUNTY E.A.S.	1,243,005	1,553,102	984,120	99,307	1,243,005	11,491	-	(11,491)	1,127	169,864	27,009	197,000	11,608	177,699	100,112	250,719	(35,183)	124,903	(35,183)	424,013	75,242	
P007	CITY OF PINNACLE	976,229	2,095,377	695,144	70,117	52,888	129,015	-	(129,015)	957	118,228	138,883	235,988	7,883	96,765	6,346	116,374	63,821	63,938	(7,883)	24,891	24,891	
P008	BOONE CO PLANNING COMA	2,707,121	1,383,565	2,147,445	162,618	(67,765)	11,993	-	(55,772)	2,894	2,894	1,183	396,455	11,608	289,227	126,521	449,618	(5,341)	(9,961)	(5,341)	124,749	124,749	
N008	HOUSING AUTHORITY PARIS	520,489	850,547	432,820	41,650	(16,480)	(26,838)	-	(26,838)	956	70,821	11,587	83,968	4,835	57,480	44,611	110,374	(15,425)	(17,547)	(15,425)	43,748	14,748	
P010	REGIONAL PUBLIC SAFETY	2,081,958	1,602,187	1,551,683	166,601	93,380	341,197	-	(341,197)	2,126	508,889	212,808	721,716	15,414	229,518	21,265	281,625	81,508	111,573	(81,508)	171,461	51,144	
P011	CITY OF JUNCTION CITY	384,005	479,951	304,644	38,729	(63,265)	(24,538)	-	(24,538)	3,425	411,252	10,930	61,699	3,425	42,497	97,232	143,059	(44,941)	(44,941)	(44,941)	18,229	18,229	
P012	CITY OF JACKSON	1,681,941	4,400,759	2,105,238	294,254	(48,809)	341,197	-	(341,197)	3,185	508,889	168,910	678,141	12,740	426,200	26,828	446,114	21,808	11,244	(21,808)	154,946	154,946	
P013	BECHEMICHIE PUBLICUCITY	80,245	839,024	150,533	15,717	39,726	55,142	-	(55,142)	718	13,342	163,196	177,256	5,379	76,131	8,270	84,401	(8,270)	(8,441)	(8,441)	19,028	19,028	
P014	CITY OF LEADON JUNCTION	711,407	880,171	564,182	56,328	(42,211)	61,449	-	(61,449)	761	96,801	15,292	112,854	6,135	75,663	16,545	110,448	4,435	(27,246)	(4,435)	57,078	20,212	
P015	CITY OF PINEVILLE	1,548,073	2,322,261	1,424,006	168,646	(17,630)	77,959	-	(77,959)	1,497	212,824	278,486	491,317	16,547	265,844	140,827	306,671	(20,827)	(20,827)	(20,827)	166,846	166,846	
P018	MURRAYVALLEYWAY TRANS AUT	1,077,412	1,139,112	849,985	87,736	(6,215)	75,511	-	(75,511)	1,146	146,787	63,428	210,360	9,541	118,320	4,151	122,471	4,400	(27,246)	(4,400)	10,417	10,417	
P019	KATYEDWARDS RECREATION COM	1,272,886	1,246,884	1,182,864	142,862	24,832	168,498	-	(168,498)	1,496	243,228	61,678	292,366	13,297	206,000	113,298	312,964	(12,022)	(10,841)	(12,022)	144,848	144,848	
P023	LIBERTY TOURISM	121,182	153,963	97,724	9,857	(43,391)	32,448	-	(32,448)	132	16,761	71,803	88,676	1,097	13,603	1,097	14,700	41,138	30,193	(41,138)	1,015	1,015	
P024	STILL COUNTY EMS	62,828	78,617	49,841	6,007	(22,846)	16,789	-	(16,789)	320	8,548	34,305	43,173	3,991	6,097	3,991	10,096	(1,548)	(1,548)	(1,548)	2,966	2,966	
P025	COMMUNITY ACTION KENTUCKY	2,050,239	2,574,906	1,633,716	164,791	61,354	246,725	-	(246,725)	2,202	280,213	146,611	431,015	18,119	274,439	740,413	506,175	(25,200)	(115,559)	(25,200)	17,305	17,305	
P028	HOUSING ELECTRIC SYSTEM	1,070,422	1,399,132	849,893	89,736	(104,559)	52,127	-	(52,127)	1,495	146,787	177,208	324,001	1,495	9,641	118,250	28,806	106,969	(25,200)	(5,918)	(25,200)	38,642	
P029	CITY OF ERY RODES	768,377	960,389	609,714	64,486	(61,486)	5,072	-	(5,072)	821	169,864	27,009	197,000	6,843	84,854	27,864	119,412	(20,916)	(6,417)	(20,916)	21,847	21,847	
P043	CITY OF CLARKSON	497,741	574,135	363,144	36,628	38,698	76,727	-	(76,727)	489	62,295	23,278	86,025	4,076	50,556	1,471	56,007	11,395	(9,482)	(9,482)	13,004	13,004	
P044	CREEK OF COCKS CUMM	380,021	474,889	301,489	30,411	(19,888)	10,523	-	(10,523)	456	53,715	32,784	86,501	3,384	41,268	10,505	125,205	(26,721)	(18,738)	(26,721)	11,244	11,244	
P047	CITY OF WEST POINT	398,608	498,215	318,223	31,897	(165,420)	(79,505)	-	(79,505)	426	144,239	33,558	177,797	3,556	44,020	18,429	239,999	(132,308)	(84,881)	(132,308)	13,350	13,350	
P048	HARLAN COUNTY C.A.S	1,410,000	1,760,213	1,108,263	179,265	(102,265)	77,000	-	(77,000)	2,289	251,299	160,609	411,918	13,655	317,600	149,000	467,174	30,400	(49,000)	(30,400)	447,774	447,774	
P049	HOUSING AUTHORITY OF CMH	1,063,532	1,339,284	842,734	85,365	(203,833)	(118,728)	-	(118,728)	1,197	144,735	156,827	301,562	14,562	9,474	114,650	314,855	438,978	(188,093)	(135,977)	(188,093)	80,218	80,218
P050	HART CO SOLID WASTE DIST	2,146,800	2,679,734	1,698,261	171,466	(102,265)	69,201	-	(69,201)	2,289	251,299	160,609	411,918	13,655	317,600	149,000	467,174	30,400	(49,000)	(30,400)	447,774	447,774	
P051	HENDERSON MUNI POWERLIGHT	9,878,447	12,346,813	7,836,881	796,488	294,815	996,393	-	(996,393)	10,569	134,511	1,567,848	877,972	1,090,913	456,936	1,939,882	(878,974)	1,939,882	(878,974)	(878,974)	290,613	290,613	
P052	LITTLE WY IN WCOW DIST	173,509	216,919	137,678	13,889	(14,951)	8,066	-	(8,066)	188	23,117	11,189	34,310	1,546	19,168	21,546	42,326	(16,220)	(9,210)	(16,220)	14,029	14,029	
P054	HOUSING AUTHORITY COLUMBIA	749,821	925,961	587,731	59,862	(29,862)	29,862	-	(29,862)	822	169,864	27,009	197,000	6,843	84,854	27,864	119,412	(20,916)	(6,417)	(20,916)	21,847	21,847	
P057	VALLEY VIEW FERRY AUTHORITY	429,187	536,430	340,483	34,344	38,447	69,781	-	(69,781)	459	58,309	28,227	127,085	3,822	47,397	1,985	53,300	(14,320)	(18,876)	(14,320)	14,609	14,609	
P058	WINDYBUSH COUNTRY COMA	7,966,481	8,830,996	5,600,484	569,484	(296,484)	272,999	-	(272,999)	2,894	2,894	1,183	396,455	11,608	289,227	126,521	449,618	(5,341)	(9,961)	(5,341)	124,749	124,749	
P063	LAUREL CO WATER DIST #2	2,160,740	2,706,906	1,718,151	173,306	(1,825)	174,481	-	(174,481)	1,215	294,022	197,837	491,859	13,297	239,811	16,591	275,044	(16,591)	(18,205)	(16,591)	18,205	18,205	
P064	WINDYBUSH COUNTRY COMA	7,966,481	8,830,996	5,600,484	569,484	(296,484)	272,999	-	(272,999)	2,894	2,894	1,183	396,455	11,608	289,227	126,521	449,618	(5,341)	(9,961)	(5,341)	124,749	124,749	
P069	LAUREL CO CLERK	1,145,582	1,413,835	900,817	91,671	(62,448)	144,119	-	(144,119)	1,215	159,479	70,110	227,614	10,202	126,511	540	137,042	5,187	(11,002)	(5,187)	10,026	10,026	
P070	LAUREL CO DISTRICT	1,145,582	1,413,835	900,817	91,671	(62,448)	144,119	-	(144,119)	1,215	159,479	70,110	227,614	10,202	126,511	540	137,042	5,187	(11,002)	(5,187)	10,026	10,026	
P072	LYON CO WATER DISTRICT	382,343	477,881	301,312	30,596	(69,746)	38,150	-	(38,150)	409	52,025	15,772	67,800	3,405	42,223	22,882	78,110	(33,440)	(4,295)	(33,440)	10,882	10,882	
P075	MADISON CO BEEHIVE WATER	802,807	760,024	486,073	49,037	(47,379)	1,658	-	(1,658)	865	18,384	46,998	252,017	5,407	67,674	6,048	79,179	34,001	(4,048)	(4,048)	34,001	34,001	
P076	MADISON CO PUBLIC WORKS	2,997,481	3,746,607	2,174,078	219,871	(62,421)	219,849	-	(219,849)	3,205	402,241	34,808	437,049	6,709	310,644	8,484	364,574	(17,400)	(17,400)	(17,400)	81,129	81,129	
P077	SALVEMORE CO JOINT HOUS	34,824	436,987	273,694	27,593	7,768	35,824	-	(35,824)	346	46,296	10,713	57,009	3,071	38,080	3,867	50,340	(1,707)	(14,777)	(1,707)	24,898	24,898	
P079	CITY OF GARLERT CITY	1,845,348	1,813,797	2,738,964	276,142	(103,315)	265,117	-	(265,117)	3,690	409,225	307,385	716,610	10,713	388,145	236,886	624,562	(28,221)	(100,930)	(28,221)	80,904	80,904	
P081	MADISON COUNTY DISTRICT	412,623	512,073	312,187	31,614	(31,614)	0	-	0	416	46,158	19,076	65,234	3,071	42,119	115,656	161,665	(45,633)	(115,656)	(45,6			

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense							Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30					
		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 Proportionate Share & Proportionate Share of Pension Expense		Gross Pension Expense	Proportionate Share of Nonemployer Contributions	Net Pension Expense	Liability Experience	Investment Experience	Change in Proportionate Share of Employer Contributions & Proportionate Share of Plan Contributions		Total Deferred Outflows of Resources	Liability Experience	Investment Experience	Change in Proportionate Share of Employer Contributions & Proportionate Share of Plan Contributions		Total Deferred Inflows of Resources	Liability Experience	Investment Experience	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30				
						(A)	(B)						(C)	(D)				(E)	(F)				(G)	(H)	(I)	(J)	(K)
V186	INDEPENDENCE BOARD OF EDUCATION	2,354,592	2,942,912	1,867,899	188,416	(111,308)	271,086	-	177,348	2,517	346,295	-	44,130	367,023	2,592	260,003	18,147	260,188	2,584	260,188	11,822	2,573	2,573	2,538	(2,411)	(10,786)	66,880
V136	MOUNTAIN ARTS CENTER	120,761	162,187	102,938	30,398	(20,566)	(20,187)	-	(21,865)	159	17,657	-	17,996	1,165	14,330	16,446	34,139	16,446	1,165	14,330	16,446	34,139	16,446	16,446	16,446	16,446	16,446
V145	CITY OF WARTLAND	238,413	291,987	189,141	102,351	(70,351)	29,111	-	29,111	2,165	52,441	-	54,606	2,328	26,329	28,657	12,007	28,657	2,328	26,329	28,657	12,007	28,657	28,657	28,657	28,657	28,657
V147	HARDEN CO WATER DIST #2	10,645,518	13,395,576	8,445,438	852,870	(1,274,411)	979,311	-	979,311	11,381	1,448,538	-	140,264	99,803	1,176,624	377,087	1,627,514	177,543	1,627,514	11,381	1,448,538	1,627,514	177,543	1,627,514	1,627,514	1,627,514	1,627,514
V141	HOUSING AUTH OF HENDERSON	2,862,472	3,572,775	2,170,391	220,059	(69,681)	160,378	-	160,378	3,000	609,617	-	1,163	394,722	3,000	316,113	148,365	464,478	3,000	316,113	464,478	148,365	464,478	464,478	464,478	464,478	464,478
V156	HFB CO OF DE	562,738,879	700,348,541	446,438,348	45,308,840	(739,022)	35,569,818	-	35,569,818	601,648	7,571,351	-	117,273,818	5,012,968	82,144,861	1,936,794	76,208,067	1,936,794	76,208,067	601,648	7,571,351	1,936,794	1,936,794	1,936,794	1,936,794	1,936,794	1,936,794
V159	CITY OF EARLE	4,934,500	6,142,536	3,898,838	393,266	(244,884)	148,382	-	148,382	5,254	66,716	-	112,869	7,889	54,726	341,490	507,286	187,611	507,286	5,254	66,716	112,869	7,889	7,889	7,889	7,889	
V139	EAST BENDWAY BD OF ED	1,051,740	1,314,556	839,184	84,483	(213,148)	148,665	-	148,665	1,161	141,111	-	90,769	9,166	118,149	24,722	142,871	18,931	142,871	1,161	141,111	148,665	148,665	148,665	148,665	148,665	
V171	CITY OF ADAMS	462,469	608,183	384,762	38,830	(44,883)	15,949	-	15,949	18,430	15,939	-	74,031	14,410	15,939	1,000	14,939	1,000	14,939	18,430	15,939	15,939	15,939	15,939	15,939	15,939	
V176	MADISON CO CONSOLIDATED DIST	107,206	133,195	85,026	8,579	(5,796)	2,783	-	2,783	1,171	15,548	-	1,401	16,119	955	11,839	1,327	11,839	1,171	15,548	1,401	16,119	1,327	11,839	11,839	11,839	
V178	CITY OF CENTRAL CITY	1,885,956	2,484,963	1,302,813	130,960	(102,303)	33,657	-	33,657	4,155	52,782	-	59,054	5,918	46,864	34,606	47,930	12,772	47,930	4,155	52,782	59,054	12,772	47,930	47,930	47,930	
V196	CITY OF BURLINGTON	131,318	151,413	96,118	12,990	(9,286)	3,704	-	3,704	3,991	34,468	-	32,316	1,008	13,386	13,228	2,168	13,228	3,991	34,468	13,228	2,168	13,228	13,228	13,228		
V197	CITY OF HAZARD	9,748,488	12,184,448	7,733,144	780,105	(1,007,240)	679,381	-	679,381	10,423	1,326,504	-	27,430	1,364,337	86,816	1,076,581	280,125	1,443,724	10,423	1,326,504	1,364,337	86,816	1,443,724	1,443,724	1,443,724		
V198	HENDERSON DISTRICT	2,239,200	2,828,800	1,740,000	218,400	(162,400)	56,000	-	56,000	5,990	77,698	-	7,944	50,707	5,990	42,713	248,388	301,098	248,388	5,990	77,698	7,944	50,707	50,707	50,707		
V200	PULASKI COUNTY LIBRARY	1,183,127	1,728,717	1,077,719	78,055	(67,724)	42,956	-	42,956	1,049	18,202	-	1,211	15,012	12,117	12,744	111,006	124,724	12,117	12,744	111,006	124,724	124,724	124,724			
V205	MEMPHIS/LEAKE CO AREA SRV	486,478	598,445	355,391	35,881	(50,218)	14,337	-	14,337	479	71,108	-	148,216	3,991	60,300	30,611	30,611	30,611	479	71,108	3,991	60,300	30,611	30,611	30,611		
V206	SHELBY/MEWUN WATERSEWER	1,847,787	2,400,256	1,352,517	307,506	(58,317)	366,323	-	366,323	4,154	53,689	-	51,187	178,870	34,666	244,255	114,079	557,770	34,666	244,255	114,079	557,770	557,770	557,770			
V207	BELLEVILLE PUBLIC LIBRARY	738,536	923,051	585,688	59,097	(70,750)	10,653	-	10,653	790	160,909	-	10,104	148,814	6,777	163,577	32,550	196,131	6,777	163,577	32,550	196,131	196,131	196,131			
V208	MURKIN TOWNSHIP COMMISSION	1,205,450	1,500,414	924,811	120,450	(160,342)	39,462	-	39,462	1,842	124,611	-	12,679	152,719	8,453	144,266	197,518	197,518	1,842	124,611	8,453	144,266	197,518	197,518			
V218	MURKIN TOWNSHIP COMMISSION	292,196	371,714	238,488	20,021	(3,917)	26,618	-	26,618	27	30,444	-	8,930	39,249	2,228	27,690	143,329	143,329	27	30,444	2,228	27,690	143,329	143,329			
V219	ELLENBORO AFB	2,973,727	3,746,790	2,193,152	327,862	(529,648)	372,800	-	372,800	1,129	400,635	-	105,851	513,675	26,482	328,600	75,375	75,375	1,129	400,635	26,482	328,600	75,375	75,375			
V224	PENNSYLVANIA AREA MUSEUM	120,266	153,689	97,553	9,840	(7,512)	(6,672)	-	(6,672)	151	16,712	-	16,163	1,005	13,880	16,584	33,299	16,584	151	16,712	1,005	13,880	16,584	16,584			
V230	HOUSING AUTH OF HENDERSON	1,458,698	1,738,002	1,103,844	155,373	(192,408)	36,035	-	36,035	6,128	220,197	-	17,114	162,819	1,655,629	228,123	812,648	1,655,629	6,128	220,197	1,655,629	228,123	812,648	812,648			
V236	BE SANDY AREA REV DIST	1,761,744	2,206,462	1,476,972	161,043	(186,828)	26,786	-	26,786	6,300	74,000	-	19,388	80,938	53,111	63,200	76,862	139,062	53,111	63,200	76,862	139,062	139,062				
V237	BLUE GRASS COUNTY AFB	1,458,698	1,738,002	1,103,844	155,373	(192,408)	36,035	-	36,035	6,128	220,197	-	17,114	162,819	1,655,629	228,123	812,648	1,655,629	6,128	220,197	1,655,629	228,123	812,648	812,648			
V247	HARDEN CO WATER DIST #1	164,933	12,742,402	8,887,363	164,933	(214,058)	6,867,344	-	6,867,344	13,900	1,837,225	-	49,101	1,424,226	12,845	1,411,381	1,424,226	12,845	1,411,381	13,900	1,837,225	1,424,226	1,424,226				
V251	HENDERSON CO HEALTH AUTH	2,047,329	2,558,907	1,624,711	183,830	(210,000)	143,830	-	143,830	2,129	278,580	-	7,568	283,317	18,132	276,044	134,718	300,764	2,129	278,580	7,568	283,317	300,764	300,764			
V252	KENTON CO PUBLIC LIBRARY	1,248,914	1,660,724	792,963	120,944	(229,344)	80,724	-	80,724	14,642	148,514	-	14,826	163,340	12,914	150,426	120,944	150,426	14,642	148,514	12,914	150,426	150,426	150,426			
V263	LAUREL CO OF ED	2,472,441	3,187,391	2,003,079	2,038,343	(880,580)	1,157,763	-	1,157,763	27,239	346,036	-	7,568	283,317	226,843	161,013	709,390	1,743,248	27,239	346,036	7,568	283,317	1,743,248	1,743,248			
V276	BARREN COUNTY	648,027	838,424	514,641	64,807	(88,424)	23,617	-	23,617	364	38,466	-	38,102	3,364	2,980	3,364	3,364	3,364	364	38,466	2,980	3,364	3,364	3,364			
V281	HOUSING AUTH OF MARIETTA	1,083,701	1,354,402	858,713	86,719	(211,313)	107,822	-	107,822	1,159	147,459	-	152,932	155,952	9,651	136,677	182,131	147,459	1,159	147,459	9,651	136,677	147,459	147,459			
V282	HOUSING AUTH OF MARIETTA	1,083,701	1,354,402	858,713	86,719	(211,313)	107,822	-	107,822	1,159	147,459	-	152,932	155,952	9,651	136,677	182,131	147,459	1,159	147,459	9,651	136,677	147,459	147,459			
V280	HOUSING AUTH OF SOMERSET	1,253,077	1,566,191	994,104	102,273	(179,220)	76,353	-	76,353	1,400	170,506	-	22,882	194,428	11,119	138,382	154,307	277,844	1,400	170,506	11,119	138,382	154,307	154,307			
V283	HOUSING AUTH OF SOMERSET	1,253,077	1,566,191	994,104	102,273	(179,220)	76,353	-	76,353	1,400	170,506	-	22,882	194,428	11,119	138,382	154,307	277,844	1,400	170,506	11,119	138,382	154,307	154,307			
V306	HOUSING AUTH OF SHELBYVILLE	260,351	336,658	211,844	24,504	(17,431)	7,073	-	7,073	289	46,151	-	8,271	42,760	2,399	29,746	18,353	50,000	289	46,151	2,399	29,746	29,746	29,746			
V308	NORTHERN KY AREA DEV DIST	8,306,341	10,380,446	6,188,892	646,606	(1,078,422)	428,284	-	428,284	6,789	1,130,206	-	87,408	1,226,319	73,863	1,152,456	314,481	1,566,941	6,789	1,130,206	73,863	1,152,456	1,566,941	1,566,941			
V310	CHRISTIAN CO DIST	1,342,122	1,557,																								

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
Schedule B-Schedule of Pension Amounts by
Employer Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense									Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Outflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		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 Proportionate Share & Proportionate Share of Plan Contributions			Gross Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability	Investment Experience	Difference Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability	Investment Experience	Difference Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026		
						(1)	(2)	(3)																(4)	(5)
W004	CHRISTIAN COUNTY ATTORNEY	956,898	1,195,979	758,714	75,512	(85,368)	11,850	-	11,850	-	1,023	181,137	-	131,145	5,517	105,619	-	54,538	168,645	(82,801)	(123,825)	(8,837)	27,171		
W025	CLAY COUNTY ATTORNEY	366,728	458,364	290,987	29,346	(38,139)	10,027	-	10,027	-	392	49,951	-	50,399	3,366	40,499	-	26,017	108,762	(14,540)	(12,390)	(5,082)	10,449		
W002	Crittenden Co Attorney	213,690	267,086	169,527	17,100	(7,625)	9,475	-	9,475	-	228	29,077	-	29,552	1,903	23,599	-	12,719	38,222	(6,144)	(5,296)	(1,796)	6,071		
W029	CUMBERLAND CO ATTORNEY	144,797	180,979	114,872	11,587	(12,259)	(6,672)	-	(6,672)	-	155	18,703	-	19,838	1,289	15,900	-	26,668	43,347	(17,643)	(9,347)	(1,217)	4,111		
W032	ELLIOTT COUNTY ATTORNEY	154,367	192,815	122,383	12,345	(7,805)	4,540	-	4,540	-	165	20,991	-	13,718	1,076	17,036	-	10,707	29,902	(15,020)	(5,002)	(1,296)	4,382		
W036	ESTILL COUNTY ATTORNEY	278,249	347,975	220,246	22,246	(14,886)	7,360	-	7,360	-	104	38,458	-	38,666	2,416	30,248	-	8,779	24,642	(23,700)	(14,642)	(2,448)	7,886		
W035	FLEMING COUNTY ATTORNEY	493,525	616,845	391,528	39,493	(37,203)	2,290	-	2,290	-	528	67,154	-	7,562	2,244	4,952	-	58,262	111,188	(22,161)	(13,648)	(4,147)	14,001		
W039	FLOYD COUNTY ATTORNEY	480,079	600,091	380,892	38,417	(34,398)	4,019	-	4,019	-	142	58,248	-	58,690	155,113	-	-	84,428	95,164	(44,242)	(27,141)	(8,141)	18,899		
W039	GALLATIN COUNTY ATTORNEY	137,568	174,941	109,117	11,008	(5,561)	5,447	-	5,447	-	55	18,719	-	18,999	1,225	15,822	-	20,607	29,605	(13,740)	(11,546)	(3,196)	3,900		
W041	GRANT COUNTY CHILD SUPP	206,344	257,771	163,620	16,504	(10,446)	(6,058)	-	(6,058)	-	221	28,064	-	29,191	1,817	22,776	-	46,557	76,170	(36,092)	(34,288)	(12,719)	5,890		
W041	GRANT COUNTY ATTORNEY	256,817	321,027	202,761	20,513	(24,200)	(3,687)	-	(3,687)	-	275	44,469	-	44,772	2,287	28,865	-	24,513	55,116	(20,260)	(22,948)	(1,158)	7,294		
W044	GREEN COUNTY ATTORNEY	137,568	174,941	109,117	11,008	(7,293)	(6,190)	-	(6,190)	-	146	18,719	-	18,999	1,225	15,822	-	20,607	29,605	(13,740)	(11,546)	(3,196)	3,900		
W045	GREENUP CO ATTORNEY SUP	171,900	219,666	138,107	13,699	(8,744)	(4,955)	-	(4,955)	-	107	34,669	-	35,104	1,104	31,500	-	31,400	40,749	(11,400)	(13,740)	(4,540)	6,000		
W047	HARDIN COUNTY ATTORNEY	1,731,900	2,139,666	1,384,107	136,989	(88,136)	48,851	-	48,851	-	1,830	242,999	-	234,700	15,240	180,921	-	181,000	385,297	(111,420)	(73,342)	(24,346)	48,842		
W048	HARLAN COUNTY ATTORNEY	702,949	878,059	557,873	56,251	(37,446)	(11,193)	-	(11,193)	-	752	89,659	-	96,402	6,260	77,629	-	73,285	155,774	(61,640)	(11,811)	(5,807)	19,919		
W050	HART COUNTY ATTORNEY	466,416	582,962	370,021	37,333	(23,699)	13,634	-	13,634	-	103	49,465	-	2,843	66,809	4,154	55,508	-	7,442	63,038	(6,400)	(9,883)	(5,919)	13,248	
W051	HENRY COUNTY ATTORNEY	432,468	796,105	501,974	50,611	(31,587)	(24,978)	-	(24,978)	-	676	88,000	-	88,726	5,612	69,846	-	134,478	190,175	(74,020)	(51,861)	(8,983)	17,763		
W051	HENRY COUNTY ATTORNEY	100,050	130,540	84,131	8,486	(4,886)	3,600	-	3,600	-	113	14,400	-	14,621	944	12,715	-	15,402	24,002	(4,851)	(8,983)	(6,641)	3,611		
W055	JACKSON COUNTY ATTORNEY	219,401	274,223	174,027	17,557	(15,510)	2,047	-	2,047	-	235	30,854	-	31,507	1,654	24,219	-	9,769	39,952	(11,713)	(15,134)	(4,489)	11,756		
W056	JEFFERSON COUNTY ATTORNEY	12,636,002	15,768,487	10,008,079	1,006,502	(1,179,798)	(162,298)	-	(162,298)	-	14,488	479,666	-	478,386	112,811	1,391,241	-	1,511,022	3,048,626	(1,046,789)	(692,462)	(106,618)	338,881		
W060	KNOX COUNTY ATTORNEY	415,167	518,901	329,361	32,222	(23,577)	8,645	-	8,645	-	444	56,491	-	63,326	3,697	48,848	-	32,523	82,068	(11,713)	(15,134)	(4,489)	11,756		
W062	KUMBER COUNTY ATTORNEY	220,799	278,865	174,883	17,420	(15,648)	1,772	-	1,772	-	200	30,848	-	31,028	2,412	29,996	-	29,988	39,295	(5,800)	(8,278)	(2,988)	7,686		
W068	KNOX COUNTY ATTORNEY	512,754	640,879	406,784	41,031	(22,783)	18,248	-	18,248	-	548	69,770	-	22,229	92,547	4,566	56,625	-	10,762	71,953	396	9,944	(4,300)	14,754	
W068	KNOX COUNTY ATTORNEY	959,579	1,299,955	762,680	76,767	(68,646)	8,121	-	8,121	-	1,606	249,029	-	214,966	8,540	209,910	-	203,293	284,669	(54,830)	(39,590)	(8,064)	27,260		
W064	LAWRENCE COUNTY ATTORNEY	166,484	208,085	132,077	13,322	(9,622)	(3,700)	-	(3,700)	-	178	22,654	-	22,832	1,483	18,385	-	9,187	27,052	(8,118)	(10,490)	(1,399)	4,728		
W066	LESIE COUNTY ATTORNEY	251,738	364,644	227,078	22,844	(14,618)	8,226	-	8,226	-	100	28,671	-	28,871	2,866	23,805	-	22,299	36,609	(12,299)	(16,799)	(5,500)	8,084		
W067	LEITCH COUNTY ATTORNEY	379,668	474,538	301,203	30,382	(21,900)	8,480	-	8,480	-	406	51,661	-	5,442	57,509	3,381	49,528	-	43,314	87,023	(17,961)	(21,917)	(5,191)	10,748	
W069	LINCOLN COUNTY ATTORNEY	345,085	426,281	270,078	27,293	(18,846)	10,447	-	10,447	-	365	46,400	-	37,989	83,994	3,637	37,665	-	16,244	56,946	(3,495)	(6,609)	(2,868)	9,699	
W071	LONDON CO ATTORNEY	176,091	220,102	139,761	14,092	(11,222)	2,870	-	2,870	-	188	21,962	-	22,477	1,568	19,447	-	7,570	29,066	(4,200)	(12,132)	(1,480)	5,000		
W071	LOGAN COUNTY ATTORNEY	6,884	8,584	5,448	558	(12,498)	(13,946)	-	(13,946)	-	7	394	-	2	945	61	798	-	22,199	22,979	(12,603)	(9,548)	(6,881)	399	
W073	MCKENZIE COUNTY ATTORNEY	12,074	15,077	9,218	9,608	(5,719)	3,877	-	3,877	-	128	16,188	-	1,941	1,009	11,400	-	8,242	20,374	(2,972)	(2,138)	(1,000)	1,417		
W075	MCLAIN COUNTY ATTORNEY	40,489	50,994	31,772	3,205	(4,071)	2,276	-	2,276	-	43	5,449	-	311	5,889	897	4,643	-	2,435	7,125	(1,200)	(1,008)	(817)	1,311	
W077	MAGOFFIN CO ATTORNEY	90,290	112,822	71,938	7,235	(5,346)	1,889	-	1,889	-	97	12,298	-	10,885	15,448	864	9,971	-	904	11,979	(2,471)	(2,886)	(759)	2,646	
W078	MADISON COUNTY ATTORNEY	192,657	238,173	151,171	15,149	(21,085)	5,936	-	5,936	-	204	27,029	-	2,256	29,108	1,697	21,044	-	13,936	46,405	(4,020)	(6,499)	(1,651)	5,411	
W078	MADISON COUNTY ATTORNEY	37,264	49,024	30,110	3,019	(2,139)	8,885	-	8,885	-	137	17,413	-	18,249	3,177	14,110	-	3,112	48,487	(1,444)	(2,912)	(2,660)	8,993		
W082	MARSH COUNTY ATTORNEY	62,748	79,924	49,486	7,422	(4,311)	3,110	-	3,110	-	207	27,029	-	2,256	29,108	1,697	21,044	-	13,936	46,405	(4,020)	(6,499)	(1,651)	5,411	
W080	MARTIN COUNTY ATTORNEY	131,519	166,829	105,110	10,519	(7,306)	3,213	-	3,213	-	138	14,074	-	13,249	53,641	2,819	34,659	-	37,776	71,000	(14,444)	(10,776)	(2,660)	8,993	
W082	MARSH COUNTY ATTORNEY	225,762	283,179	179,304	18,066	(13,946)	4,120	-	4,120	-	241	30,848	-	29,896	2,911	24,692	-	19,966	49,816	(14,778)	(14,897)	(4,897)	6,841		
W083	MEHERRIN COUNTY ATTORNEY	115,597	144,476	91,701	9,250	(3,929)	5,321	-	5,321	-	124	15,729	-	2,028	17,880	1,029	12,765	-	8,044	21,833	(9,210)	(1,921)	(3,201)	6,327	
W084	MERCER COUNTY ATTORNEY	298,927	368,372	233,811	23,844	(22,278)	1,566	-	1,566	-	315	40,104	-	40,104	4,000	2,932	-	32,848	44,838	(61,960)	(44,181)	(24,475)	8,261		
W085	METCALFE COUNTY ATTORNEY	229,521	286,873	182,084	18,367	(14,009)	4,358	-	4,358	-	245	31,231	-	31,476	2,044	25,347	-	14,636	42,007	(2,820)	(3,643)	(9,721)	3,201		
W087	MORGAN COUNTY ATTORNEY	26,388	33,768	20,360	2,044	(1,646)	3,408	-	3,408	-	18	3,881	-	3,869	333	2,880	-	1,364	4,644	(3,960)	(4,118)	(2,475)	784		
W000	NELSON COUNTY ATTORNEY	681,913	851,306	540,983	54,588	(51,832)	28,756	-	28,756	-	729	92,788	-	93,517	6,073	79,296	-	11,833	93,111	(8,422)	(4,913)	(5,730)	19,171		
W000	NELSON COUNTY ATTORNEY	11,422	14,276	9,061	914	(86,066)	(85,152)	-</																	

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2021 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
39932	JEFFERSON CO SHERIFF	2,226,926	0.960525%
39934	KENTON CO SHERIFF	515,370	0.222291%
39936	CAMPBELL CO SHERIFF	20,892	0.009011%
39938	FAYETTE CO SHERIFF	895,681	0.386328%
39940	DAVIESS CO SHERIFF	695,683	0.300064%
39944	HARDIN COUNTY SHERIFF	476,973	0.205730%
39946	WARREN COUNTY SHERIFF	766,828	0.330751%
39948	BOONE COUNTY SHERIFF	3,389,397	1.461925%
39952	MADISON COUNTY SHERIFF	407,627	0.175819%
39962	BULLITT CO SHERIFF	548,115	0.236415%
A156	CITY OF ANCHORAGE	31,746	0.013693%
AB19	BELLEVUE/DAYTON FIRE	470,141	0.202783%
AC19	CAMPBELL CO FIRE DIST 1	201,451	0.086890%
AD19	SOUTHERN CAMPBELL F DIST	178,518	0.076999%
AJ00	SOMERSET POLICE & FIRE	-	0.000000%
AS02	ALLEN CO AMBULANCE SVC	286,082	0.123394%
AS20	WOODFORD CO FIRE DISTRICT	104,627	0.045128%
B008	BURLINGTON FIRE PRO DIST	581,651	0.250880%
B015	CITY OF HILLVIEW	382,338	0.164911%
B045	CITY OF BELLEFONTE	80,435	0.034693%
B048	CITY OF HARLAN	15,891	0.006854%
B256	BUECHEL FIRE PROTECT DIST	852,673	0.367778%
B259	CITY OF LUDLOW	339,216	0.146312%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	5,674,397	2.447499%
B656	LOUISVILLE AIRPORT AUTHOR	681,831	0.294090%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C106	CITY OF SIMPSONVILLE	153,052	0.066015%
C156	FAIRDALE FIRE DISTRICT	359,074	0.154877%
C256	LOUISVILLE/JEFF CO METRO	60,090,527	25.918441%
C356	INDIAN HILLS POLICE DEPT	74,448	0.032111%
D024	CITY OF PEMBROKE	-	0.000000%
D071	CITY OF LEWISBURG	18,461	0.007963%
D098	CITY OF COAL RUN VILLAGE	53,549	0.023097%
D106	SIMPSONVILLE RURAL FIRE	187,192	0.080740%
G015	ZONETON FIRE PROT DIST	387,304	0.167053%
GS06	SHELBY CO SUB FIRE DIST	28,009	0.012081%
J002	CITY OF SCOTTSVILLE	239,371	0.103246%
J003	CITY OF LAWRENCEBURG	294,929	0.127210%
J007	CITY OF MIDDLESBORO	875,625	0.377677%
J024	CITY OF HOPKINSVILLE	3,307,676	1.426677%
J037	CITY OF FRANKFORT	3,293,576	1.420596%
J040	CITY OF LANCASTER	94,268	0.040660%
J059	KENTON COUNTY AIRPORT BD	2,954,180	1.274206%
J063	CITY OF LONDON	832,257	0.358972%
J067	CITY OF WHITESBURG	154,328	0.066565%
J084	CITY OF HARRODSBURG	132,084	0.056971%
J090	CITY OF BARDSTOWN	765,847	0.330328%

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2021 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
J100	CITY OF SOMERSET	2,321,342	1.001249%
J113	CITY OF MORGANFIELD	66,336	0.028612%
J118	CITY OF CORBIN	670,621	0.289255%
J154	CITY OF EARLINGTON	-	0.000000%
J156	CITY OF JEFFERSONTOWN	1,662,277	0.716978%
J210	BOYD CO AMBULANCE SERVICE	825,625	0.356111%
J256	CITY OF ST MATTHEWS	730,242	0.314970%
J259	CITY OF PARK HILLS	93,989	0.040540%
J319	CITY OF ALEXANDRIA	344,164	0.148446%
J324	CITY OF OAK GROVE	315,939	0.136272%
J356	CITY OF WEST BUECHEL	127,476	0.054984%
J359	CITY OF FORT WRIGHT	586,857	0.253125%
J410	CANNONSBURG VOL FIRE DEPT	26,629	0.011486%
J419	CITY OF COLD SPRING	198,437	0.085590%
J456	CITY OF SHIVELY	1,536,132	0.662570%
J510	CITY OF CATLETTSBURG	193,015	0.083252%
J619	CITY OF FORT THOMAS	1,469,423	0.633796%
J719	CITY OF SOUTHGATE	43,348	0.018697%
J756	CITY OF PROSPECT	45,386	0.019576%
J819	CITY OF BELLEVUE	239,248	0.103193%
J859	CITY OF VILLA HILLS	243,284	0.104934%
J919	CITY OF DAYTON	222,495	0.095967%
J956	OKOLONA FIRE DISTRICT	1,518,574	0.654996%
J959	CITY OF INDEPENDENCE	636,532	0.274551%
K001	CITY OF COLUMBIA	231,592	0.099891%
K010	CITY OF ASHLAND	2,660,959	1.147733%
K011	CITY OF DANVILLE	1,221,214	0.526738%
K016	CITY OF MORGANTOWN	114,815	0.049522%
K018	CITY OF MURRAY	1,223,902	0.527897%
K019	CITY OF NEWPORT	2,281,166	0.983920%
K026	CITY OF MANCHESTER	163,106	0.070351%
K029	CITY OF BURKESVILLE	98,194	0.042353%
K034	LEX/FAYETTE URBAN CO GOVT	5,207,765	2.246230%
K041	CITY OF WILLIAMSTOWN	164,737	0.071055%
K043	CITY OF LEITCHFIELD	375,403	0.161920%
K049	CITY OF CYNTHIANA	526,751	0.227200%
K065	CITY OF BEATTYVILLE	86,540	0.037327%
K071	CITY OF RUSSELLVILLE	549,871	0.237172%
K078	CITY OF LEBANON	277,135	0.119535%
K079	CITY OF BENTON	178,662	0.077061%
K090	NELSON COUNTY BD OF ED	-	0.000000%
K091	CITY OF CARLISLE	11,366	0.004902%
K099	CITY OF STANTON	170,820	0.073679%
K103	CITY OF MOREHEAD	365,643	0.157710%
K105	CITY OF GEORGETOWN	2,520,004	1.086936%
K106	CITY OF SHELBYVILLE	1,076,453	0.464299%
K108	CITY OF TAYLORSVILLE	52,498	0.022644%
K111	CITY OF CADIZ	116,283	0.050155%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2021	2022
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
K114	CITY OF BOWLING GREEN	6,137,693	2.647330%
K115	CITY OF SPRINGFIELD	160,535	0.069243%
K120	CITY OF VERSAILLES	1,000,064	0.431351%
K200	CITY OF FERGUSON	-	0.000000%
K256	JEFFERSONTOWN FIRE DIST	2,121,298	0.914965%
K315	MT WASHINGTON FIRE P DIST	370,733	0.159906%
K319	CITY OF SILVER GROVE	-	0.000000%
K356	ST MATTHEWS FIRE DIST.	2,504,057	1.080058%
K414	CITY OF SMITHS GROVE	41,569	0.017930%
K419	ALEXANDRIA FIRE DISTRICT	438,105	0.188965%
K456	CAMP TAYLOR FIRE PRO DIST	16,966	0.007318%
K559	CITY OF TAYLOR MILL	414,731	0.178883%
K656	MCPAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	666,566	0.287505%
K719	CENTRAL CAMPBELL CO FIRE	621,060	0.267877%
K759	LAKESIDE/CRESTVIEWHLS POL	300,709	0.129703%
K856	HIGHVIEW FIRE DISTRICT	584,950	0.252302%
K859	CITY OF FORT MITCHELL	691,811	0.298394%
K956	CITY OF MEADOW VALE	-	0.000000%
L001	ADAIR CO AMBULANCE SER	280,219	0.120865%
L005	CITY OF GLASGOW	1,379,615	0.595060%
L009	CITY OF PARIS	405,636	0.174960%
L015	CITY OF MT WASHINGTON	485,191	0.209274%
L025	CITY OF WINCHESTER	1,779,761	0.767652%
L031	EDMONSON CO AMBULANCE DIS	82,909	0.035761%
L035	CITY OF FLEMINGSBURG	96,568	0.041652%
L039	CITY OF WARSAW	80,896	0.034892%
L044	GREEN CO AMBULANCE SVC	115,103	0.049646%
L050	CITY OF MUNFORDVILLE	63,835	0.027534%
L052	CITY OF EMINENCE	142,030	0.061261%
L057	CITY OF NICHOLASVILLE	2,578,740	1.112270%
L061	CITY OF BARBOURVILLE	91,326	0.039391%
L072	CITY OF EDDYVILLE	62,726	0.027055%
L073	CITY OF PADUCAH	3,645,522	1.572398%
L077	CITY OF SALYERSVILLE	89,731	0.038703%
L086	CITY OF TOMPKINSVILLE	111,866	0.048251%
L090	CITY OF NEW HAVEN	7,810	0.003369%
L107	CITY OF FRANKLIN	423,349	0.182600%
L108	SPENCER CO FIRE DIST	50,872	0.021942%
L110	CITY OF ELKTON	39,545	0.017057%
L159	ELSMERE FIRE PROTECTION	274,099	0.118225%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L556	LYNDON FIRE PROTECT DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	995,247	0.429273%
L756	PLEASURE RIDGE PARK FIRE	2,263,023	0.976094%
L956	WORTHINGTON FIRE DEPT	-	0.000000%
M014	CITY OF HARDINSBURG	67,134	0.028956%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2021 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
M015	BULLITT CO FISCAL COURT	17,537	0.007564%
M022	CITY OF OLIVE HILL	112,893	0.048693%
M042	CITY OF MAYFIELD	1,181,048	0.509413%
M054	CITY OF DAWSON SPRINGS	82,908	0.035760%
M059	KENTON COUNTY FISCAL CT	1,087,321	0.468987%
M069	CITY OF STANFORD	218,753	0.094353%
M076	CITY OF RICHMOND	2,630,590	1.134634%
M081	CITY OF MAYSVILLE	981,949	0.423538%
M082	CITY OF BRANDENBURG	78,113	0.033692%
M085	CITY OF EDMONTON	110,438	0.047634%
M096	CITY OF FALMOUTH	-	0.000000%
M109	CITY OF CAMPBELLSVILLE	460,367	0.198567%
M110	CITY OF GUTHRIE	-	0.000000%
M113	CITY OF STURGIS	-	0.000000%
M118	WHITLEY CO FISCAL COURT	62,071	0.026773%
M315	CITY OF PIONEER VILLAGE	98,638	0.042545%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
N008	CITY OF FLORENCE	3,606,179	1.555429%
N009	CITY OF MILLERSBURG	-	0.000000%
N011	CITY OF PERRYVILLE	12,379	0.005339%
N012	CITY OF BROOKSVILLE	-	0.000000%
N014	CITY OF IRVINGTON	67,799	0.029243%
N022	CITY OF GRAYSON	285,298	0.123056%
N050	CITY OF HORSE CAVE	24,626	0.010622%
N051	CITY OF HENDERSON	2,344,878	1.011400%
N054	CITY OF MADISONVILLE	2,468,146	1.064569%
N071	CITY OF AUBURN	-	0.000000%
N076	MADISON CO EMS	992,555	0.428112%
N087	CITY OF MT STERLING	475,243	0.204983%
N088	MORGAN CO AMBULANCE SERV	61,480	0.026518%
N093	CITY OF LAGRANGE	239,265	0.103201%
N094	CITY OF OWENTON	56,257	0.024265%
N099	CITY OF CLAY CITY	-	0.000000%
N100	CITY OF BURNSIDE	55,508	0.023942%
N104	CITY OF JAMESTOWN	17,909	0.007725%
P007	CITY OF PINEVILLE	76,479	0.032987%
P015	CITY OF LEBANON JUNCTION	56,889	0.024538%
P033	ESTILL COUNTY EMS	242,125	0.104434%
P041	CITY OF DRY RIDGE	389,220	0.167880%
P043	CITY OF CLARKSON	15,584	0.006722%
P079	CITY OF CALVERT CITY	174,365	0.075208%
P093	SOUTH OLDHAM FIRE DEPT	341,804	0.147428%
P116	CITY OF MONTICELLO	135,757	0.058555%
P117	CITY OF CLAY	-	0.000000%
R015	CITY OF SHEPHERDSVILLE	1,682,279	0.725606%
R017	CITY OF PRINCETON	197,590	0.085225%
R036	CITY OF PRESTONSBURG	-	0.000000%
R045	CITY OF RUSSELL	307,312	0.132551%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2021	2022
		Contributions	Proportionate Share
(1)	(2)	(3)	(4)
R057	CITY OF WILMORE	160,578	0.069261%
R104	CITY OF RUSSELL SPRINGS	147,468	0.063606%
R105	CITY OF STAMPING GROUND	15,983	0.006894%
TS59	INDEPENDENCE FIRE DIST	953,199	0.411137%
V001	ADAIR COUNTY FISCAL COURT	152,875	0.065939%
V002	ALLEN COUNTY FISCAL COURT	282,447	0.121826%
V003	ANDERSON CO FISCAL COURT	227,391	0.098079%
V005	BARREN CO FISCAL CT	612,632	0.264242%
V007	BELL CO FISCAL CT	119,513	0.051549%
V008	BOONE CO FISCAL CT	868,849	0.374755%
V009	BOURBON CO FISCAL COURT	135,640	0.058505%
V011	BOYLE COUNTY FISCAL COURT	800,225	0.345156%
V012	BRACKEN CO FISCAL COURT	37,126	0.016013%
V013	BREATHITT CO FISCAL COURT	34,226	0.014762%
V014	BRECKINRIDGE CO FISCAL CT	137,512	0.059312%
V017	CALDWELL CO FISCAL COURT	145,097	0.062583%
V019	CAMPBELL CO FISCAL CT	845,444	0.364660%
V023	CASEY CO FISCAL COURT	95,349	0.041126%
V025	CLARK COUNTY FISCAL COURT	737,863	0.318257%
V030	DAVIESS CO FISCAL COURT	1,525,688	0.658064%
V032	ELLIOTT CO FISCAL CT	55,021	0.023732%
V035	FLEMING CO FISCAL COURT	106,677	0.046012%
V037	FRANKLIN CO FISCAL COURT	1,675,103	0.722511%
V041	GRANT COUNTY FISCAL COURT	345,598	0.149064%
V043	GRAYSON CO FISCAL COURT	658,010	0.283815%
V047	HARDIN CO FISCAL COURT	1,511,920	0.652126%
V049	HARRISON CO FISCAL COURT	115,448	0.049795%
V052	HENRY CO FISCAL COURT	103,628	0.044697%
V054	HOPKINS CO FISCAL COURT	582,488	0.251241%
V057	JESSAMINE CO FISCAL COURT	1,336,048	0.576269%
V060	KNOTT CO FISCAL CT	59,617	0.025714%
V062	LARUE CO FISCAL COURT	71,358	0.030778%
V063	LAUREL COUNTY FISCAL COUR	87,489	0.037736%
V067	LETCHER CO FISCAL COURT	113,790	0.049080%
V070	LIVINGSTON CO FISCAL CT	105,598	0.045547%
V072	LYON COUNTY FISCAL COURT	61,844	0.026675%
V073	MCCRACKEN CO FISCAL COURT	1,670,983	0.720734%
V076	MADISON CO FISCAL COURT	330,096	0.142378%
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%
V078	MARION CO FISCAL COURT	174,780	0.075387%
V079	MARSHALL CO FISCAL COURT	780,920	0.336829%
V081	MASON CO FIS CT	208,867	0.090089%
V083	MENIFEE CO FISCAL COURT	80,473	0.034710%
V087	MONTGOMERY CO FISCAL CT	255,446	0.110180%
V088	MORGAN CO FISCAL CT	15,648	0.006749%
V090	NELSON CO FISCAL CT	549,868	0.237171%
V093	OLDHAM CO FISCAL COURT	1,451,249	0.625957%
V094	OWEN COUNTY FISCAL COURT	57,971	0.025004%

The accompanying notes are an integral part of the schedules.

**Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022**

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2021 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
V096	PENDLETON CO FISCAL COURT	82,633	0.035641%
V100	PULASKI CO FISCAL CT	1,275,945	0.550345%
V103	ROWAN CO FISCAL COURT	145,261	0.062654%
V105	SCOTT CO FISCAL CT	3,160,881	1.363361%
V106	SHELBY CO FISCAL COURT	1,270,499	0.547996%
V107	SIMPSON CO FISCAL COURT	256,635	0.110692%
V108	SPENCER CO TREASURER	326,225	0.140708%
V109	TAYLOR COUNTY FISCAL COUR	182,495	0.078714%
V112	TRIMBLE CO FISCAL COURT	33,620	0.014501%
V113	UNION COUNTY FISCAL COURT	85,686	0.036958%
V115	WASHINGTON CO FIS COURT	136,181	0.058738%
V119	CITY OF HIGHLAND HEIGHTS	218,690	0.094326%
V120	WOODFORD CO FISCAL COURT	377,862	0.162981%
V159	CITY OF ERLANGER	1,615,084	0.696623%
V171	CITY OF ADAIRVILLE	-	0.000000%
V196	CITY OF BUTLER	18,802	0.008110%
V197	CITY OF HAZARD	23,194	0.010004%
V205	BARREN/METCALFE CO AMB SR	752,831	0.324713%
V298	CITY OF PIKEVILLE	310,300	0.133840%
V330	CITY OF OWENSBORO	4,392,491	1.894583%
V347	CITY OF RADCLIFF	1,216,584	0.524741%
V359	CITY OF ELSMERE	308,276	0.132967%
V376	CITY OF BEREA	818,215	0.352915%
V408	UNION EMERGENCY SERVICES	782,204	0.337383%
V447	CITY OF ELIZABETHTOWN	2,346,356	1.012038%
V608	WALTON FIRE DIST/EMS	638,945	0.275592%
V647	CITY OF VINE GROVE	123,663	0.053339%
V708	HEBRON FIRE PROTECTION DI	1,141,472	0.492343%
V808	POINT PLEASANT FIRE DIST	319,091	0.137632%
V919	CITY OF WILDER	523,625	0.225852%
V959	CITY OF COVINGTON	7,314,266	3.154813%
TOTAL		231,844,704	100.000000%

Joint Audit Committee Meeting - External Audit Updates

Kentucky Retirement Systems
Schedule B-Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense			Outstanding Balance of Deferred Outflows of Resources				Recognition of Excess Deferred Outflows (Ending June 30)								
		Discount Rate 6.25%	Discount Rate Plus 0.05%	Discount Rate 7.25%	Proportionate Share of Aggregate Plan Contributions Expense	From Changes in Proportion & Employer Contrib.	Gross Employer Pension Expense	Net Pension Expense	Change in Liability Experience		Change in Investment Experience		Total Deferred Outflows of Resources	Investment Experience	Proportion & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Resources	2023	2024	2025	2026
									(14)	(15)	(16)	(17)								
3992	JEFFERSON CO Sheriff	29,330,050	36,510,414	23,445,739	2,634,050	(1,497,658)	1,196,392	1,196,392	86,370	3,269,556	-	1,500,390	2,492,528	3,427,461	6,049,989	(843,198)	(765,877)	(824,524)	543,468	
3994	KENTON CO Sheriff	6,781,115	8,449,480	5,423,564	601,589	(311,761)	290,818	290,818	10,000	70,859	-	93,121	100,969	704,449	1,351,294	(207,651)	(202,116)	(173,712)	131,212	
3996	CAMPBELL CO Sheriff	274,897	344,518	219,952	74,414	(111,865)	(87,153)	(87,153)	7,884	26,672	-	38,555	29,657	269,978	299,978	(66,265)	(66,475)	(88,944)	2,443	
3998	DAWSON CO Sheriff	1,156,325	1,405,701	723,434	82,664	(263,562)	560,394	560,394	283,238	1,031,381	-	1,284,900	89,895	585,552	1,379,445	(186,311)	(68,914)	(130,449)	207,618	
3994	HARDEN COUNTY Sheriff	1,677,763	2,181,361	1,021,722	564,174	(1,153,575)	576,327	576,327	17,995	700,279	-	952,280	384,745	1,211,021	1,586,280	(116,510)	(47,623)	(8,620)	109,206	
3996	WARREN COUNTY Sheriff	60,900,725	82,272,134	8,027,394	907,078	(243,967)	663,111	663,111	183,879	1,128,483	-	1,402,928	89,500	4,635,300	11,848,180	(17,462)	(6,114)	(19,240)	208,006	
3998	BOONE COUNTY Sheriff	44,650,017	55,560,077	33,684,541	4,000,400	(280,491)	3,724,549	3,724,549	1,779,048	4,978,212	-	1,444,745	7,720,025	1,945,844	21,317,114	6,248,305	603,776	438,735	(419,160)	508,577
3992	HANDSON COUNTY Sheriff	5,306,042	6,808,007	4,424,244	487,000	(88,877)	398,123	398,123	19,988	746,069	-	766,057	45,454	274,842	498,228	(42,621)	(34,718)	(44,848)	34,242	
3992	BULLITT CO Sheriff	7,214,120	8,986,346	5,720,772	643,212	(1,264,441)	531,477	531,477	220,841	804,727	-	1,300,403	1,131,971	618,102	2,122,800	80,402	75,970	138,133	85,388	201,818
4819	HILLVIEW/DAYTON FIRE	11,827,817	17,707,963	4,949,787	554,092	(1,606,823)	1,048,969	1,048,969	17,416	690,248	-	297,009	1,164,472	547,326	1,742,800	(547,326)	(207,713)	(166,842)	73,077	170,618
4819	SHREVEPORT FIRE	2,345,550	3,226,801	1,879,409	211,155	(6,495)	209,660	209,660	67,352	202,095	-	58,979	180,341	207,826	262,29	42,005	12,577	42,472	66,476	
A00	KNOXVILLE POLICE & FIRE	3,763,315	4,693,316	3,011,959	338,384	(6,492)	331,892	331,892	107,958	420,018	-	48,841	578,171	331,050	365,69	369,749	55,382	46,875	9,006	95,979
A00	WOODBOND CO FIRE DISTRICT	1,377,262	1,719,356	920,398	129,255	78,425	209,580	209,580	39,485	193,615	-	32,884	266,311	183,894	266,311	(82,417)	(81,714)	(86,929)	80,179	
A08	BURLINGTON FIRE DISTRICT	7,653,496	9,336,327	5,936,356	803,306	(2,187,469)	1,384,163	1,384,163	67,244	2,572,461	-	672,844	3,245,305	1,326,684	2,132,279	(809,673)	(718,183)	(458,407)	172,512	
B015	CITY OF FULFORD	5,053,189	6,386,415	4,025,389	452,236	(240,326)	691,562	691,562	14,248	563,337	-	361,101	1,066,729	465,107	405,78	468,883	272,860	178,341	34,002	139,721
B045	CITY OF BELLEVILLE	1,084,642	1,318,713	846,814	81,109	(3,133)	113,273	113,273	50,238	131,091	-	193,577	217,621	62,639	4,853	68,464	53,823	51,565	45,739	50,716
B048	CITY OF HANLAN	209,147	269,527	167,363	18,798	(44,522)	92,448	92,448	5,997	92,448	-	131,253	105,584	34,939	49,252	46,669	28,008	28,008	9,812	
B048	CITY OF HANLAN DISTRICT	11,222,589	13,975,714	8,977,117	1,088,558	(1,241,750)	2,250,308	2,250,308	32,172	1,250,871	-	2,820,997	4,263,623	902,669	4,653	1,038,821	1,775,386	502,327	658,664	495,544
B059	CITY OF LUSKIN	4,464,648	5,563,409	3,737,371	401,293	(143,998)	388,296	388,296	124,009	490,018	-	126,256	619,885	384,907	306,877	708,584	24,904	(10,099)	(36,245)	84,728
B056	ANCHORAGE MIDDLETON FIRE AND EMS	7,484,386	9,033,626	5,741,605	806,846	(9,370,302)	16,474,084	16,474,084	2,144,333	833,983	-	137,866	2,482,465	6,665,961	1,925,468	8,511,469	9,734,425	4,665,524	(243,622)	1,674,454
B056	KNOXVILLE AIRPORT AUTHORITY	8,879,011	11,179,824	7,173,266	846,883	(16,902,912)	36,522	36,522	1,000,000	1,000,000	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
B056	LAKE DREAMLAND FIRE DISTRICT	2,054,420	2,569,269	1,613,130	181,033	(153,830)	(153,830)	(153,830)	57,757	224,707	-	53,900	53,900	468,000	468,000	(153,830)	(153,830)	(36,388)	38,600	
C036	CITY OF SHREWSBURY	790,292,514	985,823,230	630,669,339	102,662,219	(2,822,228)	102,840,991	102,840,991	128,228	1,282,228	-	1,282,228	1,282,228	1,282,228	1,282,228	1,282,228	1,282,228	1,282,228	1,282,228	1,282,228
C156	INDIAN HILLS POLICE DEPT	978,813	1,220,568	781,804	88,054	(27,207)	60,851	60,851	20,094	109,302	-	112,020	2,441,414	86,670	79,479	166,149	(4,501)	22,603	32,288	12,817
D071	CITY OF LEWISBURG	244,888	302,081	194,271	21,837	(6,424)	16,211	16,211	4,967	27,105	-	89	34,161	21,493	12,149	13,662	15	(1,038)	(3,610)	52,611
D086	CITY OF EDNA BURG FIRE	794,795	877,898	561,792	61,339	(9,473)	51,866	51,866	20,296	72,163	-	28,201	148,389	14,241	115,728	177,689	3,280	(16,939)	(6,292)	23,899
D096	EMPAUL COUNTY SHERIFF	2,461,747	3,060,000	1,979,675	224,413	(15,474)	208,937	208,937	10,649	219,587	-	34,423	354,010	217,923	188,431	417,891	188,431	65,460	48,460	75,724
G015	ZIONTON FIRE PRO DIST	5,097,351	6,349,834	4,077,646	493,510	(1,264,441)	578,513	578,513	146,176	546,424	-	109,770	1,064,548	409,888	1,024,244	577,313	206,645	96,731	4,232	138,807
G056	CHATEAU CO FIRE DIST	364,647	459,320	293,489	36,447	(10,444)	26,003	26,003	4,329	30,332	-	11,171	47,272	11,171	7,983	10,933	1,952	1,952	1,952	1,952
K002	CITY OF SCOTTSVILLE	1,350,586	1,924,473	1,250,185	281,232	(106,492)	388,244	388,244	86,311	313,437	-	140,427	501,919	276,669	1,554,6	1,380,219	68,706	49,649	29,991	86,803
K002	CITY OF HANLAN	1,881,759	2,457,129	1,615,919	182,915	(14,915)	167,830	167,830	11,571	179,401	-	151,717	475,861	302,615	411,117	429,238	10,923	10,923	10,923	10,923
K007	CITY OF MORGANTOWN	11,534,552	14,355,943	9,124,824	1,124,824	(74,404)	1,150,308	1,150,308	330,423	1,286,566	-	645,574	2,368,574	1,033,759	1,339,759	332,207	294,266	181,573	338,309	
K004	CITY OF MORGANTOWN DISTRICT	4,142,219	5,149,439	3,149,439	364,824	(1,142,219)	314,824	314,824	10,000	324,824	-	10,000	334,824	10,000	334,824	(10,000)	(10,000)	(10,000)	10,000	
K007	CITY OF FRANKFORT	4,344,848	5,598,144	3,647,739	3,850,703	(425,425)	3,425,278	3,425,278	1,248,889	4,674,167	-	352,291	6,439,713	3,824,294	1,939,697	5,729,995	390,272	(15,178)	(91,490)	923,548
K040	CITY OF LANCASTER	1,240,723	1,543,523	921,482	111,503	(39,747)	71,755	71,755	15,734	118,489	-	1,191	177,373	109,744	1,202,022	220,707	(15,428)	(23,343)	(55,841)	21,764
K059	BOONE COUNTY AIRPORT BD	1,881,822	2,457,129	1,615,919	182,915	(14,915)	167,830	167,830	11,571	179,401	-	151,717	475,861	302,615	411,117	429,238	10,923	10,923	10,923	10,923
K063	CITY OF LONDON	10,953,877	13,644,847	8,742,349	984,410	(85,544)	908,866	908,866	39,847	1,218,966	-	666,542	2,265,502	968,892	1,549,669	1,405,573	100,597	116,252	137,663	321,071
K063	CITY OF LONDON DISTRICT	2,081,305	2,539,165	1,629,804	182,915	(14,915)	167,830	167,830	11,571	179,401	-	151,717	475,861	302,615	411,117	429,238	10,923	10,923	10,923	10,923
K084	CITY OF HARDSBURG	1,738,446	2,165,519	1,390,622	158,240	(128,228)	27,012	27,012	49,844	193,322	-	246,762	153,769	179,569	348,078	(80,882)	(19,133)	(66,669)	31,472	
K090	CITY OF HARDSBURG DISTRICT	1,029,858	1,359,669	829,808	98,409	(39,747)	58,662	58,662	10,000	68,662	-	10,000	78,662	10,000	78,662	(10,000)	(10,000)	(10,000)	10,000	
K100	CITY OF SOMERSET	30,552,885	38,058,370	24,439,769	2,745,727	(570,356)	3,136,083	3,136,083	87,000	3,408,128	-	1,253,365	5,374,493	2,792,445	709,974	3,414,414	1,055,448	533,890	(1,472,74)	689,366
K113	CITY OF SHREWSBURY DISTRICT	373,883	469,568	298,398	36,447	(10,444)	26,003	26,003	4,329	30,332	-	11,171	47,272	11,171	7,983	10,933	1,952	1,952	1,952	1,952
J110	CITY OF COBBIN	6,828,493	8,599,844	7,066,500	793,225	(146,033)	647,192	647,192	215,071	862,588	-	1,237,659	780,721	473,788	1,254,556	(12,497)	(66,695)	(144,272)	182,814	
J554	CITY OF EMINGTON	1,878,177	2,323,975	1,500,914	1,664,270															

Joint Audit Committee Meeting - External Audit Updates

Kentucky Retirement Systems
Schedule B-Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expenses			Outstanding Balance of Deferred Outflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proprietor Share of Aggregate Plan Pension Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026
L001	CITY OF WINCHESTER	28,424,573	29,179,338	18,737,938	2,105,234	(65,873)	1,443,237	1,443,237	67,624	2,512,207	37,048	3,321,056	2,071,906	1,493,344	3,765,296	(29,251)	(93,255)	(383,300)	(518,945)
L003	EMMONSON CO AMBULANCE DIS	1,091,232	1,359,308	873,008	98,067	(83,777)	14,290	14,290	13,288	111,276	7,019	160,033	65,522	282,239	378,781	(64,293)	(47,427)	(87,139)	(118,945)
L009	CITY OF FLEMINGBURGH	1,076,095	1,585,236	855,669	142,222	(103,889)	38,259	38,259	36,448	147,776	8,708	146,422	13,422	109,882	233,338	(103,889)	(103,889)	(60,628)	(26,529)
L010	CITY OF MORGANTOWN	1,064,714	1,326,279	851,689	95,648	(88,875)	6,773	6,773	26,577	118,298	45,663	163,744	54,176	176,562	228,216	(176,562)	(176,562)	(6,446)	(31,852)
L044	GREYSO CO AMBULANCE SVC	1,534,926	1,887,089	1,211,829	142,222	(110,202)	32,020	32,020	44,836	168,989	30,298	225,222	139,398	140,718	279,726	37,048	(30,301)	(39,326)	(28,897)
L050	CITY OF MORGANTOWN	846,188	1,046,592	672,085	75,507	(75,522)	15,975	15,975	18,472	20,284	4,906	23,384	14,351	87,202	49,200	87,202	51,917	480,214	52,362
L052	CITY OF EMERINCE	1,869,393	2,238,586	1,495,337	167,296	(86,759)	226,795	226,795	53,588	268,255	228,217	490,472	165,388	1,7541	182,889	87,592	87,482	(85,562)	(83,882)
L057	CITY OF MORGANTOWN	13,940,444	40,273,537	27,497,712	3,050,183	(2,813,427)	236,756	236,756	1,705,334	3,700,294	3,000,099	6,705,433	1,186,314	1,186,314	5,519,077	1,186,314	5,519,077	480,214	52,362
L061	CITY OF BARKERSVILLE	1,200,000	1,497,287	961,956	168,022	(99,342)	68,708	68,708	34,463	140,882	37,792	186,337	96,339	160,72	174,931	(83,277)	(83,277)	(8,244)	(26,608)
L072	CITY OF PADUCAH	425,172	1,028,385	680,393	74,133	(84,408)	10,265	10,265	11,869	15,712	7,022	23,742	189,446	252,560	(75,693)	(103,320)	(12,237)	(21,644)	
L073	CITY OF PADUCAH	47,983,053	50,740,254	38,388,198	4,419,990	(4,689,611)	4,456,681	4,456,681	1,375,700	5,324,248	1,524,649	6,848,897	4,243,088	1,079,377	5,324,248	1,068,425	944,307	(128,283)	1,046,131
L077	CITY OF CALDWELL	1,141,000	1,471,136	946,712	195,135	(62,627)	132,508	132,508	1,184	111,740	158,441	324,245	104,442	1,783	106,462	(1,783)	(43,787)	(8,764)	(8,842)
L086	CITY OF TOMPKINSVILLE	1,472,330	1,834,066	1,197,722	132,919	(125,266)	(10,906)	(10,906)	42,821	164,844	164,844	20,871	276,649	406,862	(187,847)	(187,847)	(18,863)	(26,818)	
L090	CITY OF NEW HAVEN	102,804	128,059	82,235	9,239	(11,525)	(2,286)	(2,286)	2,948	11,446	1,441	14,411	6,093	87,449	66,442	(23,439)	(23,440)	(2,042)	(2,034)
L097	CITY OF BARKERSVILLE	573,962	836,798	542,968	68,708	(68,708)	0	0	151,969	145,668	26,301	172,269	49,728	100,728	100,728	(100,728)	(100,728)	(10,000)	(10,000)
L108	SPENCER CO FIRE DIST	668,151	834,015	531,588	60,172	(7,917)	68,089	68,089	19,157	74,688	33,700	117,585	17,349	10,210	68,213	13,763	14,914	3,889	16,607
L110	CITY OF BARKERSVILLE	538,482	646,823	418,968	68,708	(68,708)	0	0	149,829	149,829	46,088	195,917	110,828	110,828	110,828	(110,828)	(110,828)	(10,000)	(10,000)
L119	ELMORE FIRE PROTECTION	1,607,385	4,493,838	2,885,727	324,209	(56,909)	381,118	381,118	103,436	402,423	497,386	1,003,245	319,098	1,647,7	483,755	124,011	134,896	137,758	127,615
L156	GASTOWN FIRE PROTECT DIST	-	-	-	(2,103,260)	(2,103,260)	(2,103,260)	(2,103,260)	-	-	-	-	-	-	-	3,113,038	3,113,038	(2,239,581)	(873,457)
L156	HARRIS CREEK FIRE DIST	-	-	-	(2,103,260)	(2,103,260)	(2,103,260)	(2,103,260)	-	-	-	-	-	-	-	3,113,038	3,113,038	(2,239,581)	(873,457)
L156	EMERINCE FIRE PROTECT DIST	10,090,082	13,110,051	10,472,244	1,177,195	(726,976)	(726,976)	(726,976)	375,976	1,441,152	3,380,056	5,227,777	1,158,640	2,930,848	2,865,698	3,498,424	1,424,133	6,754,400	409,774
L156	PLEASURE RIDGE PARK FIRE	28,798,095	37,100,206	28,829,754	2,736,245	(3,148,007)	579,752	579,752	5,990,456	13,327,501	5,890,456	10,066,939	2,634,550	2,930,848	2,865,698	3,498,424	1,424,133	3,800,200	709,492
M014	CITY OF HARRISBURG	881,580	1,006,448	798,799	79,426	(42,818)	36,608	36,608	2,834	98,565	21,501	146,399	78,541	262,467	346,823	(64,885)	(60,070)	(9,903)	3,577
M015	BAULTY CO FISCAL COURT	238,821	293,524	194,613	20,343	(14,623)	14,720	14,720	445,689	1,730,079	141,776	2,121,288	1,374,266	3,033,939	3,033,939	(2,252,251)	(92,748)	(1,000,000)	(1,000,000)
M022	CITY OF OLIVE HILL	1,485,946	1,858,864	1,188,856	133,331	(37,332)	450,883	450,883	42,628	368,745	61,547	1,199,999	134,288	344,271	330,072	330,072	297,138	185,889	
M022	CITY OF MARYFIED	15,546,329	19,325,244	12,424,484	1,716,311	(1,415,515)	2,909,712	2,909,712	445,689	1,730,079	141,776	2,121,288	1,374,266	3,033,939	3,033,939	(2,252,251)	(92,748)	(1,000,000)	(1,000,000)
M034	CITY OF DANBURY SPRINGS	1,091,232	1,359,308	873,008	98,067	(83,777)	14,290	14,290	13,288	111,276	7,019	160,033	65,522	282,239	378,781	(64,293)	(47,427)	(87,139)	(118,945)
M039	KENTON COUNTY FISCAL COURT	14,316,538	17,826,615	11,447,536	2,284,204	(2,044,188)	2,400,016	2,400,016	410,520	1,366,174	17,000	2,199,644	1,263,831	1,403,422	2,693,512	(142,130)	(158,420)	(401,681)	240,240
M060	CITY OF SPENCER	1,482,874	1,836,444	1,200,000	128,204	(84,027)	44,177	44,177	445,689	1,730,079	141,776	2,121,288	1,374,266	3,033,939	3,033,939	(2,252,251)	(92,748)	(1,000,000)	(1,000,000)
M076	CITY OF RICHMOND	14,822,872	41,128,453	27,095,605	3,111,509	(3,161,935)	3,424,444	3,424,444	99,029	3,862,154	72,525	5,673,779	3,062,461	688,600	3,751,111	707,648	335,965	(8,982)	871,599
M082	CLAY COUNTY FISCAL COURT	1,820,924	2,238,586	1,495,337	167,296	(86,759)	226,795	226,795	53,588	268,255	228,217	490,472	165,388	1,7541	182,889	87,592	87,482	(85,562)	(83,882)
M082	CITY OF BRANDENBURG	1,029,007	1,280,663	822,309	92,384	(22,491)	37,893	37,893	27,477	114,683	78,101	87,261	90,897	288,611	309,897	242,025	237,266	234,713	83,702
M082	CITY OF BRANDENBURG	1,029,007	1,280,663	822,309	92,384	(22,491)	37,893	37,893	27,477	114,683	78,101	87,261	90,897	288,611	309,897	242,025	237,266	234,713	83,702
M096	CITY OF FALMOUTH	1,029,007	1,280,663	822,309	92,384	(22,491)	37,893	37,893	27,477	114,683	78,101	87,261	90,897	288,611	309,897	242,025	237,266	234,713	83,702
M110	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,095,187	7,547,208	4,844,872	544,531	(52,806)	(52,806)	(52,806)	173,221	675,897	32,744	1,744	585,941	242,106	242,106	(6,943)	(60,131)	(64,728)	(64,218)
M111	CITY OF GUTHRIE	6,0																	

Joint Audit Committee Meeting - External Audit Updates

Kentucky Retirement Systems
Schedule B-Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense			Outstanding Balance of Deferred Outflows 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			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,									
		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	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
V084	OWEN COUNTY FISCAL COURT	752,986	958,824	638,338	68,598	(79,787)	78,788	21,876	36,114	30,987	157,298	67,488	161,679	185,160	11,098	184,051	181,650	11,098	184,051	181,650	11,098	184,051	181,650	11,098	184,051	181,650	11,098
V085	PENDLETON CO FISCAL COURT	1,087,570	1,354,746	869,971	97,738	(147,809)	(50,071)	(50,071)	11,118	66,377	218,871	86,198	316,153	431,357	60,281	476,434	431,357	60,281	476,434	431,357	60,281	476,434	431,357	60,281	476,434	431,357	60,281
V086	PULASKI CO FISCAL CT	58,791,560	20,919,036	18,483,536	2,576,212	387,878	2,088,334	2,088,334	46,028	1,813,306	2,088,334	1,485,420	55,115	1,538,535	300,780	1,839,315	1,538,535	300,780	1,839,315	1,538,535	300,780	1,839,315	1,538,535	300,780	1,839,315	1,538,535	300,780
V087	ROWAN CO FISCAL COURT	1,951,960	2,385,159	1,525,159	171,816	(405,289)	(237,473)	(237,473)	5,916	212,605	268,089	149,108	715,651	920,759	130,918	884,733	884,733	130,918	884,733	884,733	130,918	884,733	884,733	130,918	884,733	884,733	130,918
V088	SCOTT CO FISCAL CT	41,602,378	58,822,975	38,278,668	3,738,748	1,531,335	4,870,081	4,870,081	1,193,854	4,646,712	2,265,698	8,087,224	3,879,812	148,070	3,884,482	3,879,812	3,884,482	3,879,812	3,884,482	3,879,812	3,884,482	3,879,812	3,884,482	3,879,812	3,884,482	3,879,812	
V089	SHERIFF CO FISCAL COURT	56,724,864	20,820,818	11,375,188	1,502,771	(295,495)	1,207,276	1,207,276	479,445	1,863,100	310,902	2,437,847	1,470,862	900,532	2,388,614	31,405	2,420,019	2,388,614	31,405	2,420,019	2,388,614	31,405	2,420,019	2,388,614	31,405	2,420,019	2,388,614
V087	SIMPSON CO FISCAL COURT	3,377,739	4,207,562	2,701,912	383,551	(46,645)	336,906	336,906	56,845	378,782	493,364	642,991	298,788	32,880	331,748	309,877	331,748	309,877	331,748	309,877	331,748	309,877	331,748	309,877	331,748	309,877	
V088	SPENCER CO TREASURER	4,293,644	5,343,437	3,434,953	385,864	(42,531)	343,333	343,333	123,195	470,513	282,251	644,262	379,787	88,707	468,574	84,707	468,574	84,707	468,574	84,707	468,574	84,707	468,574	84,707	468,574	84,707	
V089	TAYLOR COUNTY FISCAL COURT	2,401,924	2,991,990	1,921,382	215,888	(15,566)	200,322	200,322	68,867	269,181	76,870	413,671	32,455	104,133	316,600	37,413	316,600	37,413	316,600	37,413	316,600	37,413	316,600	37,413	316,600	37,413	
V112	TREMBLE CO FISCAL COURT	442,492	551,196	351,919	31,766	(11,024)	51,790	51,790	12,687	49,103	62,663	144,718	79,839	14,823	131,895	32,649	131,895	32,649	131,895	32,649	131,895	32,649	131,895	32,649	131,895	32,649	
V113	UNION COUNTY FISCAL COURT	1,127,758	1,404,807	920,118	110,350	(4,880)	105,470	105,470	32,335	132,800	21,658	284,291	99,782	16,211	166,079	20,422	166,079	20,422	166,079	20,422	166,079	20,422	166,079	20,422	166,079	20,422	
V115	WASHINGTON CO FTS COURT	1,792,360	2,212,684	1,411,762	161,077	(2,422)	158,655	158,655	51,930	199,517	110,111	361,431	158,538	13,779	212,317	25,138	212,317	25,138	212,317	25,138	212,317	25,138	212,317	25,138	212,317	25,138	
V116	CITY OF HIGHLAND HEIGHTS	2,878,118	3,886,484	2,302,048	284,076	(164,306)	49,780	49,780	162,526	341,674	245,981	486,660	245,981	486,200	700,881	(47,248)	700,881	(47,248)	700,881	(47,248)	700,881	(47,248)	700,881	(47,248)	700,881	(47,248)	
V120	WOODFORD CO FISCAL COURT	4,973,296	6,195,054	3,974,249	446,343	(101,051)	554,396	554,396	142,593	554,767	288,639	981,599	439,898	20,378	460,276	178,813	460,276	178,813	460,276	178,813	460,276	178,813	460,276	178,813	460,276	178,813	
V108	CITY OF BRANSON	21,262,515	26,479,261	17,026,002	3,963,511	(223,511)	3,740,000	3,740,000	609,480	2,130,520	1,432,263	4,262,781	3,880,327	2,444,886	4,461,138	235,496	4,461,138	235,496	4,461,138	235,496	4,461,138	235,496	4,461,138	235,496	4,461,138	235,496	
V171	CITY OF ADRIANVILLE	247,471	308,268	197,900	22,240	(46,011)	(46,011)	(46,011)	7,091	27,605	711	35,411	31,888	34,481	34,481	34,481	34,481	34,481	34,481	34,481	34,481	34,481	34,481	34,481	34,481	34,481	
V086	CITY OF BURGESS	301,268	380,261	244,150	27,434	(4,493)	22,941	22,941	8,751	34,052	578	43,181	18,175	4,171	45,171	(500)	(2,072)	(500)	(2,072)	(500)	(2,072)	(500)	(2,072)	(500)	(2,072)		
V197	CITY OF HAZARD	3,094,478	3,242,820	2,026,011	390,461	320,887	2,726,448	2,726,448	260,000	1,862,248	765,440	2,542,428	856,424	917,460	1,449,568	499,751	232,300	866,289	499,751	232,300	866,289	499,751	232,300	866,289	499,751		
V028	CITY OF PHOENIXVILLE	4,084,070	5,087,378	3,268,938	387,030	(711,998)	(324,968)	(324,968)	117,098	426,575	572,671	361,244	1,569,384	1,930,608	(54,759)	(469,655)	(351,879)	(54,759)	(469,655)	(351,879)	(54,759)	(469,655)	(351,879)	(54,759)	(469,655)		
V030	CITY OF DUNDRIDGE	57,814,391	72,044,394	46,246,411	3,518,538	(87,976)	3,430,562	3,430,562	3,603,266	844,628	196,185	8,242,091	5,111,620	9,522,800	636,508	(18,868)	4,966,722	(18,868)	4,966,722	(18,868)	4,966,722	(18,868)	4,966,722	(18,868)	4,966,722	(18,868)	
V1947	CITY OF OXFORD	16,602,247	19,845,875	12,808,511	1,435,988	(650,413)	1,155,585	1,155,585	450,060	676,115	2,262,251	1,416,515	704,276	2,103,551	(18,860)	(65,161)	(149,725)	(18,860)	(65,161)	(149,725)	(18,860)	(65,161)	(149,725)	(18,860)	(65,161)		
V039	CITY OF ELMORE	4,057,491	5,054,195	3,248,629	366,836	(52,254)	416,890	416,890	116,324	562,021	79,523	648,466	358,888	94,829	453,737	88,871	453,737	88,871	453,737	88,871	453,737	88,871	453,737	88,871	453,737		
V076	CITY OF BESSA	10,760,050	14,141,615	8,614,402	967,800	(2,261,963)	3,329,763	3,329,763	389,788	1,269,079	770,000	9,210,067	952,544	2,535,464	2,400,538	2,535,464	2,400,538	2,535,464	2,400,538	2,535,464	2,400,538	2,535,464	2,400,538	2,535,464			
V048	UNION EMERGENCY SERVICES	10,295,008	12,824,230	8,235,277	925,206	(242,867)	1,167,873	1,167,873	285,179	1,148,440	493,874	1,947,463	916,622	1,638,821	1,073,709	439,629	238,014	(29,509)	238,014	(29,509)	238,014	(29,509)	238,014	(29,509)	238,014		
V047	CITY OF ELIZABETHTOWN	10,961,007	10,460,449	2,705,121	2,715,514	(121,967)	2,900,311	2,900,311	885,439	3,644,820	378,209	4,294,029	2,715,565	550,091	3,261,652	555,818	3,261,652	555,818	3,261,652	555,818	3,261,652	555,818	3,261,652	555,818			
V048	WALTON FIRE DISTRICTS	8,408,572	10,475,488	6,727,083	755,757	(89,869)	845,626	845,626	241,117	1,088,081	218,617	1,388,811	743,843	44,880	788,823	1,901,575	1,751,211	35,455	208,617	35,455	208,617	35,455	208,617				
V047	CITY OF VINE GROVE	1,627,617	2,027,463	1,281,965	146,272	(60,839)	307,111	307,111	46,657	181,650	338,946	567,171	141,966	12,671	155,637	156,363	141,966	156,363	141,966	156,363	141,966	156,363	141,966				
V088	HEBURN FIRE PROTECTION DIST	10,021,636	14,714,988	10,017,739	1,350,111	(4,926)	1,355,037	1,355,037	436,754	1,675,395	336,770	2,441,399	1,348,870	499,118	1,498,088	87,056	1,766,200	(8,841)	354,888	87,056	1,766,200	(8,841)	354,888				
V088	POINT PLEASANT FIRE DIST	4,191,762	5,211,515	3,350,488	377,429	(101,651)	275,778	275,778	120,415	468,442	268,908	877,807	371,479	522,225	891,704	(19,448)	(7,471)	8,368	(19,448)	(7,471)	8,368	(19,448)	(7,471)	8,368			
V091	CITY OF WILSON	6,861,772	8,586,817	5,552,065	649,364	(86,761)	562,603	562,603	187,658	788,772	188,162	1,486,561	609,911	37,821	646,404	7,681	646,404	7,681	646,404	7,681	646,404	7,681	646,404	7,681			
V059	CITY OF COVINGTON	56,267,771	118,917,614	77,004,726	8,651,450	(1,337,761)	9,989,211	9,989,211	2,760,167	10,789,591	3,226,795	16,729,555	8,515,074	2,615,400	2,172,542	846,622	2,577,887	846,622	2,577,887	846,622	2,577,887	846,622	2,577,887				
TOTAL		3,049,452,270	3,867,089,415	2,440,924,199	274,730,210	(6,088,527)	280,118,737	280,118,737	87,409,677	340,186,511	118,133,186	646,193,621	269,407,195	104,424,968	374,132,301	54,819,749	41,002,105	714,130	75,455,112	714,130	75,455,112						

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority (KPPA)
 Notes to Schedules of Employer Allocations and Pension Amounts by Employer
 For the Fiscal Year Ended June 30, 2022

Organization

Under the provisions of Kentucky Revised Statute Section 78.782 and 61.645 the Kentucky Public Pensions Authority oversees the administration and operation of the personnel and accounting systems for the County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) collectively CERS, the Kentucky Employees Retirement System – Nonhazardous (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous (KERS Hazardous), collectively KERS, and State Police Retirement System (SPRS) which are administered by KPPA. Although the assets of the funds are invested as a whole, each plan’s assets are accounted for separately, invested according to plan-specific asset allocation goals, and are used only for the payment of benefits to the members of that fund and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 78.630, 61.570 and 16.555.

The KPPA Board is comprised of elected and appointed representatives from the CERS and Kentucky Retirement System (KRS) boards. The KPPA Board, as of December 7, 2022, is comprised of Jerry W. Powell, Chair, elected by CERS, selected by CERS Board Chair; C. Prewitt Lane, Vice Chair, Governor Appointee, KRS Investment Committee Chair; Betty Pendergrass, elected by CERS, CERS Board Chair; Dr. Merl Hackbart, Governor Appointee, CERS Investment Committee Chair; William O’Mara, Governor Appointee, selected by CERS Chair; Ellen Lynn Hampton, Governor Appointee, KRS Board Chair; Keith Peercy, elected by SPRS, selected by KRS Chair; and John Cheshire III, Governor Appointee, selected by KRS Chair.

The CERS Board and the KRS Board each have nine trustees. Three elected by the membership and six appointed by the Governor. For more information on the Boards and their makeup including bios for each trustee, please visit the KPPA website, kyret.ky.gov.

CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, and KERS Hazardous are cost-sharing multiple-employer defined benefit plans that cover all regular full-time members employed in non-hazardous and hazardous positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

SPRS is a single-employer defined benefit plan that covers all full-time state troopers employed in a hazardous duty position by the Kentucky State Police. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. No schedule has been presented for SPRS, since it is a single-employer defined benefit pension plan.

Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. The net pension liability at June 30, 2022, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Based on guidance issued by GASB in connection with GASB statement No. 74, the 1% of pay member

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

contribution for Tier 2 and Tier 3 members to a 401(h) subaccount are considered as an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

Summary of Significant Accounting Policies

Employer contributions to KPPA are calculated based upon creditable compensation for active members reported by employers for CERS Hazardous, CERS Non Hazardous and KERS Hazardous. House Bill 8 passed during the 2021 legislative session changed how employer contributions are allocated and collected from the participating employers in the KERS Non-Hazardous fund. Therefore, the calculation of the proportionate share of the Collective Pension Amounts for employers that participate in the KERS Non-Hazardous pension fund has been updated since June 30, 2020. The proportionate share of the Collective Pension Amounts for employers that participate in the KERS Non-Hazardous fund is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2022. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort assumes the amortization cost is approximately 90 % of the aggregate required contribution for the fund. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

Net Investment income represents realized and unrealized gains and losses based on the fair value of investments, interest, and dividends, net of investment expenses. Investment income/loss is allocated to each plan based on the plan's ownership in the respective investment account.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2022, and includes the following for each individual employer:

- employer contributing entity and reporting code;
- the amount of the employer contributing entity's contributions; and,
- the employer contributing entity's contributions as a percentage of total employer contributions, as defined by this allocation.

The Employer Allocation Percentage has been rounded to six decimal places.

The components of the net pension liability of CERS and KERS for participating employers as of June 30, 2022, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	CERS <u>Non-Hazardous</u>	CERS <u>Hazardous</u>	KERS <u>Non-Hazardous</u>	KERS <u>Hazardous</u>
Total Pension Liability	\$ 15,192,599	\$ 5,769,691	\$ 16,281,188	\$ 1,318,494
Fiduciary Net Position	7,963,586	2,718,234	3,013,845	810,978
Net Pension Liability	<u>\$ 7,229,013</u>	<u>\$ 3,051,457</u>	<u>\$ 13,267,343</u>	<u>\$ 507,516</u>

**Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)**

Actuarial Methods and Assumptions for Determining the Total Pension Liability and Net Pension Liability

For financial reporting, the actuarial valuation as of June 30, 2022, was performed by Gabriel Roeder Smith (GRS). The total pension liability, net pension liability, and sensitivity information as of June 30, 2022 were based on an actuarial valuation date of June 30, 2021. The total pension liability was rolled-forward from the valuation date (June 30, 2021) to the plan’s fiscal year ending June 30, 2022, using generally accepted actuarial principles.

There have been no actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2012.

House Bill 1 passed during the 2022 legislative session and included a provision that provided an approximate 8% across-the-board salary increase for KERS members effective July 1, 2022, for eligible State employees. While this salary increase may produce an actuarial loss with respect to the liability attributable to Tier 1 and Tier 2 active members (i.e. a higher total pension liability than expected based on current actuarial assumptions), there was not sufficient information available at the time the roll-forward Total Pension Liability was calculated to make a reasonable adjustment to reflect these anticipated salary increases. It is GRS’s opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

The actuarial assumptions are:

Inflation	2.30%
Payroll Growth Rate	2.0% for CERS Non-Hazardous and Hazardous, and 0.0% for KERS Non-Hazardous and Hazardous
Salary Increases	3.30% to 10.30%, varies by service for CERS Non-Hazardous; 3.55% to 19.05% varies by service for CERS Hazardous 3.30% to 15.30%, varies by service for KERS Non-Hazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.25% for CERS Non-Hazardous, and Hazardous, and KERS Hazardous, 5.25% for KERS Non-Hazardous

The mortality table used for active members was a Pub-2010 General Mortality table, for the Non-Hazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

Discount Rate

The projection of cash flows used to determine the discount rate of 6.25% for CERS Non-hazardous and CERS Hazardous assumes that the funds receive the required employer contributions each future year,

**Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)**

as determined by the current funding policy established in Statute, as amended by House Bill 362, (passed in 2018) over the remaining 29 years (closed) amortization period of the unfunded actuarial accrued liability.

The projection of cash flows used to determine the discount rate of 5.25% for the KERS Non-hazardous, and 6.25% for KERS Hazardous, assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy, established in Statute as amended by House Bill 8, passed during the 2021 legislative session, over the remaining 29 years (closed) amortization period of the unfunded actuarial accrued liability.

The discount rate determination does not use a municipal bond rate. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the Annual Comprehensive Financial Report (ACFR).

Basis of Accounting

The underlying financial information used to prepare allocation schedules is based on KPPA's combining financial statements. KPPA's combining financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United State of America (GAAP) that apply to governmental accounting for fiduciary funds.

Use of Estimates in Preparation of the Schedules

The preparation of the schedules in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make estimates and assumptions that affect certain amounts and disclosures. KPPA accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2022, are presented below (\$ in thousands):

	CERS Non-Hazardous	CERS Hazardous	KERS Hazardous
Per GRS Schedule A	\$ 629,917,086	\$ 231,844,704	\$ 60,454,490
Retired Reemployed	14,419,110	5,113,444	2,669,333
Other Employer Contributions	1,507,338	261,080	(58,725)
Interest	72,155	10,852	12,825
Write-Offs/Refunds	(116,210)	(55,620)	63,783
Employer Pay Credit	(42,201,325)	(16,751,275)	(5,496,362)
Sick Leave	3,072,493	1,545,214	1,406,986
Outstanding Checks	100,643	-	-
PC001 Adj for half 7/21pp reported at 6/21 rate			
KRS			
KTRS			
Total	\$ 606,771,290	\$ 221,968,401	\$ 59,052,328
Employer Contributions per Statement of Change in Fiduciary Net Position	\$ 606,771,290	\$ 221,968,401	\$ 59,052,328
	\$ -	\$ -	\$ -
	0.00%	0.00%	0.00%

***Other Employer Contributions**-contributions from prior period adjustments; omitted contributions/invoices; and, other ER invoice not sick leave.

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

The items listed above are included in the contributions on the Combining Statements of Changes in Fiduciary Net Position, but are not included in the Schedule A (GRS reports). The contributions per Schedule A (GRS reports) represent actual contributions made related to the measurement period.

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions for the Fiscal Year 2022

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2021:

Valuation Date	June 30, 2020 for CERS Non- Hazardous and CERS Hazardous June 30, 2020 for KERS Non-Hazardous and KERS Hazardous
Experience Study	July 1, 2013 to June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay
Remaining Amortization Period	30 years closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.0% for CERS Non-Hazardous and Hazardous 0.0% for KERS Non-Hazardous and Hazardous
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increase	3.30% to 10.30%, varies by service for CERS Non-Hazardous 3.55 % to 19.05%, varies by service for CERS Hazardous 3.30% to 15.30% varies by service, for KERS Non-Hazardous 3.55% to 20.05% varies by service for KERS Hazardous
Investment Rate of Return	6.25% for CERS Non-Hazardous and Hazardous, and KERS Hazardous 5.25% for KERS Non-Hazardous
Phase-in Provision	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018 for CERS Non-Hazardous and CERS Hazardous

The retiree mortality is a System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.

Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net pension liability as of June 30, 2022 is based on the June 30, 2021 actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members
Kentucky Public Pensions Authority
Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the schedules of employer allocations of the Kentucky Employees Retirement System – Nonhazardous Pension Plan (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous), County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2022, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Pension Plans as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated March 14, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kentucky Public Pension Authority's (KPPA) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of KPPA's internal control. Accordingly, we do not express an opinion on the effectiveness of KPPA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Kentucky Public Pensions
Authority Report on Internal
Control (Continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KPPA' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blue & Co., LLC

Lexington, Kentucky

March 14, 2023

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County Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2022

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January 3, 2023

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

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2022

Dear Members of the Board:

This report contains information for the **County Employees Retirement System (CERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2022 and June 30, 2023. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and CERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plans' liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the County Employees Retirement System only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

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

Actuarial Assumptions and Plan Provisions

There have been no actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2021.

Board of Trustees
January 3, 2023
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401(h) Subaccount

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

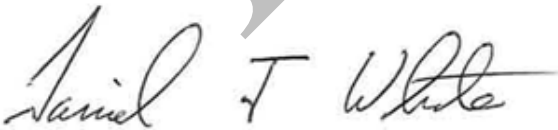
Additional Disclosures

This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 67 accounting valuation report as of June 30, 2022, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2021", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2022. Please see the GASB 67 accounting valuation report as of June 30, 2022 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Daniel J. White, FSA, EA, MAAA
Senior Consultant



Janie Shaw, ASA, EA, MAAA
Consultant



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SECTION 1

DISCUSSION

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Discussion

Accounting Standards

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards of financial reporting for employers whose employees participate in a pension plan.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2022 Annual Report.

Financial Reporting Overview

GASB 68 requires employers to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

Timing of the Valuation

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

There have been no actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2021.



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

Paragraph 57 of GASB No. 68 indicates that employer contributions made subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to pensions. The information contained in this report does not incorporate any contributions made to the pension plan subsequent to June 30, 2022.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

A single discount rate of 6.25% was used to measure the total pension liability for the non-hazardous plan and the hazardous plan for the fiscal year ending June 30, 2022. The single discount rate is based on the expected rate of return on pension plan investments for each plan. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the non-hazardous and hazardous pension plans' fiduciary net position and future contributions were separately projected and were each sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each plan.

The projection of cash flows used to determine the single discount rate for each plan must include an assumption regarding actual employer contributions made each future year. Except where noted below, future contributions are projected assuming that each participating employer in each pension plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy. The assumed future employer contributions reflect the provisions of House Bill 362 (passed during the 2018 legislative session) which limit the increases to the employer contribution rates to 12% over the prior fiscal year through June 30, 2028.

Methodology for Proportionate Shares

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



Non-Employer Contributions

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

Summary of Population Statistics

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

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	67,206	10,858
Inactive plan members entitled to but not yet receiving benefits:	100,738	3,895
Active plan members:	77,367	9,173
Total plan members:	245,311	23,926

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2022 measurement period, the table below provides the expected remaining service lives of all employees and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2022 measurement period for the non-hazardous and hazardous plans.

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Total expected remaining service lives of all employees (years):	711,264	101,860
Total plan members:	245,311	23,926
Average expected remaining service life (years):	2.90	4.26

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



SECTION 2

ACCOUNTING EXHIBITS

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Exhibit 1

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

Plan (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
CERS Non-Hazardous Plan	\$ 15,192,599	\$ 7,963,586	\$ 7,229,013	52.42%	\$ 2,835,173	254.98%
CERS Hazardous Plan	\$ 5,769,691	\$ 2,718,234	\$ 3,051,457	47.11%	\$ 666,346	457.94%

Note:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2022.



Exhibit 2

Schedule of Changes in the Employers' Net Pension Liability (\$ in thousands)

Change in the Net Pension Liability	Measurement Period	
	Ending June 30, 2022	
(1)	CERS Non-Hazardous (2)	CERS Hazardous (3)
Total pension liability		
Service Cost	\$ 272,250	\$ 109,683
Interest	906,401	338,799
Benefit Changes	-	-
Difference between actual and expected experience	(49,439)	56,197
Assumption Changes	-	-
Benefit Payments	(878,050)	(311,555)
Net Change in Total Pension Liability	\$ 251,162	\$ 193,124
Total Pension Liability - Beginning	14,941,437	5,576,567
Total Pension Liability - Ending (a)	\$ 15,192,599	\$ 5,769,691
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 606,807	\$ 222,028
Contributions - Member ²	186,648	69,565
Refunds of contributions to members	(19,789)	(5,766)
Retirement benefits	(858,261)	(305,789)
Net Investment Income ²	(494,801)	(174,217)
Administrative Expense	(22,670)	(1,995)
Other	-	-
Net Change in Plan Fiduciary Net Position	\$ (602,066)	\$ (196,174)
Plan Fiduciary Net Position - Beginning	8,565,652	2,914,408
Prior Year Adjustment	-	-
Plan Fiduciary Net Position - Ending (b)	\$ 7,963,586	\$ 2,718,234
Net Pension Liability - Ending (a) - (b)	7,229,013	3,051,457
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.42%	47.11%
Covered Payroll³	\$ 2,835,173	\$ 666,346
Net Pension Liability as a Percentage of Covered Payroll	254.98%	457.94%

Notes:

¹ Does not include 401(h) assets

² Does not include 401(h) contributions or associated investment income

³ Based on derived compensation using the provided employer contributions information for fiscal year 2022



Exhibit 3

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

Plan (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ² (5)	Actual Contributions as a Percentage of Covered Payroll (6)
CERS Non-Hazardous Plan	\$ 636,071	\$ 606,807	\$ 29,264	\$ 2,835,173	21.40%
CERS Hazardous Plan	\$ 269,542	\$ 222,028	\$ 47,514	\$ 666,346	33.32%

Note:

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

² Based on derived compensation using the provided employer contribution information for fiscal year ending 2022.



Notes to Schedule of Employers' Contributions for FYE 2022

The actuarially determined contributions effective for fiscal year ending 2022 that are documented in the schedule on the previous page were calculated as of June 30, 2020.

Based on the June 30, 2020 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below.

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Determined by the Actuarial Valuation as of:	June 30, 2020	June 30, 2020
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.00%	2.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 10.30%, varies by service	3.55% to 19.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019
Phase-In provision:	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018



Exhibit 4

Sensitivity of the Net Pension Liability to Changes in the Discount Rate (\$ in thousands)

Plan (1)	1.00% Decrease (5.25%) (2)	Current Discount Rate (6.25%) (3)	1.00% Increase (7.25%) (4)
CERS Non-Hazardous Plan	\$ 9,035,370	\$ 7,229,013	\$ 5,735,007
CERS Hazardous Plan	\$ 3,801,089	\$ 3,051,457	\$ 2,440,928

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Exhibit 5

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

Component (1)	CERS Non-Hazardous (2)	CERS Hazardous (3)
1. Total service cost:	\$ 272,249,886	\$ 109,683,259
2. Interest on total pension liability:	906,400,735	338,799,358
3. Current-period benefit changes:	0	0
4. Member contributions:	(186,647,507)	(69,564,673)
5. Projected earnings on plan investments:	(532,001,207)	(181,464,326)
6. Administrative expense:	22,670,234	1,995,442
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	104,113,489	75,368,890
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(8,309,055)	(587,740)
10. Total Aggregate Pension Expense:	\$ 578,476,575	\$ 274,230,210

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 6a

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ 279,400,217	\$ -	3.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	87,376,505	-	3.40	10,279,589	-	-	-	-	-
2019-2020	173,344,449	7,728,732	3.14	55,205,239	7,728,732	-	-	-	-
2020-2021	(91,775,635)	(31,986,947)	3.07	(29,894,344)	(29,894,344)	(2,092,603)	-	-	-
2021-2022	(49,438,202)	(32,390,546)	2.90	(17,047,656)	(17,047,656)	(15,342,890)	-	-	-
		\$ (56,648,761)		\$ 18,542,828	\$ (39,213,268)	\$ (17,435,493)	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ (163,438,835)	\$ -	5.00	\$ (32,687,767)	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	40,218,078	8,043,614	5.00	8,043,616	8,043,614	-	-	-	-
2019-2020	385,417,937	154,167,176	5.00	77,083,587	77,083,587	77,083,589	-	-	-
2020-2021	(1,330,544,216)	(798,326,530)	5.00	(266,108,843)	(266,108,843)	(266,108,843)	(266,108,844)	-	-
2021-2022	1,026,801,761	821,441,409	5.00	205,360,352	205,360,352	205,360,352	205,360,352	205,360,353	-
		\$ 185,325,669		\$ (8,309,055)	\$ 24,378,710	\$ 16,335,098	\$ (60,748,492)	\$ 205,360,353	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ -	\$ -	3.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	727,350,629	-	3.40	85,570,661	-	-	-	-	-
2019-2020	-	-	3.14	-	-	-	-	-	-
2020-2021	-	-	3.07	-	-	-	-	-	-
2021-2022	-	-	2.90	-	-	-	-	-	-
		\$ -		\$ 85,570,661	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 6b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ 205,882,851	\$ -	3.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	27,363,787	-	3.41	3,290,074	-	-	-	-	-
2019-2020	73,696,663	23,334,478	4.39	16,787,395	16,787,395	6,547,083	-	-	-
2020-2021	38,851,560	21,151,532	4.39	8,850,014	8,850,014	8,850,014	3,451,504	-	-
2021-2022	56,196,283	43,004,667	4.26	13,191,616	13,191,616	13,191,616	13,191,616	3,429,819	-
		\$ 87,490,677		\$ 42,119,099	\$ 38,829,025	\$ 28,588,713	\$ 16,643,120	\$ 3,429,819	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ (54,605,498)	\$ -	5.00	\$ (10,921,098)	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	12,448,644	2,489,728	5.00	2,489,729	2,489,728	-	-	-	-
2019-2020	133,382,900	53,353,160	5.00	26,676,580	26,676,580	26,676,580	-	-	-
2020-2021	(449,845,659)	(269,907,395)	5.00	(89,969,132)	(89,969,132)	(89,969,132)	(89,969,131)	-	-
2021-2022	355,680,904	284,544,723	5.00	71,136,181	71,136,181	71,136,181	71,136,181	71,136,180	-
		\$ 70,480,216		\$ (587,740)	\$ 10,333,357	\$ 7,843,629	\$ (18,832,950)	\$ 71,136,180	\$ -

Effects of Changes of Assumptions

Year	Loss/(Gain)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ -	\$ -	3.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	276,540,941	-	3.41	33,249,791	-	-	-	-	-
2019-2020	-	-	4.39	-	-	-	-	-	-
2020-2021	-	-	4.39	-	-	-	-	-	-
2021-2022	-	-	4.26	-	-	-	-	-	-
		\$ -		\$ 33,249,791	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 7

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

Period	CERS Non-Hazardous	CERS Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ (14,834,558)	\$ 49,162,382
2. Fiscal Year + 2	(1,100,395)	36,432,342
3. Fiscal Year + 3	(60,748,492)	(2,189,830)
4. Fiscal Year + 4	205,360,353	74,565,999
5. Fiscal Year + 5	-	-
6. Thereafter	-	-
7. Total	\$ 128,676,908	\$ 157,970,893

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



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

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Long-Term Expected Investment Return

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

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

Source: Kentucky Public Pensions Authority

APPENDIX A

COLLECTIVE PENSION AMOUNTS – CERS NON-HAZARDOUS PENSION PLAN

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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
10005	LEGS GENERAL ASSEMBLY	25,380	0.004029%	0.000000%	291,257	364,035	231,063	23,307	99,361	122,668	-	122,668
20025	JUDL ADM OFF OF THE COURT	13,587,025	2.156955%	2.405405%	155,926,568	194,888,864	123,701,516	12,477,479	(6,011,434)	6,466,045	-	6,466,045
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%	0.000000%	-	-	-	-	(13,222)	(13,222)	-	(13,222)
39931	JEFFERSON CO CLERK	2,420,196	0.362409%	0.367243%	27,774,520	34,714,705	22,034,412	2,222,559	901,251	3,123,810	-	3,123,810
39932	JEFFERSON CO SHERIFF	624,720	0.099175%	0.094815%	7,169,374	8,960,828	5,687,699	573,704	380,739	954,443	-	954,443
39933	KENTON CO COURT CLERK	344,213	0.054644%	0.050072%	3,950,222	4,937,288	3,133,837	316,103	220,553	536,656	-	536,656
39934	KENTON CO SHERIFF	133,109	0.021131%	0.020841%	1,527,563	1,909,264	1,211,864	122,238	35,515	157,753	-	157,753
39935	CAMPBELL COUNTY CLERK	249,178	0.039577%	0.040128%	2,859,581	3,574,121	2,268,597	228,828	66,525	295,353	-	295,353
39936	CAMPBELL CO SHERIFF	112,776	0.017903%	0.019869%	1,294,210	1,617,602	1,026,738	103,565	30,173	133,738	-	133,738
39937	FAYETTE CO CLERK	867,313	0.137687%	0.140602%	9,953,412	12,440,530	7,896,359	796,487	98,303	894,790	-	894,790
39938	FAYETTE CO SHERIFF	424,232	0.067347%	0.067779%	4,868,524	6,085,051	3,862,355	389,587	(217,026)	172,561	-	172,561
39939	DAVISS CO CLERK	252,892	0.040147%	0.048468%	2,902,232	3,627,430	2,302,433	232,241	(70,841)	161,400	-	161,400
39940	DAVISS CO SHERIFF	62,075	0.009854%	0.010123%	712,347	890,345	565,128	57,003	43,029	100,032	-	100,032
39941	PIKE CO CLERK	115,970	0.018410%	0.018913%	1,330,861	1,663,412	1,055,815	106,498	(82,458)	24,040	-	24,040
39942	PIKE CO SHERIFF	185,701	0.029480%	0.033213%	2,131,113	2,663,627	1,690,680	170,535	(8,595)	161,940	-	161,940
39943	HARDIN COUNTY CLERK OFFIC	300,057	0.047634%	0.047992%	3,443,468	4,303,908	2,731,813	275,552	31,953	307,505	-	307,505
39944	HARDIN COUNTY SHERIFF	124,685	0.019794%	0.021190%	1,430,911	1,788,461	1,135,187	114,504	30,827	145,331	-	145,331
39945	WARREN COUNTY CLERKS OFF	291,653	0.046300%	0.046894%	3,347,033	4,183,376	2,655,308	267,835	47,771	315,606	-	315,606
39946	WARREN COUNTY SHERIFF	407,368	0.064670%	0.065305%	4,675,003	5,843,174	3,708,829	374,101	(4,114)	369,987	-	369,987
39947	BOONE COUNTY CLERK	322,648	0.051221%	0.052399%	3,702,773	4,628,007	2,937,528	296,301	114,019	410,320	-	410,320
39948	BOONE COUNTY SHERIFF	94,827	0.014534%	0.014534%	1,088,256	1,360,185	863,348	87,084	35,017	122,101	-	122,101
39949	CHRISTIAN COUNTY CLERK	138,307	0.021956%	0.021945%	1,587,202	1,983,806	1,259,178	127,010	8,568	135,578	-	135,578
39950	CHRISTIAN COUNTY SHERIFF	441,031	0.070041%	0.070496%	5,061,322	6,326,024	4,015,308	405,015	91,781	496,796	-	496,796
39951	MADISON COUNTY CLERK	232,168	0.036857%	0.038098%	2,664,398	3,330,166	2,113,751	213,209	55,086	268,295	-	268,295
39952	MADISON COUNTY SHERIFF	65,763	0.010440%	0.010764%	754,709	943,293	598,735	60,393	10,269	70,662	-	70,662
39961	BULLITT COUNTY CLERK	266,145	0.042251%	0.041957%	3,054,330	3,817,534	2,423,098	244,412	106,341	350,753	-	350,753
39962	BULLITT CO SHERIFF	273,515	0.043421%	0.047400%	3,138,910	3,923,248	2,490,197	251,180	16,444	267,624	-	267,624
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	1,349	0.000214%	0.000212%	15,470	19,336	12,273	1,238	(7,433)	(6,195)	-	(6,195)
116A	WAYNE COUNTY ATTORNEY	25,990	0.004126%	0.005041%	298,269	372,799	236,626	23,866	36,468	60,336	-	60,336
A051	HENDERSON CO TOURIST COMM	12,347	0.001960%	0.002029%	141,689	177,093	112,406	11,338	(27,575)	(16,237)	-	(16,237)
A073	HOUSING AUTH OF PADUCAH	304,194	0.048291%	0.047347%	3,490,963	4,363,270	2,769,492	279,352	97,688	377,040	-	377,040
A113	MORGANFIELD HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	(24,647)	(24,647)	-	(24,647)
A156	CITY OF ANCHORAGE	114,286	0.018143%	0.018806%	1,311,560	1,639,287	1,040,502	104,953	3,075	108,028	-	108,028
AB19	BELLEVEUE/DAYTON FIRE	8,640	0.001372%	0.001436%	99,182	123,965	78,684	7,937	755	8,692	-	8,692
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.000000%	-	-	-	-	(1,154)	(1,154)	-	(1,154)
B008	BURLINGTON FIRE PRO DIST	11,703	0.001858%	0.001889%	134,315	167,877	106,556	10,748	1,659	12,407	-	12,407
B010	HOUSING AUTHORITY OF CATLETTSBURG	54,909	0.008717%	0.009502%	630,153	787,613	499,921	50,426	(10,447)	39,979	-	39,979
B015	CITY OF HILLVIEW	134,489	0.021350%	0.019518%	1,543,394	1,928,051	1,224,424	123,505	112,371	235,876	-	235,876
B017	PENNYRILE EMER ASST CTR	66,070	0.010499%	0.011075%	758,251	947,720	601,545	60,676	8,513	69,189	-	69,189
B018	W KY ED COOPERATIVE	32,865	0.005217%	0.005393%	377,138	471,375	299,195	30,179	(87,583)	(57,404)	-	(57,404)
B023	CITY OF LONDON TOURISM	13,710	0.002176%	0.000000%	157,303	196,610	124,794	12,588	53,664	66,252	-	66,252
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	59,277	0.009410%	0.009696%	680,250	850,228	539,664	54,435	57,139	111,574	-	111,574
B030	OWENSBORO/DAV CO ECO DEV	45,556	0.007232%	0.008682%	522,802	653,438	414,756	41,835	(8,417)	33,418	-	33,418
B035	GTR FLEMING CO WATER COMM	24,181	0.003839%	0.004028%	277,522	346,868	220,167	22,208	(3,839)	18,369	-	18,369
B038	CITY OF HICKMAN	107,841	0.017120%	0.014988%	1,237,607	1,546,855	981,833	99,035	40,390	139,425	-	139,425
B042	HOUSING AUTH OF MAYFIELD	132,983	0.021111%	0.022619%	1,526,117	1,907,457	1,210,717	122,122	(27,514)	94,608	-	94,608
B043	GRAYSON CO CONSERV DIST	6,279	0.000997%	0.001079%	72,073	90,083	57,178	5,767	(1,762)	4,005	-	4,005
B045	CITY OF BELLEFONTE	1,039	0.000165%	0.000174%	11,928	14,908	9,463	954	102	1,056	-	1,056
B048	CITY OF HARLAN	223,622	0.035500%	0.034459%	2,566,300	3,207,556	2,035,927	205,359	57,002	262,361	-	262,361
B051	HENDERSON CITY/CO PLANNING	79,678	0.012649%	0.013350%	914,398	1,142,884	725,421	73,172	(5,362)	67,810	-	67,810
B052	HENRY CO WATER DIST #2	215,925	0.034278%	0.035775%	2,477,961	3,097,144	1,965,846	198,290	22,707	220,997	-	220,997
B054	CITY OF NORTONVILLE	46,001	0.007303%	0.007360%	527,935	659,853	418,828	42,246	76,949	119,195	-	119,195
B058	JOHNSON CO FISCAL COURT	455,958	0.072390%	0.070118%	5,233,083	6,540,704	4,151,571	418,759	179,200	597,959	-	597,959
B061	KNOX CO UTILITIES COMM	86,937	0.013801%	0.012785%	997,676	1,246,971	791,488	79,836	7,441	87,277	-	87,277
B072	LAKE BARKLEY TOUR COMM	10,137	0.001609%	0.001703%	116,315	145,379	92,276	9,308	(2,552)	6,756	-	6,756
B078	MARION CO WATER DISTRICT	111,148	0.017645%	0.015658%	1,275,559	1,594,291	1,011,942	102,072	119,932	222,004	-	222,004
B084	N MERCER WATER DISTRICT	129,328	0.020531%	0.020816%	1,484,189	1,855,052	1,177,454	118,767	56,754	175,521	-	175,521
B087	MONTGOMERY CO FIRE DIST	611,918	0.097143%	0.097065%	7,022,481	8,777,229	5,571,158	561,949	(38,050)	523,899	-	523,899
B097	KY RIVER REGIONAL JAIL	195,878	0.031096%	0.025376%	2,247,934	2,809,639	1,783,358	179,883	(140,453)	39,430	-	39,430
B098	PIKE CO SENIOR CITIZEN PR	43,266	0.006869%	0.008057%	496,561	630,640	393,938	39,736	(80,235)	(40,499)	-	(40,499)
B100	CITY OF SCIENCE HILL	26,825	0.004258%	0.004054%	307,811	384,726	244,197	24,632	(9,994)	14,638	-	14,638
B104	RUSSELL CO AMBULANCE SER	169,008	0.026830%	0.025286%	1,939,544	2,424,190	1,538,702	155,205	130,965	286,170	-	286,170
B106	NORTH SHELBY WATER CO	132,638	0.021056%	0.022168%	1,522,141	1,902,487	1,207,563	121,804	59,778	181,582	-	181,582
B109	CAMPBELL/TAYLOR CO I D A	21,643	0.003436%	0.003528%	248,389	310,455	197,055	19,876	2,339	22,215	-	22,215
B113	UNION CO ECONOMIC DEVELOP	18,797	0.002984%	0.002978%	215,714	269,615	171,133	17,262	2,976	20,238	-	20,238
B116	MONTICELLO/WAYNE TELE BOA	55,637	0.008832%	0.004421%	638,466	798,004	506,516	51,091	35,362	86,453	-	86,453
B118	WHITLEY CO CONSERV DIST	2,659	0.000422%	0.001960%	30,506	38,129	24,202	2,441	(70,929)	(68,488)	-	(68,488)
B124	HOPKINS-CHRIST CO PLANNING	234,185	0.037177%	0.036620%	2,687,530	3,359,079	2,132,103	215,060	17,066	232,126	-	232,126



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
B156	LOU POLICE RETIRE FUND	25,730	0.004085%	0.004239%	295,305	369,095	234,275	23,631	983	24,614	-	24,614
B179	HOUSING AUTH OF BENTON	48,328	0.007672%	0.007377%	554,610	693,194	439,990	44,381	1,023	45,404	-	45,404
B230	RIVERPAK CTR OWENSBORO	103,162	0.016377%	0.008081%	1,183,896	1,479,723	939,222	94,737	(26,995)	67,742	-	67,742
B256	BUECHEL FIRE PROTECT DIST	13,435	0.002133%	0.002167%	154,195	192,724	122,328	12,339	19,199	31,538	-	31,538
B259	CITY OF LUDLOW	54,516	0.008654%	0.009358%	625,599	781,921	496,307	50,061	(108,240)	(58,179)	-	(58,179)
B356	CITY OF DOUGLASS HILLS	50,930	0.008085%	0.006245%	584,466	730,510	463,675	46,770	83,775	130,545	-	130,545
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	113,439	0.018008%	0.018456%	1,301,801	1,627,089	1,032,760	104,172	278,387	382,559	-	382,559
B656	LOUISVILLE AIRPORT AUTHOR	1,707,881	0.271128%	0.283149%	19,599,880	24,497,418	15,549,209	1,568,412	(427,071)	1,141,341	-	1,141,341
B756	LEGAL AID SOCIETY INC	612,419	0.097222%	0.093275%	7,028,192	8,784,367	5,575,688	562,406	437,687	1,000,093	-	1,000,093
B856	JEFF CO SOIL/CONSER DIST	5,253	0.000834%	0.000000%	60,290	75,355	47,830	4,824	(378)	4,446	-	4,446
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(28,903)	(28,903)	-	(28,903)
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	20,815	0.003304%	0.004117%	238,847	298,529	189,485	19,113	(16,079)	3,034	-	3,034
C037	CIRCUIT CLERKS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C079	JONATHAN CREEK WATER DIST	69,273	0.010997%	0.010660%	794,975	993,620	630,679	63,615	(35,930)	27,685	-	27,685
C087	CITY OF JEFFERSONVILLE	46,557	0.007391%	0.008616%	534,296	667,804	423,874	42,755	(31,539)	11,216	-	11,216
C105	CITY OF SADIEVILLE	9,115	0.001447%	0.001608%	104,604	130,742	82,986	8,371	7,581	15,952	-	15,952
C106	CITY OF SIMPSONVILLE	94,225	0.014958%	0.016520%	1,081,316	1,351,511	857,842	86,529	(55,956)	30,573	-	30,573
C118	HOUSING AUTH OF CORBIN	65,397	0.010382%	0.008542%	750,516	938,052	595,408	60,057	20,793	80,850	-	80,850
C230	HOUSING AUTH OF OWENSBORO	261,091	0.041449%	0.039836%	2,996,354	3,745,070	2,377,103	239,773	(105,701)	134,072	-	134,072
C256	LOUISVILLE/JEFF CO METRO	35,911,828	5.701041%	5.514718%	412,129,023	515,110,145	326,955,089	32,979,187	(3,382,954)	29,596,233	-	29,596,233
D017	CALDWELL CO WATER DISTRICT	57,252	0.009089%	0.008186%	657,045	821,225	521,255	65,720	23,672	76,250	-	76,250
D025	WINCHESTER-CLARK COUNTY TOURISM	17,878	0.002838%	0.002924%	205,159	256,424	162,759	16,417	627	17,044	-	17,044
D052	CITY OF PLEASUREVILLE	6,937	0.001101%	0.001156%	79,591	99,479	63,142	6,369	(11,207)	(4,838)	-	(4,838)
D071	CITY OF LEWISBURG	45,656	0.007248%	0.008307%	523,959	654,884	415,673	41,928	(29,076)	12,852	-	12,852
D079	NORTH MARSHALL WATER DIST	136,122	0.002478%	0.022478%	1,562,118	1,952,453	1,239,278	125,003	43,198	168,201	-	168,201
D084	GTR H/MERCER PL&ZONING CO	15,255	0.002422%	0.002544%	175,087	218,837	138,902	14,011	1,667	15,678	-	15,678
D098	CITY OF COAL RUN VILLAGE	60,382	0.009586%	0.006447%	692,973	866,131	549,758	55,453	123,185	178,638	-	178,638
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	55,905	0.008875%	0.009971%	641,575	801,889	508,982	51,340	(12,954)	38,386	-	38,386
D118	WHITLEY CO WATER DIST	38,502	0.006112%	0.007625%	441,837	552,242	350,524	35,356	(28,016)	7,340	-	7,340
D135	WESTERN FLEMING WATER DIS	52,417	0.008644%	0.008664%	601,526	751,839	477,210	48,135	(9,575)	38,560	-	38,560
G015	ZIONTOWN FIRE PROT DIST	6,544	0.001356%	0.001261%	98,025	128,520	77,767	7,844	6,980	14,824	-	14,824
G090	NELSON CO DISPATCH	134,360	0.021309%	0.020662%	1,541,949	1,927,244	1,223,277	123,889	330,449	453,838	-	453,838
G506	SHELBY CO SUB FIRE DIST	16,966	0.002693%	0.002443%	194,677	243,323	154,444	15,578	3,423	19,001	-	19,001
J001	ADAIR CO BD OF EDUCATION	882,105	0.140035%	0.133479%	10,123,149	12,652,680	8,031,017	810,070	179,464	989,534	-	989,534
J002	CITY OF SCOTTSVILLE	428,324	0.067997%	0.069645%	4,915,512	6,143,781	3,899,633	393,347	172,615	565,962	-	565,962
J003	CITY OF LAWRENCEBURG	537,446	0.085320%	0.083995%	6,167,794	7,708,978	4,893,108	493,556	28,476	522,032	-	522,032
J004	BALLARD CO BD OF ED	409,693	0.065039%	0.065663%	4,701,678	5,876,514	3,729,991	478,235	(129,516)	246,719	-	246,719
J005	GLASGOW BD OF EDUCATION	630,153	0.100037%	0.101805%	7,231,688	9,038,713	5,737,129	578,691	5,125	583,816	-	583,816
J006	BATH CO BD OF EDUC	649,469	0.103104%	0.100271%	7,453,402	9,315,828	5,913,021	596,432	26,693	623,125	-	623,125
J007	CITY OF MIDDLESBORO	286,538	0.045488%	0.040109%	3,288,334	4,110,009	2,608,740	263,137	(90,134)	173,003	-	173,003
J008	BOONE CO WATER DISTRICT	328,787	0.052195%	0.056397%	3,773,184	4,716,011	2,993,387	301,936	(21,761)	280,175	-	280,175
J009	BOURBON CO BD OF EDUCATIO	1,037,476	0.164700%	0.156773%	11,906,185	14,881,254	9,445,556	952,751	249,836	1,202,587	-	1,202,587
J010	FAIRVIEW BD OF EDUCATION	183,478	0.029127%	0.032393%	2,105,595	2,631,732	1,670,435	168,493	31,640	200,133	-	200,133
J011	DANVILLE CITY BD OF ED	608,925	0.095874%	0.091874%	6,930,744	8,662,571	5,498,380	554,609	(329,249)	225,360	-	225,360
J012	BRACKEN CO BD OF EDUC	329,313	0.052279%	0.053055%	3,779,256	4,723,601	2,998,204	302,422	24,750	327,172	-	327,172
J013	BREATHITT CO BD OF ED	633,420	0.100556%	0.092469%	7,269,207	9,085,607	5,766,893	581,695	15,972	597,665	-	597,665
J014	BRECKINRIDGE CO BD OF ED	913,058	0.144949%	0.146582%	10,478,383	13,096,678	8,312,835	838,496	(127,693)	710,803	-	710,803
J015	BULLITT CO BD OF ED	4,065,579	0.645115%	0.641517%	46,657,137	58,315,633	37,014,594	3,733,575	224,181	3,957,756	-	3,957,756
J016	BUTLER CO BD OF ED	617,542	0.102895%	0.102895%	7,086,963	8,857,825	5,622,314	567,110	17,458	584,568	-	584,568
J017	CALDWELL CO BD EDUCATION	653,893	0.103806%	0.100494%	7,504,150	9,379,256	5,953,281	600,493	(85,719)	514,774	-	514,774
J018	CALLOWAY CO BD OF EDUC	803,484	0.127554%	0.122118%	9,220,896	11,524,976	7,315,231	737,870	6,663	744,533	-	744,533
J019	SANITATION DISTRICT NO 1	3,096,835	0.491626%	0.519611%	35,539,710	44,420,228	28,194,785	2,843,941	(615,656)	2,228,285	-	2,228,285
J021	CARROLL CO BD OF ED	1,029,705	0.163467%	0.162073%	11,817,051	14,769,848	9,374,844	954,618	107,636	1,062,254	-	1,062,254
J022	CARTER CO BD OF ED	1,377,953	0.218752%	0.235345%	15,813,612	19,765,052	12,545,442	1,265,429	(398,875)	866,554	-	866,554
J023	CASEY CO BD OF ED	854,935	0.135722%	0.135445%	9,811,362	12,262,985	7,783,666	785,120	(42,959)	742,161	-	742,161
J024	CITY OF HOPKINSVILLE	1,325,625	0.210444%	0.191445%	15,213,025	19,014,394	12,068,978	1,217,369	1,217,825	2,435,194	-	2,435,194
J025	CLARK CO BD OF ED	1,905,058	0.302430%	0.279768%	21,862,706	27,325,669	17,344,381	1,749,487	919,173	2,668,660	-	2,668,660
J026	CLAY CO BD OF ED	942,222	0.149579%	0.160546%	10,813,086	13,515,016	8,578,366	865,279	(542,004)	323,275	-	323,275
J027	CLINTON CO BD OF ED	614,348	0.089728%	0.102965%	7,050,312	8,812,016	5,593,237	564,177	(50,308)	513,869	-	513,869
J028	CRITTENDEN CO BD OF ED	448,248	0.071160%	0.071546%	5,144,166	6,439,569	4,081,031	411,644	400,170	(11,474)	-	400,170
J029	CUMBERLAND CO BD OF ED	346,230	0.054964%	0.051294%	3,973,355	4,866,201	3,152,189	317,954	109,644	427,598	-	427,598
J030	DAVISS CO LIBRARY DIST	396,343	0.062920%	0.066351%	4,548,495	5,685,055	3,608,466	363,977	7,165	371,142	-	371,142
J031	EDMONSON CO BD OF EDUC	621,313	0.098634%	0.100224%	7,130,265	8,911,947	5,656,667	570,575	(44,830)	525,745	-	525,745
J032	ELLIOTT CO BD OF ED	282,169	0.044795%	0.042344%	3,238,237	4,047,394	2,568,996	259,129	(12,175)	246,954	-	246,954
J033	ESTILL CO CONSERVATION DI	19,209	0.003049%	0.002216%	220,413	275,488	174,860	17,638	49,827	67,465	-	67,465
J034	GREATER LEX CONV&VISITOR	349,035	0.055410%	0.056398%	4,005,596	5,006,498	3,177,767	320,534	(158,157)	162,377	-	162,377
J035	FLEMING CO BD OF ED	648,009	0.102872%	0.099229%	7,436,631	9,294,866	5,899,716	595,090	(199,756)	395,334	-	395,334
J037	CITY OF FRANKFORT	1,781,348	0.282791%	0.285932%	20,443,000	25,551,213	16,218,083	1,635,880	300,165	1,936,045	-	1,936,045



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J038	FULTON COUNTY BD OF EDUC	152,612	0.024227%	0.023203%	1,751,373	2,188,999	1,389,420	140,148	45,838	185,986	-	185,986
J039	GALLATIN CO BD OF EDUC	588,492	0.093424%	0.094164%	6,753,634	8,441,204	5,357,873	540,436	(119,866)	420,570	-	420,570
J040	CITY OF LANCASTER	205,125	0.032564%	0.032598%	2,354,056	2,942,278	1,867,548	188,375	66,635	255,010	-	255,010
J041	WILLIAMSTOWN INDEPNDNT SC	324,567	0.051525%	0.055137%	3,724,749	4,655,474	2,954,962	298,060	(170,507)	127,553	-	127,553
J042	GRAVES CO LIBRARY	55,220	0.008766%	0.009326%	633,695	792,041	502,731	50,709	24,709	75,418	-	75,418
J043	GRAYSON CO BD OF ED	1,392,681	0.221090%	0.218107%	15,982,626	19,976,299	12,679,527	1,278,954	100,431	1,379,385	-	1,379,385
J044	GREEN CO BD OF EDUCATION	572,015	0.090808%	0.097864%	6,564,523	8,204,839	5,207,845	525,303	(55,369)	469,934	-	469,934
J045	RUSSELL INDEP BD OF ED	625,654	0.099323%	0.108137%	7,180,073	8,974,200	5,696,181	574,560	(138,097)	436,463	-	436,463
J046	HANCOCK CO BD EDUCATION	653,095	0.103679%	0.103222%	7,494,969	9,367,781	5,945,998	599,759	(1,300)	598,459	-	598,459
J047	HARDIN CO SOIL CN DIST	13,121	0.002083%	0.001278%	150,580	188,207	119,460	12,050	25,892	37,942	-	37,942
J048	HARLAN CO BD OF EDUCATION	1,475,026	0.234162%	0.215960%	16,927,603	21,157,403	13,429,207	1,354,572	276,536	1,631,108	-	1,631,108
J049	HARRISON CO BD OF ED	909,933	0.144453%	0.146369%	10,442,527	13,051,863	8,284,389	835,627	(114,896)	720,731	-	720,731
J050	HART CO BD OF ED	773,624	0.122814%	0.119301%	8,878,241	11,096,699	7,043,391	710,450	(29,431)	681,019	-	681,019
J051	HENDERSON PUBLIC LIBRARY	266,398	0.042291%	0.043028%	3,057,222	3,821,148	2,425,392	244,644	59,882	304,526	-	304,526
J052	EMINENCE INDEP BD OF EDUC	300,108	0.047642%	0.047183%	3,444,047	4,304,631	2,732,272	275,598	(5,047)	270,551	-	270,551
J053	HICKMAN CO BD OF ED	199,314	0.031641%	0.038380%	2,287,332	2,858,881	1,814,614	183,036	(158,362)	24,674	-	24,674
J054	HOPKINS CO BD OF ED	2,141,826	0.34017%	0.340436%	24,579,875	30,721,794	19,499,998	1,966,919	(402,527)	1,564,392	-	1,564,392
J055	JACKSON CO BD OF ED	635,503	0.100887%	0.107812%	7,293,135	9,115,514	5,785,876	583,608	(405,099)	178,509	-	178,509
J056	JEFF CO METRO SEWER DIST	11,537,630	1.831611%	1.953711%	132,407,406	165,492,830	105,043,015	10,595,441	1,356,868	11,952,309	-	11,952,309
J057	JESSAMINE CO BD OF ED	2,900,151	0.460402%	0.442481%	33,282,523	41,599,024	26,404,086	2,663,318	480,822	3,144,140	-	3,144,140
J058	PAINTSVILLE GAS/WATER SYS	422,679	0.067101%	0.068198%	4,850,740	6,062,824	3,848,247	388,164	113,469	501,633	-	501,633
J059	KENTON COUNTY AIRPORT BD	4,972,828	0.789442%	0.812418%	57,068,869	71,329,005	45,274,552	4,566,737	64,402	4,631,139	-	4,631,139
J060	KNOTT CO BD OF EDUCATION	846,322	0.134354%	0.136708%	9,712,469	12,139,381	7,705,211	777,206	(235,152)	542,054	-	542,054
J061	KNOX CO BD OF EDUCATION	1,630,210	0.258797%	0.267909%	18,708,470	23,383,266	14,842,026	1,497,080	(1,293)	1,495,787	-	1,495,787
J062	LARUE CO PUBLIC LIBRARY	35,902	0.005699%	0.005584%	411,981	514,926	326,838	32,967	15,497	48,464	-	48,464
J063	CITY OF LONDON	614,184	0.097502%	0.100258%	7,048,433	8,809,666	5,591,746	564,026	(68,731)	495,295	-	495,295
J064	LAWRENCE CO BD OF ED	862,171	0.136871%	0.137916%	9,894,423	12,966,801	7,849,561	791,767	263,627	1,055,394	-	1,055,394
J065	LEE CO BD OF ED	369,580	0.058671%	0.053549%	4,241,335	5,301,142	3,364,786	339,998	210,765	550,163	-	550,163
J066	LESLIE CO BD OF ED	609,396	0.097085%	0.097085%	6,993,492	8,740,998	5,548,160	559,630	198,341	757,971	-	757,971
J067	CITY OF WHITESBURG	264,384	0.041917%	0.032989%	3,034,089	3,792,235	2,407,040	242,792	177,876	420,668	-	420,668
J068	ELCC PLT BD OF VANCEBURG	226,764	0.035999%	0.037430%	2,602,373	3,252,649	2,064,549	208,246	(44,079)	164,167	-	164,167
J069	LINCOLN CO BD OF EDUC	1,211,078	0.192609%	0.195034%	13,898,501	17,371,402	11,028,124	1,112,175	(439,317)	672,862	-	672,862
J070	LIVINGSTON CO BD OF ED	540,230	0.085762%	0.083605%	6,199,747	7,748,314	4,918,457	496,113	(115,067)	381,046	-	381,046
J071	LOGAN CO BD OF EDUCATION	938,382	0.148969%	0.146749%	10,768,989	13,459,900	8,543,382	861,751	(85,279)	776,472	-	776,472
J072	LYON CO. PUBLIC LIBRARY	30,957	0.004914%	0.005037%	355,234	443,998	281,818	28,426	13,886	42,312	-	42,312
J073	PADUCAH WATER WORKS	744,890	0.118252%	0.131457%	8,548,453	10,684,506	6,781,760	684,060	(41,287)	642,773	-	642,773
J074	MCCREARY CO BD OF EDUCATN	1,074,794	0.170625%	0.178418%	12,334,504	15,416,600	9,785,355	987,026	315,754	1,302,780	-	1,302,780
J075	MCLANE CO BD OF ED	458,289	0.072754%	0.070451%	5,259,396	6,573,593	4,172,447	420,865	45,649	466,514	-	466,514
J076	MADISON CO BD OF ED	3,553,883	0.564183%	0.517077%	40,784,865	50,976,021	32,355,933	3,263,666	727,449	3,991,115	-	3,991,115
J077	MAGOFFIN CO BD OF ED	735,461	0.116755%	0.124730%	8,440,235	10,549,246	6,695,907	675,400	(275,827)	399,573	-	399,573
J078	MARION CO BD OF EDUCATION	932,547	0.148043%	0.129388%	10,702,048	13,376,233	8,490,276	856,394	175,022	1,031,416	-	1,031,416
J079	MARSHALL COUNTY BD OF ED	1,376,664	0.218547%	0.214126%	15,798,792	19,746,530	12,533,685	1,264,243	(10,114)	1,254,129	-	1,254,129
J080	MARTIN CO BD OF ED	662,506	0.105173%	0.116202%	7,602,970	9,502,770	6,031,679	608,401	(519,011)	89,390	-	89,390
J081	MASON CO BD OF ED	784,912	0.124606%	0.129313%	9,007,785	11,258,613	7,146,163	720,817	(167,367)	553,450	-	553,450
J082	MEADE CO PUBLIC LIBRARY	77,610	0.012321%	0.011821%	890,687	1,113,248	706,610	71,274	3,826	75,100	-	75,100
J083	MENIFEE CO BD OF ED	384,883	0.061101%	0.05423%	4,417,000	5,520,701	3,504,147	353,455	118,197	471,652	-	471,652
J084	CITY OF HARRODSBURG	605,002	0.096045%	0.112180%	6,943,106	8,678,021	5,508,187	555,598	(209,362)	346,236	-	346,236
J085	METCALFE CO BD OF ED	582,850	0.092528%	0.096071%	6,688,862	8,360,247	5,306,487	535,253	42,867	578,120	-	578,120
J086	MONROE CO BOARD OF ED	808,404	0.128335%	0.135061%	9,277,354	11,595,542	7,360,021	742,388	92,016	834,404	-	834,404
J087	MT STERLING WATER WORKS	422,704	0.067105%	0.059977%	4,851,030	6,063,185	3,848,476	388,187	275,865	664,052	-	664,052
J088	MORGAN CO BD OF EDUCATION	675,722	0.107272%	0.110118%	7,754,707	9,692,422	6,152,056	620,543	(57,857)	562,686	-	562,686
J089	MUHLENBERG CO LIB BD DIST	95,303	0.015129%	0.016691%	1,093,677	1,366,961	867,649	87,518	(50,436)	37,082	-	37,082
J090	CITY OF BARDSTOWN	1,104,907	0.175405%	0.180321%	12,680,051	15,848,491	10,059,489	1,014,677	61,675	1,076,352	-	1,076,352
J091	NICHOLAS CO BD OF ED	351,595	0.055816%	0.047804%	4,034,946	5,043,182	3,201,051	322,882	52,018	374,900	-	374,900
J092	OHIO CO BD OF ED	1,480,513	0.235033%	0.202624%	16,990,567	21,236,101	13,479,159	1,359,611	552,554	1,912,165	-	1,912,165
J093	OLDHAM COUNTY BD OF ED	3,982,232	0.218544%	0.251895%	45,700,667	57,120,163	36,255,795	3,657,036	(54,573)	3,602,463	-	3,602,463
J094	OWEN CO BD OF ED	621,272	0.098628%	0.098360%	7,129,831	8,911,405	5,656,323	570,540	16,565	587,105	-	587,105
J095	OWEN CO BD OF EDUCATION	417,471	0.066274%	0.062385%	4,790,956	5,988,101	3,800,818	383,380	31,762	415,142	-	415,142
J096	PENDLETON CO BD OF ED	663,295	0.105289%	0.108980%	7,612,079	9,514,154	6,038,905	609,130	(328,596)	280,534	-	280,534
J097	HAZARD CITY SCHOOLS	333,557	0.052905%	0.050920%	3,824,510	4,780,162	3,034,105	306,043	286,286	592,329	-	592,329
J098	PINE CO BD OF EDUCATION	3,115,538	0.49571%	0.598896%	35,788,749	44,731,496	28,392,356	2,863,870	(1,262,232)	1,601,638	-	1,601,638
J099	POWELL CO BD OF EDUCATION	890,618	0.141387%	0.138553%	10,220,885	12,774,839	8,108,554	817,891	429,133	1,247,024	-	1,247,024
J100	CITY OF SOMERSET	1,514,767	0.240471%	0.246767%	17,383,681	21,727,444	13,791,028	1,401,068	(33,700)	1,367,368	-	1,367,368
J101	ROBERTSON CO BD OF ED	212,921	0.033801%	0.027804%	2,443,479	3,054,045	1,938,490	195,531	277,001	472,532	-	472,532
J102	ROCKCASTLE CO BD OF ED	834,876	0.132537%	0.144695%	9,581,118	11,975,208	7,601,006	766,695	(499,315)	267,380	-	267,380
J103	ROWAN CO BD OF ED	1,162,504	0.184549%	0.186610%	13,341,072	16,674,685	10,583,898	1,067,573	(403,075)	664,498	-	664,498
J104	RUSSELL CO BD OF ED	983,568	0.156142%	0.161529%	11,287,526	14,108,007	8,954,754	903,245	(144,545)	758,700	-	758,700
J105	SCOTT CO BOARD OF ED	3,188,075	0.506110%	0.529483%	36,586,760	45,728,911	29,025,443	2,927,728	733,387	3,661,115	-	3,661,115

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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J107	SIMPSON CO BD OF ED	1,003,273	0.159271%	0.154868%	11,513,722	14,390,724	9,134,203	921,345	(68,341)	853,004	-	853,004
J108	SPENCER CO BD OF EDUC	1,073,426	0.170470%	0.164460%	12,318,745	15,396,903	9,772,853	985,765	68,084	1,053,849	-	1,053,849
J109	TAYLOR CO BD OF ED	1,190,398	0.188977%	0.161482%	13,661,173	17,074,771	10,837,844	1,093,188	986,387	2,079,575	-	2,079,575
J110	TODD CO BD OF ED	808,218	0.123806%	0.133586%	7,011,629	11,592,922	7,358,358	742,220	274,802	1,017,022	-	1,017,022
J111	TRIGG CO BD OF ED	701,858	0.114212%	0.109394%	8,054,639	10,067,300	6,390,002	644,544	149,928	794,472	-	794,472
J112	TRIMBLE CO BD OF ED	390,818	0.062043%	0.063219%	4,485,097	5,605,815	3,558,170	358,904	(110,606)	248,298	-	248,298
J113	CITY OF MORGANFIELD	465,418	0.073866%	0.075692%	5,341,229	6,675,873	4,237,367	427,413	(268,107)	159,306	-	159,306
J115	SPRINGFIELD WATER & SEWER	189,428	0.030072%	0.030796%	2,173,909	2,717,116	1,724,631	173,959	5,975	179,934	-	179,934
J117	CITY OF SEBREE	54,279	0.008617%	0.009505%	622,924	778,578	494,186	49,847	(51,618)	(1,771)	-	(1,771)
J118	CITY OF CORBIN	426,810	0.067756%	0.068476%	4,898,090	6,122,005	3,885,811	391,953	22,829	414,782	-	414,782
J119	WOLFE CO BD OF EDUCATION	489,713	0.077424%	0.068263%	5,619,980	7,024,277	4,458,509	449,719	274,338	724,057	-	724,057
J120	WOODFORD CO BD OF ED	1,402,497	0.222648%	0.240634%	16,095,254	20,117,070	12,768,878	1,287,967	(131,913)	1,156,054	-	1,156,054
J124	PENNYRILE NAR TASK FORCE	7,107	0.001128%	0.001215%	81,543	101,919	64,691	6,525	(19,987)	(13,462)	-	(13,462)
J134	LEX-FAY CO HUM RIGHTS COM	33,277	0.005283%	0.006573%	381,909	477,339	302,980	30,561	(46,242)	(15,681)	-	(15,681)
J135	FLEMING CO EMS	148,922	0.023642%	0.019780%	1,709,082	2,136,142	1,355,870	136,763	192,712	329,475	-	329,475
J154	CITY OF EARLINGTON	37,616	0.005972%	0.008199%	431,717	539,592	342,495	34,547	(45,305)	(10,758)	-	(10,758)
J156	CITY OF JEFFERSONTOWN	920,594	0.146145%	0.143090%	10,564,842	13,204,741	8,381,426	845,415	482,521	1,327,936	-	1,327,936
J178	LEBANON HOUSING AUTHORITY	64,436	0.010229%	0.010469%	739,456	924,228	586,634	59,172	(11,885)	47,287	-	47,287
J179	MARSHALL CO TOURIST COMM	14,238	0.002260%	0.002088%	163,376	204,199	129,611	13,074	(43,222)	(30,148)	-	(30,148)
J190	CITY OF BLOOMFIELD	68,192	0.010825%	0.011679%	782,541	978,079	620,814	62,620	33,139	95,759	-	95,759
J200	SOMERSET-PULASKI CONV & V	32,096	0.005095%	0.005126%	368,318	460,352	292,199	29,473	(8,614)	20,859	-	20,859
J203	FRONTIER HOUSING INC	54,418	0.008639%	0.009103%	624,514	780,566	495,447	49,975	(100,171)	(50,196)	-	(50,196)
J205	GEORGETOWN-SCOTT CO P COM	118,798	0.018591%	0.019133%	1,363,320	1,703,980	1,081,565	109,095	(32,107)	76,988	-	76,988
J210	BOYD CO AMBULANCE SERVICE	13,430	0.002132%	0.002120%	154,123	192,634	122,270	12,333	5,976	18,309	-	18,309
J214	COMM ACTION SOUTHERN KY	1,206,334	0.191507%	0.206560%	13,844,067	17,303,366	10,982,939	1,107,823	255,734	1,363,557	-	1,363,557
J217	CITY OF PROVIDENCE	404,436	0.064205%	0.060522%	4,641,388	5,801,159	3,682,161	371,411	319,861	691,272	-	691,272
J219	CAMPBELL CO PUBLIC LIBRAR	421,457	0.066907%	0.072553%	4,836,716	6,045,295	3,837,121	387,041	(112,859)	274,182	-	274,182
J224	HOUSING AUTH OF HOPKINSVL	124,722	0.019800%	0.025803%	1,431,345	1,789,003	1,135,531	114,538	(377,107)	(262,569)	-	(262,569)
J234	LFUC HOUSING AUTHORITY	743,613	0.118049%	0.125270%	8,533,778	10,666,164	6,770,118	682,886	(165,465)	517,421	-	517,421
J256	CITY OF ST MATTHEWS	357,061	0.056684%	0.058014%	4,097,694	5,121,609	3,250,831	327,904	47,187	375,091	-	375,091
J259	CITY OF PARK HILLS	27,850	0.004421%	0.004635%	319,595	399,454	253,545	25,574	(111)	25,463	-	25,463
J305	SCOTT CO SOIL CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	(22,057)	(22,057)	-	(22,057)
J310	CANNONSBURG WATER DIST	107,353	0.017042%	0.016545%	1,231,968	1,539,808	977,360	98,584	45,997	144,581	-	144,581
J314	BOWL GRN WARREN AIRPRT BD	50,150	0.007961%	0.009023%	575,502	719,306	456,564	46,053	(15,961)	30,092	-	30,092
J317	PROVIDENCE MUN HOUSING AU	33,044	0.005246%	0.006021%	379,234	473,996	300,858	30,347	15,910	46,257	-	46,257
J319	CITY OF ALEXANDRIA	163,342	0.025931%	0.027529%	1,874,555	2,342,962	1,487,145	150,005	(18,902)	131,103	-	131,103
J324	CITY OF OAK GROVE	210,556	0.033426%	0.028797%	2,416,370	3,020,163	1,916,983	193,362	195,294	388,656	-	388,656
J334	CENTRAL KY ED COOPERATIVE	22,417	0.003559%	0.003038%	257,281	321,569	204,109	20,588	(35,600)	(15,012)	-	(15,012)
J356	CITY OF WEST BUCHECH	50,498	0.008017%	0.008643%	579,550	724,366	459,775	46,376	(26,352)	20,024	-	20,024
J359	CITY OF FORT WRIGHT	83,123	0.013196%	0.015800%	953,941	1,192,307	756,791	76,336	(11,803)	64,533	-	64,533
J405	GEORGETOWN HOUSING AUTHOR	92,456	0.014677%	0.014940%	1,061,002	1,326,121	841,727	84,903	(105,617)	(20,714)	-	(20,714)
J414	WARREN CO PLANNING COMM	163,962	0.026029%	0.028110%	1,881,640	2,351,816	1,492,765	150,572	(11,476)	139,096	-	139,096
J417	WEBSTER CO CONSERV DIST	16,002	0.002540%	0.003407%	183,617	229,498	145,669	14,693	(4,456)	10,237	-	10,237
J419	CITY OF COLD SPRING	81,778	0.012982%	0.014595%	938,471	1,172,972	744,519	75,098	64,693	139,791	-	139,791
J424	CITY OF CROFTON	4,311	0.000684%	0.001524%	49,446	61,802	39,227	3,957	(23,518)	(19,561)	-	(19,561)
J434	KY LEAGUE OF CITIES	1,325,337	0.210399%	0.218011%	15,209,772	19,010,328	12,066,397	1,217,109	(217,237)	999,872	-	999,872
J456	CITY OF SHIVELY	188,227	0.029977%	0.029942%	2,167,041	2,708,533	1,719,183	173,410	36,133	209,543	-	209,543
J459	N KY AREA PLAN COMMISSION	571,650	0.090750%	0.099709%	6,560,330	8,199,598	5,204,519	524,967	(509,025)	15,942	-	15,942
J510	CITY OF CATLETTSBURG	82,590	0.013111%	0.014461%	947,796	1,184,627	751,917	75,844	(39,511)	36,333	-	36,333
J514	BARRER RIVER AREA DEV	411,903	0.065390%	0.062544%	4,727,052	5,908,228	3,750,121	378,226	336,798	715,064	-	715,064
J519	NORTHERN KY COOP ED SER	272,125	0.043200%	0.050706%	3,122,934	3,903,280	2,477,523	249,902	(117,744)	132,158	-	132,158
J524	HOPKINSVILLE S W AUTHORI	590,337	0.093717%	0.099684%	6,774,815	8,467,678	5,374,676	542,131	(55,265)	486,866	-	486,866
J534	BLUEGRASS AREA DEV DISRIC	617,284	0.097995%	0.108960%	7,084,072	8,854,211	5,620,020	566,878	(243,060)	323,818	-	323,818
J556	LOUISVILLE CONV BUREAU	967,879	0.153652%	0.137366%	11,107,524	13,883,027	8,811,953	888,841	(740,618)	148,223	-	148,223
J559	CITY OF CRESCENT SPRINGS	57,740	0.009166%	0.011393%	662,611	828,182	525,671	53,023	(83,823)	(30,800)	-	(30,800)
J610	BOYD CO CONSERVATION DIST	9,869	0.001567%	0.001621%	113,279	141,584	89,868	9,065	1,454	10,519	-	10,519
J614	BOWL GRN CONV & VISIT BUR	74,286	0.011793%	0.011979%	852,518	1,065,541	676,329	68,220	(54,337)	13,883	-	13,883
J619	CITY OF FORT THOMAS	447,018	0.070965%	0.069760%	5,130,069	6,411,950	4,069,848	408,516	31,665	442,181	-	442,181
J656	OHIO VALLEY ED COOP	776,249	0.123230%	0.112169%	8,908,313	11,134,286	7,067,249	712,857	707,050	1,419,907	-	1,419,907
J710	BIG SANDY WATER DISTRICT	62,542	0.009929%	0.010507%	717,769	897,122	569,429	57,437	10,882	68,319	-	68,319
J714	BOWLING GR/WARREN COMM ED	122,496	0.019446%	0.017449%	1,405,754	1,757,018	1,115,229	112,491	101,866	214,357	-	214,357
J719	CITY OF SOUTHGATE	53,498	0.008493%	0.010038%	613,960	767,374	487,074	49,130	(41,739)	7,391	-	7,391
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J756	CITY OF PROSPECT	74,969	0.011901%	0.012426%	860,325	1,075,299	682,523	68,844	(33,169)	35,675	-	35,675
J759	N KY COMMUNITY ACT COMM	993,678	0.157474%	0.191943%	11,403,552	14,253,025	9,046,801	912,529	485,520	1,398,049	-	1,398,049
J810	HOUSING AUTH OF ASHLAND	151,733	0.024088%	0.024055%	1,741,325	2,176,440	1,381,448	139,343	19,932	159,275	-	159,275
J814	HOUSING AUTH BOWLING GRN	350,830	0.055955%	0.062106%	4,026,199	5,032,249	3,194,112	322,183	(48,803)	273,380	-	273,380
J819	CITY OF BELLEVUE	140,818	0.022355%	0.023675%	1,616,046	2,019,857	1,282,061	129,318	(35,701)	93,617	-	93,617
J834	KY LEGAL SERVICE PROGRAMS	124,847	0.019820%	0.019514%	1,432,790	1,790,810	1,136,678	114,654	88,562	203,216	-	203,216



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J856	LOUISVILLE WATER COMPANY	7,645,256	1.213692%	1.281027%	87,737,958	109,661,562	69,605,319	7,020,924	(929,444)	6,091,480	-	6,091,480
J859	CITY OF VILLA HILLS	92,522	0.014688%	0.014477%	1,061,798	1,327,115	842,358	84,967	61,599	146,566	-	146,566
J910	SANITATION DISTRICT #4	112,251	0.017820%	0.018262%	1,288,210	1,610,103	1,021,978	103,085	37,830	140,915	-	140,915
J914	BOWLING GRN HUM RIGHT COM	17,457	0.002771%	0.002899%	200,316	250,370	158,917	16,030	(496)	15,534	-	15,534
J919	CITY OF DAYTON	96,760	0.015361%	0.016128%	1,110,449	1,387,923	890,954	88,960	7,902	96,762	-	96,762
J956	OKOLONA FIRE DISTRICT	31,263	0.004963%	0.004918%	358,776	448,425	284,628	28,710	75,915	104,625	-	104,625
J959	CITY OF INDEPENDENCE	214,657	0.034077%	0.034259%	2,463,431	3,078,983	1,954,318	197,127	37,443	234,570	-	234,570
K001	CITY OF COLUMBIA	186,703	0.029639%	0.028605%	2,142,607	2,677,993	1,699,799	171,455	128,492	299,947	-	299,947
K002	ALLEN CO BD OF ED	934,624	0.148373%	0.156129%	10,725,904	13,406,049	8,509,202	858,303	(180,649)	677,654	-	677,654
K003	ANDERSON CO BD OF ED	1,141,601	0.181230%	0.184160%	13,101,141	16,374,801	10,393,553	1,048,373	388,980	1,437,353	-	1,437,353
K004	CITY OF WICKLIFFE	55,917	0.008877%	0.009176%	641,720	802,070	509,097	51,351	(17,446)	33,905	-	33,905
K005	BARREN CO BD OF EDUCATION	1,675,518	0.265990%	0.265565%	19,228,453	24,033,181	15,254,545	1,538,690	(59,701)	1,478,989	-	1,478,989
K006	CITY OF OWINGSVILLE	117,756	0.018694%	0.019190%	1,351,392	1,689,072	1,072,102	108,140	14,569	122,709	-	122,709
K007	BELL CO BD OF ED	890,713	0.141402%	0.157436%	10,221,970	12,776,194	8,109,414	817,977	(318,413)	499,564	-	499,564
K009	PARIS BD OF EDUCATION	351,405	0.055786%	0.042152%	4,032,777	5,040,471	3,199,331	322,709	331,907	654,616	-	654,616
K010	CITY OF ASHLAND	1,988,123	0.315617%	0.317817%	22,815,996	28,517,164	18,100,656	1,825,770	201,897	2,027,667	-	2,027,667
K011	CITY OF DANVILLE	1,009,335	0.160233%	0.147161%	11,583,265	14,477,644	9,189,373	926,910	886,122	1,813,032	-	1,813,032
K012	AUGUSTA BD OF ED	64,259	0.010201%	0.011364%	737,432	921,698	585,028	59,010	(3,020)	55,990	-	55,990
K013	JACKSON CITY SCHOOLS	136,414	0.021656%	0.017175%	1,565,515	1,956,700	1,241,973	125,275	(41,594)	83,681	-	83,681
K014	CLOVERPORT INDEPENDENT SC	110,750	0.017582%	0.016237%	1,271,005	1,588,599	1,008,329	101,708	(101,203)	505	-	505
K015	BULLITT CO PUBLIC LIBRARY	419,794	0.066643%	0.069715%	4,817,631	6,021,442	3,821,981	385,514	20,836	406,350	-	406,350
K016	CITY OF MORGANTOWN	188,779	0.029969%	0.029406%	2,166,463	2,707,810	1,718,724	173,364	(21,865)	151,499	-	151,499
K017	GEORGE COON PUBLIC LIBRAR	29,123	0.004623%	0.005235%	334,197	417,705	265,129	26,743	(27,006)	(263)	-	(263)
K018	CITY OF MURRAY	985,051	0.156378%	0.162101%	11,304,587	14,129,331	8,968,289	904,610	(121,458)	783,152	-	783,152
K019	CITY OF NEWPORT	659,696	0.104728%	0.098003%	7,570,801	9,462,562	6,006,158	605,827	449,904	1,055,731	-	1,055,731
K020	CARLSLE CO BD OF ED	203,402	0.032290%	0.033905%	2,334,248	2,917,521	1,851,834	186,790	(87,215)	99,575	-	99,575
K021	CARROLL CO PUBLIC LIBRARY	80,771	0.012823%	0.014041%	926,976	1,158,605	735,400	74,178	(77,366)	(3,188)	-	(3,188)
K022	CARTER CO EMER AMBUL DIST	339,910	0.053961%	0.050162%	3,900,848	4,875,576	3,094,667	312,152	198,486	510,638	-	510,638
K023	CASEY CO AMBULANCE SERV	130,025	0.020642%	0.020857%	1,492,213	1,865,081	1,183,820	119,409	64,238	183,647	-	183,647
K025	CLARK CO LIBRARY BD	189,488	0.030081%	0.033158%	2,174,560	2,717,930	1,725,147	174,012	(96,435)	77,577	-	77,577
K026	CITY OF MANCHESTER	231,720	0.036786%	0.035055%	2,659,265	3,323,751	2,109,680	212,798	(27,731)	185,067	-	185,067
K027	CLINTON CO PUBLIC LIBRARY	15,507	0.002462%	0.003024%	177,978	228,451	141,196	14,242	(8,336)	5,906	-	5,906
K028	CITY OF MARION	210,930	0.033485%	0.035033%	2,420,635	3,025,494	1,920,367	193,703	(49,291)	144,412	-	144,412
K029	CITY OF BURKESVILLE	162,104	0.025734%	0.025090%	1,860,314	2,325,162	1,475,847	148,865	30,663	179,528	-	179,528
K030	OWENSBORO BD OF ED	2,159,291	0.342790%	0.316079%	24,780,335	30,872,345	19,659,030	1,982,960	1,046,161	3,029,121	-	3,029,121
K032	ELLIOTT CO AMB SERVICE	-	0.000000%	0.000000%	-	-	-	-	(103,917)	(103,917)	-	(103,917)
K033	ESTILL CO BD OF EDUCATION	740,544	0.117562%	0.120443%	8,498,573	10,622,162	6,742,189	680,069	(206,472)	473,597	-	473,597
K034	LEX/FAYETTE URBAN CO GOVT	19,390,468	3.078257%	2.963291%	222,527,614	278,131,908	176,538,248	17,806,996	545,999	18,352,995	-	18,352,995
K035	LICKING VALLEY COM ACTION	402,162	0.063844%	0.061062%	4,615,291	5,768,542	3,661,458	369,323	(187,338)	181,985	-	181,985
K036	FLOYD CO SCHOOLS	2,483,253	0.394219%	0.366024%	28,498,145	35,619,145	22,608,486	2,280,465	1,284,608	3,565,073	-	3,565,073
K038	FULTON CITY SCHOOLS	127,025	0.020165%	0.018006%	1,457,731	1,821,982	1,156,464	116,650	37,680	154,330	-	154,330
K039	GALLATIN CO PUBLIC LIB	41,377	0.006569%	0.006925%	474,874	593,533	376,733	38,000	(9,547)	28,453	-	28,453
K040	GARRARD CO BD OF ED	761,891	0.120951%	0.120226%	8,743,564	10,928,370	6,936,548	699,673	(61,223)	638,450	-	638,450
K041	CITY OF WILLIAMSTOWN	432,770	0.068703%	0.072591%	4,966,549	6,207,570	3,940,122	397,431	19,870	417,301	-	417,301
K042	GRAVES CO BD OF ED	1,275,906	0.202551%	0.212742%	14,642,439	18,301,232	11,616,314	1,171,710	(523,604)	648,106	-	648,106
K043	CITY OF LEITCHFIELD	332,425	0.052773%	0.057412%	3,814,967	4,768,236	3,026,535	305,279	(81,056)	224,223	-	224,223
K044	CITY OF GREENSBURG	175,511	0.027862%	0.028856%	2,014,148	2,517,435	1,597,888	161,175	(20,818)	140,357	-	140,357
K045	GREENUP CO BD OF ED	1,003,822	0.159358%	0.155483%	11,520,011	14,398,585	9,139,192	921,849	58,066	979,915	-	979,915
K046	CITY OF HAWESVILLE	69,773	0.011077%	0.013227%	800,758	1,000,848	635,267	64,078	(51,285)	12,793	-	12,793
K047	HARDIN CO BD OF ED	4,961,627	0.787663%	0.776014%	56,940,265	71,168,266	45,172,527	4,556,446	(126,457)	4,429,989	-	4,429,989
K048	HARLAN INDEPENDENT SCHOOL	171,721	0.027261%	0.024706%	1,970,701	2,463,132	1,563,420	157,698	76,742	234,440	-	234,440
K049	CITY OF CYNTHIANA	354,629	0.056298%	0.057681%	4,069,790	5,086,733	3,228,694	325,671	41,121	366,792	-	366,792
K050	CAVERNA INDEPENDENT SCH	279,526	0.044375%	0.038810%	3,207,875	4,009,445	2,544,909	256,699	145,929	402,628	-	402,628
K052	HENRY CO BD OF EDUCATION	712,082	0.113044%	0.106681%	8,171,966	10,213,944	6,483,081	653,933	151,140	705,073	-	705,073
K055	JACKSON CO CONSERV DIST	-	0.000000%	0.000000%	-	-	-	-	(835)	(835)	-	(835)
K057	JESSAMINE CO PUBLIC LIBRA	384,833	0.061093%	0.062340%	4,416,421	5,519,979	3,503,688	353,409	211,114	564,523	-	564,523
K058	JOHNSON CO BD OF ED	1,097,015	0.174152%	0.166001%	12,589,472	15,735,277	9,987,629	1,007,429	74,289	1,081,718	-	1,081,718
K060	LKLP COMM ACTION COUNCIL	2,151,710	0.341586%	0.358091%	24,693,298	30,863,559	19,589,980	1,975,995	109,349	2,085,344	-	2,085,344
K061	BARBOURVILLE CITY SCHOOLS	128,257	0.020361%	0.025412%	1,471,899	1,839,692	1,167,705	117,784	(44,096)	73,688	-	73,688
K062	LARUE CO BD OF EDUCATION	703,831	0.117349%	0.119408%	8,077,266	10,095,580	6,407,952	646,355	(113,190)	533,165	-	533,165
K063	LONDON UTILITY COMM	339,087	0.053830%	0.056797%	3,891,378	4,863,740	3,087,154	311,394	(187)	311,207	-	311,207
K064	CITY OF LOUISA	144,310	0.022909%	0.021676%	1,656,095	2,069,913	1,313,833	132,523	63,332	195,855	-	195,855
K065	CITY OF BEATTYVILLE	167,803	0.026639%	0.028836%	1,925,737	2,406,932	1,527,748	154,100	7,458	161,558	-	161,558
K066	LESUE CO PUBLIC LIBRARY	48,413	0.007865%	0.005782%	555,622	694,459	440,793	44,462	(51,014)	(6,552)	-	(6,552)
K067	LETCHER CO BD OF ED	1,049,653	0.166344%	0.168015%	12,045,994	15,055,998	9,556,471	963,939	(395,339)	568,600	-	568,600
K068	LEWIS CO BD OF ED	708,511	0.112477%	0.112400%	8,130,978	10,162,713	6,450,564	650,653	107,114	757,767	-	757,767
K069	LINCOLN CO PUBLIC LIBRARY	50,958	0.008090%	0.007809%	584,827	730,961	463,962	46,799	10,492	57,291	-	57,291
K070	LIVINGSTON CO CONSERV DIS	11,529	0.001830%	0.001735%	132,291	165,347	104,951	10,586	5,563	16,149	-	16,149
K071	CITY OF RUSSELLVILLE	446,714	0.070916%	0.074532%	5,126,527	6,407,523	4,067,037	410,232	(68,763)	341,469	-	341,469



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
K072	LYON CO BD OF EDUCATION	318,585	0.050576%	0.053550%	3,656,146	4,569,729	2,900,537	292,570	(65,320)	227,250	-	227,250
K073	PADUCAH BOARD OF ED	1,090,102	0.173055%	0.181940%	12,510,169	15,636,159	9,924,716	1,001,083	(404,346)	596,737	-	596,737
K074	MCCREARY CO WATER DIST	291,342	0.046251%	0.044226%	3,343,491	4,178,949	2,652,498	267,551	58,233	325,784	-	325,784
K075	CITY OF CALHOUN	49,738	0.007896%	0.008147%	570,803	713,433	452,836	45,677	2,118	47,795	-	47,795
K077	MAGOFFIN CO LIBRARY	9,799	0.001556%	0.001752%	112,483	140,590	89,237	9,001	(13,793)	(4,792)	-	(4,792)
K078	CITY OF LEBANON	387,462	0.061510%	0.060431%	4,446,566	5,557,656	3,527,603	355,821	109,308	465,129	-	465,129
K079	CITY OF BENTON	381,050	0.060492%	0.062673%	4,372,975	5,465,676	3,469,220	349,932	21,449	371,381	-	371,381
K080	MARTIN COUNTY LIBRARY	43,883	0.006967%	0.006092%	503,645	629,494	399,558	40,302	(8,108)	32,194	-	32,194
K081	MAYSVILLE UTILITY COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAGH	73,321	0.011640%	0.011369%	841,457	1,051,717	667,555	67,335	(11,457)	55,878	-	55,878
K083	CITY OF FRENCHBURG	68,479	0.010871%	0.011004%	785,866	982,235	623,453	62,886	17,726	80,612	-	80,612
K085	METCALFE HEALTH CARE CTN	393,867	0.062527%	0.062927%	4,520,085	5,649,546	3,585,928	361,704	(205,808)	155,896	-	155,896
K086	MONROE CO CONSERV DIST	15,249	0.002421%	0.002439%	175,014	218,746	138,845	14,005	5,683	19,688	-	19,688
K087	MONTGOMERY CO BD OF ED	1,391,477	0.220898%	0.202956%	15,968,746	19,958,951	12,668,515	1,277,843	(147,508)	1,130,335	-	1,130,335
K088	GATEWAY COMM SER ORGANIZ	1,380,607	0.219173%	0.194614%	15,844,046	19,803,091	12,569,586	1,267,864	2,120,577	3,388,441	-	3,388,441
K089	MUHLENBERG CO BD OF ED	1,842,895	0.292562%	0.283269%	21,149,346	26,434,059	16,778,451	1,692,403	(121,703)	1,570,700	-	1,570,700
K090	NELSON COUNTY BD OF ED	1,519,951	0.241294%	0.243142%	17,443,176	21,801,806	13,838,227	1,395,829	127,229	1,523,058	-	1,523,058
K091	CITY OF CARLISLE	198,102	0.031449%	0.025628%	2,273,452	2,841,533	1,803,602	181,925	174,897	356,822	-	356,822
K092	OHIO CO LIBRARY	88,998	0.014129%	0.015362%	1,021,387	1,276,607	810,299	81,733	16,111	97,844	-	97,844
K093	OLDHAM CO LIBRARY BD	196,418	0.031182%	0.032573%	2,254,151	2,817,409	1,788,290	180,381	(49,963)	130,418	-	130,418
K094	OWEN CO PUBLIC LIBRARY	51,483	0.008173%	0.007785%	590,827	738,461	468,722	47,279	9,500	56,779	-	56,779
K095	OWSLEY CO PUBLIC LIBRARY	12,738	0.002022%	0.001796%	146,171	182,695	115,962	11,697	4,847	16,544	-	16,544
K096	PENDLETON CO LIBRARY	62,581	0.009935%	0.010368%	718,202	897,664	569,773	57,472	850	58,322	-	58,322
K097	PERRY CO BD OF EDUCATION	1,393,888	0.221281%	0.221879%	15,996,433	19,993,557	12,690,480	1,280,059	(350,207)	929,852	-	929,852
K098	PIKEVILLE INDEPENDENT SCH	272,764	0.043020%	0.047271%	3,130,307	3,912,496	2,483,373	250,492	(86,218)	164,274	-	164,274
K099	CITY OF STANTON	65,697	0.010429%	0.010860%	753,914	942,299	598,104	60,329	19,924	80,253	-	80,253
K100	SOMERSET BD OF EDUCATION	464,706	0.073773%	0.079231%	5,333,060	6,665,663	4,230,887	426,760	65,757	492,517	-	492,517
K101	CITY OF MOUNT OLIVET	4,433	0.000704%	0.000682%	50,892	63,609	40,374	4,072	(4,809)	(737)	-	(737)
K102	ROCKCASTLE CONSERV DIST	10,200	0.001619%	0.001498%	117,038	146,283	92,850	9,366	15,515	24,881	-	24,881
K103	CITY OF MOREHEAD	359,719	0.057106%	0.058104%	4,128,200	5,159,738	3,275,033	330,345	3,576	333,921	-	333,921
K104	RUSSELL CO CONS DIST	4,739	0.000752%	0.001147%	54,362	67,946	43,127	4,350	(10,425)	(6,075)	-	(6,075)
K105	CITY OF GEORGETOWN	927,760	0.147283%	0.139068%	10,647,108	13,307,854	8,446,690	851,998	331,906	1,183,904	-	1,183,904
K106	CITY OF SHELBYVILLE	386,011	0.061280%	0.064181%	4,429,939	5,536,875	3,514,412	354,430	34,399	388,829	-	388,829
K107	FRANKLIN/SIMPSON PARKS BD	41,122	0.006528%	0.006103%	471,910	589,829	374,381	37,763	6,692	44,455	-	44,455
K108	CITY OF TAYLORSVILLE	188,680	0.029953%	0.030077%	2,165,306	2,706,364	1,717,807	173,271	(57,307)	115,964	-	115,964
K109	CAMPBELLSVILLE MUN WTR&SEWR	436,524	0.069999%	0.069504%	5,009,634	6,261,421	3,974,302	400,878	144,397	545,275	-	545,275
K110	TODD COUNTY WATER DIST	80,949	0.012851%	0.013589%	929,001	1,161,135	737,006	74,340	(1,286)	73,054	-	73,054
K111	CITY OF CADIZ	240,031	0.038105%	0.043282%	2,754,616	3,442,928	2,185,324	220,428	(96,731)	123,697	-	123,697
K112	TRIMBLE CO LIBRARY	59,104	0.009383%	0.008562%	678,298	847,789	538,116	54,278	36,137	90,415	-	90,415
K113	UNION CO BD OF EDUCATION	906,763	0.143950%	0.136228%	10,406,165	13,006,415	8,255,542	832,717	153,814	986,531	-	986,531
K114	CITY OF BOWLING GREEN	2,822,313	0.448045%	0.442464%	32,389,234	40,482,523	25,695,411	2,591,835	696,031	3,287,866	-	3,287,866
K115	CITY OF SPRINGFIELD	180,960	0.028728%	0.029028%	2,076,751	2,595,681	1,647,553	166,185	48,308	214,493	-	214,493
K116	WAYNE CO BD OF ED	1,179,881	0.187180%	0.168146%	13,531,267	16,912,405	10,734,786	1,082,792	343,528	1,426,320	-	1,426,320
K117	WEBSTER CO PUBLIC LIBRARY	35,069	0.005567%	0.005972%	402,439	502,999	319,268	32,204	(14,483)	17,721	-	17,721
K118	WHITLEY CO BD OF ED	1,509,536	0.239640%	0.236410%	17,323,608	21,652,361	13,743,370	1,386,261	(103,198)	1,283,063	-	1,283,063
K119	WOLFE COUNTY LIBRARY	16,177	0.002568%	0.003366%	185,641	232,028	147,275	14,855	(9,222)	5,633	-	5,633
K120	CITY OF VERSAILLES	565,566	0.089784%	0.091775%	6,490,497	8,112,317	5,149,119	519,379	5,553	524,932	-	524,932
K137	KY MAGISTRATES/COMM ASSOC	48,581	0.007712%	0.007919%	557,502	696,808	442,284	44,612	9,585	54,197	-	54,197
K141	GRANT CO PLANNING COMM	12,314	0.001955%	0.002116%	141,327	176,641	112,119	11,309	(892)	10,417	-	10,417
K181	WESTERN LEWIS-RECTORVILLE	46,701	0.007414%	0.006881%	535,959	669,882	425,193	42,888	7,439	50,327	-	50,327
K200	CITY OF FERGUSON	108	0.000017%	0.000549%	1,229	1,536	975	98	(1,684)	(1,586)	-	(1,586)
K214	GREEN RIVER EDUC COOP	31,228	0.004958%	0.003343%	358,414	447,974	284,342	28,681	(6,696)	21,985	-	21,985
K219	NORTHERN KY WATER SER DIS	2,149,111	0.341174%	0.351637%	24,663,515	30,826,333	19,566,352	1,973,612	388,381	2,361,993	-	2,361,993
K237	KY CO JUDGE/EX ASSOC	50,511	0.008019%	0.007981%	579,695	724,546	459,890	46,388	12,130	58,518	-	58,518
K256	JEFFERSONTOWN FIRE DIST	22,841	0.003626%	0.003808%	262,124	327,623	207,951	20,976	31,077	52,053	-	52,053
K314	KY LEGAL AID	565,447	0.089765%	0.082989%	6,489,124	8,110,600	5,148,029	519,269	501,534	1,020,803	-	1,020,803
K315	MT WASHINGTON FIRE P DIST	15,361	0.002438%	0.002335%	176,243	220,282	139,819	14,103	3,808	17,911	-	17,911
K319	CITY OF SILVER GROVE	25,265	0.004011%	0.003753%	289,956	362,409	230,031	23,203	8,002	31,205	-	31,205
K337	KY COUNCIL OF ADIS	-	0.000000%	0.000000%	-	-	-	-	(14,321)	(14,321)	-	(14,321)
K356	ST MATTHEWS FIRE DIST.	14,271	0.002166%	0.003098%	163,809	204,741	129,955	13,108	(13,886)	(778)	-	(778)
K414	CITY OF SMITHS GROVE	-	0.000000%	0.000000%	-	-	-	-	(7,340)	(7,340)	-	(7,340)
K419	ALEXANDRIA FIRE DISTRICT	10,741	0.001705%	0.000000%	123,255	154,053	97,782	9,863	(31,084)	(21,221)	-	(21,221)
K459	CITY OF LAKESIDE PARK	19,169	0.003043%	0.002683%	219,979	274,946	174,516	17,603	34,276	51,879	-	51,879
K519	CITY OF MELBOURNE	8,328	0.001322%	0.001389%	95,568	119,448	75,817	7,647	(375)	7,272	-	7,272
K559	CITY OF TAYLOR MILL	116,707	0.018527%	0.020378%	1,339,319	1,673,983	1,062,525	107,174	(23,577)	83,597	-	83,597
K614	WARREN CO PUBLIC LIBRARY	191,883	0.030462%	0.051809%	2,202,102	2,752,354	1,746,998	176,216	(434,523)	(258,307)	-	(258,307)
K619	CAMPBELL CO CONS DISPATCH	335,327	0.053233%	0.055282%	3,848,221	4,809,798	3,052,916	307,940	(47,330)	260,610	-	260,610
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	222,343	0.035297%	0.034497%	2,551,625	3,189,215	2,024,285	204,185	66,627	270,812	-	270,812



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
K719	CENTRAL CAMPBELL CO FIRE	6,908	0.001097%	0.001168%	79,302	99,118	62,913	6,346	(2,060)	4,286	-	4,286
K759	LAKESIDE/CRESTVIEWHLS POL	13,913	0.002209%	0.002304%	159,689	199,591	126,686	12,779	1,551	14,330	-	14,330
K856	HIGHVIEW FIRE DISTRICT	22,526	0.003576%	0.002488%	258,510	323,105	205,084	20,686	31,735	52,421	-	52,421
K859	CITY OF FORT MITCHELL	146,976	0.023333%	0.023064%	1,686,746	2,108,223	1,338,149	134,976	44,088	179,064	-	179,064
K955	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	344,711	0.054723%	0.059970%	3,955,933	4,944,425	3,138,368	316,560	289,983	606,543	-	606,543
L001	ADAIR CO AMBULANCE SER	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	9,373	0.001488%	0.001390%	107,568	134,446	85,337	8,608	4,779	13,387	-	13,387
L003	ANDERSON PUBLIC LIBRARY	72,614	0.011528%	0.010519%	833,361	1,041,597	661,132	66,687	(22,949)	43,738	-	43,738
L004	CITY OF BARLOW	21,161	0.003359%	0.004190%	242,823	303,498	192,639	19,431	(12,921)	6,510	-	6,510
L005	CITY OF GLASGOW	943,924	0.149849%	0.128438%	10,832,604	13,539,412	8,593,850	866,841	718,201	1,585,042	-	1,585,042
L006	BATH CO WATER DISTRICT	84,429	0.013403%	0.014779%	968,905	1,211,011	768,663	77,533	(20,984)	56,549	-	56,549
L007	BELL CO COURT CLERK	61,027	0.009688%	0.009602%	700,347	875,347	555,607	56,043	1,443	57,486	-	57,486
L008	BOONE CO BD OF ED	7,148,519	1.138355%	1.175779%	82,037,375	102,536,540	65,082,864	6,564,755	1,687,799	8,252,554	-	8,252,554
L009	CITY OF PARIS	1,132,789	0.179831%	0.177113%	13,000,007	16,248,396	10,313,320	1,040,280	366,169	1,406,449	-	1,406,449
L010	FIVCO AREA DEVELOPMT DIST	257,315	0.040849%	0.046387%	2,952,980	3,690,858	2,342,693	236,302	(99,330)	136,972	-	136,972
L011	DANVILLE BOYLE CO REC	-	0.000000%	0.000000%	-	-	-	-	(143,678)	(143,678)	-	(143,678)
L012	BRACKEN COUNTY PUB LIBRAR	31,931	0.005069%	0.005276%	366,439	458,003	290,707	29,323	6,097	35,420	-	35,420
L013	BREATHITT CO PUBLIC LIB	42,642	0.006769%	0.006929%	489,332	611,604	388,203	39,157	5,051	44,208	-	44,208
L014	BRECKINRIDGE CO CLERK OFF	76,802	0.012192%	0.013889%	881,361	1,101,592	699,212	70,528	4,137	74,665	-	74,665
L015	CITY OF MT WASHINGTON	528,222	0.083856%	0.090493%	6,061,962	7,576,700	4,809,147	485,087	141,248	626,335	-	626,335
L016	BUTLER CO AMBULANCE SVC	137,995	0.021907%	0.023016%	1,583,660	1,979,378	1,256,368	126,727	8,381	135,108	-	135,108
L017	CALDWELL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	1,064,087	0.168925%	0.167896%	12,211,611	15,262,999	9,687,860	977,192	570,906	1,548,098	-	1,548,098
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	336,384	0.053401%	0.056669%	3,860,365	4,824,978	3,062,551	308,912	(1,633)	307,279	-	307,279
L022	NORTHEAST KY CAA	707,353	0.112939%	0.118991%	8,117,676	10,146,088	6,440,011	649,589	263,151	912,740	-	912,740
L023	CITY OF LIBERTY	193,642	0.030741%	0.031627%	2,222,271	2,777,563	1,762,998	177,829	(22,047)	155,782	-	155,782
L024	HOPKINSVILLE CHRIST LIBRARY	83,521	0.013259%	0.014140%	958,495	1,198,000	760,405	76,700	25,863	102,563	-	102,563
L025	CITY OF WINCHESTER	582,821	0.092523%	0.083585%	6,688,500	8,359,795	5,306,200	535,224	211,671	746,895	-	746,895
L026	DANIEL BOONE COMM AGENCY	870,768	0.136235%	0.132337%	9,993,027	12,490,044	7,927,789	799,657	197,149	996,806	-	996,806
L027	CITY OF ALBANY	280,104	0.044467%	0.045090%	3,214,525	4,017,758	2,550,835	257,231	28,360	285,591	-	285,591
L028	CRITTENDEN/LIV CO WAT DIS	114,172	0.018125%	0.018966%	1,310,259	1,637,661	1,039,470	104,849	(21,138)	83,711	-	83,711
L029	CUMBERLAND CO SOIL & WAT	7,845	0.001245%	0.001205%	90,001	112,490	71,401	7,202	3,791	10,993	-	10,993
L031	EDMONSON CO AMBULANCE DIS	76,502	0.012145%	0.011768%	877,964	1,097,346	696,517	70,256	38,524	108,780	-	108,780
L032	SANDY HOOK WATER DISTRICT	50,003	0.007938%	0.008593%	573,839	717,228	455,245	45,219	2,425	48,344	-	48,344
L033	CITY OF IRVINE	138,139	0.021930%	0.021098%	1,585,323	1,981,457	1,257,687	126,860	67,620	194,480	-	194,480
L035	CITY OF FLEMINGSBURG	147,730	0.023452%	0.026724%	1,695,348	2,118,975	1,344,974	135,664	(38,173)	97,491	-	97,491
L036	FLOYD CO LIBRARY	108,229	0.017181%	0.018653%	1,242,017	1,552,367	985,332	99,388	(27,422)	71,966	-	71,966
L038	FULTON CO LIBRARY	29,634	0.004704%	0.004631%	340,053	425,024	269,775	27,212	(11,579)	15,633	-	15,633
L039	CITY OF WARSAW	67,955	0.010788%	0.011176%	779,866	974,736	618,693	62,406	66,521	128,927	-	128,927
L041	GRANT CO PUBLIC LIBRARY	76,004	0.012066%	0.014964%	872,253	1,090,208	691,986	69,799	(113,280)	(43,481)	-	(43,481)
L042	MAYFIELD CITY SCHOOLS	864,883	0.137013%	0.131847%	9,925,508	12,405,653	7,874,222	794,254	227,617	1,021,871	-	1,021,871
L043	LEITCHFIELD UTILITY COMM	334,095	0.053038%	0.055178%	3,834,124	4,792,180	3,041,733	306,812	78,988	385,800	-	385,800
L044	GREEN CO AMBULANCE SVC	69,002	0.010954%	0.011988%	791,866	989,734	628,213	63,366	53,759	117,125	-	117,125
L045	RACELAND BOARD OF EDUC	265,413	0.042135%	0.042537%	3,045,945	3,807,053	2,416,445	243,741	2,498	246,239	-	246,239
L046	HANCOCK CO PUBLIC LIBRARY	64,744	0.010278%	0.010528%	742,998	928,655	589,444	59,456	48,543	107,999	-	107,999
L047	WEST POINT INDEPENDENT SC	-	0.000000%	0.000654%	-	-	-	-	(157,999)	(157,999)	-	(157,999)
L049	CYNTHIANA/HARRISON LIBRAR	48,035	0.007626%	0.008703%	551,285	689,037	437,352	44,115	(39,334)	4,781	-	4,781
L050	CITY OF MUNFORDVILLE	61,750	0.009803%	0.010413%	708,660	885,737	562,203	56,203	(52,047)	4,661	-	4,661
L051	HENDERSON CO WATER DIST	101,718	0.016148%	0.015706%	1,167,341	1,459,032	926,089	93,412	(22,126)	71,286	-	71,286
L052	CITY OF EMINENCE	90,490	0.014365%	0.013057%	1,038,448	1,297,931	823,834	83,098	27,231	110,329	-	110,329
L054	DAWSON SPRINGS PUBLIC SCH	184,992	0.029368%	0.031608%	2,123,017	2,653,507	1,684,257	169,887	(86,614)	83,273	-	83,273
L057	CITY OF NICHOLASVILLE	1,502,965	0.238597%	0.210843%	17,248,209	21,558,122	13,683,554	1,380,228	835,205	2,215,433	-	2,215,433
L058	PAINTSVILLE BD OF ED	208,354	0.033076%	0.029354%	2,391,069	2,988,539	1,896,911	191,337	6,564	197,901	-	197,901
L060	KNOTT CO SOIL CONVD DIST	7,631	0.001211%	0.001256%	87,543	109,418	69,451	7,005	1,056	8,061	-	8,061
L061	CITY OF BARBOURVILLE	177,473	0.028174%	0.026407%	2,036,702	2,545,625	1,615,781	162,980	133,601	296,581	-	296,581
L062	CITY OF HODGENVILLE	251,106	0.039863%	0.041518%	2,881,702	3,601,770	2,286,146	230,598	136,095	366,693	-	366,693
L063	LAUREL CO PUBLIC LIB DIST	195,312	0.031006%	0.033147%	2,241,428	2,801,507	1,778,196	179,362	(35,471)	143,891	-	143,891
L064	LOUISA WATER & SEWER COMM	114,821	0.018228%	0.018882%	1,317,705	1,646,967	1,045,377	105,445	6,590	112,035	-	112,035
L065	LEE CO PUBLIC LIBRARY	24,851	0.003945%	0.003054%	285,185	356,445	226,246	22,821	(22,813)	45,634	-	45,634
L066	CITY OF HYDEN	30,094	0.004777%	0.004869%	345,330	431,620	273,961	27,634	8,941	36,575	-	36,575
L067	LETCHER COUNTY CONS DIST	8,145	0.001293%	0.001324%	93,471	116,827	74,154	7,480	1,606	9,086	-	9,086
L068	HOUSING AUTH OF VANCEBURG	19,585	0.003109%	0.003366%	224,750	280,910	178,301	17,985	(5,288)	12,697	-	12,697
L069	STANFORD WATER COMMISSION	126,741	0.020120%	0.020603%	1,454,478	1,817,916	1,153,883	116,389	(33,873)	82,516	-	82,516
L070	KY WESTERN WATERLAND	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	341,313	0.054184%	0.059249%	3,916,969	4,895,725	3,107,456	313,442	(95,877)	217,565	-	217,565
L072	CITY OF EDDYVILLE	79,896	0.012684%	0.010984%	916,928	1,146,046	727,428	73,374	(9,863)	63,511	-	63,511
L073	CITY OF PADUCAH	1,990,286	0.315960%	0.325047%	22,840,791	28,548,155	18,120,327	1,827,755	4,167	1,831,922	-	1,831,922



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
L074	HOUSING AUTH MCREARY CO	37,518	0.005956%	0.006648%	430,560	538,147	341,577	34,454	6,400	40,854	-	40,854
L075	CITY OF LIVERMORE	54,157	0.008598%	0.008322%	621,551	776,861	493,096	49,737	30,866	80,603	-	80,603
L076	BREA BD OF ED	319,932	0.050790%	0.046072%	3,671,616	4,589,064	2,912,810	293,808	(229,959)	63,849	-	63,849
L077	CITY OF SALVERSVILLE	184,639	0.029312%	0.032136%	2,118,968	2,648,448	1,681,045	169,563	226	169,789	-	169,789
L078	MARION FREE PUBLIC LIBRAR	54,642	0.008674%	0.009436%	627,045	783,728	497,454	50,177	(57,308)	7,131	-	7,131
L079	MARSHALL CO SOIL & WATER	8,004	0.001271%	0.001331%	91,881	114,840	72,892	7,352	3,368	10,720	-	10,720
L080	MARTIN CO CONSERV DIST	5,413	0.000859%	0.000896%	62,097	77,614	49,264	4,969	(1,024)	3,945	-	3,945
L082	MEADE CO BD OF ED	1,436,429	0.228035%	0.225743%	16,484,681	20,603,806	13,077,823	1,319,129	(496,015)	823,114	-	823,114
L083	MENEFEE CO PUBLIC LIBRARY	9,522	0.001512%	0.000657%	109,303	136,615	86,713	8,747	(7,956)	791	-	791
L084	BURGIN INDEPENDENT SCH	118,127	0.018753%	0.019534%	1,355,657	1,694,403	1,075,486	108,482	(153,811)	(45,329)	-	(45,329)
L085	METCALFE CO PUBLIC LIB	32,582	0.005172%	0.005709%	373,885	467,309	296,615	29,919	(14,157)	15,762	-	15,762
L086	CITY OF TOMPKINSVILLE	178,018	0.028261%	0.028631%	2,042,992	2,553,486	1,620,770	163,483	(180,275)	(16,792)	-	(16,792)
L087	MONTGOMERY CO SAN DIST #2	22,226	0.003528%	0.002179%	255,040	318,768	202,331	20,409	32,068	52,477	-	52,477
L088	MORGAN COUNTY LIBRARY	31,036	0.004927%	0.005430%	356,173	445,173	282,564	28,502	(3,273)	25,229	-	25,229
L090	CITY OF NEW HAVEN	21,633	0.003434%	0.004436%	248,244	310,275	196,940	19,865	(20,247)	(382)	-	(382)
L091	NICHOLAS COUNTY LIBRARY	5,239	0.000832%	0.001914%	60,145	75,174	47,715	4,813	(48,150)	(43,337)	-	(43,337)
L092	OHIO CO WATER DIST	210,125	0.033358%	0.035056%	2,411,454	3,014,019	1,913,084	192,968	(41,190)	151,778	-	151,778
L093	LAGRANGE UTILITY COMM	131,374	0.020856%	0.024404%	1,507,683	1,884,417	1,196,093	120,647	(11,541)	109,106	-	109,106
L096	PENDLETON COUNTY WATER	70,958	0.011265%	0.014466%	814,348	1,017,834	646,049	65,165	(57,040)	8,125	-	8,125
L099	POWELLS VALLEY WATER DIST	62,776	0.009966%	0.009147%	720,443	900,465	571,551	57,651	17,620	75,271	-	75,271
L100	SCIENCE HILL BD OF ED	137,754	0.021869%	0.024606%	1,580,913	1,975,945	1,254,189	126,507	(26,030)	100,477	-	100,477
L102	CITY OF MOUNT VERNON	259,351	0.041172%	0.048981%	2,976,329	3,720,043	2,361,217	238,170	(235,969)	2,201	-	2,201
L103	MOREHEAD UTILITY PLANT BD	481,912	0.076504%	0.085031%	5,530,484	6,912,419	4,387,510	442,558	(39,629)	402,929	-	402,929
L104	LAKE CUMBERLAND ADD	598,014	0.094935%	0.107689%	6,862,864	8,577,728	5,444,529	549,177	(369,767)	179,410	-	179,410
L105	GEORGETOWN/SCOTT CO PARKS	195,670	0.030633%	0.024036%	2,245,548	2,806,657	1,781,465	179,692	16,737	196,429	-	196,429
L106	TRIPLE S PLANNING & ZONIN	39,399	0.006255%	0.006395%	452,175	565,162	358,725	36,184	7,275	43,459	-	43,459
L107	CITY OF FRANKLIN	504,398	0.080074%	0.082680%	5,788,560	7,234,982	4,592,249	463,209	(136,140)	327,069	-	327,069
L108	SPENCER CO FIRE DIST	10,426	0.001655%	0.001560%	119,640	149,535	94,914	9,574	6,808	16,382	-	16,382
L109	CAMPBELLSVILLE CITY SCHOO	395,835	0.062839%	0.060057%	4,542,640	5,677,736	3,603,821	363,509	143,581	507,090	-	507,090
L110	CITY OF ELKTON	151,814	0.024101%	0.023840%	1,742,265	2,177,615	1,382,194	139,419	39,804	179,223	-	179,223
L111	HOUSING AUTH OF CADIZ	27,956	0.004438%	0.004623%	320,824	400,990	254,520	25,673	3,644	29,317	-	29,317
L112	CITY OF BEDFORD	28,092	0.004469%	0.003431%	322,414	400,977	255,791	25,800	21,227	47,027	-	47,027
L113	UNION CO PLANNING COMM	14,126	0.002143%	0.003419%	162,147	202,663	128,636	12,975	(53,929)	(40,954)	-	(40,954)
L114	WARREN COUNTY BD OF ED	4,730,962	0.751045%	0.703385%	54,293,144	67,859,694	43,072,482	4,344,619	1,322,548	5,667,167	-	5,667,167
L115	WASHINGTON CO SCHOOLS	573,849	0.091099%	0.080632%	6,585,559	8,231,132	5,224,534	526,986	187,013	713,999	-	713,999
L118	CORBIN BD OF ED	678,599	0.112881%	0.112881%	7,787,672	9,733,623	6,178,208	623,181	(363,368)	259,813	-	259,813
L119	CITY OF CAMPTON	77,318	0.012274%	0.017564%	887,289	1,109,001	703,915	71,002	(97,195)	(26,193)	-	(26,193)
L120	FALLING SPRINGS ARTS	123,682	0.019635%	0.018942%	1,419,417	1,774,095	1,126,069	113,584	660	114,244	-	114,244
L141	CORINTH WATER DISTRICT	20,871	0.003313%	0.003573%	239,497	298,342	190,001	19,165	(16,557)	2,608	-	2,608
L156	CITY OF LYNDON	48,603	0.007716%	0.007619%	557,791	697,169	442,513	44,635	(3,400)	41,235	-	41,235
L159	ELSMERE FIRE PROTECTION	13,904	0.002207%	0.002016%	159,544	199,411	126,572	12,767	10,246	23,013	-	23,013
L256	CITY OF HURSTBOURNE	33,404	0.005303%	0.005339%	383,355	479,146	304,127	30,677	(249)	30,428	-	30,428
L259	KY CRIME PREVENT COALITIO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(29,755)	(29,755)	-	(29,755)
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(6,056)	(6,056)	-	(6,056)
L656	FERN CREEK FIRE PROT DIST	29,086	0.004617%	0.004095%	333,764	417,163	264,785	26,708	49,246	75,954	-	75,954
L756	PLEASURE RIDGE PARK FIRE	57,867	0.009186%	0.009414%	664,507	829,989	526,818	53,139	27,215	80,354	-	80,354
L959	NORTHERN KY CONV CTR CORP	287,853	0.045979%	0.029679%	3,303,442	4,128,893	2,620,726	264,346	(44,226)	220,120	-	220,120
M001	COLUMBIA/ADAIR UTILITIES	213,010	0.033815%	0.035327%	2,444,491	3,055,310	1,939,293	195,612	(98,695)	96,917	-	96,917
M003	LAWBG-ANDERSON PLAN COMM	4,123	0.000654%	0.000664%	47,278	59,091	37,507	3,783	211	3,994	-	3,994
M005	GLASGOW WATER COMPANY	588,127	0.093366%	0.095007%	6,749,441	8,435,964	5,354,546	540,100	118,579	658,679	-	658,679
M006	GATEWAY AREA DEV DISTRICT	195,414	0.031022%	0.031191%	2,242,585	2,802,952	1,779,114	179,455	107,327	286,782	-	286,782
M007	MIDDLESBORO CITY SCHOOL	350,664	0.055668%	0.065169%	4,024,247	5,029,810	3,192,564	322,026	(104,521)	217,505	-	217,505
M008	WALTON/VERONA BD OF ED	551,948	0.087622%	0.089501%	6,334,206	7,916,972	5,025,128	506,873	132,168	639,041	-	639,041
M009	PARIS BOURBON CO LIBRARY	84,113	0.013353%	0.013698%	965,290	1,206,493	765,795	77,244	6,800	84,044	-	84,044
M010	BOYD CO BD OF ED	1,533,886	0.243506%	0.234598%	17,603,082	22,001,668	13,965,086	1,408,625	534,946	1,943,571	-	1,943,571
M011	BOYLE COUNTY BD OF EDUC	676,856	0.107452%	0.110370%	7,767,720	9,708,686	6,162,380	621,585	(200,962)	420,623	-	420,623
M012	EAST PENDLETON WATER DIST	73,208	0.011622%	0.013196%	840,156	1,050,091	666,522	67,231	(8,312)	58,919	-	58,919
M013	BREATHITT CO SOIL CONSERV	5,795	0.000920%	0.000615%	66,507	83,125	52,762	5,322	10,528	15,850	-	15,850
M014	CITY OF HARDINSBURG	45,862	0.007281%	0.007677%	526,344	657,865	417,566	42,119	(70,401)	(28,282)	-	(28,282)
M015	BULLITT CO FISCAL COURT	1,559,185	0.247522%	0.228542%	17,893,399	22,364,528	14,195,404	1,431,857	1,094,304	2,536,161	-	2,536,161
M017	CITY OF FREDONIA	6,178	0.000981%	0.001030%	70,917	88,637	56,260	5,675	(1,088)	4,587	-	4,587
M018	CALLOWAY CO PUBLIC LIBRAR	75,351	0.011962%	0.013236%	864,735	1,080,811	686,022	69,197	(24,205)	44,992	-	44,992
M019	CAMPBELL CO COURTHOUSE	17,919	0.002845%	0.002732%	205,665	257,056	163,161	16,458	6,248	22,706	-	22,706
M020	CITY OF BARDWELL	107,931	0.017134%	0.014833%	1,238,619	1,548,120	982,636	99,116	62,628	161,744	-	161,744
M021	CARROLL CO WATER DISTRICT	117,695	0.018684%	0.019272%	1,350,669	1,688,169	1,071,529	108,083	12,907	120,990	-	120,990
M022	CITY OF OLIVE HILL	203,135	0.032248%	0.039108%	2,331,212	2,913,726	1,849,425	186,547	(163,308)	23,239	-	23,239
M023	E CASEY CO WATER DISTRICT	58,921	0.009354%	0.009842%	676,202	845,169	536,453	54,111	(13,953)	40,158	-	40,158
M024	CHRISTIAN CO BD OF ED	2,960,914	0.470048%	0.459268%	33,979,833	42,470,576	26,957,285	2,719,118	(62,758)	2,656,360	-	2,656,360



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
M025	WINCHESTER MUNICIPAL UTIL	750,344	0.119118%	0.125795%	8,611,056	10,762,752	6,831,425	689,070	(165,446)	523,624	-	523,624
M026	CLAY COUNTY 911 BOARD	64,637	0.010261%	0.010142%	741,769	927,119	588,469	59,357	39,875	99,232	-	99,232
M027	HOUSING AUTH OF ALBANY	37,190	0.005904%	0.006320%	426,801	533,448	338,595	34,155	(5,483)	28,670	-	28,670
M029	CUMBERLAND CO FISCAL CT	254,182	0.040352%	0.039561%	2,917,052	3,645,952	2,314,190	233,427	36,137	269,564	-	269,564
M030	DAWESS CO BD OF EDUC	4,025,805	0.639101%	0.607346%	46,200,698	57,745,140	36,652,486	3,697,060	125,560	3,822,610	-	3,822,610
M031	EDMONSON CO CONSERV DIST	6,202	0.000985%	0.000866%	71,206	88,998	56,490	5,698	8,277	13,975	-	13,975
M033	IRVINE MUNICIPAL UTILITY	169,647	0.026932%	0.025984%	1,946,918	2,433,406	1,544,552	155,795	40,298	196,093	-	196,093
M034	FAYETTE CO BD EDUCATION	15,665,743	2.486953%	2.407291%	179,782,168	224,705,404	142,626,924	14,386,441	4,004,568	18,391,009	-	18,391,009
M035	FLEMING COUNTY LIBRARY	36,404	0.005799%	0.006634%	417,765	522,154	331,426	33,430	(9,799)	23,631	-	23,631
M037	FRANKLIN CO BD OF ED	2,494,420	0.395992%	0.358655%	28,626,315	35,779,342	22,710,168	2,290,721	379,066	2,669,787	-	2,669,787
M038	HICKMAN/FULTON RIV PRT AU	69,347	0.011009%	0.010186%	795,842	994,704	631,367	63,684	(28,773)	34,911	-	34,911
M039	GALLATIN CO WATER DIS	64,562	0.010249%	0.009117%	740,902	926,035	587,781	59,288	8,793	68,081	-	68,081
M040	GARRARD CO PUBLIC LIBRARY	40,921	0.006496%	0.008244%	469,597	586,938	372,546	37,578	(11,028)	26,550	-	26,550
M041	GRANT CO BD OF ED	1,152,182	0.182910%	0.191317%	13,222,589	16,526,595	10,489,901	1,058,092	(727,398)	330,694	-	330,694
M042	CITY OF MAYFIELD	226,950	0.036029%	0.039883%	2,604,541	3,255,353	2,066,266	208,419	(25,212)	183,207	-	183,207
M043	CITY OF CANEYVILLE	15,831	0.002513%	0.004316%	181,665	227,059	144,121	14,537	(58,667)	(44,130)	-	(44,130)
M044	GREEN/TAYLOR WATER DIST	106,914	0.016973%	0.021288%	1,226,980	1,533,573	973,403	98,185	(100,207)	(2,022)	-	(2,022)
M045	CITY OF FLATWOODS	288,440	0.045790%	0.045649%	3,310,165	4,137,296	2,626,060	264,884	16,762	281,646	-	281,646
M046	CITY OF LEWISPORT	161,630	0.025659%	0.024260%	1,854,893	2,318,386	1,471,545	148,431	50,294	198,725	-	198,725
M047	HARDIN CO PUBLIC LIBRARY	71,982	0.011427%	0.012296%	826,059	1,032,472	655,339	66,103	(66,127)	(24)	-	(24)
M048	CITY OF BENHAM	30,999	0.004921%	0.007131%	355,740	444,631	282,220	28,467	(61,754)	(33,287)	-	(33,287)
M049	HARRISON CO CONSERVA DIST	16,010	0.002542%	0.002310%	183,762	229,679	145,784	14,705	18,732	33,437	-	33,437
M050	HART CO CONSERVATION DIST	10,341	0.001642%	0.001753%	118,700	148,361	94,169	9,499	(1,026)	8,473	-	8,473
M051	HENDERSON CO BD OF ED	2,438,147	0.387058%	0.414625%	27,980,475	34,972,122	22,197,803	2,239,040	(83,544)	2,155,496	-	2,155,496
M052	HENRY CO LIBRARY	36,052	0.005723%	0.006618%	413,716	517,094	328,214	33,106	(57,954)	(24,848)	-	(24,848)
M054	CITY OF DAWSON SPRINGS	125,864	0.019981%	0.021687%	1,444,429	1,805,357	1,145,912	115,585	(16,081)	99,504	-	99,504
M056	JEFF CO MED CTR STM & CHL	267,904	0.042530%	0.047927%	3,074,499	3,842,743	2,439,098	246,026	(207,244)	38,782	-	38,782
M057	NICH-VLE/JESS CO PK & REC	80,614	0.012798%	0.013422%	925,169	1,156,347	733,966	74,033	50,455	124,488	-	124,488
M058	CITY OF PAINTSVILLE	637,757	0.101245%	0.099840%	7,319,015	9,147,860	5,806,408	585,679	(60,800)	524,879	-	524,879
M059	KENTON COUNTY FISCAL CT	2,293,517	0.364098%	0.391126%	26,320,694	32,897,601	20,881,045	2,106,222	43,961	2,150,183	-	2,150,183
M060	CITY OF HINDMAN	13,732	0.002180%	0.002743%	157,592	196,971	125,029	12,611	(44,240)	(31,629)	-	(31,629)
M061	KNOX CO E M S	331,170	0.052574%	0.043043%	3,800,582	4,750,255	3,015,122	304,128	159,504	463,632	-	463,632
M062	LARUE CO WATER DIST #1	52,892	0.008397%	0.009316%	607,020	758,700	481,569	48,575	(40,441)	8,134	-	8,134
M064	HOUSING AUTH/LAWRENCE CO	38,521	0.006115%	0.006060%	442,054	552,513	350,696	35,374	(2,215)	33,159	-	33,159
M065	LEE CO SOIL CONSERV DIST	8,607	0.001366%	0.001698%	98,748	123,423	78,340	7,902	(4,006)	3,896	-	3,896
M067	JENKINS BD OF ED	119,527	0.018975%	0.017163%	1,371,705	1,714,461	1,088,218	109,766	(21,059)	88,707	-	88,707
M068	CITY OF VANCEBURG	95,071	0.015093%	0.013372%	1,091,075	1,363,708	865,585	87,309	(10,747)	76,562	-	76,562
M069	CITY OF STANFORD	42,205	0.006700%	0.006492%	484,344	605,370	384,245	38,758	34,719	73,477	-	73,477
M070	LEDBETTER WATER DISTRICT	58,227	0.009244%	0.009547%	668,250	835,230	530,144	53,474	(13,646)	39,828	-	39,828
M073	W MCCracken CO WATER DIST	14,391	0.002285%	0.003933%	165,183	206,458	131,045	13,218	(39,426)	(26,208)	-	(26,208)
M075	CITY OF SACRAMENTO	44,610	0.007082%	0.006782%	511,959	639,885	406,153	40,968	24,111	65,079	-	65,079
M076	CITY OF RICHMOND	1,238,523	0.196617%	0.189123%	14,213,469	17,765,073	11,275,998	1,137,383	424,503	1,561,886	-	1,561,886
M077	MAGOFFIN CO COURT CLERK	52,680	0.008363%	0.007752%	604,562	755,628	479,619	48,378	3,283	51,661	-	51,661
M078	LEBANON WATER WORKS	170,795	0.027114%	0.027116%	1,960,075	2,449,850	1,554,990	156,848	14,259	171,107	-	171,107
M079	MARSHALL CO REF DISP DIST	152,684	0.024239%	0.026986%	1,752,241	2,190,083	1,390,108	140,217	(12,331)	127,886	-	127,886
M080	MARTIN CO HOUSING AUTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	809,883	0.128570%	0.120366%	9,294,343	11,616,775	7,373,498	743,747	180,763	924,510	-	924,510
M082	CITY OF BRANDENBURG	120,627	0.019150%	0.025653%	1,384,356	1,730,273	1,098,254	110,778	(103,107)	7,671	-	7,671
M084	MERCER CO BOARD OF ED	821,095	0.130350%	0.132847%	9,423,019	11,777,605	7,475,581	754,044	(163,481)	590,563	-	590,563
M085	CITY OF EDMONTON	186,351	0.029583%	0.029941%	2,138,559	2,672,933	1,696,587	171,131	52,976	224,107	-	224,107
M087	MT STERL/MONTGOMERY LIB	79,409	0.012606%	0.011192%	911,289	1,138,999	722,955	72,923	24,175	97,098	-	97,098
M088	MORGAN CO CONSERVAT DIST	7,469	0.001386%	0.001352%	85,736	107,159	68,017	6,861	(2,892)	3,969	-	3,969
M090	BARDSTOWN BD OF ED	1,173,448	0.186286%	0.173997%	13,466,640	16,831,629	10,683,515	1,077,621	237,875	1,315,496	-	1,315,496
M091	NICHOLAS CO WATER DIST	32,705	0.005192%	0.004906%	375,330	469,116	297,762	30,035	(9,257)	39,292	-	39,292
M092	CITY OF BEAVER DAM	193,812	0.030768%	0.029980%	2,224,223	2,780,003	1,764,547	177,986	61,598	239,584	-	239,584
M093	OLDHAM CO WATER DIST	277,643	0.044076%	0.041950%	3,186,260	3,982,430	2,527,762	254,969	131,683	386,652	-	386,652
M096	CITY OF FALMOUTH	201,790	0.032034%	0.034526%	2,315,742	2,894,390	1,837,152	185,309	(14,786)	170,523	-	170,523
M097	E KY CONCEN EMPLOY PRO	530,382	0.084191%	0.086544%	6,086,179	7,606,968	4,828,360	487,025	48,540	535,565	-	535,565
M098	PIKE CO HOUSING AUTHORITY	45,802	0.007271%	0.007303%	525,622	656,962	416,992	42,061	(64,038)	(21,977)	-	(21,977)
M099	BECU FORK WATER COMM	80,254	0.012742%	0.012322%	921,121	1,151,287	730,755	73,709	27,984	101,693	-	101,693
M100	PULASKI CO BD OF ED	2,620,031	0.415933%	0.428385%	30,067,853	37,581,085	23,853,786	2,406,075	(1,057,554)	1,348,521	-	1,348,521
M104	RUSSELL CO PUBLIC LIBRARY	56,340	0.008944%	0.009220%	646,563	808,123	512,939	51,739	23,357	75,096	-	75,096
M105	SCOTT COUNTY LIBRARY	219,028	0.034771%	0.035465%	2,513,600	3,141,688	1,994,119	201,142	1,285	202,427	-	202,427
M106	SHELBY CO BD OF ED	2,318,311	0.368034%	0.343030%	26,605,228	33,253,233	21,106,775	2,128,990	825,007	2,953,997	-	2,953,997
M107	FRANKLIN ELECTRIC PLNT BD	319,432	0.050710%	0.047818%	3,665,833	4,581,836	2,908,222	293,345	217,271	510,616	-	510,616
M108	SPENCER CO PUBLIC LIB	56,195	0.008921%	0.009285%	644,900	806,045	511,620	51,606	15,576	67,182	-	67,182
M109	CITY OF CAMPBELLVILLE	538,168	0.085355%	0.094701%	6,176,108	7,719,368	4,899,703	494,221	(437,593)	56,628	-	56,628
M110	CITY OF GUTHRIE	109,273	0.017347%	0.018921%	1,254,017	1,567,366	994,852	100,348	82,214	182,562	-	182,562
M111	TRIGG CO CONS DISTRICT	8,729	0.001386%	0.001292%	100,194	125,230	79,487	8,018	1,547	9,565	-	9,565



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
M112	CITY OF MILTON	67,458	0.010709%	0.011017%	774,155	967,598	614,162	61,949	(208)	61,741	-	61,741
M113	CITY OF STURGIS	137,472	0.021824%	0.020049%	1,577,660	1,971,879	1,251,608	126,247	107,533	233,780	-	233,780
M115	WASHINGTON CO LIBRARY BD	35,974	0.005711%	0.005527%	412,849	516,010	327,526	33,037	16,342	49,379	-	49,379
M116	WAYNE CO PUBLIC LIBRARY	45,198	0.007175%	0.008134%	518,682	648,288	411,487	44,506	(63,001)	(21,495)	-	(21,495)
M117	WEBSTER CO BD OF ED	784,761	0.124582%	0.126650%	9,006,050	11,256,445	7,144,786	720,678	51,448	772,126	-	772,126
M118	WHITLEY CO FISCAL COURT	1,063,963	0.168905%	0.155448%	12,210,165	15,261,192	9,688,713	977,076	550,720	1,527,796	-	1,527,796
M119	WOLFE CO FISCAL COURT	335,683	0.053290%	0.046489%	3,852,341	4,814,949	3,056,185	308,270	242,965	551,235	-	551,235
M120	WOODFORD COUNTY LIBRARY	120,258	0.019091%	0.019458%	1,380,091	1,724,942	1,094,870	110,437	(22,905)	87,532	-	87,532
M215	SHEPHER/BULLIT CO TOURIST	118,501	0.018812%	0.020772%	1,359,922	1,699,734	1,078,869	108,823	(29,337)	79,486	-	79,486
M315	CITY OF PIONEER VILLAGE	11,177	0.001774%	0.001674%	128,243	160,287	101,739	10,262	4,987	15,249	-	15,249
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(9,742)	(9,742)	-	(9,742)
M415	BULLITT CO SANITATION DIS	75,999	0.012065%	0.021251%	872,180	1,090,117	691,929	69,793	(72,680)	(2,887)	-	(2,887)
N001	ADAIR CO CONSERVATION DIS	22,842	0.003626%	0.002875%	262,124	327,623	207,951	20,976	27,677	48,653	-	48,653
N006	HOUSING AUTH OWINGSVILLE	21,218	0.003368%	0.003663%	243,473	304,311	193,155	19,483	(2,970)	16,513	-	16,513
N007	PINEVILLE BD OF EDUCATION	140,814	0.022354%	0.019104%	1,615,974	2,019,767	1,282,003	129,313	37,527	166,840	-	166,840
N008	CITY OF FLORENCE	1,149,396	0.182468%	0.183344%	13,190,636	16,486,659	10,464,552	1,055,535	57,836	1,113,371	-	1,113,371
N009	CITY OF MILLERSBURG	11,328	0.001798%	0.001822%	129,978	162,456	103,115	10,401	14,364	24,765	-	24,765
N010	BOYD CO PUBLIC LIBRARY	157,929	0.025071%	0.024246%	1,812,386	2,265,258	1,437,824	145,030	(82,040)	62,990	-	62,990
N011	CITY OF PERRYVILLE	6,195	0.000944%	0.001044%	71,133	88,908	56,432	5,692	(1,918)	3,774	-	3,774
N012	CITY OF BROOKSVILLE	61,626	0.009783%	0.011767%	707,214	883,930	561,056	56,592	(12,185)	44,407	-	44,407
N013	MIDDLE KY COMM ACT PART	521,725	0.082842%	0.084435%	5,987,358	7,483,455	4,749,962	479,117	(40,287)	438,830	-	438,830
N014	CITY OF IRVINGTON	43,086	0.006840%	0.005989%	494,465	618,019	392,274	39,568	(124,839)	(85,271)	-	(85,271)
N015	BULLITT CO CONSERVAT DIST	7,527	0.001195%	0.001226%	86,387	107,973	68,533	6,913	(4,431)	2,482	-	2,482
N017	PRINCETON ELECTRIC PL BD	321,092	0.050974%	0.051144%	3,684,917	4,605,689	2,923,362	294,873	69,182	364,055	-	364,055
N018	MURRAY/CALLOWAY CO AIRPRT	10,552	0.001675%	0.001719%	121,086	151,342	96,061	9,689	(1,141)	8,548	-	8,548
N020	CARLISLE CO SANIT DIST 1	19,740	0.003134%	0.003056%	226,557	283,168	179,735	18,129	4,304	22,433	-	22,433
N021	CARROLLTON UTILITIES COMM	356,777	0.056639%	0.065106%	4,094,441	5,117,543	3,248,251	327,643	(177,864)	149,779	-	149,779
N022	CITY OF GRAYSON	76,085	0.012079%	0.040005%	873,193	1,091,382	692,731	69,874	(595,118)	(525,244)	-	(525,244)
N025	EAST CLARK CO WATER DIST	74,298	0.011795%	0.012098%	852,662	1,065,722	676,444	68,231	21,623	89,854	-	89,854
N029	CUMBERLAND CO PUBLIC LIB	27,156	0.004311%	0.003732%	311,643	389,515	247,236	24,938	(303)	24,635	-	24,635
N033	ESTILL CO WATER DIST NO 1	75,155	0.011931%	0.012078%	862,494	1,078,010	684,244	69,218	37,385	106,403	-	106,403
N035	HOUSING AUTH FLEMINGSBURG	10,060	0.001597%	0.002529%	115,447	144,295	93,588	9,238	(16,369)	(7,131)	-	(7,131)
N036	PRESTONSBURG CITY UTIL	599,004	0.095093%	0.100184%	6,874,286	8,592,004	5,453,590	550,091	(277,390)	272,701	-	272,701
N037	FRANKFORT INDEP SCHOOLS	330,050	0.052396%	0.045070%	3,787,714	4,734,172	3,004,914	303,099	100,358	403,457	-	403,457
N038	HOUSING AUTH OF HICKMAN	42,659	0.006772%	0.006919%	489,549	611,875	388,375	39,174	(9,939)	29,235	-	29,235
N041	BULLOCK PEN WATER DIST	181,002	0.028742%	0.030470%	2,077,185	2,596,223	1,647,897	166,219	(21,317)	144,902	-	144,902
N042	PURCHASE AREA DEV DIST	472,816	0.075060%	0.073794%	5,426,098	6,781,949	4,304,696	434,205	72,135	506,340	-	506,340
N043	GRAYSON CO LIBRARY	51,601	0.008192%	0.008440%	592,201	740,178	469,812	47,389	(49,223)	(1,834)	-	(1,834)
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%	0.000000%	-	-	-	-	(14,536)	(14,536)	-	(14,536)
N045	KENTUCKY ED DEV CORP	191,887	0.030462%	0.033283%	2,202,102	2,752,354	1,746,998	176,216	57,685	233,901	-	233,901
N047	ELIZABETHTOWN BD OF EDUC	660,733	0.104892%	0.112647%	7,582,657	9,477,380	6,015,563	606,776	(289,067)	317,709	-	317,709
N049	CYNTHIANA HARRISON CO JPC	22,184	0.003522%	0.003671%	254,606	318,226	201,987	20,374	(827)	19,547	-	19,547
N050	CITY OF HORSE CAVE	96,239	0.015278%	0.018240%	1,104,449	1,380,424	876,194	88,380	17,655	106,035	-	106,035
N051	CITY OF HENDERSON	1,725,216	0.273880%	0.288905%	19,798,822	24,746,071	15,707,037	1,584,332	(581,310)	1,003,022	-	1,003,022
N052	CITY OF NEW CASTLE	35,878	0.005696%	0.005418%	411,765	514,655	326,666	32,950	16,437	49,387	-	49,387
N054	CITY OF MADISONVILLE	2,218,440	0.352180%	0.342320%	25,459,140	31,820,766	20,197,547	2,037,279	917,115	2,954,394	-	2,954,394
N057	NICHOLASVILLE HOUSING AUT	14,299	0.002270%	0.003578%	164,099	205,103	130,185	13,131	(25,226)	(12,095)	-	(12,095)
N058	JOHNSON CO LIBRARY	66,891	0.010619%	0.011698%	767,649	959,466	609,000	61,428	(13,517)	47,911	-	47,911
N060	KNOTT CO WATER & SEWER	139,390	0.022128%	0.021725%	1,599,636	1,999,347	1,269,442	128,005	86,625	214,630	-	214,630
N061	KNOX CO SOIL CONSERV DIS	8,562	0.001359%	0.001466%	98,242	122,791	77,939	7,861	(2,162)	5,699	-	5,699
N063	CUMBERLAND VAL AREA DEV	230,523	0.036596%	0.039424%	2,645,530	3,306,584	2,098,783	211,699	(73,936)	137,763	-	137,763
N065	THREE FORKS REG JAIL	270,152	0.042887%	0.048544%	3,100,307	3,874,999	2,459,572	248,091	(57,343)	190,748	-	190,748
N067	HOUSING ORIENTED MINISTR	93,836	0.014897%	0.016962%	1,076,906	1,345,999	854,344	86,176	48,187	134,363	-	134,363
N068	GAR,QUI,KY-O-HTS WTR DIST	51,998	0.008255%	0.008663%	596,755	745,870	473,425	47,753	(19,685)	28,068	-	28,068
N069	CITY OF CRAB ORCHARD	10,202	0.001620%	0.001472%	117,110	146,373	92,907	9,271	(33,464)	(24,093)	-	(24,093)
N071	CITY OF AUBURN	89,578	0.014221%	0.013910%	1,028,038	1,284,920	815,575	82,365	(11,421)	70,844	-	70,844
N072	LYON CO AMBULANCE SERVICE	159,963	0.025394%	0.025158%	1,835,736	2,294,442	1,456,348	146,898	49,271	196,169	-	196,169
N075	CITY OF ISLAND	29,389	0.004666%	0.005179%	337,306	421,590	267,595	26,992	3,815	30,807	-	30,807
N076	MADISON CO EMS	20,361	0.003236%	0.003303%	233,911	292,385	185,585	18,720	946	19,666	-	19,666
N077	MAGOFFIN CO WATER DIST	83,732	0.013292%	0.014408%	969,880	1,200,981	762,297	76,891	851	77,742	-	77,742
N078	CENTRAL KY COMM ACTION	1,485,790	0.235871%	0.256619%	17,051,146	21,311,817	13,527,218	1,364,458	569,181	1,933,639	-	1,933,639
N079	BENTON ELECTRIC SYSTEM	190,117	0.030181%	0.030060%	2,181,789	2,726,965	1,730,882	174,590	(2,272)	172,318	-	172,318
N080	MARTIN CO WATER DISTRICT	-	0.000000%	0.000000%	-	-	-	-	(527,446)	(527,446)	-	(527,446)
N081	BUFFALO TRACE AR DEV DIST	361,006	0.057310%	0.057570%	4,142,948	5,178,171	3,286,732	331,525	104,555	436,080	-	436,080
N082	MEADE CO WATER DISTRICT	108,341	0.017199%	0.018412%	1,243,318	1,553,993	986,364	99,492	12,354	111,846	-	111,846
N084	MERCER CO PUBLIC LIBRARY	94,357	0.014979%	0.015929%	1,082,834	1,353,408	859,047	86,650	(14,901)	71,749	-	71,749
N085	METCALFE CO CONSERV DIST	7,167	0.001138%	0.001429%	82,266	102,823	65,264	6,583	(5,065)	1,518	-	1,518
N087	CITY OF MT STERLING	242,274	0.038461%	0.036414%	2,780,351	3,475,094	2,205,741	222,488	43,557	266,045	-	266,045
N088	MORGAN CO AMBULANCE SERV	81,209	0.012892%	0.011469%	931,964	1,164,840	739,357	74,577	13,135	87,712	-	87,712



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
N089	MUHLENBERG CO WATER DIST	169,294	0.026876%	0.027612%	1,942,870	2,428,346	1,541,340	155,471	(11,120)	144,351	-	144,351
N090	BARSTOWN-NELSON CO TOURI	50,892	0.008079%	0.008865%	584,032	729,968	463,331	46,735	7,634	54,369	-	54,369
N092	CITY OF HARTFORD	173,723	0.027579%	0.028439%	1,993,690	2,491,865	1,581,658	159,538	(22,439)	137,099	-	137,099
N093	CITY OF LAGRANGE	164,936	0.026184%	0.028057%	1,892,845	2,365,821	1,501,694	154,468	60,692	212,160	-	212,160
N094	CITY OF OWENTON	18,095	0.002873%	0.004408%	207,690	259,586	164,767	16,620	(18,895)	(2,275)	-	(2,275)
N097	KY VALLEY ED COOPERATIVE	32,066	0.005091%	0.005377%	368,029	459,991	291,969	29,450	21,006	50,456	-	50,456
N098	PIKE CO LIBRARY DISTRICT	200,218	0.031785%	0.025332%	2,297,742	2,871,892	1,822,872	183,869	272,683	456,552	-	456,552
N099	CITY OF CLAY CITY	57,690	0.009158%	0.009844%	662,033	827,459	525,212	52,977	71,495	124,472	-	124,472
N100	CITY OF BURNSIDE	61,093	0.009699%	0.009793%	701,142	876,341	556,238	56,106	3,044	59,150	-	59,150
N103	HOUSING AUTH OF MOREHEAD	84,272	0.013378%	0.015743%	967,097	1,208,752	767,229	77,389	(13,393)	63,996	-	63,996
N104	CITY OF JAMESTOWN	259,387	0.041178%	0.039546%	2,976,763	3,720,585	2,361,561	238,205	89,803	328,008	-	328,008
N106	W SHELBY WATER DISTRICT	55,448	0.008022%	0.008927%	636,298	795,293	504,795	50,918	(1,297)	49,621	-	49,621
N107	SIMPSON CO CONSER DIST	6,533	0.001037%	0.000936%	74,965	93,697	59,472	5,999	2,372	8,371	-	8,371
N110	LOGAN/TODD REG. WATER COM	138,648	0.022011%	0.023940%	1,591,178	1,988,775	1,262,332	127,328	72,531	199,859	-	199,859
N111	BARKELY LAKE WATER DIST	159,190	0.025272%	0.026976%	1,826,916	2,283,419	1,449,351	146,193	(21,170)	125,023	-	125,023
N112	TRIMBLE CO WATER DIST	30,902	0.004906%	0.004308%	354,655	443,275	281,359	28,880	3,967	32,347	-	32,347
N113	UNION CO LIBRARY BD	59,366	0.009424%	0.010604%	681,262	851,493	540,467	54,516	(58,328)	(3,812)	-	(3,812)
N114	BOWLING GRN MUNICIPAL UTI	3,259,160	0.517395%	0.524176%	37,402,554	46,748,552	29,672,638	2,993,009	405,572	3,398,581	-	3,398,581
N115	WASHINGTON CO CONSER DIST	7,253	0.001151%	0.001126%	83,206	103,997	66,010	6,658	1,437	8,095	-	8,095
N116	MONTICELLO UTILITY COMM	283,788	0.045052%	0.045494%	3,256,815	4,070,615	2,583,735	260,615	43,530	304,145	-	304,145
N117	CITY OF DIXON	22,322	0.003544%	0.002533%	256,196	320,214	203,249	20,501	11,305	31,806	-	31,806
N118	CITY OF WILLIAMSBURG	540,019	0.085729%	0.081203%	6,197,361	7,745,932	4,916,564	495,922	196,969	692,891	-	692,891
N119	WOLFE CO CONSER DISTRICT	10,027	0.001592%	0.001681%	115,086	143,843	91,301	9,209	247	9,456	-	9,456
N120	WOODFORD CO PLAN ZONING	62,545	0.009929%	0.010207%	717,769	897,122	569,429	57,437	6,024	63,461	-	63,461
N959	N KY CONV & VISITORS BUR	148,734	0.023612%	0.020131%	1,706,915	2,133,432	1,354,150	136,590	(517,871)	(381,281)	-	(381,281)
P001	HOUSING AUTH OF COLUMBIA	21,285	0.003379%	0.003435%	244,268	305,305	193,786	19,547	(49,504)	(29,957)	-	(29,957)
P005	GLASGOW ELECTRIC PLANT BD	931,105	0.147814%	0.149390%	10,685,494	13,955,542	8,477,143	855,069	30,612	885,681	-	885,681
P006	BATH COUNTY E.M.S.	108,137	0.017167%	0.019222%	1,241,005	1,551,102	984,529	99,307	(87,816)	11,491	-	11,491
P007	CITY OF PINEVILLE	76,354	0.012121%	0.009252%	876,229	1,095,177	695,140	70,117	52,898	123,015	-	123,015
P008	BOONE CO PLANNING COMM	235,890	0.037448%	0.040279%	2,707,121	3,383,565	2,147,645	216,628	(42,745)	173,883	-	173,883
P009	HOUSING AUTHORITY PARIS	45,351	0.007200%	0.008032%	520,489	650,547	412,920	41,650	(68,486)	(26,836)	-	(26,836)
P010	REGIONAL PUBLIC SAFETY	181,419	0.028900%	0.029538%	2,081,956	2,602,187	1,651,682	166,601	19,380	185,981	-	185,981
P011	CITY OF JUNCTION CITY	33,463	0.005312%	0.007347%	384,005	479,959	304,644	30,729	(63,265)	(32,536)	-	(32,536)
P013	CITY OF JACKSON	320,747	0.050919%	0.047871%	3,680,941	4,600,720	2,920,208	294,554	68,605	363,159	-	363,159
P014	BRECKINRIDGE CO PUBLIC LI	58,496	0.009286%	0.007868%	671,286	839,024	532,553	53,717	33,709	87,426	-	87,426
P015	CITY OF LEBANON JUNCTION	61,990	0.009841%	0.010228%	711,407	889,171	564,382	56,928	41,221	98,149	-	98,149
P017	PRINCETON WATER/WASTEWATE	161,909	0.025703%	0.028694%	1,858,073	2,322,361	1,474,069	148,686	(71,633)	77,053	-	77,053
P018	MURRAY/CALLOWAY TRANS AUT	93,360	0.014821%	0.013978%	1,071,412	1,339,132	849,985	85,736	(6,225)	79,511	-	79,511
P022	RATTLESNAKE RIDGE WATER	149,673	0.023761%	0.026257%	1,717,686	2,146,894	1,362,695	137,452	24,952	162,404	-	162,404
P023	LIBERTY TOURISM	10,737	0.001704%	0.000361%	123,182	153,963	97,725	9,857	41,391	51,248	-	51,248
P025	CLARK CO CONSVATION DIST	5,477	0.000869%	0.000936%	62,820	78,517	49,837	5,027	(514)	4,513	-	4,513
P033	ESTILL COUNTY EMS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	44,464	0.007059%	0.006480%	510,296	637,807	404,834	40,835	22,946	63,781	-	63,781
P037	COMMUNITY ACTION KENTUCKY	179,442	0.028487%	0.034155%	2,059,329	2,573,906	1,633,731	164,791	81,934	246,725	-	246,725
P038	HICKMAN ELECTRIC SYSTEM	93,359	0.014821%	0.015078%	1,071,412	1,339,132	849,985	85,736	(34,519)	51,217	-	51,217
P041	CITY OF DRY RIDGE	66,956	0.010629%	0.011081%	768,372	960,369	609,574	61,486	(56,414)	5,072	-	5,072
P043	CITY OF CLARKSON	39,885	0.006332%	0.005920%	457,741	572,120	363,141	36,629	38,698	75,327	-	75,327
P045	GREENUP CO ENVIR COMM	33,112	0.005257%	0.007564%	380,029	474,989	301,489	30,411	(9,388)	21,023	-	21,023
P047	CITY OF WEST POINT	34,735	0.005514%	0.008285%	398,608	498,210	316,228	31,897	(105,402)	(73,505)	-	(73,505)
P048	HARLAN COUNTY C A A	304,097	0.048276%	0.045802%	3,489,879	4,361,915	2,768,632	279,265	110,295	389,560	-	389,560
P049	HOUSING AUTHORITY OF CYNT	92,676	0.014712%	0.020301%	1,063,532	1,329,284	843,734	85,105	(203,833)	(118,728)	-	(118,728)
P050	HART CO SOLID WASTE SVC	186,545	0.029614%	0.026673%	2,140,800	2,675,734	1,698,365	171,310	160,156	331,466	-	331,466
P051	HENDERSON MUN POWER/LIGHT	860,781	0.136650%	0.146020%	9,878,447	12,346,833	7,836,887	790,488	204,815	995,303	-	995,303
P052	LITTLE KY RV WS CONVY DIST	15,126	0.002401%	0.002857%	173,569	216,939	137,698	13,889	(4,993)	8,896	-	8,896
P054	HOUSING AUTH DAWSON SPG	64,554	0.010248%	0.010602%	740,829	925,945	587,723	59,282	2,636	61,918	-	61,918
P057	VALLEY VIEW FERRY AUTHORI	37,399	0.005937%	0.005197%	429,187	536,430	340,487	34,444	35,437	69,781	-	69,781
P061	BARBOURVILLE UTILITY COMM	615,665	0.097738%	0.095148%	7,065,493	8,830,990	5,605,281	565,391	275,382	840,773	-	840,773
P063	LAUREL CO WATER DIST #2	188,747	0.029599%	0.029179%	2,165,740	2,706,906	1,718,151	173,306	(1,825)	171,481	-	171,481
P068	LEWIS CO PUBLIC LIBRARY	22,545	0.003579%	0.003586%	258,726	323,376	205,256	20,704	1,660	22,364	-	22,364
P069	LINCOLN CO CLERK	99,821	0.015947%	0.015551%	1,145,582	1,431,835	908,827	91,671	62,648	154,319	-	154,319
P071	LOGAN CO CONS DISTRICT	21,017	0.003337%	0.003864%	241,232	301,510	191,377	19,304	15,829	35,133	-	35,133
P072	LYON CO WATER DISTRICT	33,315	0.005289%	0.004977%	382,343	477,881	303,325	30,596	(36,976)	(6,380)	-	(6,380)
P075	MCLEAN CO REG WATER COMM	53,399	0.008477%	0.008634%	612,803	765,928	486,157	49,037	47,379	96,416	-	96,416
P076	MADISON CO PUBLIC LIBRARY	261,204	0.041466%	0.041747%	2,997,583	3,746,607	2,378,078	239,871	(6,223)	233,648	-	233,648
P077	SALYERS/MAG CO JOINT HOUS	30,046	0.004709%	0.004986%	344,824	430,987	273,560	27,593	7,768	35,361	-	35,361
P078	MARION CO CONSERVAT DIST	7,135	0.001133%	0.001202%	81,905	102,371	64,978	6,554	(205)	6,349	-	6,349
P079	CITY OF CALVERT CITY	300,743	0.047743%	0.052837%	3,451,348	4,313,757	2,738,064	276,182	10,335	286,517	-	286,517
P081	MASON COUNTY LIBRARY	36,393	0.005777%	0.005055%	417,620	521,973	331,311	33,419	(67,495)	(34,076)	-	(34,076)
P084	ANDERSON-DEAN COMM PARK	12,256	0.001946%	0.001028%	140,677	175,828	111,603	11,257	(44,884)	(33,627)	-	(33,627)



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
P087	MONTGOMERY CTY WATER DIST	12,996	0.002063%	0.002153%	149,135	186,400	118,313	11,934	(14,430)	(2,496)	-	(2,496)
P088	MORGAN CO WATER DIST	69,286	0.010999%	0.009016%	795,119	993,800	630,793	63,627	93,657	157,284	-	157,284
P089	MUHLNBERG WATER DIST #3	63,048	0.010009%	0.010488%	723,520	904,350	574,017	57,300	18,064	75,964	-	75,964
P090	NORTH NELSON WATER DIST	50,025	0.007942%	0.008335%	574,128	717,589	455,474	45,943	(6,347)	39,596	-	39,596
P092	OHIO CO REG WASTEWATER D	59,339	0.009420%	0.009913%	680,973	851,132	540,238	54,492	29,152	83,644	-	83,644
P097	KY RIVER AREA DEV DIST	360,156	0.057175%	0.055067%	4,133,188	5,165,973	3,278,990	330,744	56,926	387,670	-	387,670
P100	LAKE CUMBERLAND CAA, INC	943,231	0.149739%	0.132162%	10,824,653	13,529,473	8,587,542	866,205	790,316	1,656,521	-	1,656,521
P103	MOREHEAD TOURISM COMMISSI	58,227	0.009244%	0.009535%	668,250	835,230	530,144	53,474	(17,974)	35,500	-	35,500
P104	RUSSELL CO TOURIST COMM	15,397	0.002444%	0.002630%	176,677	220,824	140,164	14,138	1,547	15,685	-	15,685
P105	GEORGETOWN/SCOTT TOURISM	29,991	0.004761%	0.004412%	344,173	430,174	273,044	27,541	(11,953)	15,588	-	15,588
P106	MULTI PURPOSE COMM ACTION	92,181	0.014634%	0.013787%	1,057,894	1,322,236	839,261	84,654	109,383	194,037	-	194,037
P107	SIMPSON CO LIBRARY DIST	48,881	0.007760%	0.007996%	560,971	701,145	445,037	44,890	2,836	47,726	-	47,726
P110	TODD COUNTY CONSERVATION DISTRICT	10,424	0.001655%	0.001579%	119,640	149,535	94,914	9,574	4,238	13,812	-	13,812
P111	JOHN L STREET LIBRARY	25,346	0.004024%	0.003872%	290,896	363,583	230,777	23,278	1,813	25,091	-	25,091
P113	STURGIS HOUSING AUTHORITY	14,246	0.00262%	0.002257%	163,520	204,380	129,726	13,085	(8,548)	4,537	-	4,537
P115	HOUSING AUTH SPRINGFIELD	20,182	0.00304%	0.003146%	231,618	289,493	183,750	18,534	(13,146)	5,388	-	5,388
P116	CITY OF MONTICELLO	97,073	0.015410%	0.014301%	1,113,991	1,392,351	883,765	89,143	16,007	105,150	-	105,150
P117	CITY OF CLAY	78,056	0.012391%	0.012212%	895,747	1,119,573	710,625	71,679	67,447	139,126	-	139,126
P120	WOODFORD CO CONSERV DIST	16,795	0.002666%	0.001830%	192,725	240,883	152,895	15,422	25,176	40,598	-	40,598
P959	CITY OF CRESTVIEW HILLS	57,482	0.009125%	0.008273%	659,647	824,478	523,319	52,786	7,863	60,649	-	60,649
R003	SOUTH ANDERSON WATER DIST	57,797	0.009175%	0.009709%	663,262	828,995	526,187	53,075	20,464	73,539	-	73,539
R005	BARREN CO SOIL CONSDIS	7,347	0.001166%	0.001197%	84,290	105,352	66,870	6,745	143	6,888	-	6,888
R008	BOONE CO LIBRARY DIST	735,271	0.016725%	0.012757%	8,438,066	10,546,536	6,694,187	675,227	46,296	721,523	-	721,523
R010	ASHLAND BD OF ED	1,074,210	0.170532%	0.201016%	12,327,781	15,408,197	9,780,022	986,488	(747,361)	239,127	-	239,127
R011	DANVILLE BOYLE PLANNING	20,730	0.003291%	0.003720%	237,907	297,354	188,739	19,038	(14,280)	4,758	-	4,758
R013	BREATHITT COUNTY WATER DISTRICT	45,351	0.007200%	0.007167%	520,489	650,547	412,920	41,650	14,340	55,990	-	55,990
R015	CITY OF SHEPHERDSVILLE	327,706	0.052024%	0.047432%	3,760,822	4,700,561	2,983,580	300,947	99,590	400,537	-	400,537
R017	CITY OF PRINCETON	127,102	0.020178%	0.021579%	1,458,670	1,823,157	1,157,210	116,725	(92,108)	24,617	-	24,617
R018	MURRAY ELECTRIC SYSTEM	649,497	0.103108%	0.09752%	7,453,691	9,316,189	5,913,251	596,456	(82,956)	513,500	-	513,500
R019	FORT THOMAS BOARD OF ED	787,488	0.125015%	0.133325%	9,037,351	11,295,568	7,169,619	723,182	(198,819)	524,363	-	524,363
R021	CARROLTON/CARR CO REC TR	12,380	0.001965%	0.001926%	142,050	177,545	112,699	11,367	2,529	13,896	-	13,896
R024	CHRISTIAN CO WATER DIST	137,882	0.021899%	0.023656%	1,582,359	1,977,752	1,255,836	126,623	15,040	141,663	-	141,663
R030	DAVESS CO AIRPORT BD	54,866	0.008710%	0.011438%	629,647	786,981	499,519	50,385	(69,117)	(18,732)	-	(18,732)
R033	CITY OF RAVENNA	14,771	0.002345%	0.001586%	169,520	211,879	134,486	13,565	(10,176)	3,389	-	3,389
R034	LEXINGTON PUBLIC LIBRARY	1,197,948	0.190176%	0.194623%	13,747,849	17,183,105	10,906,607	1,100,124	(513,178)	586,946	-	586,946
R036	CITY OF PRESTONSBURG	634,857	0.07285%	0.098306%	7,285,689	9,106,207	5,779,969	583,012	151,729	734,741	-	734,741
R037	PAUL SAWYER LIBRARY	260,388	0.04137%	0.043254%	2,988,257	3,734,951	2,370,680	239,125	(78,505)	160,620	-	160,620
R038	CITY OF FULTON	298,075	0.04720%	0.049673%	3,420,769	4,275,537	2,713,805	273,735	(8,887)	264,848	-	264,848
R041	CITY OF CRITTENDEN	23,903	0.003795%	0.002995%	274,341	342,892	217,644	21,953	(8,591)	13,362	-	13,362
R042	MAYFIELD ELEC & WATER SYS	945,320	0.15370%	0.135370%	10,848,653	13,559,470	8,606,582	868,126	577,538	1,445,664	-	1,445,664
R045	CITY OF RUSSELL	230,503	0.036593%	0.039405%	2,645,313	3,306,313	2,098,611	211,662	(67,087)	144,595	-	144,595
R047	LINCOLN TRAIL AREA DEV DI	360,723	0.057265%	0.061908%	4,139,695	5,174,105	3,284,152	331,265	62,035	393,300	-	393,300
R048	HARLAN CO CONSERV DIST	9,648	0.001532%	0.001623%	110,748	138,422	87,860	8,862	882	9,744	-	9,744
R050	HART CO AMB SERVICE	242,323	0.038469%	0.039741%	2,780,929	3,475,816	2,206,200	222,534	(106,703)	115,831	-	115,831
R051	HENDERSON MUN W & S DEPT	891,012	0.141449%	0.156000%	10,225,367	12,780,440	8,112,110	818,249	(354,120)	464,129	-	464,129
R052	CITY OF CAMPBELLSBURG	13,969	0.002218%	0.002157%	160,340	200,405	127,202	12,831	2,018	14,849	-	14,849
R054	SOUTH HOPKINS WATER DIST	63,284	0.010046%	0.011124%	726,227	907,693	576,139	58,114	(29,271)	28,843	-	28,843
R057	CITY OF WILMORE	225,431	0.035787%	0.039601%	2,587,047	3,233,488	2,052,387	207,019	(57,632)	149,387	-	149,387
R058	HOUSING AUTH OF PAINTSVLE	117,301	0.018622%	0.019871%	1,346,187	1,682,567	1,067,973	107,724	(21,517)	86,207	-	86,207
R061	KY COMM ECONOMIC OPPORT	1,762,663	0.27982%	0.266323%	20,228,587	25,283,224	16,047,983	1,618,722	1,184,842	2,803,564	-	2,803,564
R063	WOODCREEK WATER DISTRICT	538,799	0.085535%	0.085658%	6,183,337	7,728,044	4,905,438	494,800	181,488	676,288	-	676,288
R071	LOGAN CO PUBLIC LIBRARY	112,860	0.017917%	0.018193%	1,295,222	1,618,867	1,027,541	103,646	(18,195)	85,451	-	85,451
R072	LYON CO HOUSING AUTHORITY	59,840	0.009500%	0.009544%	686,756	858,360	544,826	54,955	(3,703)	51,252	-	51,252
R073	MCCRACKEN CO BD OF ED	2,244,839	0.356370%	0.356513%	25,762,035	32,199,348	20,437,844	2,061,517	129,551	2,191,068	-	2,191,068
R076	RICHMOND UTILITIES	757,356	0.120231%	0.119236%	8,691,515	10,863,316	6,895,256	695,508	(139,026)	556,482	-	556,482
R078	CITY OF LORETTTO	5,795	0.000920%	0.000977%	66,507	83,125	52,762	5,322	(906)	4,416	-	4,416
R079	MARSHALL CO PUB LIBRARY	172,191	0.027335%	0.028984%	1,976,051	2,469,818	1,567,664	158,127	(76,128)	81,999	-	81,999
R088	CITY OF WEST LIBERTY	311,922	0.049518%	0.049786%	3,579,663	4,474,134	2,839,861	286,450	29,041	315,491	-	315,491
R089	CENTRAL CITY MUN WTR&SEWR	242,798	0.038544%	0.039020%	2,786,351	3,482,593	2,210,501	222,968	61,277	284,245	-	284,245
R090	NELSON CO PUBLIC LIBRARY	254,591	0.040415%	0.041261%	2,921,606	3,651,645	2,317,809	233,791	59,400	293,191	-	293,191
R093	TRI CO COMM ACTION AGENCY	62,030	0.009847%	0.009894%	711,841	889,713	564,726	56,963	1,683	58,646	-	58,646
R097	PERRY COUNTY PUBLIC LIB	133,384	0.021175%	0.023617%	1,530,744	1,913,240	1,214,388	122,492	(90,867)	31,625	-	31,625
R103	ROWAN CO PUBLIC LIBRARY	92,543	0.014691%	0.015070%	1,062,014	1,327,386	842,530	84,984	43,019	128,003	-	128,003
R104	CITY OF RUSSELL SPRINGS	236,411	0.037531%	0.035984%	2,713,121	3,391,065	2,152,405	217,108	142,021	359,129	-	359,129
R105	CITY OF STAMPING GROUND	5,309	0.000843%	0.000980%	60,941	76,168	48,346	4,877	15,687	20,564	-	20,564
R106	SHELBY CO PARK RECREATION	105,975	0.016824%	0.017322%	1,216,209	1,520,111	964,858	97,323	(1,514)	95,809	-	95,809
R109	TAYLOR CO PUBLIC LIBRARY	67,258	0.010677%	0.012386%	771,842	964,706	612,327	61,764	(63,449)	(1,685)	-	(1,685)
R114	BOWLING GREEN PUBLIC SCHO	1,507,953	0.239389%	0.259676%	17,305,463	21,629,682	13,728,975	1,384,809	(292,932)	1,091,877	-	1,091,877
R115	S W E D A	15,035	0.002387%	0.002427%	172,557	215,674	136,895	13,808	(689)	13,119	-	13,119



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
R116	WILLY CO CONSERV DIST	13,411	0.002129%	0.001357%	153,906	192,363	122,098	12,316	13,637	25,953	-	25,953
R117	WEBSTER COUNTY WATER DIST	96,406	0.015305%	0.015990%	1,106,401	1,382,863	877,743	88,536	(40,159)	48,377	-	48,377
R118	WILLIAMSBURG INDB DD OF ED	237,737	0.037741%	0.037572%	2,728,302	3,410,039	2,164,449	218,323	(40,797)	177,526	-	177,526
R120	CITY OF MIDWAY	73,818	0.011719%	0.009491%	847,168	1,058,855	672,085	67,792	48,113	115,905	-	115,905
R359	N KY LEGAL AID SOCIETY	654,250	0.103863%	0.100098%	7,508,270	9,384,406	5,956,550	600,823	489,630	1,090,453	-	1,090,453
T036	FLOYD COUNTY CONSV DIST	24,032	0.003815%	0.003915%	275,787	344,699	218,791	22,069	3,235	25,304	-	25,304
V001	ADAIR COUNTY FISCAL COURT	504,027	0.080015%	0.068550%	5,784,295	7,229,651	4,588,866	462,868	279,423	742,291	-	742,291
V002	ALLEN COUNTY FISCAL COURT	550,073	0.087250%	0.087223%	6,312,736	7,890,137	5,008,095	505,155	(193,490)	311,665	-	311,665
V003	ANDERSON CO FISCAL COURT	756,570	0.120106%	0.111431%	8,682,479	10,852,021	6,888,087	694,785	610,945	1,305,730	-	1,305,730
V004	BALLARD COUNTY FISCAL CT	587,824	0.093318%	0.098967%	6,745,971	8,431,627	5,351,794	539,823	218,438	758,261	-	758,261
V005	BARREN CO FISCAL CT	406,725	0.064568%	0.059920%	4,667,629	5,833,958	3,702,979	373,511	7,562	381,073	-	381,073
V006	BATH CO FISCAL COURT	320,843	0.050934%	0.051452%	3,682,026	4,602,075	2,921,068	294,641	3,097	297,738	-	297,738
V007	BELL CO FISCAL CT	520,815	0.082680%	0.091541%	5,976,948	7,470,444	4,741,704	478,284	(147,401)	330,883	-	330,883
V008	BOONE CO FISCAL CT	2,490,992	0.395448%	0.397570%	28,586,989	35,730,190	22,678,970	2,877,574	382,700	2,670,274	-	2,670,274
V009	BOURBON CO FISCAL COURT	604,018	0.095888%	0.098050%	6,931,756	8,663,836	5,499,183	554,690	199,618	754,308	-	754,308
V010	BOYD COUNTY FISCAL COURT	1,826,712	0.289992%	0.274024%	20,963,561	26,201,850	16,631,061	1,677,536	699,401	2,376,937	-	2,376,937
V011	BOYLE COUNTY FISCAL COURT	794,502	0.126128%	0.129485%	9,117,810	11,396,131	7,233,449	729,621	68,714	798,335	-	798,335
V012	BREACKEN CO FISCAL COURT	327,435	0.051981%	0.054012%	3,757,714	4,696,676	2,981,114	300,698	84,287	384,985	-	384,985
V013	BREATHITT CO FISCAL COURT	328,983	0.052226%	0.052367%	3,775,425	4,718,812	2,995,165	302,115	16,265	318,380	-	318,380
V014	BRECKINRIDGE CO FISCAL CT	589,512	0.093586%	0.101983%	6,765,345	8,455,841	5,367,163	541,373	9,638	551,011	-	551,011
V016	BUTLER COUNTY FISCAL CT	526,089	0.083517%	0.081791%	6,037,455	7,546,070	4,789,706	483,126	92,820	575,946	-	575,946
V017	CALDWELL CO FISCAL COURT	348,361	0.055303%	0.057010%	3,997,861	4,996,831	3,171,631	319,915	(11,285)	308,630	-	308,630
V018	CALLOWAY CO FISCAL COURT	928,513	0.147402%	0.153030%	10,655,710	13,318,316	8,453,515	852,686	(178,841)	673,845	-	673,845
V019	CAMPBELL CO FISCAL CT	1,963,786	0.311753%	0.345491%	22,536,666	28,168,037	17,879,056	1,803,418	(560,424)	1,242,994	-	1,242,994
V020	CARLISLE CO FISCAL COURT	260,834	0.041040%	0.040124%	2,993,390	3,741,366	2,374,752	239,536	65,111	304,647	-	304,647
V021	CARRROLL CO FISCAL CT	670,687	0.106472%	0.106668%	7,696,875	9,620,139	6,106,176	615,916	117,580	733,496	-	733,496
V022	CARTER CO FISCAL CT	949,033	0.150660%	0.139238%	10,891,232	13,612,688	8,640,361	871,533	554,938	1,426,471	-	1,426,471
V023	CASEY CO FISCAL COURT	525,668	0.083450%	0.087786%	6,032,612	7,540,016	4,785,863	482,739	(157,246)	325,493	-	325,493
V024	CHRISTIAN CO FISCAL COURT	801,235	0.127197%	0.142168%	9,195,088	11,492,720	7,294,757	735,805	(225,635)	510,170	-	510,170
V025	CLARK COUNTY FISCAL COURT	803,294	0.127524%	0.115133%	9,218,727	11,522,265	7,313,510	737,696	83,279	820,975	-	820,975
V026	CLAY COUNTY FISCAL CT	1,152,083	0.182894%	0.160131%	13,221,432	16,525,150	10,488,989	1,057,999	801,309	1,859,308	-	1,859,308
V027	CLINTON CO FISCAL COURT	408,590	0.064694%	0.074689%	4,689,027	5,660,702	3,719,955	375,223	(292,789)	82,434	-	82,434
V028	CRITTENDEN CO FIS CT	529,760	0.084100%	0.086468%	6,079,600	7,598,746	4,823,141	486,499	96,008	582,507	-	582,507
V030	DAVIESS CO FISCAL COURT	1,540,882	0.246177%	0.246557%	17,683,396	22,102,051	14,028,802	1,415,052	120,832	1,535,884	-	1,535,884
V031	EDMONSON CO FISCAL CRT	436,972	0.069370%	0.062651%	5,014,767	6,267,836	3,978,374	401,289	320,834	722,123	-	722,123
V032	ELLIOTT CO FISCAL CT	196,638	0.031216%	0.030718%	2,256,609	2,820,481	1,790,240	180,577	29,803	210,380	-	210,380
V033	ESTILL CO FISCAL COURT	492,668	0.078212%	0.077046%	5,653,956	7,066,744	4,485,464	452,438	215,451	667,889	-	667,889
V035	FLEMING CO FISCAL COURT	299,320	0.047517%	0.043914%	3,435,010	4,293,337	2,725,103	274,875	87,202	362,077	-	362,077
V036	FLOYD CO FISCAL COURT	939,493	0.149145%	0.149570%	10,781,712	13,475,803	8,553,476	862,769	203,526	1,066,295	-	1,066,295
V037	FRANKLIN CO FISCAL COURT	1,247,368	0.198021%	0.199670%	14,314,965	17,891,930	11,356,518	1,156,505	161,779	1,307,284	-	1,307,284
V038	FULTON COUNTY FIS CT	651,865	0.103484%	0.102162%	7,480,872	9,350,162	5,934,814	598,631	(335,159)	263,472	-	263,472
V039	GALLATIN CO FISCAL COURT	517,739	0.082198%	0.083007%	5,942,105	7,426,893	4,714,061	475,496	138,190	613,686	-	613,686
V040	GARRARD CO FISCAL COURT	553,268	0.087832%	0.122294%	6,349,387	7,935,946	5,037,171	508,088	39,403	547,491	-	547,491
V041	GRANT COUNTY FISCAL COURT	775,410	0.123097%	0.123618%	8,898,699	11,122,269	7,059,621	712,087	486,080	1,198,167	-	1,198,167
V042	GRAVES COUNTY FISCAL CT	980,810	0.155705%	0.159570%	11,255,935	14,068,523	8,929,692	900,717	(54,113)	846,604	-	846,604
V043	GRAYSON CO FISCAL COURT	1,114,344	0.176903%	0.167089%	12,788,342	15,983,840	10,145,399	1,023,342	602,677	1,626,019	-	1,626,019
V044	GREEN COUNTY FISCAL COURT	189,851	0.030139%	0.033117%	2,178,752	2,723,170	1,728,474	174,347	(15,789)	158,558	-	158,558
V045	GREENUP CO FISCAL CT	1,075,432	0.170726%	0.169599%	12,341,806	15,425,726	9,791,148	987,610	32,603	1,020,213	-	1,020,213
V046	HANCOCK CO FISCAL COURT	553,057	0.087798%	0.094425%	6,346,229	7,932,874	5,035,221	507,891	9,968	517,859	-	517,859
V047	HARDIN CO FISCAL COURT	836,377	0.132776%	0.132350%	9,598,395	11,996,803	7,614,713	768,078	164,040	932,118	-	932,118
V048	HARLAN CO FIS CT	848,781	0.134745%	0.141668%	9,740,734	12,174,709	7,727,635	779,468	(242,151)	537,317	-	537,317
V049	HARRISON CO FISCAL COURT	337,561	0.053588%	0.054982%	3,873,884	4,841,874	3,073,275	309,994	17,999	327,993	-	327,993
V050	HART COUNTY FISCAL COURT	640,356	0.101657%	0.101928%	7,348,798	9,185,086	5,830,036	588,062	98,707	686,769	-	686,769
V051	HENDERSON CO FISCAL COURT	1,510,731	0.239830%	0.249621%	17,337,343	21,669,528	13,754,267	1,387,360	(508,017)	879,343	-	879,343
V052	HENRY CO FISCAL COURT	287,367	0.045620%	0.047739%	3,297,876	4,121,936	2,616,310	263,901	(321,044)	(57,143)	-	(57,143)
V053	HICKMAN CO FISCAL COURT	261,848	0.041669%	0.041621%	3,005,029	3,755,913	2,383,985	240,467	(22,895)	217,572	-	217,572
V054	HOPKINS CO FISCAL COURT	1,080,635	0.171525%	0.187119%	12,401,517	15,900,358	9,838,519	992,388	(176,580)	815,808	-	815,808
V055	JACKSON CO FISCAL COURT	621,789	0.098705%	0.091386%	7,135,398	8,918,362	5,660,738	570,985	97,724	668,709	-	668,709
V057	JESSAMINE CO FISCAL COURT	1,472,805	0.238809%	0.230853%	16,902,884	21,125,508	13,408,962	1,352,530	381,687	1,734,217	-	1,734,217
V060	KNOTT CO FISCAL CT	393,854	0.062525%	0.061435%	4,519,941	5,649,365	3,585,813	361,692	1,304	362,996	-	362,996
V061	KNOX CO FISCAL CT	881,003	0.138860%	0.124379%	10,110,498	12,636,868	8,020,981	809,057	626,277	1,435,334	-	1,435,334
V062	LARUE CO FISCAL COURT	526,155	0.083528%	0.084759%	6,038,250	7,547,064	4,790,336	483,190	73,237	556,427	-	556,427
V063	LAUREL COUNTY FISCAL COURT	1,570,280	0.248844%	0.255311%	18,020,774	22,523,732	14,296,454	1,442,050	468,516	1,910,566	-	1,910,566
V064	LAWRENCE CO FISCAL CT	607,494	0.096440%	0.091167%	6,971,661	8,713,711	5,530,841	557,883	351,691	909,574	-	909,574
V065	LEE COUNTY FISCAL COURT	482,192	0.076548%	0.069092%	5,533,665	6,916,395	4,390,033	442,812	747,310	1,190,122	-	1,190,122
V066	LESLIE CO FISCAL COURT	608,590	0.096614%	0.104610%	6,984,239	8,729,432	5,540,819	558,889	(369,447)	189,442	-	189,442
V067	LETCHER CO FISCAL COURT	513,833	0.081572%	0.088147%	5,896,851	7,370,332	4,678,160	471,875	(70,213)	401,662	-	401,662
V068	LEWIS COUNTY FISCAL COURT	388,975	0.061750%	0.077915%	4,463,916	5,579,341	3,541,367	357,209	(368,912)	(11,703)	-	(11,703)
V069	LINCOLN CO FISCAL COURT	366,559	0.058192%	0.077294%	4,206,708	5,257,862	3,337,315	336,627	(466,307)	(129,680)	-	(129,680)



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
					(6)	(7)	(8)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V070	LIVINGSTON CO FISCAL CT	488,850	0.077605%	0.083993%	5,610,076	7,011,899	4,450,652	448,927	(131,015)	317,912	-	317,912
V071	LOGAN COUNTY FISCAL COURT	924,600	0.146781%	0.152561%	10,610,818	13,262,206	8,417,900	849,094	197,394	1,046,488	-	1,046,488
V072	LYON COUNTY FISCAL COURT	228,725	0.036344%	0.038708%	2,624,855	3,280,743	2,082,381	210,045	(45,628)	164,417	-	164,417
V073	MCCRACKEN CO FISCAL COURT	876,495	0.139144%	0.150769%	10,058,739	12,572,175	7,979,918	804,915	(105,351)	699,564	-	699,564
V074	MCCREARY CO FISCAL CT	687,062	0.109072%	0.103200%	7,884,830	9,855,059	6,255,287	630,956	443,897	1,074,853	-	1,074,853
V075	MCLEAN COUNTY FISCAL CT	467,964	0.074290%	0.082494%	5,370,434	6,712,376	4,260,537	429,750	(166,307)	263,443	-	263,443
V076	MADISON CO FISCAL COURT	1,331,970	0.211452%	0.222123%	15,285,894	19,105,470	12,126,787	1,223,200	62,873	1,286,073	-	1,286,073
V077	MAGOFFIN CO FISCAL COURT	302,975	0.048098%	0.049143%	3,477,011	4,345,832	2,758,424	278,236	(196,742)	81,494	-	81,494
V078	MARION CO FISCAL COURT	1,155,258	0.183399%	0.171517%	13,257,938	16,570,778	10,517,945	1,060,920	328,727	1,389,647	-	1,389,647
V079	MARSHALL CO FISCAL COURT	965,461	0.153268%	0.163600%	11,079,764	13,848,331	8,789,930	886,619	(368,185)	518,434	-	518,434
V080	MARTIN CO FISCAL COURT	378,637	0.060109%	0.058175%	4,345,288	5,431,071	3,447,255	347,716	53,910	401,626	-	401,626
V081	MASON CO FIS CT	753,414	0.119605%	0.125709%	8,646,262	10,806,754	6,859,355	691,887	36,780	728,667	-	728,667
V082	MEADE COUNTY FISCAL COURT	1,435,855	0.227944%	0.209918%	16,478,103	20,595,584	13,072,604	1,318,603	876,877	2,195,480	-	2,195,480
V083	MENEFEE CO FISCAL COURT	216,792	0.034416%	0.035495%	2,487,937	3,109,613	1,973,760	199,088	64,361	263,449	-	263,449
V084	MERCER COUNTY FISCAL COURT	474,818	0.075378%	0.069631%	5,449,086	6,810,681	4,322,933	436,044	134,025	570,069	-	570,069
V085	METCALFE CO FISCAL COURT	258,046	0.040965%	0.042848%	2,961,365	3,701,339	2,349,346	236,973	(68,701)	168,272	-	168,272
V086	MONROE CO FISCAL COURT	230,341	0.036567%	0.039841%	2,643,433	3,303,964	2,097,120	211,532	(55)	211,477	-	211,477
V087	MONTGOMERY CO FISCAL CT	857,258	0.136091%	0.121568%	9,838,037	12,296,325	7,804,828	787,255	260,731	1,047,986	-	1,047,986
V088	MORGAN CO FISCAL CT	371,587	0.058990%	0.048641%	4,264,395	5,329,965	3,383,081	341,243	373,955	715,198	-	715,198
V089	MUHLNBERG CO FISCAL CT	1,193,337	0.189443%	0.172093%	13,694,860	17,116,876	10,864,569	1,095,883	178,771	1,274,654	-	1,274,654
V090	NELSON CO FISCAL CT	1,560,554	0.247740%	0.255322%	17,909,158	22,384,225	14,207,906	1,433,118	442,376	1,875,494	-	1,875,494
V091	NICHOLAS CO FISCAL COURT	359,024	0.056995%	0.047255%	4,120,176	5,149,709	3,268,667	329,703	321,073	650,776	-	650,776
V092	OHIO COUNTY FISCAL CRT	739,660	0.117422%	0.116341%	8,488,452	10,609,512	6,734,160	679,259	260,091	939,350	-	939,350
V093	OLDHAM CO FISCAL COURT	1,061,251	0.168475%	0.163355%	12,179,080	15,222,340	9,662,053	974,588	242,010	1,216,598	-	1,216,598
V094	OWEN COUNTY FISCAL COURT	508,932	0.078233%	0.072833%	5,840,609	7,300,037	4,633,541	467,374	380,790	848,164	-	848,164
V095	OWSLEY CO FISCAL COURT	182,908	0.029037%	0.030061%	2,099,089	2,623,600	1,665,274	167,972	(44,624)	123,348	-	123,348
V096	PENDLETON CO FISCAL COURT	343,681	0.054560%	0.058617%	3,944,150	4,929,698	3,129,020	315,617	(81,893)	233,724	-	233,724
V097	PERRY COUNTY FISCAL COURT	954,643	0.151551%	0.138513%	10,955,642	13,693,194	8,891,640	876,687	(134,642)	742,045	-	742,045
V098	PIKE COUNTY FISCAL COURT	1,951,212	0.309757%	0.295448%	22,392,375	27,987,691	17,764,585	1,791,872	348,065	2,139,937	-	2,139,937
V099	POWELL CO FISCAL CT	805,329	0.127847%	0.130727%	9,242,077	11,551,449	7,332,034	739,565	162,093	901,658	-	901,658
V100	PULASKI CO FISCAL CT	1,728,767	0.274444%	0.231052%	19,835,594	24,737,031	15,739,382	1,587,594	937,145	2,524,739	-	2,524,739
V101	ROBERTSON CO FISCAL CT	110,987	0.017619%	0.020459%	1,273,680	1,589,942	1,019,451	101,922	(59,071)	42,851	-	42,851
V102	ROCKCASTLE CO FISCAL CT	618,234	0.098145%	0.104639%	7,094,915	8,867,764	5,628,622	567,746	(42,363)	525,383	-	525,383
V103	ROWAN CO FISCAL COURT	990,623	0.157262%	0.162418%	11,368,491	14,209,203	9,018,986	909,724	505,958	1,415,682	-	1,415,682
V104	RUSSELL CO FISCAL COURT	673,476	0.106915%	0.096931%	7,728,900	9,660,166	6,131,583	618,478	355,874	974,352	-	974,352
V105	SCOTT CO FISCAL CT	1,003,859	0.159364%	0.156210%	11,520,445	14,399,127	9,139,536	921,883	587,910	1,509,793	-	1,509,793
V106	SHELBY CO FISCAL COURT	843,063	0.133837%	0.133681%	9,675,095	12,092,668	7,675,561	774,216	253,136	1,027,352	-	1,027,352
V107	SIMPSON CO FISCAL COURT	686,236	0.108941%	0.111864%	7,875,360	9,843,222	6,247,774	630,198	(95,369)	534,829	-	534,829
V108	SPENCER CO TREASURER	348,618	0.055343%	0.053088%	4,000,753	5,000,445	3,173,925	320,146	114,064	434,210	-	434,210
V109	TAYLOR COUNTY FISCAL COURT	704,734	0.111877%	0.106494%	8,087,603	10,108,501	6,416,154	647,182	107,337	754,519	-	754,519
V110	TODD COUNTY FISCAL COURT	464,826	0.073792%	0.075499%	5,334,434	6,667,380	4,231,976	426,869	56,655	483,524	-	483,524
V111	TRIGG COUNTY FISCAL COURT	530,898	0.084281%	0.088580%	6,092,685	7,615,100	4,833,521	487,546	29,963	517,509	-	517,509
V112	TRIMBLE CO FISCAL COURT	305,544	0.048505%	0.049963%	3,506,433	4,382,606	2,781,765	280,590	131,615	412,205	-	412,205
V113	UNION COUNTY FISCAL COURT	688,373	0.109280%	0.109028%	7,899,866	9,873,852	6,267,215	632,159	219,424	851,583	-	851,583
V114	WARREN COUNTY FISCAL COURT	2,119,906	0.336537%	0.341479%	24,328,305	30,407,363	19,300,420	1,946,788	309,821	2,256,609	-	2,256,609
V115	WASHINGTON CO FIS COURT	422,794	0.067119%	0.067098%	4,852,042	6,064,450	3,849,279	388,268	129,525	517,793	-	517,793
V116	WAYNE COUNTY FISCAL COURT	1,038,850	0.164919%	0.148853%	11,922,017	14,901,042	9,458,116	954,018	511,671	1,465,689	-	1,465,689
V117	WEBSTER CO FISCAL COURT	605,537	0.096130%	0.103258%	6,949,251	8,685,701	5,513,062	556,090	(435,079)	121,011	-	121,011
V119	CITY OF HIGHLAND HEIGHTS	127,722	0.020276%	0.015871%	1,465,755	1,832,012	1,162,830	117,292	218,735	336,027	-	336,027
V120	WOODFORD CO FISCAL COURT	675,573	0.107248%	0.120337%	7,752,972	9,690,254	6,150,680	620,405	(357,628)	262,777	-	262,777
V122	FAMILY HEALTH CENTER	4,165,849	0.661333%	0.665901%	47,807,852	59,753,883	37,927,493	3,825,656	(8,368)	3,817,288	-	3,817,288
V125	LOUISVILLE MEM COMM	33,459	0.005312%	0.005750%	384,005	479,959	304,644	30,729	(1,684)	29,045	-	29,045
V126	LOU & JEFF CO RIVERPORT	20,502	0.003255%	0.004237%	235,304	294,101	186,674	18,829	(52,197)	(34,088)	-	(34,088)
V127	LOU LABOR MANAGER COM	15,405	0.002446%	0.002570%	176,822	221,005	140,278	14,150	(2,055)	12,095	-	12,095
V129	T A R C	7,352,034	1.167143%	1.250218%	84,372,925	105,455,688	66,935,730	6,751,649	(3,085,793)	3,665,856	-	3,665,856
V130	ANCHORAGE BD OF EDUCATION	205,168	0.032571%	0.032918%	2,354,562	2,942,910	1,867,949	188,416	(11,310)	177,106	-	177,106
V136	MOUNTAIN ARTS CENTER	-	0.000000%	0.000000%	-	-	-	-	(71,945)	(71,945)	-	(71,945)
V137	FRANKLIN CO CONS DIST	11,306	0.001795%	0.001871%	129,761	162,185	102,943	10,384	(32,569)	(22,185)	-	(22,185)
V145	CITY OF WURLAND	20,778	0.003280%	0.003111%	238,413	297,987	189,141	19,078	10,735	29,813	-	29,813
V147	HARDIN CO WATER DIST #2	927,623	0.147261%	0.155384%	10,645,518	13,305,576	8,445,428	851,870	127,441	979,311	-	979,311
V151	HOUSING AUTH OF HENDERSON	249,429	0.039597%	0.042863%	2,862,472	3,571,735	2,270,891	229,059	(65,681)	163,378	-	163,378
V156	JEFF CO BD OF ED	49,035,319	7.784391%	6.951079%	562,734,679	703,348,541	446,435,348	45,030,880	7,296,002	52,326,882	-	52,326,882
V158	BIG SANDY AREA COMM PRO	447,833	0.071094%	0.078957%	5,139,395	6,423,606	4,077,246	411,262	(199,592)	211,670	-	211,670
V159	CITY OF ERLANGER	428,238	0.067983%	0.075365%	4,914,500	6,142,516	3,898,830	393,266	(234,684)	158,582	-	158,582
V163	EAST BERNSTADT BD OF ED	91,645	0.014549%	0.014634%	1,051,749	1,314,556	834,386	84,163	22,326	106,489	-	106,489
V171	CITY OF ADAIRVILLE	42,260	0.006709%	0.006596%	484,995	606,183	384,762	38,810	14,883	53,693	-	53,693
V176	MADISON CO CONSERVAT DIST	9,339	0.001483%	0.001559%	107,206	133,995	85,050	8,579	152	8,731	-	8,731
V179	MARSHALL CO SEN CITIZENS	-	0.000000%	0.000000%	-	-	-	-	(55,576)	(55,576)	-	(55,576)
V189	CITY OF CENTRAL CITY	338,611	0.053755%	0.055015%	3,885,956	4,856,963	3,082,853	310,960	10,083	321,043	-	321,043



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V196	CITY OF BUTLER	10,555	0.001676%	0.002353%	121,158	151,433	96,119	9,695	3,290	12,985	-	12,985
V197	CITY OF HAZARD	849,475	0.134855%	0.135586%	9,748,686	12,184,648	7,733,943	780,105	(100,724)	679,381	-	679,381
V198	MOUNTAIN WATER DISTRICT	496,749	0.078859%	0.083070%	5,700,728	7,125,202	4,522,569	456,181	(100,208)	355,973	-	355,973
V200	PULASKI COUNTY LIBRARY	120,520	0.019133%	0.020904%	1,383,127	1,728,737	1,097,279	110,680	(67,724)	42,956	-	42,956
V205	BARREN/METCALFE CO AMB SR	39,072	0.006203%	0.005111%	448,416	560,464	355,742	35,983	50,013	85,996	-	85,996
V206	SHELBYVILLE MUN WATER&SEWER	335,288	0.053227%	0.056356%	3,847,787	4,809,256	3,052,572	307,906	58,357	366,263	-	366,263
V207	BELL CO PUBLIC LIBRARY	64,350	0.010216%	0.010946%	738,516	923,053	585,888	59,097	1,070	60,167	-	60,167
V208	CITY OF WALTON	104,603	0.016606%	0.017830%	1,200,450	1,500,414	952,355	96,062	53,549	149,611	-	149,611
V218	MURRAY TOURISM COMMISSION	21,799	0.003461%	0.003367%	250,196	312,714	198,489	20,021	3,597	23,618	-	23,618
V219	BELLEVUE BD OF EDUCATION	259,121	0.041136%	0.040300%	2,973,727	3,716,790	2,359,152	237,962	159,418	397,380	-	397,380
V224	PENNYROYAL AREA MUSEUM	10,715	0.001701%	0.003305%	122,966	153,692	97,552	9,840	(71,512)	(61,672)	-	(61,672)
V230	OWENSBORO RIVERPORT AUTH	616,191	0.097821%	0.098347%	7,071,493	8,838,489	5,610,041	565,872	86,909	652,781	-	652,781
V236	BIG SANDY AREA DEV DIST	502,064	0.079703%	0.095096%	5,761,741	7,201,461	4,570,972	461,063	(365,865)	95,198	-	95,198
V237	BLUE GRASS COMM ACTION	1,306,351	0.207385%	0.212899%	14,991,890	18,738,002	11,893,544	1,199,674	526,728	1,726,402	-	1,726,402
V247	HARDIN CO WATER DIST #1	888,362	0.141028%	0.155740%	10,194,933	12,742,402	8,087,965	815,814	(214,056)	601,758	-	601,758
V251	HENDERSON CO RIVER AUTH	178,398	0.028321%	0.030983%	2,047,329	2,558,907	1,624,211	163,830	(22,000)	141,830	-	141,830
V259	KENTON CO PUBLIC LIBRARY	1,175,478	0.186608%	0.193250%	13,489,918	16,860,723	10,701,981	1,079,484	(222,126)	857,358	-	857,358
V263	LAUREL CO BD OF EDUCATION	2,219,602	0.352364%	0.358303%	25,472,441	31,837,391	20,208,099	2,038,343	(880,580)	1,157,763	-	1,157,763
V271	RUSSELLVILLE ELEC PL BD	303,939	0.048851%	0.048827%	3,488,071	4,359,656	2,767,198	279,121	64,527	343,648	-	343,648
V281	HOUSING AUTH OF MAYSVILLE	94,432	0.014991%	0.015430%	1,083,701	1,354,492	859,735	86,719	21,133	107,852	-	107,852
V298	CITY OF PIKEVILLE	802,437	0.127388%	0.125026%	9,208,896	11,509,977	7,305,710	736,910	535,398	1,272,308	-	1,272,308
V300	HOUSING AUTH OF SOMERSET	109,187	0.017334%	0.019960%	1,253,077	1,566,191	994,106	100,273	(73,920)	26,353	-	26,353
V305	CITY OF CAVE CITY	141,995	0.022542%	0.022438%	1,629,564	2,036,753	1,292,785	130,400	(32,777)	97,623	-	97,623
V306	HOUSING AUTH OF SHELBYVILLE	23,469	0.003726%	0.004131%	269,353	336,658	213,686	21,554	(1,743)	19,811	-	19,811
V308	NORTHERN KY AREA DEV DIST	723,707	0.112675%	0.121675%	8,305,341	10,380,646	6,588,892	664,606	(179,642)	484,964	-	484,964
V319	CAMPBELL CO BD OF ED	1,989,215	0.315790%	0.306532%	22,828,502	28,532,795	18,110,578	1,826,771	462,066	2,288,837	-	2,288,837
V324	CHRISTIAN CO CONS DIST	10,815	0.001717%	0.001478%	124,122	155,137	98,470	9,932	3,556	13,488	-	13,488
V330	CITY OF OWENSBORO	2,625,010	0.416723%	0.433492%	30,124,962	37,652,465	23,899,092	2,410,645	141,331	2,551,976	-	2,551,976
V336	SANDY VALLEY TRANS SER IN	487,729	0.077427%	0.083098%	5,597,208	6,995,816	4,440,444	447,897	(151,070)	296,827	-	296,827
V337	FRANKFORT ELEC WATER BD	3,527,421	0.559982%	0.532553%	40,481,174	50,596,445	32,115,006	3,239,365	1,868,261	5,107,626	-	5,107,626
V347	CITY OF RADCLIFF	518,313	0.082283%	0.086697%	5,948,249	7,434,573	4,718,938	475,988	(290,585)	185,403	-	185,403
V359	CITY OF ELSMERE	128,850	0.020455%	0.021996%	1,478,695	1,948,195	1,173,096	118,327	54,923	173,250	-	173,250
V363	LONDON LAUREL CO COMM CTR	177,505	0.028193%	0.029594%	2,038,076	2,547,342	1,616,870	163,090	8,726	171,816	-	171,816
V373	PADUCAH MCCRACKEN CO TOUR	75,081	0.011919%	0.012888%	861,626	1,076,926	683,555	68,949	9,441	78,390	-	78,390
V376	CITY OF BEEA	1,071,781	0.170146%	0.275482%	12,299,877	15,373,321	9,757,885	984,255	(2,138,465)	(1,154,210)	-	(1,154,210)
V398	CITY OF ELKHORN CITY	25,776	0.004092%	0.009912%	295,811	369,727	234,676	23,671	(78,611)	(54,940)	-	(54,940)
V400	PULASKI CO SOIL CONS DIST	24,814	0.003939%	0.004386%	284,751	355,903	225,902	22,786	(3,386)	19,400	-	19,400
V405	MARY W WELDON MEM PUB LIB	57,356	0.009105%	0.009438%	658,202	822,670	522,172	52,670	8,428	61,098	-	61,098
V407	BELL/WHITLEY COMM ACTION	685,117	0.108763%	0.114550%	7,862,492	9,827,139	6,237,565	629,168	34,184	663,352	-	663,352
V408	UNION EMERGENCY SERVICES	17,951	0.002850%	0.001999%	206,027	257,508	163,448	16,487	66,777	83,264	-	83,264
V419	DAYTON CITY SCHOOLS	306,781	0.048702%	0.046932%	3,520,674	4,400,406	2,793,063	281,730	9,522	291,252	-	291,252
V424	PENNYRYLE ALLIED COMM SER	1,006,965	0.159857%	0.146024%	11,556,084	14,443,671	9,167,810	924,735	654,488	1,579,223	-	1,579,223
V430	OWENSBORO MUN UTILITIES	3,244,185	0.515018%	0.620186%	37,230,721	46,533,782	29,536,317	2,979,258	(5,231,477)	(2,252,219)	-	(2,252,219)
V436	APPALACHIAN RES & DEFENSE	548,720	0.087110%	0.085627%	6,297,194	7,870,711	4,995,764	503,911	490,294	994,205	-	994,205
V437	FKT/FKLN CO TOUR&CONV COM	27,116	0.004305%	0.005559%	311,209	388,973	246,892	24,903	(30,387)	(5,484)	-	(5,484)
V447	CITY OF ELIZABETHOWN	1,913,861	0.303827%	0.303917%	21,963,695	27,451,893	17,424,499	1,759,608	70,995	1,828,563	-	1,828,563
V459	LUDLOW BD OF EDUCATION	147,266	0.023379%	0.026859%	1,690,071	2,112,379	1,340,787	135,242	(150,201)	(14,959)	-	(14,959)
V463	LONDON LAUREL TOURIST COM	36,896	0.005857%	0.005611%	423,403	529,202	335,899	33,881	12,157	46,038	-	46,038
V473	PADUCAH POWER SYSTEM	1,413,730	0.224431%	0.223352%	16,224,147	20,278,171	12,871,133	1,298,281	35,122	1,333,403	-	1,333,403
V476	KY RIVER FOOTHILLS DEV CO	1,327,855	0.210798%	0.224420%	15,238,616	19,046,379	12,089,280	1,219,417	(1,150,610)	68,807	-	68,807
V500	WEST PULASKI WATER DISTR	129,010	0.020481%	0.018996%	1,480,574	1,850,534	1,174,587	118,478	150,228	268,706	-	268,706
V505	CITY OF PARK CITY	8,994	0.001428%	0.001099%	103,230	129,025	81,896	8,261	9,058	17,319	-	17,319
V507	BELL CO SOLID WASTE OFFIC	36,243	0.005754%	0.007074%	415,957	519,895	329,992	33,286	(39,098)	(5,812)	-	(5,812)
V508	CITY OF UNION	38,167	0.006059%	0.004126%	438,006	547,453	347,484	35,205	53,238	88,288	-	88,288
V524	HOPKINSVILLE WATER ENV ATH	1,065,233	0.169107%	0.171402%	12,224,768	15,279,443	9,698,298	978,244	864,867	1,843,111	-	1,843,111
V530	AUDUBON AREA COMM SER INC	3,906,652	0.620185%	0.632245%	44,833,257	56,036,009	35,567,652	3,587,625	1,501,935	5,089,560	-	5,089,560
V537	CAPITAL COMMUNITY E I D A	28,780	0.003616%	0.003814%	261,401	326,719	207,378	20,918	(7,919)	12,999	-	12,999
V547	ELIZABETHOWN TOUR/CON BU	48,507	0.007700%	0.007501%	556,634	695,723	441,596	44,543	(49,509)	(4,966)	-	(4,966)
V559	BEECHWOOD BOARD OF EDUC	298,575	0.047899%	0.051757%	3,426,480	4,282,675	2,718,336	274,192	(67,803)	206,389	-	206,389
V563	LONDON-LAUREL CO IDA	74,488	0.003688%	0.002936%	781,064	983,295	622,977	63,308	22,491	85,800	-	85,800
V576	SOUTHERN MADISON WATER DT	68,935	0.010944%	0.012724%	791,143	988,831	627,639	63,308	(53,055)	10,253	-	10,253
V607	PINEVILLE UTILITY COMM	262,444	0.041663%	0.043987%	3,011,824	3,764,406	2,389,376	241,011	(105,432)	135,579	-	135,579
V608	WALTON FIRE DIST/EMS	4,580	0.000727%	0.000000%	52,555	65,687	41,693	4,206	17,929	22,135	-	22,135
V619	SOUTHGATE BD OF ED	66,926	0.010625%	0.009572%	768,083	960,008	609,344	61,463	44,258	105,721	-	105,721
V624	HOPKINSVILLE ELECTRIC SYSTEM	935,097	0.148448%	0.154440%	10,731,326	13,412,826	8,513,503	858,737	191,810	1,050,547	-	1,050,547
V630	CITY OF WHITESVILLE	36,030	0.005720%	0.006108%	413,500	516,823	328,042	33,089	(17,996)	15,093	-	15,093
V637	FARMDALE WATER DISTRICT	29,552	0.004691%	0.004953%	339,113	423,849	269,029	27,136	10,996	38,132	-	38,132
V647	CITY OF VINE GROVE	151,291	0.024018%	0.026531%	1,736,264	2,170,115	1,377,434	138,939	31,721	170,660	-	170,660
V659	KENTON CO BD OF ED	4,337,284	0.688548%	0.716027%	49,775,228	62,212,859	39,488,275	3,983,089	(1,353,647)	2,629,442	-	2,629,442



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V663	LAUREL CO CONSERV DIST	13,499	0.002143%	0.002252%	154,918	193,628	122,901	12,397	746	13,143	-	13,143
V673	PADUCAH-MCCRACKEN CO JOIN	350,181	0.055592%	0.058999%	4,018,753	5,022,943	3,188,205	321,587	(23,886)	297,701	-	297,701
V676	MADISON CO UTILITIES DIST	141,586	0.022477%	0.024726%	1,624,865	2,030,880	1,289,057	130,242	(22,399)	107,825	-	107,825
V707	BELL CO CONSERVATION DIST	3,932	0.000624%	0.000620%	45,109	56,381	35,786	3,610	1,466	5,076	-	5,076
V708	HEBRON FIRE PROTECTION DI	17,577	0.002390%	0.002924%	201,689	252,087	160,007	16,139	(1,995)	14,144	-	14,144
V719	SILVER GROVE BD OF ED	-	0.000000%	0.000000%	-	-	-	-	(172,523)	(172,523)	-	(172,523)
V724	PENNYVILLE AREA DEVP DIST	399,553	0.063429%	0.069217%	4,585,291	5,731,045	3,637,657	366,922	(132,164)	234,758	-	234,758
V730	GREEN RIV AREA DELV DIST	562,901	0.089361%	0.091331%	6,459,919	8,074,097	5,124,859	516,932	(17,192)	499,740	-	499,740
V737	KY ASSOC OF CO (KACO)	892,230	0.141643%	0.139889%	10,239,392	12,797,969	8,123,236	819,372	(86,735)	732,637	-	732,637
V756	JEFF CO MED CENTER LAUNDR	517,142	0.082097%	0.094235%	5,934,803	7,417,768	4,708,269	474,912	(180,519)	294,393	-	294,393
V759	ERLANGER/ELSMERE BD OF ED	827,715	0.131401%	0.137368%	9,498,996	11,872,566	7,535,856	760,124	(122,466)	637,658	-	637,658
V773	MCCRACKEN CO PUB LIBRARY	237,193	0.037655%	0.038300%	2,722,085	3,402,269	2,459,517	217,825	(91,065)	126,760	-	126,760
V808	POINT PLEASANT FIRE DIST	28	0.000005%	0.000103%	361	452	287	29	(11,079)	(11,050)	-	(11,050)
V819	NEWPORT BD OF ED	765,849	0.121579%	0.119984%	8,788,962	10,985,112	6,972,564	703,306	58,135	761,441	-	761,441
V830	REGIONAL WTR RESOURCE AGY	1,233,316	0.195790%	0.190751%	14,153,686	17,690,351	11,228,570	1,132,599	341,458	1,474,057	-	1,474,057
V856	KYIANA REG PLANNING DEV	945,990	0.150177%	0.159616%	10,856,316	13,569,048	8,612,661	868,739	(193,322)	675,417	-	675,417
V859	COVINGTON BD OF ED	2,083,379	0.330739%	0.358648%	23,909,167	29,883,492	18,967,904	1,913,248	(703,927)	1,209,321	-	1,209,321
V873	PADUCAH-MCCRACKEN CO RIV	107,324	0.017038%	0.021647%	1,231,679	1,539,446	977,130	98,561	(93,613)	4,948	-	4,948
V919	CITY OF WILDER	57,580	0.009141%	0.008634%	660,804	825,923	524,237	52,879	21,478	74,357	-	74,357
V930	OWENSBORO METRO PLAN COMM	162,717	0.025831%	0.025389%	1,867,326	2,333,926	1,481,410	149,426	85,909	235,335	-	235,335
V937	HOUSING AUTH OF FRANKFORT	138,169	0.021935%	0.023153%	1,585,684	1,981,908	1,257,974	126,889	(68,536)	58,353	-	58,353
V959	CITY OF COVINGTON	1,942,188	0.308324%	0.283741%	22,288,784	27,858,214	17,682,402	1,783,582	1,367,944	3,151,526	-	3,151,526
W001	ADAIR COUNTY ATTORNEY	25,399	0.004032%	0.004911%	291,474	364,306	231,235	23,234	(32,653)	(9,329)	-	(9,329)
W003	ANDERSON COUNTY ATTORNEY	14,269	0.002655%	0.002061%	163,737	204,651	129,898	13,102	3,375	16,477	-	16,477
W004	BALLARD COUNTY ATTORNEY	18,475	0.002933%	0.003109%	212,027	265,007	168,208	16,967	(7,483)	9,484	-	9,484
W010	BOYD COUNTY ATTORNEY	47,578	0.007553%	0.008042%	546,007	682,441	433,165	43,692	(39,747)	3,945	-	3,945
W011	BOYLE COUNTY ATTORNEY	20,046	0.003182%	0.003049%	230,027	287,505	182,488	18,407	11,204	29,611	-	29,611
W013	BREATHITT CO ATTORNEY	6,866	0.001090%	0.001049%	78,796	98,486	62,512	6,305	(45,101)	(38,796)	-	(38,796)
W015	BULLITT COUNTY ATTORNEY	85,591	0.013588%	0.016110%	982,278	1,227,726	779,273	78,603	(79,057)	(454)	-	(454)
W016	BUTLER COUNTY ATTORNEY	14,797	0.002349%	0.001307%	169,810	212,241	134,715	13,588	14,550	28,138	-	28,138
W017	CALDWELL COUNTY ATTORNEY	23,582	0.003744%	0.004273%	270,654	338,284	214,719	21,658	(15,871)	5,787	-	5,787
W018	CALLOWAY COUNTY ATTORNEY	48,605	0.007716%	0.008156%	557,791	699,169	442,513	44,635	(17,087)	27,548	-	27,548
W019	CAMPBELL COUNTY ATTORNEY	117,720	0.018688%	0.019874%	1,350,958	1,688,530	1,071,758	108,106	(57,052)	51,054	-	51,054
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(10,913)	(10,913)	-	(10,913)
W021	CARROLL COUNTY ATTORNEY	6,462	0.001026%	0.001190%	74,170	92,703	58,841	5,935	(1,049)	4,886	-	4,886
W022	CHILD SUPPORT ENFORCEMENT	17,246	0.002738%	0.003057%	197,930	247,388	157,024	15,839	(13,816)	2,023	-	2,023
W024	CHRISTIAN COUNTY ATTORNEY	83,337	0.013230%	0.014338%	956,398	1,195,379	758,741	76,532	(65,366)	11,166	-	11,166
W026	CLAY COUNTY ATTORNEY	31,955	0.005073%	0.005642%	366,728	458,364	290,937	29,346	(19,319)	10,027	-	10,027
W027	CLINTON CO ATTORNEY	18,617	0.002956%	0.003234%	213,690	267,086	169,527	17,100	(7,625)	9,475	-	9,475
W028	CRITTENDEN CO ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	12,620	0.002003%	0.002409%	144,797	180,978	114,872	11,587	(21,259)	(9,672)	-	(9,672)
W031	EDMONSON COUNTY ATTORNEY	6,834	0.001085%	0.001175%	78,435	98,034	62,225	6,276	1,274	7,550	-	7,550
W032	ELLIOTT COUNTY ATTORNEY	13,440	0.002134%	0.002366%	154,267	192,815	122,385	12,345	(7,805)	4,540	-	4,540
W033	ESTILL COUNTY ATTORNEY	24,247	0.003849%	0.004018%	278,245	347,771	220,740	22,266	(14,888)	7,378	-	7,378
W035	FLEMING COUNTY ATTORNEY	43,004	0.006827%	0.007937%	493,525	616,845	391,529	39,493	(37,203)	2,290	-	2,290
W036	FLOYD COUNTY ATTORNEY	41,830	0.006641%	0.006800%	480,079	600,039	380,862	38,417	118,959	157,376	-	157,376
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(55,561)	(55,561)	-	(55,561)
W041	GRANT COUNTY CHILD SUPPOR	17,971	0.002853%	0.003183%	206,244	257,779	163,620	16,504	(32,440)	(15,936)	-	(15,936)
W043	GRAYSON COUNTY ATTORNEY	22,383	0.003533%	0.003634%	256,847	321,027	203,765	20,553	(24,200)	(3,647)	-	(3,647)
W044	GREEN COUNTY ATTORNEY	11,986	0.001903%	0.002019%	137,568	171,943	109,137	11,008	(27,203)	(16,195)	-	(16,195)
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%	0.005643%	-	-	-	-	(141,165)	(141,165)	-	(141,165)
W047	HARDIN COUNTY ATTORNEY	149,173	0.023681%	0.026974%	1,711,903	2,139,666	1,358,107	136,989	(88,138)	48,851	-	48,851
W048	HARLAN COUNTY ATTORNEY	61,255	0.009724%	0.010146%	702,949	878,599	557,672	56,251	(97,444)	(41,193)	-	(41,193)
W050	HART COUNTY ATTORNEY	40,639	0.006452%	0.006412%	466,416	582,962	370,023	37,323	(23,699)	13,624	-	13,624
W051	HENDERSON CO ATTORNEY	55,113	0.008749%	0.011069%	632,466	790,505	501,756	50,611	(75,587)	(24,976)	-	(24,976)
W052	HENRY COUNTY ATTORNEY	9,240	0.001467%	0.001261%	106,050	132,549	84,133	8,486	1,228	9,714	-	9,714
W055	JACKSON COUNTY ATTORNEY	19,118	0.003035%	0.003254%	219,401	274,223	174,057	17,557	13,510	31,067	-	31,067
W056	JEFFERSON CO ATTORNEY	1,099,324	0.174519%	0.195677%	12,616,002	15,768,437	10,008,677	1,009,552	(1,173,788)	(164,236)	-	(164,236)
W058	JOHNSON CO ATTORNEY	36,179	0.005743%	0.006458%	415,162	518,901	329,361	33,222	(2,357)	30,865	-	30,865
W060	KNOTT COUNTY ATTORNEY	23,598	0.003746%	0.004312%	270,799	338,465	214,833	21,670	(15,624)	6,046	-	6,046
W061	KNOX COUNTY ATTORNEY	44,677	0.007093%	0.006640%	512,754	640,879	405,784	41,031	(22,753)	18,268	-	18,268
W063	LAUREL COUNTY ATTORNEY	83,616	0.013274%	0.014517%	959,579	1,199,355	761,265	76,787	(48,954)	27,833	-	27,833
W064	LAWRENCE COUNTY ATTORNEY	14,509	0.002303%	0.003138%	166,484	208,085	132,077	13,322	(49,652)	(36,330)	-	(36,330)
W066	LESLIE COUNTY ATTORNEY	18,452	0.002929%	0.003442%	211,738	264,646	167,978	16,944	(7,613)	9,331	-	9,331
W067	LETCHER COUNTY ATTORNEY	33,083	0.005252%	0.006175%	379,668	474,538	301,203	30,382	(21,902)	8,480	-	8,480
W069	LINCOLN COUNTY ATTORNEY	29,717	0.004718%	0.003937%	341,065	426,289	270,578	27,293	(16,346)	10,947	-	10,947
W070	LIVINGSTON CO ATTORNEY	15,346	0.002436%	0.002586%	176,099	220,102	139,705	14,092	(1,522)	12,570	-	12,570
W071	LOGAN COUNTY ATTORNEY	597	0.000095%	0.000521%	6,868	8,584	5,448	550	(12,498)	(11,948)	-	(11,948)
W073	MCCRACKEN COUNTY ATTORNEY	10,460	0.001661%	0.001800%	120,074	150,077	95,258	9,608	5,719	15,327	-	15,327



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

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	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
					6.25%	Less 1.00% 5.25%	Plus 1.00% 7.25%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
W075	MCLEAN COUNTY ATTORNEY	3,490	0.000554%	0.000600%	40,049	50,056	31,772	3,205	4,071	7,276	-	7,276
W076	MADISON COUNTY ATTORNEY	16,603	0.002636%	0.002936%	190,557	238,172	151,175	15,249	23,085	38,334	-	38,334
W077	MAGOFFIN CO ATTORNEY	7,869	0.001249%	0.001266%	90,290	112,852	71,630	7,225	7,356	14,581	-	14,581
W078	MARION COUNTY ATTORNEY	11,152	0.001770%	0.002487%	127,954	159,926	101,510	10,239	26,339	36,578	-	36,578
W079	MARSHALL COUNTY ATTORNEY	8,084	0.001283%	0.001376%	92,748	115,924	73,580	7,422	(4,323)	3,099	-	3,099
W080	MARTIN COUNTY ATTORNEY	27,586	0.004379%	0.004279%	316,559	395,659	251,136	25,311	(1,706)	23,625	-	23,625
W082	MEADE COUNTY ATTORNEY	19,671	0.003123%	0.003195%	225,762	282,175	179,104	18,066	(20,928)	(2,862)	-	(2,862)
W083	MENEFEE COUNTY ATTORNEY	10,075	0.001599%	0.001774%	115,592	144,476	91,703	9,250	(3,392)	5,858	-	5,858
W084	MERCER COUNTY ATTORNEY	25,680	0.004077%	0.004276%	294,727	368,372	233,816	23,584	(17,279)	6,305	-	6,305
W085	METCALFE COUNTY ATTORNEY	19,998	0.003175%	0.003445%	229,521	286,873	182,086	18,367	(9,409)	8,958	-	8,958
W087	MONTGOMERY CO ATTORNEY	2,278	0.000362%	0.000392%	26,169	32,708	20,761	2,094	(2,544)	(450)	-	(450)
W090	NELSON COUNTY ATTORNEY	59,419	0.009433%	0.009680%	681,913	852,306	540,983	54,568	(15,832)	38,736	-	38,736
W091	NICHOLAS COUNTY ATTORNEY	10,032	0.001593%	0.001656%	115,158	143,933	91,359	9,215	(22,249)	(13,034)	-	(13,034)
W092	OHIO COUNTY ATTORNEY	997	0.000158%	0.000262%	11,422	14,276	9,061	914	(86,066)	(85,152)	-	(85,152)
W095	OWSLEY COUNTY ATTORNEY	13,354	0.002120%	0.002318%	153,255	191,550	121,582	12,264	(2,520)	9,744	-	9,744
W096	PENDLETON COUNTY ATTORNEY	20,891	0.003316%	0.003391%	239,714	299,613	190,173	19,182	5,911	25,093	-	25,093
W097	PERRY COUNTY ATTORNEY	60,062	0.009535%	0.010155%	689,286	861,523	546,833	55,158	(25,625)	29,533	-	29,533
W098	PIKE COUNTY ATTORNEY	113,779	0.018063%	0.019830%	1,305,777	1,632,059	1,035,914	104,490	(185,576)	(81,086)	-	(81,086)
W099	POWELL COUNTY ATTORNEY	28,404	0.004509%	0.004366%	325,956	407,405	258,591	26,084	(4,907)	21,177	-	21,177
W103	ROWAN COUNTY ATTORNEY	13,149	0.002087%	0.001638%	150,870	188,568	119,690	12,073	44,650	56,723	-	56,723
W104	RUSSELL COUNTY ATTORNEY	31,433	0.004909%	0.005433%	360,728	450,865	286,177	28,866	(7,547)	21,319	-	21,319
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	0.001119%	-	-	-	-	(62,248)	(62,248)	-	(62,248)
W106	SHELBY COUNTY ATTORNEY	12,470	0.001980%	0.002037%	143,134	178,900	113,553	11,454	(1,820)	9,634	-	9,634
W107	SIMPSON COUNTY ATTORNEY	10,233	0.001625%	0.001666%	117,471	146,825	93,194	9,400	26,759	36,159	-	36,159
W109	TAYLOR COUNTY ATTORNEY	32,094	0.005150%	0.005150%	368,318	460,352	292,199	29,473	(3,565)	25,908	-	25,908
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(15,076)	(15,076)	-	(15,076)
W113	UNION COUNTY ATTORNEY	2,586	0.000410%	0.000376%	29,639	37,045	23,514	2,372	(1,011)	1,361	-	1,361
W114	WARREN CO ATTY/CHILD SUPP	120,026	0.019054%	0.020275%	1,377,416	1,721,599	1,092,748	110,223	(75,365)	34,858	-	34,858
W115	WASHINGTON CO ATTORNEY	13,024	0.002068%	0.002561%	149,496	186,851	118,600	11,963	(11,778)	185	-	185
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	14,663	0.002328%	0.001575%	168,291	210,343	133,511	13,467	(16,546)	(3,079)	-	(3,079)
W120	WOODFORD COUNTY ATTORNEY	30,430	0.004831%	0.005919%	349,234	436,499	277,058	27,946	(41,403)	(13,457)	-	(13,457)
X030	OWENSBORO DAWESS CO TOUR	78,485	0.012460%	0.010478%	900,735	1,125,807	714,582	72,078	5,788	77,866	-	77,866
X034	FAVETTE CO ATTORNEY OFF	325,650	0.051697%	0.059690%	3,737,183	4,671,015	2,964,826	299,055	(385,799)	(86,744)	-	(86,744)
X059	KENTON COUNTY ATTORNEY	169,192	0.026859%	0.031242%	1,941,641	2,426,810	1,540,365	155,373	(314,223)	(158,850)	-	(158,850)
X105	GEORGETOWN WATER & SEWER	811,964	0.128900%	0.131323%	9,318,198	11,646,592	7,392,424	745,656	152,916	898,572	-	898,572
X956	LOU FIREFIGHTERS PENS FUN	44,511	0.007066%	0.007441%	510,802	638,439	405,236	40,875	3,328	44,203	-	44,203
TOTAL		629,917,086	100.000000%	100.000000%	7,229,013,496	9,035,369,943	5,735,006,798	578,476,575	22,606,653	601,083,228	-	601,083,228



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
10005	LEGS GENERAL ASSEMBLY	311	-	39,631	188,785	228,727	2,594	-	32,165	-	34,759
20025	JUDL ADM OFF OF THE COURT	166,705	-	21,216,935	134,410	21,518,050	1,388,594	-	17,219,544	13,139,857	31,747,995
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	-	-	-	-	-	2,729	2,729
39931	JEFFERSON CO CLERK	29,694	-	3,779,280	1,171,359	4,980,333	247,244	-	3,067,242	-	3,314,586
39932	JEFFERSON CO SHERIFF	7,665	-	975,537	374,860	1,358,062	69,846	-	791,740	-	855,586
39933	KENTON CO COURT CLERK	4,223	-	537,507	367,407	909,137	35,178	-	436,238	2,767	474,183
39934	KENTON CO SHERIFF	1,633	-	207,856	60,066	269,555	13,604	-	168,694	1,640	183,938
39935	CAMPBELL COUNTY CLERK	3,057	-	389,103	61,496	453,656	25,466	-	315,794	20,678	361,938
39936	CAMPBELL CO SHERIFF	1,384	-	176,103	58,763	236,250	11,526	-	142,924	89,110	243,560
39937	FAYETTE CO CLERK	10,641	-	1,354,361	203,333	1,568,335	88,639	-	1,099,192	115,491	1,303,322
39938	FAYETTE CO SHERIFF	5,205	-	662,460	-	667,665	43,356	-	537,649	115,950	696,955
39939	DAVIESS CO CLERK	3,103	-	394,907	153,640	554,650	25,846	-	320,504	383,918	730,268
39940	DAVIESS CO SHERIFF	762	-	96,929	20,569	118,260	6,344	-	78,667	11,070	96,081
39941	PIKE CO CLERK	1,423	-	181,090	-	182,513	11,852	-	146,972	61,689	220,513
39942	PIKE CO SHERIFF	2,278	-	289,981	37,775	330,034	18,978	-	235,347	169,885	424,210
39943	HARDIN COUNTY CLERK OFFIC	3,682	-	468,553	85,807	558,042	30,666	-	380,275	15,978	426,919
39944	HARDIN COUNTY SHERIFF	1,530	-	194,704	18,989	215,223	12,743	-	158,021	62,204	232,968
39945	WARREN COUNTY CLERKS OFF	3,578	-	455,431	34,456	493,465	29,807	-	369,625	20,732	420,164
39946	WARREN COUNTY SHERIFF	4,998	-	636,128	85,963	727,089	41,633	-	516,278	20,157	578,068
39947	BOONE COUNTY CLERK	3,959	-	503,836	29,875	537,670	32,975	-	408,911	47,265	489,151
39948	BOONE COUNTY SHERIFF	1,163	-	148,079	44,189	193,431	9,691	-	120,180	-	129,871
39949	CHRISTIAN COUNTY CLERK	1,697	-	215,971	8,471	226,139	14,135	-	175,281	810	190,226
39950	CHRISTIAN COUNTY SHERIFF	5,411	-	688,694	75,627	769,732	45,073	-	558,940	11,910	615,923
39951	MADISON COUNTY CLERK	2,849	-	362,545	58,163	423,557	23,728	-	294,239	52,381	370,348
39952	MADISON COUNTY SHERIFF	807	-	102,693	4,073	107,573	6,721	-	83,345	22,174	112,240
39961	BULLITT COUNTY CLERK	3,265	-	415,603	91,326	510,194	27,200	-	337,301	-	364,501
39962	BULLITT CO SHERIFF	3,356	-	427,112	69,041	499,509	27,953	-	346,641	179,266	553,860
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	17	-	2,105	126	2,248	138	-	1,708	6,450	8,296
116A	WAYNE COUNTY ATTORNEY	319	-	40,585	25,950	66,854	2,656	-	32,939	42,111	77,706
A051	HENDERSON CO TOURIST COMM	151	-	19,280	2,655	22,086	1,262	-	15,647	6,874	23,783
A073	HOUSING AUTH OF PADUCAH	3,732	-	475,015	210,537	689,284	31,089	-	385,520	12,639	429,248
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	2,656	2,656
A156	CITY OF ANCHORAGE	1,402	-	178,464	13,708	193,574	11,680	-	144,840	28,218	184,738
AB19	BELLEVUE/DAYTON FIRE	106	-	13,496	600	14,202	883	-	10,953	2,783	14,619
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	-	-	-	-	-	238	238
B008	BURLINGTON FIRE PRO DIST	144	-	18,276	2,328	20,748	1,196	-	14,833	1,169	17,198
B010	HOUSING AUTHORITY OF CATLETTSBURG	674	-	85,745	28,426	114,845	5,612	-	69,590	38,683	113,885
B015	CITY OF HILLVIEW	1,650	-	210,010	109,743	321,403	13,745	-	170,443	-	184,188
B017	PENNYRILE EMER ASST CTR	811	-	103,175	14,455	118,441	6,753	-	83,736	25,782	116,271
B018	W KY ED COOPERATIVE	403	-	51,317	-	51,720	3,359	-	41,649	44,831	89,839
B023	CITY OF LONDON TOURISM	168	-	21,404	101,961	123,533	1,401	-	17,372	-	18,773
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	727	-	92,562	19,982	113,271	6,058	-	75,123	11,931	93,112
B030	OWENSBORO/DAV CO ECO DEV	559	-	71,138	10,481	82,178	4,656	-	57,735	99,679	162,070
B035	GTR FLEMING CO WATER COMM	297	-	37,762	1,996	40,055	2,471	-	30,648	8,385	41,504
B038	CITY OF HICKMAN	1,323	-	168,401	137,685	307,409	11,021	-	136,674	3,046	150,741
B042	HOUSING AUTH OF MAYFIELD	1,632	-	207,659	1,624	210,915	13,591	-	168,535	75,754	257,880
B043	GRAYSON CO CONSERV DIST	77	-	9,807	54	9,938	642	-	7,959	3,693	12,294
B045	CITY OF BELLEFONTE	13	-	1,623	155	1,791	106	-	1,317	396	1,819
B048	CITY OF HARLAN	2,744	-	349,197	59,443	411,384	22,854	-	283,406	12,704	318,964
B051	HENDERSON CITY/CO PLANNIN	978	-	124,422	1,587	126,987	8,143	-	100,980	30,825	139,948
B052	HENRY CO WATER DIST #2	2,649	-	337,176	39,192	379,017	22,067	-	273,650	64,726	360,443
B054	CITY OF NORTONVILLE	564	-	71,836	58,278	130,678	4,701	-	58,302	1,558	64,561
B058	JOHNSON CO FISCAL COURT	5,595	-	712,066	157,772	875,433	46,603	-	577,909	-	624,512
B061	KNOX CO UTILITIES COMM	1,067	-	135,754	49,799	186,200	8,885	-	110,177	29,785	148,847
B072	LAKE BARKLEY TOUR COMM	124	-	15,827	245	16,196	1,036	-	12,845	4,207	18,088
B078	MARION CO WATER DISTRICT	1,364	-	173,565	141,336	316,265	11,359	-	140,865	-	152,224
B084	N MERCER WATER DISTRICT	1,587	-	201,954	38,405	241,946	13,217	-	163,904	10,202	187,323
B087	MONTGOMERY CO FIRE DIST	7,508	-	955,549	18,350	981,407	62,538	-	775,518	12,089	850,145
B097	KY RIVER REGIONAL JAIL	2,403	-	305,876	271,860	580,139	20,019	-	248,248	18,705	462,972
B098	PIKE CO SENIOR CITIZEN PR	531	-	67,567	-	68,098	4,422	-	54,837	65,844	125,103
B100	CITY OF SCIENCE HILL	329	-	41,884	10,174	52,387	2,741	-	33,993	15,246	51,980
B104	RUSSELL CO AMBULANCE SER	2,074	-	263,914	159,843	425,831	17,272	-	214,191	-	231,463
B106	NORTH SHELBY WATER CO	1,627	-	207,118	81,728	290,473	13,555	-	168,096	48,746	230,397
B109	CAMPBELL/TAYLOR CO I D A	266	-	33,798	5,320	39,384	2,212	-	27,430	3,878	33,520
B113	UNION CO ECONOMIC DEVELOP	231	-	29,352	1,704	31,287	1,921	-	23,822	-	25,743
B116	MONTICELLO/WAYNE TELE BOA	683	-	86,876	208,475	296,034	5,686	-	70,508	90,906	167,100
B118	WHITLEY CO CONSERV DIST	33	-	4,151	-	4,184	272	-	3,369	96,380	100,021
B124	HOPKINS-CHRIST CO PLANNIN	2,873	-	365,692	36,945	405,510	23,934	-	296,794	-	320,728



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
B156	LOU POLICE RETIRE FUND	316	-	40,182	2,082	42,580	2,630	-	32,612	6,575	41,817
B179	HOUSING AUTH OF BENTON	593	-	75,466	14,940	90,999	4,939	-	61,248	6,571	72,758
B230	RIVERPARK CTR OWENSBORO	1,266	-	161,093	389,945	552,304	10,543	-	130,742	154,602	295,887
B256	BUECHEL FIRE PROTECT DIST	165	-	20,981	3,928	25,074	1,373	-	17,028	1,266	19,667
B259	CITY OF LUDLOW	669	-	85,125	35,525	121,319	5,571	-	69,087	47,378	122,036
B356	CITY OF DOUGLASS HILLS	625	-	79,528	127,139	207,292	5,205	-	64,545	743	70,493
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,392	-	177,136	89,511	268,039	11,593	-	143,763	18,195	173,551
B656	LOUISVILLE AIRPORT AUTHOR	20,955	-	2,666,957	42,406	2,730,318	174,545	-	2,164,487	1,022,726	3,361,758
B756	LEGAL AID SOCIETY INC	7,514	-	956,326	328,621	1,292,461	62,589	-	776,149	-	838,738
B856	JEFF CO SOIL/CONSER DIST	64	-	8,204	39,078	47,346	537	-	6,658	4,346	11,541
B956	LAKE DREAMLAND FIRE DIST	-	-	-	3,874	3,874	-	-	-	60,639	60,639
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	255	-	32,500	954	38,709	2,127	-	26,377	37,469	65,973
C037	CIRCUIT CLERKS	-	-	-	-	-	-	-	-	-	-
C079	JONATHAN CREEK WATER DIST	850	-	108,172	32,253	141,275	7,080	-	87,792	7,324	102,196
C087	CITY OF JEFFERSONVILLE	571	-	72,702	1,384	74,657	4,758	-	59,004	70,961	134,723
C105	CITY OF SADIEVILLE	112	-	14,233	7,077	21,422	932	-	11,552	7,300	19,784
C106	CITY OF SIMPSONVILLE	1,156	-	147,135	17,608	165,899	9,630	-	119,414	70,921	199,965
C118	HOUSING AUTH OF CORBIN	802	-	102,123	87,754	190,679	6,684	-	82,882	29,020	118,586
C230	HOUSING AUTH OF OWENSBORO	3,203	-	407,714	81,609	492,526	26,684	-	330,898	108,485	466,067
C256	LOUISVILLE/JEFF CO METRO	440,618	-	56,078,415	9,565,439	66,084,472	3,670,187	-	45,512,923	3,564,575	52,747,685
D017	CALDWELL CO WATER DISTRICT	702	-	89,404	93,140	183,246	5,851	-	72,560	5,555	83,966
D025	WINCHESTER-CLARK COUNTY TOURISM	219	-	27,916	672	28,807	1,827	-	22,657	3,586	28,070
D052	CITY OF PLEASUREVILLE	85	-	10,830	2,422	13,337	709	-	8,790	4,925	14,424
D071	CITY OF LEWISBURG	560	-	71,295	13,119	84,974	4,666	-	57,863	50,876	113,405
D079	NORTH MARSHALL WATER DIST	1,670	-	212,557	39,630	253,857	13,911	-	172,510	37,313	223,734
D084	GTR H/MERCER PL&ZONING CO	187	-	23,824	3,694	27,705	1,559	-	19,335	5,332	26,226
D098	CITY OF COAL RUN VILLAGE	741	-	94,293	196,449	291,483	6,171	-	76,528	1,405	84,104
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	686	-	87,299	10,411	98,396	5,714	-	70,851	49,845	126,410
D118	WHITLEY CO WATER DIST	472	-	60,121	3,202	69,795	5,355	-	48,794	69,738	122,467
D135	WESTERN FLEMING WATER DIS	605	-	81,850	1,132	83,625	3,937	-	66,429	28,355	100,141
G015	ZIONTON FIRE PROT DIST	143	-	13,338	5,840	20,288	873	-	10,825	-	11,698
G090	NELSON CO DISPATCH	1,649	-	209,813	122,925	334,387	13,732	-	170,283	-	184,015
G506	SHELBY CO SUB FIRE DIST	208	-	26,490	14,138	40,836	1,734	-	21,499	647	23,880
J001	ADAIR CO BD OF EDUCATION	10,823	-	1,377,457	334,843	1,723,123	90,151	-	1,117,937	23,932	1,232,020
J002	CITY OF SCOTTSVILLE	5,255	-	668,854	272,706	946,815	43,775	-	542,838	66,674	653,287
J003	CITY OF LAWRENCEBURG	6,594	-	839,252	113,728	959,574	54,927	-	681,132	3,917	739,976
J004	BALLARD CO BD OF ED	5,027	-	639,758	644,785	1,284,543	41,870	-	519,224	33,111	594,205
J005	GLASGOW BD OF EDUCATION	7,732	-	984,016	6,048	997,796	64,401	-	798,622	70,050	933,073
J006	BATH CO BD OF EDUC	7,969	-	1,014,185	155,369	1,177,523	66,376	-	823,107	127,860	1,017,343
J007	CITY OF MIDDLESBORO	3,516	-	447,444	258,115	709,075	29,284	-	363,143	86,732	479,159
J008	BOONE CO WATER DISTRICT	4,034	-	513,417	44,497	561,948	33,602	-	416,687	188,350	638,639
J009	BOURBON CO BD OF EDUCATIO	12,729	-	1,620,075	430,225	2,063,029	106,030	-	1,314,844	217,267	1,638,141
J010	FAIRVIEW BD OF EDUCATION	2,251	-	286,508	94,181	382,940	18,751	-	232,529	148,127	399,407
J011	DANVILLE CITY BD OF ED	7,410	-	943,067	201,336	1,151,813	61,721	-	765,388	299,596	1,126,705
J012	BRACKEN CO BD OF EDUC	4,041	-	514,244	10,430	528,715	33,656	-	417,357	28,328	479,341
J013	BREATHITT CO BD OF ED	7,772	-	989,121	392,930	1,389,823	64,735	-	802,765	91,478	958,978
J014	BRECKINRIDGE CO BD OF ED	11,203	-	1,425,794	1,435	1,438,432	93,315	-	1,157,166	133,002	1,383,483
J015	BULLITT CO BD OF ED	49,882	-	6,348,639	301,153	6,699,674	415,502	-	5,152,519	138,239	5,706,260
J016	BUTLER CO BD OF ED	7,577	-	964,323	94,118	1,066,018	63,112	-	782,639	212,141	1,057,892
J017	CALDWELL CO BD EDUCATION	8,023	-	1,021,090	170,406	1,199,519	66,828	-	828,711	144,229	1,039,768
J018	CALLOWAY CO BD OF EDUC	9,858	-	1,254,688	273,202	1,537,748	82,116	-	1,018,297	18,214	1,118,627
J019	SANITATION DISTRICT NO 1	37,996	-	4,835,890	29,139	4,903,025	316,496	-	3,924,781	1,573,834	5,599,111
J021	CARROLL CO BD OF ED	12,634	-	1,607,947	113,913	1,734,494	105,236	-	1,305,000	96,799	1,507,035
J022	CARTER CO BD OF ED	16,907	-	2,151,759	139,315	2,307,981	140,827	-	1,746,355	761,739	2,648,921
J023	CASEY CO BD OF ED	10,490	-	1,335,032	33,487	1,379,009	87,374	-	1,083,505	46,972	1,217,851
J024	CITY OF HOPKINSVILLE	16,265	-	2,070,037	1,533,265	3,619,567	135,479	-	1,680,030	-	1,815,509
J025	CLARK CO BD OF ED	23,374	-	2,974,859	1,231,095	4,229,328	194,697	-	2,414,379	-	2,609,076
J026	CLAY CO BD OF ED	11,561	-	1,471,337	-	1,482,898	96,295	-	1,194,129	674,413	1,964,837
J027	CLINTON CO BD OF ED	7,538	-	959,336	184,003	1,150,877	62,786	-	778,592	259,928	1,010,306
J028	CRITTENDEN CO BD OF ED	5,500	-	699,967	-	705,467	45,811	-	568,089	9,340	623,240
J029	CUMBERLAND CO BD OF ED	4,248	-	540,655	195,154	740,057	35,384	-	438,792	3,379	477,555
J030	DAVISS CO LIBRARY DIST	4,863	-	618,914	26,236	650,013	40,506	-	502,307	150,719	693,532
J031	EDMONSON CO BD OF EDUC	7,623	-	970,216	22,686	1,000,525	63,498	-	787,421	61,416	912,335
J032	ELLIOTT CO BD OF ED	3,462	-	440,627	123,022	567,111	28,838	-	357,610	84,244	470,692
J033	ESTILL CO CONSERVATION DI	236	-	29,992	-	102,196	1,963	-	24,341	82	26,386
J034	GREATER LEX CONV&VISITOR	4,282	-	545,042	-	549,324	35,672	-	442,353	144,795	622,820
J035	FLEMING CO BD OF ED	7,951	-	1,011,903	185,723	1,205,577	66,226	-	821,254	150,997	1,038,477
J037	CITY OF FRANKFORT	21,856	-	2,781,680	291,337	3,094,873	182,054	-	2,257,596	103,883	2,543,533



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
J038	FULTON COUNTY BD OF EDUC	1,872	-	238,309	64,614	304,795	15,597	-	193,411	-	209,008
J039	GALLATIN CO BD OF EDUC	7,220	-	918,967	12,382	926,187	60,144	-	745,829	39,544	845,517
J040	CITY OF LANCASTER	2,517	-	320,317	15,946	335,216	20,964	-	259,967	45,132	326,063
J041	WILLIAMSTOWN INDEPDNDT SC	3,982	-	506,827	21,710	528,755	33,171	-	411,338	233,452	677,961
J042	GRAVES CO LIBRARY	678	-	86,227	108,615	5,643	69,981	-	24,827	100,451	100,451
J043	GRAYSON CO BD OF ED	17,087	-	2,174,757	186,762	2,378,606	142,332	-	1,765,020	92,675	2,000,027
J044	GREEN CO BD OF EDUCATION	7,018	-	893,235	152,535	1,052,788	58,460	-	724,944	315,888	1,099,292
J045	RUSSELL INDPKT BD OF ED	7,676	-	976,993	183,256	1,167,295	63,942	-	792,922	409,420	1,266,284
J046	HANCOCK CO BD EDUCATION	8,013	-	1,019,841	40,840	1,068,694	66,746	-	827,697	50,886	945,329
J047	HARDIN CO SOIL CN DIST	161	-	20,489	43,633	64,283	1,341	-	16,629	-	17,970
J048	HARLAN CO BD OF EDUCATION	18,098	-	2,303,340	885,581	3,207,019	150,748	-	1,869,377	128,389	2,148,514
J049	HARRISON CO BD OF ED	11,164	-	1,420,915	6,467	1,438,546	92,995	-	1,153,207	167,108	1,413,310
J050	HART CO BD OF ED	9,492	-	1,208,063	191,277	1,408,832	79,065	-	980,457	138,857	1,198,379
J051	HENDERSON PUBLIC LIBRARY	3,269	-	415,996	18,022	437,287	27,226	-	337,620	28,018	392,864
J052	EMINENCE INDEP BD OF EDUC	3,682	-	468,632	33,500	505,814	30,671	-	380,339	66,310	477,320
J053	HICKMAN CO BD OF ED	2,445	-	311,237	37,430	351,112	20,370	-	252,598	315,069	588,037
J054	HOPKINS CO BD OF ED	26,279	-	3,344,585	42,039	3,412,903	218,894	-	2,714,446	368,540	3,301,880
J055	JACKSON CO BD OF ED	7,797	-	992,377	11,838	1,012,012	64,949	-	805,408	338,071	1,208,428
J056	JEFF CO METRO SEWER DIST	141,560	-	18,016,682	3,511,922	21,670,164	1,179,145	-	14,622,237	5,425,357	21,226,739
J057	JESSAMINE CO BD OF ED	35,583	-	4,528,754	939,622	5,503,959	296,395	-	3,675,511	283,500	4,255,406
J058	PAINTSVILLE GAS/WATER SYS	5,186	-	660,040	90,397	755,623	43,198	-	535,685	41,077	619,960
J059	KENTON COUNTY AIRPORT BD	61,014	-	7,765,364	107,737	7,934,115	508,223	-	6,302,325	1,320,322	8,130,870
J060	KNOTT CO BD OF EDUCATION	10,384	-	1,321,576	7,286	1,339,244	86,494	-	1,072,584	312,553	1,471,631
J061	KNOX CO BD OF EDUCATION	20,002	-	2,545,662	333,235	2,898,899	166,607	-	2,066,045	386,389	2,619,041
J062	LARUE CO PUBLIC LIBRARY	440	-	56,058	8,551	65,409	3,669	-	45,497	3,005	52,171
J063	CITY OF LONDON	7,536	-	959,081	24,668	991,285	62,769	-	778,384	309,444	1,150,597
J064	LAWRENCE CO BD OF ED	10,578	-	1,346,335	51,853	1,408,766	88,114	-	1,092,678	114,282	1,295,074
J065	LEE CO BD OF ED	4,535	-	577,119	389,574	971,223	37,771	-	468,386	6,256	512,413
J066	LESLIE CO BD OF ED	7,477	-	951,605	147,611	1,106,699	62,280	-	772,317	1,371	835,968
J067	CITY OF WHITESBURG	3,244	-	412,849	428,060	844,153	27,020	-	335,066	72,743	434,829
J068	ELIC PLT BD OF VANCEBURG	2,782	-	354,105	-	356,887	23,175	-	287,390	72,761	383,326
J069	LINCOLN CO BD OF EDUC	14,859	-	1,891,170	113,729	1,906,089	123,772	-	1,534,863	341,254	1,999,889
J070	LIVINGSTON CO BD OF ED	6,628	-	843,600	963,957	55,211	684,661	-	165,640	905,512	1,335,984
J071	LOGAN CO BD OF EDUCATION	11,513	-	1,465,337	126,242	1,603,092	95,903	-	1,189,259	50,822	1,335,984
J072	LYON CO PUBLIC LIBRARY	380	-	48,337	9,413	58,130	3,164	-	39,230	4,999	47,393
J073	PADUCAH WATER WORKS	9,139	-	1,163,188	253,061	1,425,388	76,128	-	944,037	598,835	1,619,000
J074	MCCRARY CO BD OF EDUCATN	13,187	-	1,678,357	337,081	2,028,625	109,844	-	1,362,145	338,139	1,810,128
J075	MCLEAN CO BD OF ED	5,623	-	715,646	123,817	845,086	46,837	-	580,814	22,060	649,711
J076	MADISON CO BD OF ED	43,604	-	5,549,598	2,285,512	7,878,714	363,207	-	4,504,023	529,903	5,397,133
J077	MAGOFFIN CO BD OF ED	9,024	-	1,148,463	5,698	1,163,185	75,164	-	932,086	357,441	1,364,691
J078	MARION CO BD OF EDUCATION	11,442	-	1,456,228	893,698	2,361,368	95,306	-	1,181,867	195,584	1,472,757
J079	MARSHALL COUNTY BD OF ED	16,891	-	2,149,742	241,272	2,407,905	140,695	-	1,744,719	108,206	1,993,620
J080	MARTIN CO BD OF ED	8,129	-	1,034,537	-	1,042,666	67,708	-	839,624	607,509	1,514,841
J081	MASON CO BD OF ED	9,630	-	1,225,690	1,235,320	2,460,950	80,218	-	994,763	239,571	1,314,552
J082	MEADE CO PUBLIC LIBRARY	952	-	121,196	25,217	147,365	7,932	-	98,362	11,749	118,043
J083	MENIFEE CO BD OF ED	4,722	-	601,021	321,146	926,889	39,335	-	487,785	62,802	589,922
J084	CITY OF HARRODSBURG	7,423	-	944,749	199,645	1,151,817	61,831	-	766,753	744,942	1,573,526
J085	METCALFE CO BD OF ED	7,151	-	910,154	86,994	1,004,299	59,567	-	738,676	151,466	949,709
J086	MONROE CO BOARD OF ED	9,919	-	1,262,370	243,607	1,515,896	82,619	-	1,024,532	294,707	1,401,858
J087	MT STERLING WATER WORKS	5,186	-	660,080	412,227	1,077,493	43,201	-	535,717	-	578,918
J088	MORGAN CO BD OF EDUCATION	8,291	-	1,055,183	21,160	1,084,634	69,059	-	856,381	117,098	1,042,538
J089	MUHLENBERG CO LIB BD DIST	1,169	-	148,817	-	149,986	9,740	-	120,779	76,238	206,757
J090	CITY OF BARDSTOWN	13,557	-	1,725,375	336,517	2,075,449	112,921	-	1,400,305	242,690	1,755,916
J091	NICHOLAS CO BD OF ED	4,314	-	549,035	382,653	936,002	35,933	-	445,594	69,923	551,450
J092	OHIO CO BD OF ED	18,165	-	2,311,907	1,549,251	3,879,323	151,308	-	1,876,331	137,339	2,165,178
J093	OLDHAM COUNTY BD OF ED	48,860	-	6,218,492	2,028,214	8,295,566	406,984	-	5,046,893	1,520,272	6,974,149
J094	OWEN CO BD OF ED	7,623	-	970,156	34,782	1,012,561	63,494	-	787,373	68,359	919,226
J095	OWNSLEY CO BD OF EDUCATION	5,122	-	651,906	191,670	848,698	42,666	-	529,083	22,800	594,549
J096	PENDLETON CO BD OF ED	8,138	-	1,035,776	1,043,914	2,083,714	67,789	-	840,630	319,558	1,227,977
J097	HAZARD CITY SCHOOLS	4,088	-	520,401	241,780	766,270	34,059	-	422,355	456,414	925,117
J098	PIKE CO BD OF EDUCATION	38,263	-	4,869,777	2,805,864	7,713,904	318,714	-	3,952,283	4,992,120	9,263,117
J099	POWELL CO BD OF EDUCATION	10,927	-	1,390,756	355,064	1,756,747	91,021	-	1,128,730	1,219,751	2,354,518
J100	CITY OF SOMERSET	18,585	-	2,365,398	322,203	2,706,186	154,809	-	1,919,744	279,965	2,354,518
J101	ROBERTSON CO BD OF ED	2,612	-	332,484	351,518	686,614	21,760	-	269,842	291,602	561,444
J102	ROCKCASTLE CO BD OF ED	10,243	-	1,303,703	-	1,313,946	85,324	-	1,058,078	641,306	1,784,708
J103	ROWAN CO BD OF ED	14,263	-	1,815,320	-	1,829,583	118,808	-	1,473,304	392,040	1,984,152
J104	RUSSELL CO BD OF ED	12,068	-	1,535,894	103,123	1,651,085	100,520	-	1,246,523	243,447	1,590,490
J105	SCOTT CO BOARD OF ED	39,116	-	4,978,362	489,105	5,506,583	325,821	-	4,040,410	1,015,004	5,381,235
J106	SHELBY CO LIBRARY	1,098	-	139,777	24,788	165,663	9,148	-	113,442	17,089	139,679



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
J107	SIMPSON CO BD OF ED	12,310	-	1,566,673	236,349	1,815,332	102,535	-	1,271,503	269,032	1,643,070
J108	SPENCER CO BD OF EDUC	13,170	-	1,676,212	303,559	1,992,941	109,704	-	1,360,404	92,930	1,563,038
J109	TAYLOR CO BD OF ED	14,606	-	1,858,876	1,479,405	3,352,887	121,659	-	1,508,654	-	1,630,313
J110	TODD CO BD OF ED	9,916	-	1,262,085	406,561	1,678,562	82,600	-	1,024,301	227,643	1,334,544
J111	TRIGG CO BD OF ED	8,611	-	1,095,995	198,276	1,302,892	71,730	-	899,503	-	951,233
J112	TRIMBLE CO BD OF ED	4,795	-	610,287	30,750	645,832	39,942	-	495,306	60,082	595,330
J113	CITY OF MORGANFIELD	5,710	-	726,781	7,481	739,972	47,566	-	589,852	402,762	1,040,180
J115	SPRINGFIELD WATER & SEWER	2,324	-	295,804	54,877	353,005	19,360	-	240,073	35,666	295,099
J117	CITY OF SEBREE	666	-	84,761	-	85,427	5,547	-	68,792	39,178	113,517
J118	CITY OF CORBIN	5,237	-	666,483	37,876	709,596	43,620	-	540,914	25,310	609,844
J119	WOLFE CO BD OF EDUCATION	6,008	-	764,711	558,445	1,329,164	50,048	-	620,635	4,644	675,327
J120	WOODFORD CO BD OF ED	17,208	-	2,190,082	106,495	2,313,785	143,335	-	1,777,458	806,326	2,727,119
J124	PENNYRILE NAR TASK FORCE	87	-	11,096	2,304	13,487	726	-	9,005	6,188	15,919
J134	LEX-FAY CO HUM RIGHTS COM	408	-	51,966	63	52,437	3,401	-	42,176	71,031	116,608
J135	FLEMING CO EMS	1,827	-	232,555	246,634	481,016	15,220	-	188,740	-	203,960
J154	CITY OF EARLINGTON	462	-	58,744	4,923	64,129	3,845	-	47,676	128,526	180,047
J156	CITY OF JEFFERSONTOWN	11,295	-	1,437,559	501,951	1,950,805	94,084	-	1,166,714	-	1,260,798
J178	LEBANON HOUSING AUTHORITY	791	-	100,618	412	101,821	6,585	-	81,661	19,740	107,986
J179	MARSHALL CO TOURIST COMM	175	-	22,231	8,376	30,782	1,455	-	18,042	28,281	47,778
J190	CITY OF BLOOMFIELD	837	-	106,480	42,595	149,912	6,969	-	86,419	38,245	131,633
J200	SOMERSET-PULASKI CONV & V	394	-	50,117	2,172	52,683	3,280	-	40,675	2,230	46,485
J203	FRONTIER HOUSING INC	668	-	84,978	-	85,646	5,562	-	68,967	51,619	126,148
J205	GEORGETOWN-SCOTT CO P COM	1,458	-	185,507	832	187,797	12,141	-	150,556	47,489	210,186
J210	BOYD CO AMBULANCE SERVICE	165	-	20,971	3,084	24,220	1,373	-	17,020	-	18,393
J214	COMM ACTION SOUTHERN KY	14,801	-	1,883,763	253,936	2,152,500	123,287	-	1,528,851	674,055	2,326,193
J217	CITY OF PROVIDENCE	4,962	-	631,554	330,796	967,312	41,334	-	512,566	-	553,900
J219	CAMPBELL CO PUBLIC LIBRAR	5,171	-	658,132	2,132	665,435	43,073	-	534,136	255,603	832,812
J224	HOUSING AUTH OF HOPKINSVL	1,530	-	194,763	-	196,293	12,747	-	158,069	431,103	601,919
J234	LFUC HOUSING AUTHORITY	9,124	-	1,161,192	5,529	1,175,845	75,997	-	942,416	346,172	1,364,585
J256	CITY OF ST MATTHEWS	4,381	-	557,573	64,072	626,026	36,492	-	452,523	53,536	542,551
J259	CITY OF PARK HILLS	342	-	43,487	6,472	50,301	2,846	-	35,294	9,576	47,716
J305	SCOTT CO SOIL CONSERV DIST	-	-	-	-	-	-	-	-	311	311
J310	CANNONSBURG WATER DIST	1,317	-	167,634	50,915	219,866	10,971	-	136,051	-	147,022
J314	BOWL GRN WARREN AIRPRPT BD	615	-	78,309	10,753	89,677	5,125	-	63,555	48,394	117,074
J317	PROVIDENCE MUN HOUSING AU	405	-	51,602	13,797	65,804	3,377	-	41,880	35,403	80,660
J319	CITY OF ALEXANDRIA	2,004	-	255,071	1,868	258,943	16,694	-	207,014	80,895	304,603
J324	CITY OF OAK GROVE	2,583	-	328,796	241,217	572,596	21,519	-	266,849	4,054	292,422
J334	CENTRAL KY ED COOPERATIVE	275	-	35,008	24,871	60,154	2,291	-	28,412	7,760	38,463
J356	CITY OF WEST BUECHEL	620	-	78,859	25,514	104,993	5,161	-	64,002	30,449	99,612
J359	CITY OF FORT WRIGHT	1,020	-	129,803	41,398	172,221	8,495	-	105,347	121,282	235,124
J405	GEORGETOWN HOUSING AUTHOR	1,134	-	144,371	-	145,505	9,449	-	117,170	27,315	153,934
J414	WARREN CO PLANNING COMM	2,012	-	256,035	8,296	266,343	16,757	-	207,796	93,251	317,804
J417	WEBSTER CO CONSERV DIST	196	-	24,985	7,451	32,632	1,635	-	20,277	40,108	62,020
J419	CITY OF COLD SPRING	1,003	-	127,698	75,132	203,833	8,357	-	103,639	73,368	185,364
J424	CITY OF CROFTON	53	-	6,728	645	7,426	440	-	5,461	39,577	45,478
J434	KY LEAGUE OF CITIES	16,261	-	2,069,594	9,857	2,095,712	135,450	-	1,679,671	521,476	2,336,597
J456	CITY OF SHIVELY	2,317	-	294,869	12,421	309,607	19,298	-	239,314	29,056	287,668
J459	N KY AREA PLAN COMMISSION	7,014	-	892,664	4,854	904,532	58,423	-	724,481	790,707	1,573,611
J510	CITY OF CATLETTSBURG	1,013	-	128,967	19,797	149,777	8,441	-	104,669	64,273	177,383
J514	BARREN RIVER AREA DEV	5,054	-	643,210	396,107	1,044,371	42,096	-	522,026	-	564,122
J519	NORTHERN KY COOP ED SER	3,339	-	424,938	39,222	467,499	27,811	-	344,877	344,026	716,714
J524	HOPKINSVILLE S W AUTHORI	7,243	-	921,849	54,310	983,402	60,333	-	748,168	264,501	1,073,002
J534	BLUEGRASS AREA DEV DISRIC	7,574	-	963,930	95,211	1,066,715	63,087	-	782,320	497,285	1,342,692
J556	LOUISVILLE CONV BUREAU	11,875	-	1,511,401	783,903	2,307,179	98,917	-	1,226,645	1,185,574	2,511,136
J559	CITY OF CRESCENT SPRINGS	708	-	90,162	38,547	129,417	5,901	-	73,175	111,044	190,120
J610	BOYD CO CONSERVATION DIST	121	-	15,414	1,757	17,292	1,009	-	12,510	2,286	15,805
J614	BOWL GRN CONV & VISIT BUR	911	-	116,002	-	116,913	7,592	-	94,147	50,989	152,728
J619	CITY OF FORT THOMAS	5,485	-	698,049	116,195	819,729	45,685	-	566,532	11,315	623,532
J656	OHIO VALLEY ED COOP	9,524	-	1,212,155	988,989	2,210,668	79,332	-	983,778	-	1,063,110
J710	BIG SANDY WATER DISTRICT	767	-	97,667	7,252	105,696	6,392	-	79,266	59,728	145,386
J714	BOWLING GR/WARREN COMM ED	1,503	-	191,281	147,894	340,678	12,519	-	155,243	167,762	327,762
J719	CITY OF SOUTHGATE	656	-	83,542	22,059	106,257	5,468	-	67,802	71,254	144,524
J734	ACCESS TO JUSTICE FNDTIN	-	-	-	-	-	-	-	-	-	-
J756	CITY OF PROSPECT	920	-	117,064	2,094	120,078	7,662	-	95,009	54,183	156,854
J759	N KY COMMUNITY ACT COMM	12,192	-	1,551,682	1,412,653	2,976,527	101,554	-	1,259,336	1,573,240	2,934,130
J810	HOUSING AUTH OF ASHLAND	1,862	-	236,942	16,311	255,115	15,507	-	192,301	-	207,808
J814	HOUSING AUTH BOWLING GRN	4,305	-	547,845	20,053	572,203	35,855	-	444,628	318,822	799,305
J819	CITY OF BELLEVUE	1,728	-	219,895	4,137	225,760	14,392	-	178,466	88,797	281,655
J834	KY LEGAL SERVICE PROGRAMS	1,532	-	194,960	54,917	251,409	12,760	-	158,228	-	170,988



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
J856	LOUISVILLE WATER COMPANY	93,803	-	11,938,508	917,935	12,950,246	781,344	-	9,689,225	2,993,474	13,464,043
J859	CITY OF VILLA HILLS	1,135	-	144,479	64,602	210,216	9,456	-	117,258	18,168	171,902
J910	SANITATION DISTRICT #4	1,377	-	175,287	43,767	220,431	11,472	-	142,262	5,090	28,996
J914	BOWLING GRN HUM RIGHT COM	214	-	27,257	694	28,165	1,784	-	22,122	122,631	33,498
J919	CITY OF DAYTON	1,187	-	151,099	11,700	163,986	9,889	-	122,631	33,498	166,018
J956	OKOLONA FIRE DISTRICT	384	-	48,819	78,696	127,899	3,195	-	39,621	-	42,816
J959	CITY OF INDEPENDENCE	2,634	-	335,199	53,423	391,256	21,938	-	272,046	5,042	299,026
K001	CITY OF COLUMBIA	2,291	-	291,545	98,170	392,006	19,081	-	236,616	-	255,697
K002	ALLEN CO BD OF ED	11,467	-	1,459,474	6,049	1,476,990	95,519	-	1,184,501	392,321	1,672,341
K003	ANDERSON CO BD OF ED	14,007	-	1,782,673	335,829	2,132,509	116,671	-	1,446,807	109,403	1,672,881
K004	CITY OF WICKLIFFE	686	-	87,319	88,005	175,324	5,715	-	70,867	-	97,019
K005	BARREN CO BD OF EDUCATION	20,558	-	2,616,416	396,204	3,038,178	171,238	-	2,123,469	45,376	2,340,083
K006	CITY OF OWINGSVILLE	1,445	-	183,884	13,449	198,778	12,035	-	149,239	20,336	181,610
K007	BELL CO BD OF ED	10,929	-	1,390,904	191,497	1,593,330	91,031	-	1,128,850	760,709	1,980,590
K009	PARIS BD OF EDUCATION	4,312	-	548,740	1,199,471	1,752,523	35,914	-	445,354	4,064	485,332
K010	CITY OF ASHLAND	24,393	-	3,104,574	247,695	3,376,662	203,186	-	2,519,654	54,964	2,777,804
K011	CITY OF DANVILLE	12,384	-	1,576,135	1,120,822	2,709,341	103,154	-	1,279,183	-	1,382,337
K012	AUGUSTA BD OF ED	788	-	100,342	8,825	109,955	6,567	-	81,437	52,773	140,777
K013	JACKSON CITY SCHOOLS	1,674	-	213,020	212,564	427,258	13,942	-	172,886	80,284	267,112
K014	CLOVERPORT INDEPENDENT SC	1,359	-	172,946	65,479	239,784	11,319	-	140,362	32,291	183,972
K015	BULLITT CO PUBLIC LIBRARY	5,151	-	655,535	35,726	696,412	42,903	-	532,029	133,388	708,320
K016	CITY OF MORGANTOWN	2,316	-	294,791	36,318	333,425	19,293	-	239,250	5,836	264,379
K017	GEORGE COON PUBLIC LIBRAR	357	-	45,474	4,908	50,739	2,976	-	36,907	29,179	69,062
K018	CITY OF MURRAY	12,086	-	1,538,216	-	1,550,302	100,672	-	1,248,407	363,037	1,712,116
K019	CITY OF NEWPORT	8,094	-	1,030,159	613,542	1,651,795	67,421	-	836,071	-	903,492
K020	CARLISLE CO BD OF ED	2,496	-	317,621	5,179	325,296	20,787	-	257,780	78,258	356,825
K021	CARROLL CO PUBLIC LIBRARY	991	-	126,134	127,125	253,259	8,255	-	102,369	109,215	219,839
K022	CARTER CO EMER AMBUL DIST	4,171	-	530,789	311,460	846,420	34,739	-	430,785	-	465,524
K023	CASEY CO AMBULANCE SERV	1,595	-	203,045	30,530	233,570	13,289	-	164,791	6,918	184,998
K025	CLARK CO LIBRARY BD	2,325	-	295,892	-	298,217	19,365	-	240,145	162,235	421,745
K026	CITY OF MANCHESTER	2,843	-	361,846	148,809	513,498	23,682	-	293,672	17,683	335,037
K027	CLINTON CO PUBLIC LIBRARY	190	-	24,218	309	24,787	1,585	-	19,655	26,753	47,993
K028	CITY OF MARION	2,588	-	329,376	49,411	381,375	21,557	-	267,320	74,601	363,478
K029	CITY OF BURKESVILLE	1,989	-	253,133	46,432	301,554	16,567	-	205,441	1,075	223,083
K030	OWENSBORO BD OF ED	26,493	-	3,371,861	1,409,132	4,807,486	220,680	-	2,736,584	-	2,957,264
K032	ELLIOTT CO AMB SERVICE	-	-	-	-	-	-	-	-	19,391	19,391
K033	ESTILL CO BD OF EDUCATION	9,086	-	1,156,401	15,823	1,181,310	75,683	-	938,529	370,403	1,384,615
K034	LEX/FAYETTE URBAN CO GOVT	237,910	-	30,279,343	5,835,584	36,352,837	1,981,705	-	24,574,542	2,339,275	28,895,522
K035	LICKING VALLEY COM ACTION	4,934	-	628,003	139,599	772,536	41,101	-	509,684	82,212	632,997
K036	FLOYD CO SCHOOLS	30,468	-	3,877,744	1,453,118	5,361,330	253,788	-	3,147,155	81,565	3,482,508
K038	FULTON CITY SCHOOLS	1,558	-	198,353	169,021	368,932	12,982	-	160,983	4,751	178,716
K039	GALLATIN CO PUBLIC LIB	508	-	64,616	4,299	69,423	4,229	-	52,442	16,316	72,987
K040	GARRARD CO BD OF ED	9,348	-	1,189,737	53,408	1,252,493	77,865	-	965,584	117,140	1,160,589
K041	CITY OF WILLIAMSTOWN	5,310	-	675,799	82,111	763,220	44,229	-	548,474	171,188	763,891
K042	GRAVES CO BD OF ED	15,655	-	1,992,397	-	2,008,052	130,397	-	1,617,018	468,589	2,216,004
K043	CITY OF LEITCHFIELD	4,079	-	519,103	46,159	569,341	33,974	-	421,301	210,480	665,755
K044	CITY OF GREENSBURG	2,153	-	274,065	3,035	279,253	17,937	-	222,430	42,406	282,773
K045	GREENUP CO BD OF ED	12,316	-	1,567,528	217,390	1,797,234	102,591	-	1,272,197	73,628	1,448,416
K046	CITY OF HAWESVILLE	856	-	108,959	1,916	111,731	7,131	-	88,431	112,396	207,958
K047	HARDIN CO BD OF ED	60,876	-	7,747,864	709,691	8,518,431	507,078	-	6,288,123	1,061,643	7,856,844
K048	HARLAN INDEPENDENT SCHOOL	2,107	-	268,153	138,167	408,427	17,550	-	217,632	-	235,182
K049	CITY OF CYNTHIANA	4,351	-	553,777	26,000	584,128	36,243	-	449,442	56,070	541,755
K050	CAVERNA INDEPENDENT SCH	3,430	-	436,496	288,191	728,117	28,568	-	354,257	1,346	384,171
K052	HENRY CO BD OF EDUCATION	8,737	-	1,111,960	314,300	1,434,997	72,775	-	902,460	114,204	1,089,439
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	4,722	-	600,943	90,959	696,624	39,330	-	487,722	48,992	576,044
K058	JOHNSON CO BD OF ED	19,460	-	1,713,050	407,063	2,133,573	112,115	-	1,390,302	137,131	1,639,548
K060	LKLP COMM ACTION COUNCIL	26,400	-	3,360,018	86,595	3,473,013	129,905	-	2,726,972	884,524	3,831,401
K061	BARBOURVILLE CITY SCHOOLS	1,574	-	200,281	114,129	315,984	13,108	-	162,547	235,442	411,097
K062	LARUE CO BD OF EDUCATION	8,636	-	1,099,074	13,161	1,120,871	71,932	-	892,002	347,840	1,311,774
K063	LONDON UTILITY COMM	4,160	-	529,500	78,296	611,956	34,654	-	429,739	130,422	594,815
K064	CITY OF LOUISA	1,771	-	225,345	70,267	297,383	14,748	-	182,889	-	197,637
K065	CITY OF BEATTYVILLE	2,059	-	262,035	24,987	289,081	17,150	-	212,666	98,578	328,394
K066	LESUE CO PUBLIC LIBRARY	594	-	75,604	100	76,298	4,948	-	61,359	97,974	164,281
K067	LETCHER CO BD OF ED	12,879	-	1,639,099	-	1,651,978	107,275	-	1,330,283	328,200	1,765,758
K068	LEWIS CO BD OF ED	8,693	-	1,106,382	78,411	1,193,486	72,410	-	897,934	-	970,344
K069	LINCOLN CO PUBLIC LIBRARY	625	-	79,577	27,454	107,656	5,208	-	64,585	1,634	71,427
K070	LIVINGSTON CO CONSERV DIS	141	-	18,001	5,234	23,376	1,178	-	14,609	971	16,758
K071	CITY OF RUSSELLVILLE	5,481	-	697,567	8,634	711,682	45,654	-	566,141	189,116	800,911



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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
K072	LYON CO BD OF EDUCATION	3,909	-	497,492	7,103	508,504	32,560	-	403,762	218,526	654,848
K073	PADUCAH BOARD OF ED	13,375	-	1,702,259	-	1,715,634	111,408	-	1,381,544	469,057	1,962,009
K074	MC CREARY CO WATER DIST	3,575	-	454,949	165,028	623,552	29,775	-	369,234	6,619	405,628
K075	CITY OF CALHOUN	610	-	77,669	3,348	81,627	5,083	-	63,036	10,528	78,647
K077	MAGOFFIN CO LIBRARY	120	-	15,306	-	15,426	1,002	-	12,422	12,785	26,209
K078	CITY OF LEBANON	4,754	-	605,044	141,739	751,537	39,599	-	491,051	5,048	535,698
K079	CITY OF BENTON	4,675	-	595,031	101,529	701,235	38,943	-	482,924	94,744	616,611
K080	MARTIN COUNTY LIBRARY	538	-	68,531	41,920	110,989	4,485	-	55,619	26,280	86,384
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	-	-
K082	CITY OF MULDRAGH	900	-	114,497	21,256	136,653	7,494	-	92,925	3,658	104,077
K083	CITY OF FRENCHBURG	840	-	106,933	26,610	134,383	6,998	-	86,786	5,246	99,030
K085	METCALFE HEALTH CARE CTN	4,833	-	615,048	6,321	626,202	40,253	-	499,170	246,758	786,181
K086	MONROE CO CONSERV DIST	187	-	23,814	9,528	33,529	1,559	-	19,327	1,046	21,932
K087	MONTGOMERY CO BD OF ED	17,073	-	2,172,868	871,431	3,061,372	142,209	-	1,763,487	540,878	2,446,574
K088	GATEWAY COMM SER ORGANIZ	16,939	-	2,155,900	1,689,759	3,862,598	141,098	-	1,749,716	-	1,890,814
K089	MUHLNBERG CO BD OF ED	22,611	-	2,877,793	478,326	3,378,730	188,344	-	2,335,600	253,343	2,777,287
K090	NELSON COUNTY BD OF ED	18,649	-	2,373,494	298,392	2,690,535	155,339	-	1,926,314	56,632	2,138,285
K091	CITY OF CARLISLE	2,431	-	309,349	339,416	651,196	20,246	-	251,066	3,697	275,009
K092	OHIO CO LIBRARY	1,092	-	138,980	32,171	172,243	9,096	-	112,796	55,450	177,342
K093	OLDHAM CO LIBRARY BD	2,410	-	306,722	-	309,132	20,074	-	248,934	73,330	342,338
K094	OWEN CO PUBLIC LIBRARY	632	-	80,394	20,848	101,874	5,262	-	65,247	430	70,939
K095	OWSLEY CO PUBLIC LIBRARY	156	-	19,889	14,200	34,245	1,302	-	16,142	-	17,444
K096	PENDLETON CO LIBRARY	768	-	97,726	9,127	107,621	6,396	-	79,314	19,117	104,827
K097	PERRY CO BD OF EDUCATION	17,102	-	2,176,635	11,704	2,205,441	142,455	-	1,766,545	451,899	2,360,899
K098	PIKEVILLE INDEPENDENT SCH	3,347	-	425,941	60,111	489,399	27,877	-	345,691	182,053	555,621
K099	CITY OF STANTON	806	-	102,585	13,443	116,834	6,714	-	83,257	18,549	108,520
K100	SOMERSET BD OF EDUCATION	5,702	-	725,670	232,357	963,729	47,493	-	588,949	246,475	882,917
K101	CITY OF MOUNT OLIVET	54	-	6,925	1,232	8,211	453	-	5,620	373	6,446
K102	ROCKCASTLE CONSERV DIST	125	-	15,925	18,502	34,552	1,042	-	12,925	-	13,967
K103	CITY OF MOREHEAD	4,414	-	561,724	25,461	591,899	36,763	-	455,892	38,547	531,202
K104	RUSSELL CO CONS DIST	58	-	7,397	19	7,474	484	-	6,003	19,273	25,760
K105	CITY OF GEORGETOWN	11,383	-	1,448,752	542,790	2,002,855	94,817	-	1,175,799	7,190	1,277,796
K106	CITY OF SHELBYVILLE	4,736	-	602,782	14,083	621,601	39,451	-	489,214	133,311	661,976
K107	FRANKLIN/SIMPSON PARKS BD	505	-	64,213	20,839	85,557	4,203	-	52,115	2,470	58,788
K108	CITY OF TAYLORSVILLE	2,315	-	294,633	-	296,948	19,283	-	239,123	16,983	275,289
K109	CAMPBELLSVILLE MUN WTR&SEWR	5,356	-	681,661	98,202	785,219	44,613	-	553,232	16,983	597,845
K110	TODD COUNTY WATER DIST	993	-	126,409	18,716	146,118	8,273	-	102,593	32,523	143,389
K111	CITY OF CADIZ	2,945	-	374,821	26,216	403,982	24,531	-	304,202	238,867	567,600
K112	TRIMBLE CO LIBRARY	725	-	92,296	44,428	137,449	6,041	-	74,907	-	80,948
K113	UNION KY BD OF EDUCATION	11,126	-	1,415,967	485,888	1,912,981	92,671	-	1,149,191	17,034	1,258,896
K114	CITY OF BOWLING GREEN	34,628	-	4,407,204	630,032	5,071,864	288,440	-	3,576,862	-	3,865,302
K115	CITY OF SPRINGFIELD	2,220	-	282,584	47,298	332,102	18,494	-	229,343	11,146	258,983
K116	WAYNE CO BD OF ED	14,467	-	1,841,200	917,327	2,772,994	120,502	-	1,494,308	66,443	1,681,253
K117	WEBSTER CO PUBLIC LIBRARY	430	-	54,760	-	55,190	3,584	-	44,443	20,101	68,128
K118	WHITLEY CO BD OF ED	18,521	-	2,357,224	187,144	2,562,889	154,274	-	1,913,110	108,397	2,175,781
K119	WOLFE COUNTY LIBRARY	198	-	25,260	15,245	40,703	1,653	-	20,501	37,813	59,967
K120	CITY OF VERSAILLES	6,939	-	883,162	183,827	1,073,928	57,801	-	716,769	97,457	872,027
K137	KY MAGISTRATES/COMM ASSOC	596	-	75,859	7,868	84,323	4,965	-	61,567	8,499	75,031
K141	GRANT CO PLANNING COMM	151	-	19,230	727	20,108	1,259	-	15,607	7,224	24,090
K181	WESTERN LEWIS-RECTORVILLE	573	-	72,928	28,559	102,060	4,773	-	59,188	1,279	65,240
K200	CITY OF FERGUSON	1	-	167	4,255	4,423	11	-	136	24,844	24,991
K214	GREEN RIVER EDUC COOP	383	-	48,769	76,177	125,329	3,192	-	39,581	13,124	55,897
K219	NORTHERN KY WATER SER DIS	26,368	-	3,355,966	343,586	3,725,920	219,639	-	2,723,683	437,018	3,380,340
K237	KY CO JUDGE/EX ASSOC	620	-	78,879	12,187	91,686	5,162	-	64,018	-	69,180
K256	JEFFERSONTOWN FIRE DIST	280	-	35,667	13,151	49,098	2,334	-	28,947	7,951	39,232
K314	KY LEGAL AID	6,938	-	882,975	496,407	1,386,320	57,788	-	716,618	-	774,406
K315	MT WASHINGTON FIRE P DIST	188	-	23,981	5,902	30,077	1,570	-	19,463	-	21,033
K319	CITY OF SILVER GROVE	310	-	39,454	13,011	52,775	2,582	-	32,021	1,604	36,207
K337	KY COUNCIL OF ADO'S	-	-	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	175	-	22,290	2,769	25,234	1,459	-	18,090	38,517	58,066
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	132	-	16,771	79,891	96,794	1,098	-	13,611	18,808	33,517
K459	CITY OF LAKESIDE PARK	235	-	29,933	42,743	72,911	1,959	-	24,293	-	26,252
K519	CITY OF MELBOURNE	102	-	13,004	1,147	14,253	851	-	10,554	2,939	14,344
K559	CITY OF TAYLOR MILL	1,432	-	182,241	29,075	212,748	11,927	-	147,906	83,644	243,477
K614	WARREN CO PUBLIC LIBRARY	2,354	-	299,640	86,435	388,429	19,611	-	243,186	992,402	1,255,199
K619	CAMPBELL CO CONS DISPATCH	4,114	-	523,628	33,610	561,352	34,270	-	424,973	93,005	552,248
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	2,728	-	347,200	78,577	428,505	22,723	-	281,785	-	304,508



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
K719	CENTRAL CAMPBELL CO FIRE	85	-	10,791	742	11,618	706	-	8,758	3,276	12,740
K759	LAKESIDE/CRESTVIEWHLS POL	171	-	21,729	2,383	24,283	1,422	-	17,635	4,104	23,161
K856	HIGHVIEW FIRE DISTRICT	276	-	35,175	54,136	89,587	2,302	-	28,548	-	30,850
K859	CITY OF FORT MITCHELL	1,803	-	229,516	26,858	258,177	15,021	-	186,274	-	201,295
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	4,229	-	538,284	318,213	860,726	35,229	-	436,868	236,775	708,872
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	115	-	14,637	5,044	19,796	958	-	11,879	191	13,028
L003	ANDERSON PUBLIC LIBRARY	891	-	113,395	48,869	163,155	7,421	-	92,031	37,251	136,703
L004	CITY OF BARLOW	260	-	33,041	6,311	39,612	2,162	-	26,816	38,302	67,280
L005	CITY OF GLASGOW	11,581	-	1,473,993	1,210,583	2,696,157	96,469	-	1,196,284	-	1,292,753
L006	BATH CO WATER DISTRICT	1,036	-	131,839	29,342	162,217	8,629	-	107,000	63,189	178,818
L007	BELL CO COURT CLERK	749	-	95,296	11,974	108,019	6,237	-	77,342	809	84,388
L008	BOONE CO BD OF ED	87,708	-	11,162,829	366,106	11,616,643	730,578	-	9,059,689	1,842,485	11,632,752
L009	CITY OF PARIS	13,899	-	1,768,912	411,507	2,194,318	1,151,771	-	1,435,639	721	1,552,131
L010	FIVCO AREA DEVELOPMT DIST	3,157	-	401,812	93,362	498,311	26,298	-	326,108	258,554	610,960
L011	DANVILLE BOYLE CO REC	-	-	-	12,468	12,468	-	-	-	237,489	237,489
L012	BRACKEN COUNTY PUB LIBRAR	392	-	49,861	7,832	58,085	3,263	-	40,467	8,900	52,630
L013	BREATHITT CO PUBLIC LIB	523	-	66,583	3,314	70,420	4,358	-	54,039	6,446	64,843
L014	BRECKINRIDGE CO CLERK OFF	942	-	119,927	44,020	164,889	7,849	-	97,332	77,411	182,592
L015	CITY OF MT WASHINGTON	6,481	-	824,851	50,703	882,035	53,984	-	669,445	335,771	1,059,200
L016	BUTLER CO AMBULANCE SVC	1,693	-	215,489	10,815	227,997	14,103	-	174,889	96,275	285,267
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	13,056	-	1,661,634	374,722	2,049,412	108,750	-	1,348,573	-	1,457,323
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-	-	-	-	-
L021	CITY OF CARROLLTON	4,127	-	525,280	45,584	574,991	34,378	-	426,314	144,545	605,237
L022	NORTHEAST KY CAA	8,679	-	1,104,573	414,979	1,528,231	72,291	-	896,465	298,685	1,267,441
L023	CITY OF LIBERTY	2,376	-	302,385	5,877	310,638	19,790	-	245,414	90,086	355,290
L024	HOPKINSVILLE CHRIST LIBRARY	1,025	-	130,422	12,333	143,780	8,536	-	105,850	39,139	153,525
L025	CITY OF WINCHESTER	7,151	-	910,105	431,879	1,349,135	59,564	-	738,636	11,466	809,666
L026	DANIEL BOONE COMM AGENCY	10,684	-	1,359,752	393,053	1,763,489	88,992	-	1,103,567	11,875	1,204,434
L027	CITY OF ALBANY	3,437	-	437,401	90,796	531,594	28,627	-	354,992	23,245	406,864
L028	CRITTENDEN/LIV CO WAT DIS	1,401	-	178,287	6,432	186,120	11,668	-	144,697	34,918	191,283
L029	CUMBERLAND CO SOIL & WAT	96	-	12,246	3,771	16,113	801	-	9,939	10,740	21,495
L031	EDMONSON CO AMBULANCE DIS	939	-	119,465	56,631	177,035	7,819	-	96,957	1,502	106,278
L032	SANDY HOOK WATER DISTRICT	614	-	78,082	3,413	82,109	5,110	-	63,371	29,390	97,871
L033	CITY OF IRVINE	1,695	-	215,715	111,844	329,254	14,118	-	175,073	3,029	192,220
L035	CITY OF FLEMINGSBURG	1,813	-	230,686	21,461	253,960	15,098	-	187,224	149,267	351,589
L036	FLOYD CO LIBRARY	1,328	-	169,001	8,655	178,984	11,061	-	137,160	67,877	216,098
L038	FULTON CO LIBRARY	364	-	46,271	4,124	50,759	3,028	-	37,553	8,755	49,336
L039	CITY OF WARSAW	834	-	106,116	49,577	156,527	6,945	-	86,123	16,489	109,557
L041	GRANT CO PUBLIC LIBRARY	933	-	118,687	1,587	121,207	7,768	-	96,326	192,206	296,300
L042	MAYFIELD CITY SCHOOLS	10,612	-	1,350,564	386,671	1,747,847	88,391	-	1,096,110	-	1,184,501
L043	LEITCHFIELD UTILITY COMM	4,099	-	521,709	78,064	603,872	34,145	-	423,416	91,919	549,480
L044	GREEN CO AMBULANCE SVC	847	-	107,749	68,539	177,135	7,052	-	87,449	46,634	141,135
L045	RACELAND BOARD OF EDUC	3,257	-	414,462	5,534	423,253	27,125	-	336,375	62,582	426,082
L046	HANCOCK CO PUBLIC LIBRARY	794	-	101,100	34,708	136,602	6,617	-	82,052	10,119	98,788
L047	WEST POINT INDEPENDENT SC	-	-	-	212	212	-	-	-	187,890	187,890
L049	CYNTHIANA/HARRISON LIBRAR	589	-	75,013	8,691	84,293	4,909	-	60,880	51,627	117,416
L050	CITY OF MUNFORDVILLE	758	-	96,427	11,346	108,531	6,311	-	78,260	31,918	116,489
L051	HENDERSON CO WATER DIST	1,248	-	158,840	23,088	183,176	10,396	-	128,914	30,498	169,808
L052	CITY OF EMINENCE	1,110	-	141,302	67,596	210,008	9,248	-	114,680	633	124,561
L054	DAWSON SPRINGS PUBLIC SCH	2,270	-	288,879	20,380	311,529	18,906	-	234,453	105,773	359,132
L057	CITY OF NICHOLASVILLE	18,441	-	2,346,965	1,478,374	3,843,780	153,603	-	1,904,783	6,785	2,065,171
L058	PAINTSVILLE BD OF ED	2,556	-	325,353	178,846	506,755	21,293	-	264,054	52,788	338,135
L060	KNOTT CO SOIL CONVDIST	94	-	11,912	1,341	13,347	780	-	9,668	1,916	12,364
L061	CITY OF BARBOURVILLE	2,177	-	277,134	144,213	423,524	18,138	-	224,921	-	243,059
L062	CITY OF HODGENVILLE	3,081	-	392,113	164,021	559,215	25,663	-	318,237	71,259	415,159
L063	LAUREL CO PUBLIC LIB DIST	2,396	-	304,991	52,149	359,536	19,961	-	247,529	100,127	367,617
L064	LOUISA WATER & SEWER COMM	1,409	-	179,300	39,307	220,016	11,735	-	145,519	29,346	186,600
L065	LEE CO PUBLIC LIBRARY	305	-	38,805	42,280	81,390	2,540	-	31,494	170	34,204
L066	CITY OF HYDEN	369	-	46,989	14,696	62,054	3,075	-	38,136	3,864	45,075
L067	LETCHER COUNTY CONS DIST	100	-	12,719	1,517	14,336	832	-	10,322	1,252	12,406
L068	HOUSING AUTH OF VANCEBURG	240	-	30,582	3,847	34,669	2,001	-	24,820	11,939	38,760
L069	STANFORD WATER COMMISSION	1,555	-	197,911	-	199,466	12,953	-	160,623	30,567	204,143
L070	KY WESTERN WATERLAND	-	-	-	-	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	4,188	-	532,982	11,104	548,274	34,882	-	432,565	329,034	796,481
L072	CITY OF EDDYVILLE	980	-	124,766	90,562	216,308	8,166	-	101,260	6,344	115,770
L073	CITY OF PADUCAH	24,420	-	3,107,947	209,630	3,341,997	203,407	-	2,522,393	380,889	3,106,689



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
L074	HOUSING AUTH MCREARY CO	460	-	58,586	23,056	82,102	3,834	-	47,548	31,418	82,800
L075	CITY OF LIVERMORE	665	-	84,574	35,642	120,881	5,535	-	68,640	74,175	141,750
L076	BREA BD OF ED	3,925	-	499,597	228,043	731,565	32,697	-	405,470	203,582	641,749
L077	CITY OF SALVERSVILLE	2,265	-	288,328	78,938	369,531	16,870	-	234,005	128,799	381,674
L078	MARION FREE PUBLIC LIBRAR	670	-	85,322	-	85,992	5,584	-	69,247	61,354	136,185
L079	MARSHALL CO SOIL & WATER	98	-	12,502	3,577	16,177	818	-	10,147	2,612	13,577
L080	MARTIN CO CONSERV DIST	66	-	8,450	137	8,653	553	-	6,858	1,629	9,040
L082	MEADE CO BD OF ED	17,624	-	2,243,071	-	2,260,695	146,803	-	1,820,464	409,456	2,376,723
L083	MENIFEE CO PUBLIC LIBRARY	117	-	14,873	40,160	55,150	973	-	12,071	18,181	31,225
L084	BURGIN INDEPENDENT SCH	1,449	-	184,464	-	185,913	12,073	-	149,710	154,430	316,213
L085	METCALFE CO PUBLIC LIB	400	-	50,874	257	51,581	3,330	-	41,289	26,586	71,205
L086	CITY OF TOMPKINSVILLE	2,184	-	277,990	-	280,174	18,194	-	225,615	127,928	371,737
L087	MONTGOMERY CO SAN DIST #2	273	-	34,703	71,931	106,907	2,271	-	28,165	1,279	31,715
L088	MORGAN COUNTY LIBRARY	381	-	48,465	1,106	49,952	3,172	-	39,334	24,790	67,296
L090	CITY OF NEW HAVEN	265	-	33,779	674	34,718	2,211	-	27,415	47,198	76,824
L091	NICHOLAS COUNTY LIBRARY	64	-	8,184	121	8,369	536	-	6,642	54,168	61,346
L092	OHIO CO WATER DIST	2,578	-	328,127	3,328	334,033	21,475	-	266,306	113,023	400,804
L093	LAGRANGE UTILITY COMM	1,612	-	205,151	51,531	258,294	13,427	-	166,499	162,553	342,479
L096	PENDLETON COUNTY WATER	871	-	110,808	2,031	113,710	7,252	-	89,931	148,775	245,958
L099	POWELLS VALLEY WATER DIST	770	-	98,031	40,147	138,948	6,416	-	79,561	5,232	91,209
L100	SCIENCE HILL BD OF ED	1,690	-	215,115	83,896	300,701	14,079	-	174,586	131,847	320,512
L102	CITY OF MOUNT VERNON	3,182	-	404,989	-	408,171	26,506	-	328,687	397,547	752,740
L103	MOREHEAD UTILITY PLANT BD	5,913	-	752,533	97,583	856,029	49,251	-	610,752	386,670	1,046,673
L104	LAKE CUMBERLAND ADD	7,337	-	933,830	-	941,167	61,117	-	757,891	651,084	1,470,092
L105	GEORGETOWN/SCOTT CO PARKS	2,401	-	305,552	332,899	640,852	19,998	-	247,984	120,870	388,852
L106	TRIPLE S PLANNING & ZONIN	483	-	61,527	4,404	66,414	4,027	-	49,935	5,593	59,555
L107	CITY OF FRANKLIN	6,189	-	787,650	3,094	796,933	51,550	-	639,252	206,285	897,087
L108	SPENCER CO FIRE DIST	128	-	16,279	5,125	21,532	1,065	-	13,212	204	14,481
L109	CAMPBELLSVILLE CITY SCHOO	4,857	-	618,117	246,389	869,363	40,454	-	501,660	1,546	543,660
L110	CITY OF ELKTON	1,863	-	237,070	59,131	298,064	15,516	-	192,405	1,903	209,824
L111	HOUSING AUTH OF CADIZ	343	-	43,654	4,564	48,561	2,857	-	35,430	7,968	46,255
L112	CITY OF BEDFORD	345	-	43,871	54,680	98,986	2,871	-	35,605	1,551	40,027
L113	UNION CO PLANNING COMM	173	-	22,063	2,764	25,000	1,444	-	17,906	103,119	122,469
L114	WARREN COUNTY BD OF ED	58,046	-	7,387,671	2,427,412	9,873,129	483,504	-	5,995,791	710,879	7,140,174
L115	WASHINGTON CO SCHOOLS	7,041	-	896,097	507,206	1,410,344	58,647	-	727,267	89,584	875,498
L118	CORBIN BD OF ED	8,326	-	1,059,669	-	1,067,995	69,353	-	860,021	459,638	1,389,012
L119	CITY OF CAMPTON	949	-	120,733	5,492	127,174	7,902	-	97,987	250,881	356,770
L120	FALLING SPRINGS ARTS	1,518	-	193,140	36,464	231,122	12,641	-	156,751	2,519	171,911
L141	CORINTH WATER DISTRICT	256	-	32,588	24,489	57,333	2,133	-	26,449	14,446	43,028
L156	CITY OF LYNDON	596	-	75,899	5,698	82,193	4,967	-	61,599	1,953	68,519
L159	ELSMERE FIRE PROTECTION	171	-	21,709	11,025	32,905	1,421	-	17,619	-	19,040
L256	CITY OF HURSTBOURNE	410	-	52,163	341	52,914	3,414	-	42,335	3,902	49,651
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	4,097	4,097
L456	HARRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	1,059	1,059
L656	FERN CREEK FIRE PROT DIST	357	-	45,415	57,771	103,543	2,972	-	36,859	-	39,831
L756	PLEASURE RIDGE PARK FIRE	710	-	90,358	5,387	96,455	5,914	-	73,334	9,745	88,993
L959	NORTHERN KY CONV CTR CORP	3,532	-	449,500	755,041	1,208,073	29,419	-	364,811	417,825	812,055
M001	COLUMBIA/ADAIR UTILITIES	2,613	-	332,622	-	335,235	21,769	-	269,954	87,131	378,854
M003	LAWBG-ANDERSON PLAN COMM	51	-	6,433	413	6,897	421	-	5,221	389	6,031
M005	GLASGOW WATER COMPANY	7,216	-	918,397	47,893	973,506	60,107	-	745,366	62,507	867,980
M006	GATEWAY AREA DEV DISTRICT	2,398	-	305,149	88,101	395,648	19,971	-	247,657	3,195	270,823
M007	MIDDLESBORO CITY SCHOOL	4,302	-	547,580	165,854	717,736	35,838	-	444,412	440,335	920,585
M008	WALTON/VERONA BD OF ED	6,772	-	861,896	102,591	971,259	56,409	-	699,510	74,494	830,413
M009	PARIS BOURBON CO LIBRARY	1,032	-	131,347	7,323	139,702	8,596	-	106,601	14,091	129,288
M010	BOYD CO BD OF ED	18,820	-	2,395,252	673,423	3,087,495	156,763	-	1,943,973	-	2,100,736
M011	BOYLE COUNTY BD OF EDUC	8,305	-	1,056,954	-	1,065,259	69,175	-	857,818	221,860	1,148,853
M012	EAST PENDLETON WATER DIST	898	-	114,320	19,069	134,287	7,482	-	92,782	17,754	172,018
M013	BREATHITT CO SOIL CONSERV	71	-	9,050	15,280	24,401	592	-	7,345	6,165	14,102
M014	CITY OF HARDINSBURG	563	-	71,620	-	73,183	4,687	-	58,126	23,423	86,236
M015	BULLITT CO FISCAL COURT	19,130	-	2,434,756	1,341,644	3,795,530	159,348	-	1,976,034	2,135,382	2,135,382
M017	CITY OF FREDONIA	76	-	9,650	2,593	12,319	632	-	7,832	19,431	27,895
M018	CALLOWAY CO PUBLIC LIBRAR	925	-	117,664	2,160	120,749	7,701	-	95,496	57,691	160,888
M019	CAMPBELL CO COURTHOUSE	220	-	27,985	7,137	35,342	1,832	-	22,712	-	24,544
M020	CITY OF BARDWELL	1,324	-	168,539	145,960	315,823	11,030	-	136,785	2,434	150,249
M021	CARROLL CO WATER DISTRICT	1,444	-	183,786	24,797	210,027	12,028	-	149,159	24,669	185,856
M022	CITY OF OLIVE HILL	2,492	-	317,208	3,973	323,673	20,760	-	257,444	361,272	639,476
M023	E CASEY CO WATER DISTRICT	723	-	92,011	1,808	94,542	6,022	-	74,675	22,208	102,905
M024	CHRISTIAN CO BD OF ED	36,329	-	4,623,637	590,811	5,250,777	302,605	-	3,752,518	33,580	4,088,703



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
M025	WINCHESTER MUNICIPAL UTIL	9,206	-	1,171,707	-	1,180,913	76,685	-	950,951	307,657	1,335,293
M026	CLAY COUNTY 911 BOARD	793	-	100,933	40,192	141,918	6,606	-	81,916	-	88,522
M027	HOUSING AUTH OF ALBANY	456	-	58,075	-	59,248	3,801	-	47,133	18,647	69,581
M029	CUMBERLAND CO FISCAL CT	3,119	-	396,923	59,406	459,448	25,978	-	322,141	-	348,119
M030	DAVISS CO BD OF EDUC	49,394	-	6,286,531	1,579,887	7,915,812	411,437	-	5,102,113	646,416	6,159,966
M031	EDMONSON CO CONSERV DIST	76	-	9,689	6,660	16,425	634	-	7,864	-	8,498
M033	IRVINE MUNICIPAL UTILITY	2,082	-	264,917	50,474	317,473	17,338	-	215,005	3,990	236,333
M034	FAYETTE CO BD EDUCATION	192,210	-	24,462,968	4,729,778	29,384,956	1,601,038	-	19,854,006	-	21,455,044
M035	FLEMING COUNTY LIBRARY	447	-	56,845	1,351	58,643	3,720	-	46,135	40,671	90,526
M037	FRANKLIN CO BD OF ED	30,605	-	3,895,184	1,803,784	5,729,573	254,930	-	3,161,309	542,346	3,958,585
M038	HICKMAN/FULTON RIV PRT AU	851	-	108,290	40,105	149,246	7,087	-	87,888	39,303	134,278
M039	GALLATIN CO WATER DIS	792	-	100,815	54,423	156,930	6,598	-	81,820	15,868	104,286
M040	GARRARD CO PUBLIC LIBRARY	502	-	63,898	20,421	84,821	4,182	-	51,859	80,656	136,697
M041	GRANT CO BD OF ED	14,137	-	1,799,198	-	1,813,335	117,753	-	1,460,219	778,781	2,356,753
M042	CITY OF MAYFIELD	2,785	-	354,400	64,910	422,095	23,195	-	287,629	175,196	486,020
M043	CITY OF CANEVILLE	194	-	24,719	1,911	26,824	1,618	-	20,062	122,870	144,550
M044	GREEN/TAYLOR WATER DIST	1,312	-	166,955	-	168,267	10,927	-	135,500	205,790	352,217
M045	CITY OF FLATWOODS	3,539	-	450,414	13,898	467,851	29,478	-	365,554	1,181	396,213
M046	CITY OF LEWISPORT	1,983	-	252,395	75,725	330,103	16,519	-	204,843	-	221,362
M047	HARDIN CO PUBLIC LIBRARY	883	-	112,402	5,857	119,142	7,356	-	91,225	120,839	219,420
M048	CITY OF BENHAM	380	-	48,406	3,866	52,652	3,168	-	39,286	144,745	187,199
M049	HARRISON CO CONSERVA DIST	196	-	25,004	12,929	38,129	1,636	-	20,293	2,804	24,733
M050	HART CO CONSERVATION DIST	127	-	16,152	553	16,832	1,057	-	13,109	4,937	19,103
M051	HENDERSON CO BD OF ED	29,915	-	3,807,305	530,746	4,367,966	249,178	-	3,089,987	1,228,911	4,568,078
M052	HENRY CO LIBRARY	442	-	56,294	-	56,736	3,684	-	45,688	73,073	122,445
M054	CITY OF DAWSON SPRINGS	1,544	-	196,544	28,137	226,225	12,863	-	159,514	77,625	250,002
M056	JEFF CO MED CTR STM & CHL	3,287	-	418,347	36,414	458,048	27,380	-	339,528	257,754	624,662
M057	NICH-VLE/JESS CO PK & REC	989	-	125,888	42,913	169,900	8,239	-	102,170	27,208	137,617
M058	CITY OF PAINTSVILLE	7,825	-	995,899	80,949	1,084,673	65,179	-	808,266	87,804	961,249
M059	KENTON COUNTY FISCAL CT	28,140	-	3,581,458	465,039	4,074,637	234,397	-	2,906,691	1,207,214	4,348,302
M060	CITY OF HINDMAN	168	-	21,444	-	21,612	1,403	-	17,404	53,461	72,268
M061	KNOX CO E M S	4,663	-	517,145	453,105	974,313	33,846	-	419,712	53,091	506,649
M062	LARUE CO WATER DIST #1	649	-	82,597	72,774	90,520	5,406	-	67,035	42,741	115,182
M064	HOUSING AUTH/ LAWRENCE CO	473	-	60,150	3,819	64,442	3,937	-	48,818	8,694	61,449
M065	LEE CO SOIL CONSERV DIST	106	-	13,437	9,255	22,798	879	-	10,905	16,180	27,964
M067	JENKINS BD OF ED	1,467	-	186,648	87,996	276,111	12,216	-	151,482	64,658	228,356
M068	CITY OF VANCEBURG	1,166	-	148,463	82,663	232,292	9,716	-	120,491	18,160	148,367
M069	CITY OF STANFORD	518	-	65,905	12,836	79,259	4,313	-	53,488	2,794	60,595
M070	LEDBETTER WATER DISTRICT	714	-	90,929	3,637	95,280	5,951	-	73,797	14,386	94,134
M073	W MCCracken CO WATER DIST	177	-	22,476	11,437	34,090	1,471	-	18,242	76,952	96,665
M075	CITY OF SACRAMENTO	547	-	69,662	18,280	88,489	4,559	-	56,537	1,970	63,066
M076	CITY OF RICHMOND	15,196	-	1,934,027	500,381	2,449,604	126,577	-	1,569,646	-	1,696,223
M077	MAGOFFIN CO COURT CLERK	646	-	82,263	33,164	116,073	5,384	-	66,764	39,696	111,844
M078	LEBANON WATER WORKS	2,096	-	266,707	4,777	273,580	17,455	-	216,458	1,254	235,167
M079	MARSHALL CO REF DISP DIST	1,873	-	238,427	7,364	247,664	15,604	-	193,506	126,381	335,491
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	9,937	-	1,264,682	532,517	1,807,136	82,770	-	1,026,408	-	1,109,178
M082	CITY OF BRANDENBURG	1,480	-	188,369	45,611	235,460	12,328	-	152,880	300,825	466,033
M084	MERCER CO BOARD OF ED	10,074	-	1,282,191	-	1,292,265	83,916	-	1,040,619	211,233	1,335,768
M085	CITY OF EDMONTON	2,286	-	290,994	15,210	308,490	19,045	-	236,169	12,240	267,454
M087	MT STERL/MONTGOMERY LIB	974	-	123,999	67,951	192,244	8,115	-	100,637	12,305	121,057
M088	MORGAN CO CONSERVAT DIST	92	-	11,666	1,900	13,658	764	-	9,468	7,752	17,984
M090	BARDSTOWN BD OF ED	14,398	-	1,832,406	602,165	2,448,969	119,926	-	1,487,171	91,165	1,698,262
M091	NICHOLAS CO WATER DIST	401	-	51,071	18,297	69,769	3,342	-	41,449	414	45,205
M092	CITY OF BEAVER DAM	2,378	-	302,650	59,821	364,849	19,808	-	245,629	-	265,437
M093	OLDHAM CO WATER DIST	3,407	-	433,555	116,914	553,876	28,375	-	351,870	24,146	404,391
M096	CITY OF FALMOUTH	2,476	-	315,103	72,512	390,091	20,623	-	255,736	119,892	396,251
M097	E KY CONCEN EMPLOY PRO	6,507	-	828,147	45,794	880,448	54,200	-	672,119	97,151	823,470
M098	PINE CO HOUSING AUTHORITY	562	-	71,521	-	72,083	4,681	-	58,046	10,257	72,984
M099	BEECH FORK WATER COMM	985	-	125,337	29,476	155,798	8,203	-	101,723	-	109,926
M100	PULASKI CO BD OF ED	32,146	-	4,091,334	-	4,123,480	267,767	-	3,320,503	1,402,082	4,990,352
M104	RUSSELL CO PUBLIC LIBRARY	691	-	87,978	18,643	107,312	5,758	-	71,402	11,536	88,696
M105	SCOTT COUNTY LIBRARY	2,687	-	342,026	12,427	357,140	22,385	-	277,586	277,534	327,505
M106	SHELBY CO BD OF ED	28,444	-	3,620,175	1,418,304	5,066,923	236,931	-	2,938,113	1,120,125	4,295,169
M107	FRANKLIN ELECTRIC PLNT BD	3,919	-	498,810	235,031	737,760	32,646	-	404,831	-	437,477
M108	SPENCER CO PUBLIC LIB	689	-	87,752	6,684	95,125	5,743	-	71,219	15,650	92,612
M109	CITY OF CAMPBELLSVILLE	6,603	-	840,383	-	846,986	55,001	-	682,050	663,174	1,400,225
M110	CITY OF GUTHRIE	1,341	-	170,634	71,473	243,448	11,168	-	138,486	70,886	220,540
M111	TRIGG CO CONS DISTRICT	107	-	13,633	4,647	18,387	892	-	11,065	2,098	14,055



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
M112	CITY OF MILTON	828	-	105,339	14,580	120,747	6,894	-	85,493	13,990	106,377
M113	CITY OF STURGIS	1,687	-	214,672	139,072	355,431	14,050	-	174,227	-	188,277
M115	WASHINGTON CO LIBRARY BD	441	-	56,176	15,290	71,907	3,677	-	45,592	-	49,269
M116	WAYNE CO PUBLIC LIBRARY	555	-	70,577	-	71,132	4,619	-	57,280	74,736	136,635
M117	WEBSTER CO BD OF ED	9,629	-	1,225,454	26,479	1,261,562	80,203	-	994,571	77,724	1,152,498
M118	WHITLEY CO FISCAL COURT	13,054	-	1,661,438	869,255	2,543,747	108,737	-	1,348,413	2,039	1,459,189
M119	WOLFE CO FISCAL COURT	4,119	-	524,188	376,266	904,573	34,307	-	425,428	-	459,735
M120	WOODFORD COUNTY LIBRARY	1,475	-	187,789	780	190,044	12,290	-	152,409	43,210	207,909
M215	SHEPHER/BULLITT CO TOURIST	1,454	-	185,045	3,320	189,819	12,111	-	150,181	105,700	267,992
M315	CITY OF PIONEER VILLAGE	137	-	17,450	7,918	25,505	1,142	-	14,162	-	15,304
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	932	-	118,678	66,838	186,448	7,767	-	96,318	427,206	531,291
N001	ADAIR CO CONSERVATION DIS	280	-	35,667	40,058	76,005	2,334	-	28,947	-	31,281
N006	HOUSING AUTH OWINGSVILLE	260	-	33,129	2,809	36,198	2,168	-	26,888	13,266	42,322
N007	PINEVILLE BD OF EDUCATION	1,728	-	219,886	155,178	376,792	14,391	-	178,458	49,206	242,055
N008	CITY OF FLORENCE	14,102	-	1,794,850	141,692	1,950,644	117,468	-	1,456,690	26,619	1,600,777
N009	CITY OF MILLERSBURG	139	-	17,686	15,483	33,308	1,158	-	14,354	848	16,360
N010	BOYD CO PUBLIC LIBRARY	1,938	-	246,611	48,629	297,178	16,140	-	200,148	178,386	394,674
N011	CITY OF PERRYVILLE	76	-	9,679	10,634	20,313	633	-	7,856	2,804	11,293
N012	CITY OF BROOKSVILLE	756	-	96,231	43,029	140,016	6,298	-	78,100	91,656	176,054
N013	MIDDLE KY COMM ACT PART	6,401	-	814,700	-	821,101	53,320	-	661,206	64,207	778,733
N014	CITY OF IRVINGTON	529	-	67,282	40,782	108,593	4,403	-	54,606	41,012	100,021
N015	BULLITT CO CONSERVAT DIST	92	-	11,755	32	11,879	769	-	9,540	6,074	16,383
N017	PRINCETON ELECTRIC PL BD	3,940	-	501,407	68,507	573,854	32,816	-	406,939	223	439,978
N018	MURRAY/CALLOWAY CO AIRPRT	129	-	16,476	1,005	17,610	1,078	-	13,372	1,801	16,251
N020	CARLISLE CO SANIT DIST 1	242	-	30,828	6,578	37,648	2,018	-	25,020	45	27,083
N021	CARROLLTON UTILITIES COMM	4,377	-	557,131	126,934	688,442	36,463	-	452,164	402,434	891,061
N022	CITY OF GRAYSON	934	-	118,815	115,184	234,933	7,776	-	96,430	1,306,477	1,410,683
N025	EAST CLARK CO WATER DIST	912	-	116,022	17,762	134,696	7,593	-	94,163	12,366	114,122
N029	CUMBERLAND CO PUBLIC LIB	333	-	42,405	27,695	70,493	2,775	-	34,416	17,071	54,262
N033	ESTILL CO WATER DIST NO 1	922	-	117,360	35,661	153,963	7,681	-	95,248	5,059	107,988
N035	HOUSING AUTH FLEMINGSBURG	123	-	15,709	3,073	18,995	12,749	-	59,810	73,587	93,587
N036	PRESTONSBURG CITY UTIL	7,349	-	935,384	8,785	946,518	61,218	-	759,153	242,351	1,062,712
N037	FRANKFORT INDEP SCHOOLS	4,050	-	515,394	350,094	869,538	33,731	-	418,291	369,974	488,996
N038	HOUSING AUTH OF HICKMAN	523	-	66,613	6,856	73,992	4,360	-	54,063	7,641	66,064
N041	BULLOCK PEN WATER DIST	2,221	-	282,643	8,485	293,349	18,498	-	229,391	76,728	324,617
N042	PURCHASE AREA DEV DIST	5,801	-	738,329	182,860	926,990	48,322	-	599,224	2,420	649,966
N043	GRAYSON CO LIBRARY	633	-	80,581	-	81,214	5,274	-	65,399	52,410	123,083
N044	HOUSING AUTH OF GREENSBUR	-	-	-	-	-	-	-	-	653	653
N045	KENTUCKY ED DEV CORP	2,354	-	299,640	221,631	523,625	19,611	-	243,186	132,874	395,671
N047	ELIZABETHTOWN BD OF EDUC	8,107	-	1,031,772	7,064	1,046,943	67,527	-	837,381	494,857	1,399,765
N049	CYNTHIANA HARRISON CO JPC	272	-	34,644	2,520	37,436	2,267	-	28,117	6,427	36,811
N050	CITY OF HORSE CAVE	1,181	-	150,282	41,346	192,809	9,836	-	121,968	136,027	267,831
N051	CITY OF HENDERSON	21,167	-	2,694,027	33,550	2,748,744	176,317	-	2,186,457	699,637	3,062,411
N052	CITY OF NEW CASTLE	440	-	56,029	22,784	79,253	3,667	-	45,473	-	49,140
N054	CITY OF MADISONVILLE	27,219	-	3,464,226	1,009,874	4,501,319	226,725	-	2,811,546	-	3,038,271
N057	NICHOLASVILLE HOUSING AUT	175	-	22,329	7,321	29,825	1,461	-	18,122	61,220	80,803
N058	JOHNSON CO LIBRARY	821	-	104,454	3,344	108,619	6,836	-	84,774	48,787	140,399
N060	KNOTT CO WATER & SEWER	1,710	-	217,663	83,722	303,095	14,245	-	176,654	-	190,899
N061	KNOX CO SOIL CONSERV DIS	105	-	13,368	116	13,589	875	-	10,849	5,538	17,262
N063	CUMBERLAND VAL AREA DEV	2,828	-	359,977	52,993	415,798	23,560	-	292,156	131,217	446,933
N065	THREE FORKS REG JAIL	3,315	-	421,859	9,094	434,268	27,610	-	342,378	304,034	674,022
N067	HOUSING ORIENTED MINISTR	1,151	-	146,535	57,677	205,363	9,590	-	118,927	94,192	222,709
N068	GAR,QUI,KY-O-HTS WTR DIST	638	-	81,200	1,097	82,935	5,314	-	65,902	37,856	109,072
N069	CITY OF CRAB ORCHARD	125	-	15,935	7,156	23,216	1,043	-	12,933	13,321	27,297
N071	CITY OF AUBURN	1,099	-	139,885	16,677	157,661	9,155	-	113,530	22,112	144,797
N072	LYON CO AMBULANCE SERVICE	1,963	-	249,789	45,451	297,203	16,348	-	202,727	-	219,075
N075	CITY OF ISLAND	361	-	45,897	16,984	63,242	3,004	-	37,250	23,512	63,766
N076	MADISON CO EMS	250	-	31,831	5,470	37,551	2,083	-	25,834	2,641	30,558
N077	MAGOFFIN CO WATER DIST	1,027	-	130,747	13,468	145,242	8,557	-	106,114	50,108	164,779
N078	CENTRAL KY COMM ACTION	18,230	-	2,320,150	601,420	2,939,800	151,848	-	1,883,021	933,323	2,968,192
N079	BENTON ELECTRIC SYSTEM	2,333	-	296,876	17,217	316,426	19,430	-	240,943	1,838	262,211
N080	MARTIN CO WATER DISTRICT	-	-	-	-	-	-	-	-	372,879	372,879
N081	BUFFALO TRACE AR DEV DIST	4,429	-	563,731	99,124	667,284	36,895	-	457,521	3,465	497,881
N082	MEADE CO WATER DISTRICT	1,329	-	169,178	16,039	186,546	11,072	-	137,304	54,048	202,424
N084	MERCER CO PUBLIC LIBRARY	1,158	-	147,341	5,632	154,131	9,643	-	119,581	42,946	172,170
N085	METCALFE CO CONSERV DIST	88	-	11,194	2,325	13,607	733	-	9,085	13,420	23,238
N087	CITY OF MT STERLING	2,973	-	378,322	104,730	486,025	24,760	-	307,044	21,525	353,329
N088	MORGAN CO AMBULANCE SERV	996	-	126,812	68,414	196,222	8,300	-	102,920	5,752	116,972



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
N089	MUHLNBERG CO WATER DIST	2,077	-	264,366	1,753	268,196	17,302	-	214,558	39,927	271,787
N090	BARDSTOWN-NELSON CO TOURI	624	-	79,469	21,366	101,459	5,201	-	64,497	37,305	107,003
N092	CITY OF HARTFORD	2,132	-	271,281	43,065	316,478	17,755	-	220,170	82,279	320,204
N093	CITY OF LAGRANGE	2,024	-	257,559	98,145	357,728	16,857	-	209,034	83,515	309,406
N094	CITY OF OWENTON	222	-	28,260	5,049	33,531	1,850	-	22,936	71,259	96,045
N097	KY VALLEY ED COOPERATIVE	393	-	50,078	25,080	75,551	3,277	-	40,643	12,588	56,508
N098	PIKE CO LIBRARY DISTRICT	2,457	-	312,654	362,826	677,937	20,462	-	253,748	-	274,210
N099	CITY OF CLAY CITY	708	-	90,083	40,201	130,992	5,896	-	73,111	30,652	109,659
N100	CITY OF BURNSIDE	750	-	95,404	611	96,745	6,244	-	77,430	13,296	96,970
N103	HOUSING AUTH OF MOREHEAD	1,034	-	131,593	54,836	187,463	8,612	-	106,800	109,384	224,796
N104	CITY OF JAMESTOWN	3,183	-	405,048	124,925	533,156	26,509	-	328,735	-	355,244
N106	W SHELBY WATER DISTRICT	680	-	86,581	1,814	89,075	5,667	-	70,269	4,547	80,483
N107	SIMPSON CO CONSER DIST	80	-	10,200	4,992	15,272	668	-	8,279	31	8,978
N110	LOGAN/TODD REG. WATER COM	1,701	-	216,512	89,076	307,289	14,170	-	175,720	86,763	276,653
N111	BARKLEY LAKE WATER DIST	1,953	-	248,589	32,083	282,625	16,269	-	201,753	75,761	293,783
N112	TRIMBLE CO WATER DIST	379	-	48,258	28,671	77,308	3,158	-	39,166	3,743	46,067
N113	UNION CO LIBRARY BD	728	-	92,699	-	93,427	6,067	-	75,234	73,288	154,589
N114	BOWLING GRN MUNICIPAL UTI	39,988	-	5,089,367	350,381	5,479,736	333,086	-	4,130,502	238,366	4,701,954
N115	WASHINGTON CO CONSER DIST	89	-	11,322	1,644	13,055	741	-	9,189	33	9,963
N116	MONTICELLO UTILITY COMM	3,482	-	443,155	54,651	501,288	29,003	-	359,662	13,824	402,489
N117	CITY OF DIXON	274	-	34,861	48,671	83,806	2,282	-	28,293	21,807	52,382
N118	CITY OF WILLIAMSBURG	6,626	-	843,275	291,311	1,141,212	55,190	-	684,397	-	739,587
N119	WOLFE CO CONSER DISTRICT	123	-	15,660	1,166	16,949	1,025	-	12,709	3,916	17,650
N120	WOODFORD CO PLAN ZONING	767	-	97,667	4,383	102,817	6,392	-	79,266	11,480	97,138
N959	N KY CONV & VISITORS BUR	1,825	-	232,260	166,154	400,239	15,201	-	188,501	496,908	700,610
P001	HOUSING AUTH OF COLUMBIA	261	-	33,238	-	33,499	2,175	-	26,975	24,464	53,614
P005	GLASGOW ELECTRIC PLANT BD	11,424	-	1,453,976	192,109	1,657,509	95,159	-	1,180,038	68,108	1,343,305
P006	BATH COUNTY E.M.S.	1,327	-	168,864	27,009	197,200	11,052	-	137,049	102,112	250,213
P007	CITY OF PINEVILLE	937	-	119,228	135,833	255,998	7,803	-	96,765	6,346	110,914
P008	BOONE CO PLANNING COMM	2,894	-	368,358	9,183	380,435	24,108	-	298,957	126,553	449,618
P009	HOUSING AUTHORITY PARIS	556	-	70,823	12,567	83,966	4,635	-	57,480	44,011	106,126
P010	REGIONAL PUBLIC SAFETY	2,226	-	283,292	53,592	339,110	18,541	-	229,918	33,166	281,625
P011	CITY OF JUNCTION CITY	411	-	52,252	9,030	61,693	3,420	-	42,407	97,232	143,059
P013	CITY OF JACKSON	3,935	-	500,865	168,359	673,160	32,780	-	406,500	6,836	446,116
P014	BRECKINRIDGE CO PUBLIC LI	718	-	91,342	68,308	160,368	5,978	-	74,133	9,270	89,381
P015	CITY OF LEBANON JUNCTION	761	-	96,801	15,292	112,854	6,335	-	78,563	16,585	101,483
P017	PRINCETON WATER/WASTEWATE	1,987	-	252,828	3,670	258,485	16,547	-	205,194	160,857	382,598
P018	MURRAY/CALLOWAY TRANS AUT	1,145	-	145,787	61,428	208,360	9,541	-	118,320	4,151	132,012
P022	RATTLESNAKE RIDGE WATER	1,836	-	233,726	61,678	297,240	15,297	-	189,690	112,979	317,966
P023	LIBERTY TOURISM	132	-	16,761	71,803	88,696	1,097	-	13,603	-	14,700
P025	CLARK CO CONSVATION DIST	67	-	8,548	586	9,201	559	-	6,937	2,996	10,492
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	546	-	69,436	34,926	104,908	4,544	-	56,354	-	60,898
P037	COMMUNITY ACTION KENTUCKY	2,202	-	280,213	140,601	423,016	18,339	-	227,419	260,413	506,171
P038	HICKMAN ELECTRIC SYSTEM	1,145	-	145,787	-	146,932	9,541	-	118,320	28,806	156,667
P041	CITY OF DRY RIDGE	821	-	104,552	105,373	209,925	6,843	-	84,854	27,984	119,681
P043	CITY OF CLARKSON	489	-	62,285	23,278	86,052	4,076	-	50,550	1,471	56,097
P045	GREENUP CO ENVIR COMM	406	-	51,711	32,784	84,901	3,384	-	41,968	106,955	152,307
P047	CITY OF WEST POINT	426	-	54,239	2,321	56,986	3,550	-	44,020	188,429	235,999
P048	HARLAN COUNTY C A A	3,731	-	474,868	132,870	611,469	31,079	-	385,400	33,292	449,771
P049	HOUSING AUTHORITY OF CYNT	1,137	-	144,715	-	145,852	9,471	-	117,450	311,655	438,576
P050	HART CO SOLID WASTE SVC	2,289	-	291,299	180,490	474,078	19,065	-	236,416	-	255,481
P051	HENDERSON MUN POWER&LIGHT	10,561	-	1,344,161	213,124	1,567,846	87,972	-	1,090,913	416,936	1,595,821
P052	LITTLE KY RV WS CONV DIST	186	-	23,617	11,189	34,992	1,546	-	19,168	21,546	42,260
P054	HOUSING AUTH DAWSON SPG	792	-	100,805	19,956	121,553	6,597	-	81,813	16,213	104,623
P057	VALLEY VIEW FERRY AUTHORI	459	-	58,399	68,227	127,085	3,822	-	47,397	1,985	53,204
P061	BARBOURVILLE UTILITY COMM	7,554	-	961,402	234,939	1,203,895	62,921	-	780,268	-	843,189
P063	LAUREL CO WATER DIST #2	2,345	-	294,692	40,966	337,973	19,287	-	239,171	16,591	275,049
P068	LEWIS CO PUBLIC LIBRARY	277	-	35,205	1,375	36,857	2,304	-	28,572	-	30,876
P069	LINCOLN CO CLERK	1,225	-	155,879	70,510	227,614	10,202	-	126,511	540	137,253
P071	LOGAN CO CONS DISTRICT	258	-	32,824	16,820	49,902	2,148	-	26,640	24,110	52,898
P072	LYON CO WATER DISTRICT	409	-	52,025	15,372	67,806	3,405	-	42,223	32,682	78,310
P075	MCLEAN CO REG WATER COMM	655	-	83,384	40,998	125,037	5,457	-	67,674	6,048	79,179
P076	MADISON CO PUBLIC LIBRARY	3,205	-	407,881	14,256	425,342	26,695	-	331,034	6,844	364,573
P077	SALYERS/MAG CO JOINT HOUS	369	-	46,920	5,753	53,042	3,071	-	38,080	9,367	50,518
P078	MARION CO CONSERVAT DIST	88	-	11,145	706	11,939	729	-	9,045	3,053	12,827
P079	CITY OF CALVERT CITY	3,690	-	469,625	107,119	580,434	30,736	-	381,145	230,686	642,567
P081	MASON COUNTY LIBRARY	446	-	56,826	34,598	91,870	3,719	-	46,119	67,124	116,962
P084	ANDERSON-DEAN COMM PARK	150	-	19,142	43,169	62,461	1,253	-	15,535	59,917	76,705



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
P087	MONTGOMERY CTY WATER DIST	159	-	20,293	-	20,452	1,328	-	16,469	10,125	27,922
P088	MORGAN CO WATER DIST	850	-	108,192	124,958	234,000	7,081	-	87,808	-	94,889
P089	MUHLENBERG WATER DIST #3	774	-	98,454	22,261	121,489	6,444	-	79,905	20,857	107,206
P090	NORTH NELSON WATER DIST	614	-	78,122	9,418	88,154	5,113	-	63,403	17,701	86,217
P092	OHIO CO REG WASTEWATER D	728	-	92,660	25,997	110,305	6,054	-	75,202	21,599	102,865
P097	KY RIVER AREA DEV DIST	4,419	-	562,403	150,495	717,317	36,808	-	456,443	-	493,251
P100	LAKE CUMBERLAND CAA, INC	11,573	-	1,472,911	1,105,066	2,589,550	96,398	-	1,195,406	-	1,291,804
P103	MOREHEAD TOURISM COMMISSI	714	-	90,929	13,231	104,874	5,951	-	73,797	15,505	95,253
P104	RUSSELL CO TOURIST COMM	189	-	24,040	1,662	25,891	1,573	-	19,511	10,463	31,547
P105	GEORGETOWN/SCOTT TOURISM	368	-	46,832	17,021	64,221	3,065	-	38,008	17,233	58,306
P106	MULTI PURPOSE COMM ACTION	1,131	-	143,948	93,601	238,680	9,421	-	116,827	-	126,248
P107	SIMPSON CO LIBRARY DIST	600	-	76,331	5,311	82,242	4,996	-	61,950	9,848	76,794
P110	TODD COUNTY CONSERVATION DISTRICT	128	-	16,279	6,762	23,169	1,065	-	13,212	49	14,326
P111	JOHN L STREET LIBRARY	311	-	39,582	11,382	51,275	2,591	-	32,125	-	34,716
P113	STURGIS HOUSING AUTHORITY	175	-	22,250	2,248	24,673	1,456	-	18,058	1,156	20,670
P115	HOUSING AUTH SPRINGFIELD	248	-	31,516	10,239	42,003	2,063	-	25,578	2,102	29,743
P116	CITY OF MONTICELLO	1,191	-	151,581	68,607	221,379	9,921	-	123,022	2,327	135,270
P117	CITY OF CLAY	958	-	121,884	75,475	198,317	7,977	-	98,921	-	106,898
P120	WOODFORD CO CONSERV DIST	206	-	26,224	42,845	69,275	1,716	-	21,283	-	22,999
P959	CITY OF CRESTVIEW HILLS	705	-	89,758	42,669	133,132	5,874	-	72,847	31,694	110,415
R003	SOUTH ANDERSON WATER DIST	709	-	90,250	11,476	102,435	5,907	-	73,246	23,550	102,703
R005	BARREN CO SOIL CONSDIS	90	-	11,469	206	11,765	751	-	9,308	1,270	11,329
R008	BOONE CO LIBRARY DIST	9,021	-	1,148,168	145,026	1,302,215	75,145	-	931,847	497,576	1,504,568
R010	ASHLAND BD OF ED	13,180	-	1,677,442	109,340	1,799,962	109,784	-	1,361,402	1,417,376	2,888,562
R011	DANVILLE BOYLE PLANNING	254	-	32,372	6,625	39,251	2,119	-	26,273	20,047	48,439
R013	BREATHITT COUNTY WATER DISTRICT	556	-	70,823	13,640	85,019	4,635	-	57,480	-	62,115
R015	CITY OF SHEPHERDSVILLE	4,021	-	511,735	222,346	738,102	33,492	-	415,321	21,098	469,911
R017	CITY OF PRINCETON	1,560	-	198,481	501	200,542	12,990	-	161,086	130,615	304,691
R018	MURRAY ELECTRIC SYSTEM	7,969	-	1,014,224	82,333	1,104,526	66,378	-	823,139	296,966	1,186,483
R019	FORT THOMAS BOARD OF ED	9,662	-	1,229,713	49,846	1,289,221	80,482	-	998,028	381,891	1,460,401
R021	CARROLLTON/CARR CO REC TR	152	-	19,329	3,023	22,504	1,265	-	15,687	-	16,952
R024	CHRISTIAN CO WATER DIST	1,692	-	215,312	36,864	253,898	14,092	-	174,746	79,214	268,052
R030	DAVIESS CO AIRPORT BD	673	-	85,676	88,633	174,509	5,607	-	69,534	170,634	245,775
R033	CITY OF RAVENNA	181	-	23,067	35,804	59,052	1,510	-	18,721	23,165	43,396
R034	LEXINGTON PUBLIC LIBRARY	14,698	-	1,870,670	-	1,885,368	122,431	-	1,518,225	458,041	2,098,697
R036	CITY OF PRESTONSBURG	7,789	-	991,364	152,985	1,152,138	64,882	-	804,585	94,956	964,423
R037	PAUL SAWYIER LIBRARY	3,195	-	406,612	2,299	412,106	26,612	-	330,004	87,379	443,995
R038	CITY OF FULTON	3,657	-	465,464	74,872	543,993	30,463	-	377,768	104,087	512,318
R041	CITY OF CRITTENDEN	293	-	37,330	37,937	75,560	2,443	-	30,296	27,624	60,363
R042	MAYFIELD ELEC & WATER SYS	11,599	-	1,476,177	786,216	2,273,992	96,612	-	1,198,057	-	1,294,669
R045	CITY OF RUSSELL	2,828	-	359,948	33,314	396,090	23,558	-	292,132	130,228	445,918
R047	LINCOLN TRAIL AREA DEV DI	4,426	-	563,288	174,967	742,681	36,866	-	457,162	208,180	702,208
R048	HARLAN CO CONSERV DIST	118	-	15,070	918	16,106	986	-	12,230	4,019	17,235
R050	HART CO AMB SERVICE	2,973	-	378,401	23,914	405,288	24,765	-	307,108	68,059	399,932
R051	HENDERSON MUN W & S DEPT	10,932	-	1,391,366	6,565	1,408,863	91,061	-	1,129,225	658,187	1,878,473
R052	CITY OF CAMPBELLSBURG	171	-	21,817	5,716	27,704	1,428	-	17,707	-	19,135
R054	SOUTH HOPKINS WATER DIST	776	-	98,818	1,510	101,104	6,467	-	80,200	48,825	135,492
R057	CITY OF WILMORE	2,766	-	352,020	22,019	376,805	23,039	-	285,697	172,713	481,449
R058	HOUSING AUTH OF PAINTSVLE	1,439	-	183,176	15,975	200,590	11,988	-	148,664	56,614	217,266
R061	KY COMM ECONOMIC OPPORT	21,627	-	2,752,505	938,095	3,712,227	180,144	-	2,233,917	-	2,414,061
R063	WOODCREEK WATER DISTRICT	6,611	-	841,367	76,649	924,627	55,065	-	682,849	-	737,914
R071	LOGAN CO PUBLIC LIBRARY	1,385	-	176,241	-	177,626	11,535	-	143,036	20,560	175,131
R072	LYON CO HOUSING AUTHORITY	734	-	93,447	860	95,041	6,116	-	75,841	1,182	83,139
R073	MCCRACKEN CO BD OF ED	27,543	-	3,505,441	110,317	3,643,301	229,422	-	2,844,996	1,268	3,075,686
R076	RICHMOND UTILITIES	9,292	-	1,182,655	64,676	1,256,623	77,402	-	959,836	147,292	1,184,530
R078	CITY OF LORETTO	71	-	9,050	123	9,244	592	-	7,345	3,012	10,949
R079	MARSHALL CO PUB LIBRARY	2,113	-	268,881	180	271,174	17,598	-	218,223	84,321	320,142
R088	CITY OF WEST LIBERTY	3,827	-	487,085	23,277	514,189	31,878	-	395,315	5,046	432,239
R089	CENTRAL CITY MUN WTR&SEWR	2,979	-	379,139	57,646	439,764	24,814	-	307,707	16,394	348,915
R090	NELSON CO PUBLIC LIBRARY	3,124	-	397,543	19,877	420,544	26,018	-	322,644	33,393	382,055
R093	TRI CO COMM ACTION AGENCY	761	-	96,860	4,052	101,673	6,339	-	78,611	20,453	105,403
R097	PERRY COUNTY PUBLIC LIB	1,637	-	208,288	-	209,925	13,632	-	169,046	131,984	314,662
R103	ROWAN CO PUBLIC LIBRARY	1,135	-	144,508	24,010	169,653	9,458	-	117,282	15,475	142,215
R104	CITY OF RUSSELL SPRINGS	2,901	-	369,175	150,117	522,193	24,162	-	299,620	-	323,782
R105	CITY OF STAMPING GROUND	65	-	8,292	5,862	14,219	543	-	6,730	6,272	13,545
R106	SHELBY CO PARK RECREATION	1,300	-	165,490	11,724	178,514	10,831	-	134,310	20,713	165,854
R109	TAYLOR CO PUBLIC LIBRARY	825	-	105,025	-	105,850	6,874	-	85,237	87,892	180,003
R114	BOWLING GREEN PUBLIC SCHO	18,502	-	2,354,755	153,161	2,526,418	154,113	-	1,911,106	911,258	2,976,477
R115	S W E D A	184	-	23,480	346	24,010	1,537	-	19,056	1,731	22,324



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
R116	WAYNE CO CONSERV DIST	165	-	20,942	37,741	58,848	1,371	-	16,996	15,902	34,269
R117	WEBSTER COUNTY WATER DIST	1,183	-	150,548	2,009	153,740	9,853	-	122,184	30,563	162,600
R118	WILLIAMSBURG IND BD OF ED	2,917	-	371,240	14,684	388,841	24,297	-	301,296	76,236	401,829
R120	CITY OF MIDWAY	906	-	115,274	106,638	222,818	7,584	-	93,556	23,958	125,058
R959	N KY LEGAL AID SOCIETY	8,027	-	1,021,651	445,573	1,475,251	66,854	-	829,166	-	896,030
T036	FLOYD COUNTY CONSV DIST	295	-	37,526	3,481	41,302	2,456	-	30,456	4,092	37,004
V001	ADAIR COUNTY FISCAL COURT	6,184	-	787,069	552,154	1,345,407	51,512	-	638,781	4,030	694,323
V002	ALLEN COUNTY FISCAL COURT	6,749	-	858,974	58,750	924,473	56,218	-	697,139	28,650	782,007
V003	ANDERSON CO FISCAL COURT	9,283	-	1,181,425	781,987	1,972,695	77,321	-	958,838	-	1,036,159
V004	BALLARD COUNTY FISCAL CT	7,212	-	917,925	178,459	1,103,596	60,076	-	744,982	249,709	1,054,767
V005	BARREN CO FISCAL CT	4,990	-	635,125	226,862	866,977	41,567	-	515,463	66,471	623,501
V006	BATH CO FISCAL COURT	3,937	-	501,013	80,870	585,820	32,790	-	406,620	23,322	462,732
V007	BELL CO FISCAL CT	6,390	-	813,284	106,124	925,798	53,227	-	660,056	405,113	1,118,396
V008	BOONE CO FISCAL CT	30,563	-	3,889,833	50,142	3,970,538	254,580	-	3,156,966	45,533	3,457,079
V009	BOURBON CO FISCAL COURT	7,411	-	943,204	171,360	1,121,975	61,730	-	765,499	86,456	913,685
V010	BOYD COUNTY FISCAL COURT	22,413	-	2,852,513	926,461	3,801,387	186,690	-	2,315,083	-	2,501,773
V011	BOYLE COUNTY FISCAL COURT	9,748	-	1,240,661	91,944	1,342,353	81,198	-	1,006,913	137,691	1,225,804
V012	BRACKEN CO FISCAL COURT	4,017	-	511,312	143,107	658,436	33,464	-	414,978	87,410	535,852
V013	BREATHITT CO FISCAL COURT	4,036	-	513,722	34,042	551,800	33,622	-	416,934	-	450,556
V014	BRECKINRIDGE CO FISCAL CT	7,233	-	920,561	119,139	1,046,933	60,248	-	747,122	378,014	1,185,384
V016	BUTLER COUNTY FISCAL CT	6,455	-	821,517	116,196	944,168	53,766	-	666,738	4,157	724,661
V017	CALDWELL CO FISCAL COURT	4,274	-	543,989	26,710	574,973	35,603	-	441,499	71,353	548,455
V018	CALLOWAY CO FISCAL COURT	11,392	-	1,449,923	7,724	1,469,039	94,894	-	1,176,749	334,968	1,606,611
V019	CAMPBELL CO FISCAL CT	24,095	-	3,066,565	112,831	3,203,491	200,699	-	2,488,807	2,202,675	4,892,181
V020	CARLISLE CO FISCAL COURT	3,200	-	407,311	186,203	596,714	26,657	-	330,571	10,181	367,409
V021	CARROLL CO FISCAL CT	8,229	-	1,047,314	110,391	1,165,934	68,544	-	849,994	-	918,538
V022	CARTER CO FISCAL CT	11,644	-	1,481,970	751,706	2,245,320	96,991	-	1,202,759	-	1,299,750
V023	CASEY CO FISCAL COURT	6,450	-	820,858	3,179	830,487	53,723	-	666,203	286,469	1,006,395
V024	CHRISTIAN CO FISCAL COURT	9,831	-	1,251,176	99,176	1,360,183	81,886	-	1,015,447	679,962	1,777,295
V025	CLARK COUNTY FISCAL COURT	9,856	-	1,254,393	598,031	1,862,280	82,097	-	1,018,058	215,775	1,315,930
V026	CLAY COUNTY FISCAL CT	14,135	-	1,799,041	1,175,615	2,988,791	117,743	-	1,460,091	-	1,577,834
V027	CLINTON CO FISCAL COURT	5,013	-	638,036	64,059	704,088	41,758	-	517,827	568,104	1,127,689
V028	CRITTENDEN CO FIS CT	6,500	-	827,251	897,810	1,715,061	54,141	-	671,393	97,864	823,398
V030	DAVIESS CO FISCAL COURT	18,906	-	2,406,180	224,898	2,649,984	157,478	-	1,952,842	61,129	2,171,449
V031	EDMONSON CO FISCAL CRT	5,361	-	682,360	470,244	1,157,965	44,659	-	553,799	-	598,458
V032	ELLIOTT CO FISCAL CT	2,413	-	307,057	60,162	369,632	20,096	-	249,206	1,306	270,608
V033	ESTILL CO FISCAL COURT	6,045	-	769,334	127,570	902,949	50,351	-	624,387	-	674,738
V035	FLEMING CO FISCAL COURT	3,672	-	467,402	175,475	646,549	30,590	-	379,341	2,200	412,131
V036	FLOYD CO FISCAL COURT	11,527	-	1,467,068	136,656	1,615,251	96,016	-	1,190,664	-	1,286,680
V037	FRANKLIN CO FISCAL COURT	15,305	-	1,947,838	35,414	1,998,557	127,481	-	1,580,854	140,116	1,848,451
V038	FULTON COUNTY FIS CT	7,998	-	1,017,923	77,414	1,103,335	66,620	-	826,140	319,135	1,211,895
V039	GALLATIN CO FISCAL COURT	6,353	-	808,542	110,365	925,260	52,917	-	656,208	25,339	734,464
V040	GARRARD CO FISCAL COURT	6,788	-	863,961	963,232	1,833,981	56,544	-	701,186	1,597,522	2,355,252
V041	GRANT COUNTY FISCAL COURT	9,514	-	1,210,846	214,463	1,434,823	79,247	-	982,716	5,694	1,067,657
V042	GRAVES COUNTY FISCAL CT	12,034	-	1,531,596	18,866	1,562,496	100,239	-	1,243,034	157,467	1,500,740
V043	GRAYSON CO FISCAL COURT	13,672	-	1,740,110	730,819	2,484,601	113,886	-	1,412,264	-	1,526,150
V044	GREEN COUNTY FISCAL COURT	2,329	-	296,463	8,483	307,275	19,403	-	240,608	143,089	403,100
V045	GREENUP CO FISCAL CT	13,195	-	1,679,350	165,779	1,858,324	109,909	-	1,362,951	12,492	1,485,352
V046	HANCOCK CO FISCAL COURT	6,786	-	863,627	108,901	979,314	56,522	-	700,915	296,219	1,053,656
V047	HARDIN CO FISCAL COURT	10,262	-	1,306,054	79,912	1,396,228	85,478	-	1,059,986	-	1,145,464
V048	HARLAN CO FIS CT	10,414	-	1,325,422	154,655	1,490,491	86,745	-	1,075,705	327,520	1,489,970
V049	HARRISON CO FISCAL COURT	4,142	-	527,120	74,696	605,958	34,499	-	427,807	58,839	521,145
V050	HART COUNTY FISCAL COURT	7,857	-	999,951	65,975	1,073,783	65,444	-	811,555	-	876,999
V051	HENDERSON CO FISCAL COURT	18,536	-	2,359,093	-	2,377,629	154,397	-	1,914,627	532,050	2,601,074
V052	HENRY CO FISCAL COURT	3,526	-	448,742	-	452,268	29,369	-	364,197	296,709	690,275
V053	HICKMAN CO FISCAL COURT	3,213	-	408,894	3,864	415,971	26,761	-	331,856	11,581	370,198
V054	HOPKINS CO FISCAL COURT	19,259	-	1,687,475	235,334	1,936,068	110,441	-	1,369,545	702,776	2,182,762
V055	JACKSON CO FISCAL COURT	7,629	-	970,914	356,779	1,335,322	63,544	-	787,988	34,545	886,077
V057	JESSAMINE CO FISCAL COURT	18,070	-	2,299,867	390,040	2,707,977	150,520	-	1,866,559	-	2,017,079
V050	KNOTT CO FISCAL CT	4,832	-	615,029	153,193	773,054	40,252	-	499,154	11,608	551,014
V061	KNOX CO FISCAL CT	10,809	-	1,375,736	783,416	2,169,961	90,038	-	1,116,539	66,282	1,272,859
V062	LARUE CO FISCAL COURT	6,456	-	821,625	17,476	845,557	53,773	-	666,826	44,848	765,447
V063	LAUREL COUNTY FISCAL COUR	19,266	-	2,452,088	447,795	2,919,149	160,483	-	1,990,100	243,748	2,394,331
V064	LAWRENCE CO FISCAL CT	7,454	-	948,634	548,063	1,504,151	62,086	-	769,906	3,286	835,278
V065	LEE COUNTY FISCAL COURT	5,916	-	752,966	828,168	1,587,050	49,280	-	611,103	-	660,383
V066	LESLIE CO FISCAL COURT	7,467	-	950,346	11,484	969,297	62,198	-	771,295	379,464	1,212,957
V067	LETCHER CO FISCAL COURT	6,304	-	802,385	66,267	874,956	52,514	-	651,211	294,736	998,461
V068	LEWIS COUNTY FISCAL COURT	4,772	-	607,405	28,719	640,896	39,753	-	492,967	748,024	1,280,744
V069	LINCOLN CO FISCAL COURT	4,498	-	572,407	5,718	582,623	37,463	-	464,562	921,256	1,423,281



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
V070	LIVINGSTON CO FISCAL CT	5,998	-	763,363	72,166	841,527	49,960	-	619,541	293,526	963,027
V071	LOGAN COUNTY FISCAL COURT	11,344	-	1,443,815	124,966	1,580,125	94,494	-	1,171,792	247,730	1,514,016
V072	LYON COUNTY FISCAL COURT	2,806	-	357,164	7,573	367,543	23,375	-	289,872	106,505	419,752
V073	MCCRACKEN CO FISCAL COURT	10,754	-	1,368,693	94,935	1,474,382	89,577	-	1,110,823	521,876	1,722,276
V074	MCCRARY CO FISCAL CT	8,430	-	1,072,889	393,202	1,474,521	70,218	-	870,751	940,969	1,722,276
V075	MCLEAN COUNTY FISCAL CT	5,742	-	730,755	93,684	830,181	47,826	-	593,077	377,987	1,018,890
V076	MADISON CO FISCAL COURT	16,343	-	2,079,952	67,871	2,164,166	136,127	-	1,688,077	649,230	2,473,434
V077	MAGOFFIN CO FISCAL COURT	3,717	-	473,117	14,610	491,444	30,964	-	383,979	68,227	483,170
V078	MARION CO FISCAL COURT	14,174	-	1,804,008	591,403	2,409,585	118,068	-	1,464,123	99,696	1,681,887
V079	MARSHALL CO FISCAL COURT	11,846	-	1,507,624	4,188	1,523,658	98,670	-	1,223,579	612,317	1,934,566
V080	MARTIN CO FISCAL COURT	4,646	-	591,264	144,960	740,878	38,697	-	479,866	-	518,563
V081	MASON CO FIS CT	9,244	-	1,176,497	154,665	1,340,406	76,999	-	954,838	266,977	1,298,814
V082	MEADE COUNTY FISCAL COURT	17,617	-	2,242,176	1,179,980	3,439,773	146,745	-	1,819,737	-	1,966,482
V083	MENEFEE CO FISCAL COURT	2,660	-	338,534	43,126	384,320	22,156	-	274,752	45,184	342,092
V084	MERCER COUNTY FISCAL COURT	5,826	-	741,457	335,661	1,082,944	48,526	-	601,763	9,080	659,369
V085	METCALFE CO FISCAL COURT	3,166	-	402,953	23,310	429,429	26,372	-	327,034	85,095	438,501
V086	MONROE CO FISCAL COURT	2,826	-	359,692	19,364	381,882	23,541	-	291,924	147,376	462,841
V087	MONTGOMERY CO FISCAL CT	10,518	-	1,338,662	699,356	2,048,536	87,612	-	1,086,451	91,520	1,265,583
V088	MORGAN CO FISCAL CT	4,559	-	580,256	552,477	1,137,292	37,976	-	470,933	-	508,909
V089	MUHLNBERG CO FISCAL CT	14,642	-	1,863,460	839,019	2,717,121	121,959	-	1,512,374	164,196	1,798,529
V090	NELSON CO FISCAL CT	19,147	-	2,436,900	419,189	2,875,236	159,489	-	1,977,774	316,608	2,453,871
V091	NICHOLAS CO FISCAL COURT	4,405	-	560,633	530,318	1,095,356	36,692	-	455,006	-	491,698
V092	OHIO COUNTY FISCAL CRT	9,075	-	1,155,024	290,911	1,455,010	75,593	-	937,411	1,784	1,014,788
V093	OLDHAM CO FISCAL COURT	13,021	-	1,657,208	320,666	1,990,895	108,460	-	1,344,981	-	1,453,441
V094	OWEN COUNTY FISCAL COURT	6,244	-	794,732	619,110	1,420,086	52,013	-	645,000	4,516	701,529
V095	OWSLEY CO FISCAL COURT	2,244	-	285,623	3,342	291,209	18,693	-	231,810	47,657	298,160
V096	PENDLETON CO FISCAL COURT	4,217	-	536,681	86,624	627,522	35,124	-	435,567	189,891	660,582
V097	PERRY COUNTY FISCAL COURT	11,713	-	1,490,735	631,886	2,134,334	97,565	-	1,209,872	220,357	1,527,794
V098	PIKE COUNTY FISCAL COURT	23,940	-	3,046,932	715,204	3,786,076	199,414	-	2,472,872	1,117,028	2,789,314
V099	POWELL CO FISCAL CT	9,881	-	1,257,570	124,733	1,392,184	82,305	-	1,020,637	115,154	1,218,096
V100	PULASKI CO FISCAL CT	21,211	-	2,699,574	2,096,403	4,817,188	176,680	-	2,190,959	26,487	2,394,126
V101	ROBERTSON CO FISCAL CT	3,362	-	373,310	19,987	394,658	11,343	-	140,657	132,899	284,899
V102	ROCKCASTLE CO FISCAL CT	7,585	-	965,405	80,675	1,053,665	63,183	-	783,518	288,441	1,135,142
V103	ROWAN CO FISCAL COURT	12,154	-	1,546,911	330,375	1,889,400	101,241	-	1,255,464	216,998	1,573,703
V104	RUSSELL CO FISCAL COURT	8,263	-	1,051,672	626,849	1,686,784	68,829	-	853,531	3,818	926,178
V105	SCOTT CO FISCAL CT	12,317	-	1,567,587	562,027	2,141,931	102,595	-	1,272,245	-	1,374,840
V106	SHELBY CO FISCAL COURT	10,344	-	1,316,491	180,852	1,507,687	86,161	-	1,068,456	-	1,154,617
V107	SIMPSON CO FISCAL COURT	8,420	-	1,071,601	4,573	1,084,594	70,133	-	869,705	180,345	1,120,183
V108	SPENCER CO TREASURER	4,277	-	544,383	120,454	669,114	35,628	-	441,818	1,106	478,552
V109	TAYLOR COUNTY FISCAL COURT	8,647	-	1,100,481	269,664	1,378,792	72,024	-	893,144	83,331	1,048,499
V110	TODD COUNTY FISCAL COURT	5,703	-	725,857	8,014	739,574	47,505	-	589,101	80,751	717,357
V111	TRIGG COUNTY FISCAL COURT	6,514	-	829,032	19,862	855,408	54,258	-	672,838	213,645	940,741
V112	TRIMBLE CO FISCAL COURT	3,749	-	477,120	64,324	545,193	31,226	-	387,228	313,452	731,906
V113	UNION COUNTY FISCAL COURT	8,446	-	1,074,935	243,465	1,326,846	70,352	-	872,411	5,621	948,384
V114	WARREN COUNTY FISCAL COURT	26,010	-	3,310,354	538,241	3,874,605	216,654	-	2,686,664	217,183	3,120,501
V115	WASHINGTON CO FIS COURT	5,187	-	660,218	115,448	780,853	43,210	-	535,829	-	579,039
V116	WAYNE COUNTY FISCAL COURT	12,746	-	1,622,229	822,961	2,457,936	106,171	-	1,316,592	-	1,422,763
V117	WEBSTER CO FISCAL COURT	7,430	-	945,585	-	953,015	61,886	-	767,431	509,621	1,338,938
V119	CITY OF HIGHLAND HEIGHTS	1,567	-	199,445	287,862	488,874	13,053	-	161,869	-	174,922
V120	WOODFORD CO FISCAL COURT	8,289	-	1,054,947	20,512	1,083,748	69,044	-	856,189	596,549	1,521,782
V122	FAMILY HEALTH CENTER	51,113	-	6,505,217	9,689	6,566,019	425,750	-	5,279,597	119,548	5,824,895
V125	LOUISVILLE MEM COMM	411	-	52,252	806	53,469	3,420	-	42,407	19,855	65,682
V126	LOU & JEFF CO RIVERPORT	252	-	32,018	482	32,752	2,095	-	25,986	80,816	108,897
V127	LOU LABOR MANAGER COM	189	-	24,060	453	24,702	1,575	-	19,527	5,423	26,525
V129	T A R C	90,205	-	11,480,628	72,709	11,643,542	751,377	-	9,317,612	3,887,615	13,956,604
V130	ANCHORAGE BD OF EDUCATION	2,517	-	320,385	44,120	367,022	20,968	-	260,023	18,147	299,138
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	8,003	8,003
V137	FRANKLIN CO CONS DIST	189	-	17,657	-	17,796	1,156	-	14,330	18,648	34,134
V145	CITY OF WURLAND	255	-	32,441	15,548	48,244	2,123	-	26,329	175	28,627
V147	HARDIN CO WATER DIST #2	11,381	-	1,448,536	140,264	1,600,181	94,803	-	1,175,624	357,087	1,627,514
V151	HOUSING AUTH OF HENDERSON	3,060	-	389,497	2,163	394,720	25,492	-	316,113	148,363	489,968
V156	JEFF CO BD OF ED	601,648	-	76,571,351	40,098,619	117,271,618	5,011,396	-	62,144,861	8,936,704	76,092,961
V158	BIG SANDY AREA COMM PRO	5,495	-	699,318	107,065	811,878	45,769	-	567,562	367,056	980,387
V159	CITY OF ERLANGER	5,254	-	668,716	112,869	786,839	43,766	-	542,726	341,490	927,982
V163	EAST BERNSTADT BD OF ED	1,124	-	143,112	5,209	149,445	9,366	-	116,149	24,722	150,237
V171	CITY OF ADAIRVILLE	519	-	65,993	8,519	75,031	4,319	-	53,560	5,002	62,881
V176	MADISON CO CONSERVAT DIST	115	-	14,588	1,401	16,104	955	-	11,839	3,327	16,121
V179	MARSHALL CO SEN CITIZENS	-	-	-	-	-	-	-	-	6,921	6,921
V189	CITY OF CENTRAL CITY	4,155	-	528,762	59,064	591,981	34,606	-	429,140	52,772	516,518



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources					
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
V196	CITY OF BUTLER	130	-	16,486	20,699	37,315	1,079	-	13,380	31,374	45,833
V197	CITY OF HAZARD	10,423	-	1,326,504	27,430	1,364,357	86,816	-	1,076,583	280,325	1,443,724
V198	MOUNTAIN WATER DISTRICT	6,095	-	775,698	2,372	784,165	50,767	-	629,552	226,385	906,704
V200	PULASKI COUNTY LIBRARY	1,479	-	188,202	1,231	190,912	12,317	-	152,744	213,060	278,121
V205	BARREN/METCALFE CO AMB SR	479	-	61,016	-	86,766	148,261	-	49,520	-	53,513
V206	SHELBYVILLE MUN WATER&SEWER	4,114	-	523,569	51,187	578,870	34,266	-	424,925	138,079	597,270
V207	BELL CO PUBLIC LIBRARY	790	-	100,490	13,154	114,434	6,577	-	81,557	32,550	120,684
V208	CITY OF WALTON	1,283	-	163,345	23,503	188,131	10,691	-	132,570	54,653	197,914
V218	MURRAY TOURISM COMMISSION	267	-	34,044	4,930	39,241	2,228	-	27,630	1,437	31,295
V219	BELLEVUE BD OF EDUCATION	3,179	-	404,635	105,881	513,695	26,482	-	328,400	-	354,882
V224	PENNYROYAL AREA MUSEUM	131	-	16,732	-	16,863	1,095	-	13,580	106,584	121,259
V230	OWENSBORO RIVERPORT AUTH	7,560	-	962,218	68,963	1,038,741	62,975	-	780,931	9,756	853,662
V236	BIG SANDY AREA DEV DIST	6,160	-	784,000	19,358	809,518	51,311	-	636,290	706,862	1,394,463
V237	BLUE GRASS COMM ACTION	16,028	-	2,039,947	711,139	2,767,114	133,509	-	1,655,609	226,133	2,015,251
V247	HARDIN CO WATER DIST #1	10,900	-	1,387,225	99,101	1,497,226	90,790	-	1,125,864	670,326	1,886,980
V251	HENDERSON CO RIVER AUTH	2,189	-	278,580	7,558	288,327	18,232	-	226,094	124,718	369,044
V259	KENTON CO PUBLIC LIBRARY	14,422	-	1,835,574	-	1,849,996	120,134	-	1,489,741	317,459	1,927,334
V263	LAUREL CO BD OF EDUCATION	27,233	-	3,466,036	-	3,493,269	226,843	-	2,813,015	703,390	3,743,248
V271	RUSSELLVILLE ELEC PL BD	3,729	-	474,622	38,260	516,611	31,063	-	385,201	19,598	435,862
V281	HOUSING AUTH OF MAYSVILLE	1,159	-	147,459	7,334	155,952	9,651	-	119,677	18,233	147,561
V298	CITY OF PIKEVILLE	9,845	-	1,253,055	411,174	1,674,074	82,009	-	1,016,972	-	1,098,981
V300	HOUSING AUTH OF SOMERSET	1,340	-	170,506	22,582	194,428	11,159	-	138,382	124,305	273,846
V305	CITY OF CAVE CITY	1,742	-	221,735	8,270	231,747	14,512	-	179,959	16,009	210,480
V306	HOUSING AUTH OF SHELBYVILLE	288	-	36,651	5,821	42,760	2,399	-	29,746	18,353	50,498
V308	NORTHERN KY AREA DEV.DIST	8,879	-	1,130,108	87,408	1,226,395	73,963	-	917,189	313,481	1,304,633
V319	CAMPBELL CO BD OF ED	24,407	-	3,106,275	547,141	3,677,823	203,298	-	2,521,035	-	2,724,333
V324	CHRISTIAN CO CONS DIST	133	-	16,889	14,960	31,982	1,105	-	13,707	-	14,812
V330	CITY OF OWENSBORO	32,207	-	4,099,105	356,835	4,488,147	268,276	-	3,326,810	720,099	4,315,185
V336	SANDY VALLEY TRANS SER IN	5,984	-	761,612	21,058	788,654	49,846	-	618,120	259,176	927,142
V337	FRANKFORT ELEC WATER BD	43,280	-	5,508,275	-	2,014,674	7,566,229	-	360,502	4,470,485	4,830,987
V347	CITY OF RADCLIFF	6,359	-	809,379	35,557	815,738	52,972	-	656,887	297,040	1,006,899
V359	CITY OF ELSMERE	1,581	-	201,206	277,321	338,344	13,168	-	163,298	68,875	245,341
V363	LONDON LAUREL CO COMM CTR	92,791	-	11,724,242	21,282	300,782	18,150	-	225,072	61,163	304,385
V373	PADUCAH MCCRACKEN CO TOUR	2,129	-	117,242	23,275	141,438	7,673	-	95,153	43,919	146,745
V376	CITY OF BEEA	13,150	-	1,673,645	254,261	1,941,056	109,536	-	1,358,321	4,893,960	6,361,817
V398	CITY OF ELKHORN CITY	316	-	40,251	70,049	110,616	2,634	-	32,668	272,133	307,435
V400	PULASKI CO SOIL CONS DIST	304	-	38,746	7,623	46,673	2,536	-	31,446	20,318	54,300
V405	MARY W WELDON MEM PUB LIB	704	-	89,562	16,391	106,657	5,862	-	72,688	14,173	92,723
V407	BELL/WHITLEY COMM ACTION	8,406	-	1,069,850	119,659	1,197,915	70,019	-	868,284	253,814	1,192,117
V408	UNION EMERGENCY SERVICES	220	-	28,034	89,002	117,256	1,835	-	22,752	-	24,587
V419	DAYTON CITY SCHOOLS	3,764	-	479,058	90,850	573,672	31,353	-	388,801	67,596	487,750
V424	PENNYRILE ALLIED COMM SER	12,355	-	1,572,437	1,031,093	2,615,885	102,912	-	1,276,181	-	1,379,093
V430	OWENSBORO MUN UTILITIES	39,804	-	5,065,986	-	5,105,790	331,556	-	4,111,525	7,384,707	11,827,788
V436	APPALACHIAN RES & DEFENSE	6,732	-	856,859	290,464	1,154,055	56,079	-	695,422	-	751,501
V437	FKT/FKLN CO TOUR&CONV COM	333	-	42,346	12,189	54,868	2,771	-	34,368	59,430	96,569
V447	CITY OF ELIZABETHTOWN	23,482	-	2,988,601	72,487	3,084,570	195,596	-	2,425,532	181,860	2,802,988
V459	LUDLOW BD OF EDUCATION	1,807	-	229,968	-	231,775	15,051	-	186,641	172,976	374,668
V463	LONDON LAUREL TOURIST COM	453	-	57,613	14,502	72,568	3,771	-	46,758	1,907	52,436
V473	PADUCAH POWER SYSTEM	17,346	-	2,207,620	84,377	2,309,343	144,483	-	1,791,692	30,538	1,966,713
V476	KY RIVER Foothills DEV CO	16,292	-	2,073,519	761,448	2,851,259	135,706	-	1,682,856	789,137	2,607,699
V500	WEST PULASKI WATER DISTR	1,583	-	201,462	165,107	368,152	13,185	-	163,505	-	176,690
V505	CITY OF PARK CITY	110	-	14,047	15,811	29,968	919	-	11,400	-	12,319
V507	BELL CO SOLID WASTE OFFIC	445	-	56,599	-	57,044	3,704	-	45,936	65,490	115,130
V508	CITY OF UNION	468	-	59,599	92,245	152,312	3,901	-	48,371	6,688	60,960
V524	HOPKINSVILLE WATER ENV ATH	13,070	-	1,663,425	671,227	2,347,722	108,867	-	1,350,026	81,584	1,540,477
V530	AUDUBON AREA COMM SER INC	47,932	-	6,100,463	1,688,906	7,837,301	399,260	-	4,951,101	469,358	5,819,719
V537	CAPITAL COMMUNITY E I D A	279	-	35,569	5,609	41,457	2,328	-	28,867	9,223	40,418
V547	ELIZABETHTOWN TOUR/CON BU	595	-	75,741	10,462	86,798	4,957	-	61,471	14,291	80,719
V559	BEECHWOOD BOARD OF EDUC	3,663	-	466,241	51,887	521,791	30,514	-	378,399	198,966	607,879
V563	LONDON-LAUREL CO IDA	300	-	38,244	45,050	83,594	2,503	-	31,039	19,359	52,911
V576	SOUTHERN MADISON WATER DT	846	-	107,651	-	108,497	7,045	-	87,369	86,648	181,062
V607	PINEVILLE UTILITY COMM	3,220	-	409,819	-	413,039	26,822	-	332,607	121,466	480,895
V608	WALTON FIRE DIST/EMS	56	-	7,151	34,065	41,272	468	-	5,804	-	6,272
V619	SOUTHGATE BD OF ED	821	-	104,513	54,136	159,470	6,840	-	84,822	22,541	114,203
V624	HOPKINSVILLE ELECTRIC SYSTEM	11,473	-	1,460,212	280,716	1,752,401	95,567	-	1,185,100	257,381	1,538,048
V630	CITY OF WHITESVILLE	442	-	56,265	5,970	62,677	3,682	-	45,664	19,123	68,469
V637	FARMDALE WATER DISTRICT	363	-	46,143	20,482	66,988	3,020	-	37,449	11,525	51,994
V647	CITY OF VINE GROVE	1,856	-	236,254	-	283,252	15,462	-	191,742	113,735	320,939
V659	KENTON CO BD OF ED	53,216	-	6,772,918	45,142	6,828,134	443,270	-	5,496,861	1,877,085	7,817,216



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
V663	LAUREL CO CONSERV DIST	166	-	21,080	2,053	23,299	1,380	-	17,108	4,766	23,254
V673	PADUCAH-MCCRACKEN CO JOIN	4,297	-	546,832	28,053	579,182	35,789	-	443,806	150,708	630,303
V676	MADISON CO UTILITIES DIST	1,737	-	221,096	22,550	245,383	14,470	-	179,440	101,637	295,547
V707	BELL CO CONSERVATION DIST	48	-	6,138	1,151	7,337	402	-	4,982	-	5,384
V708	HEBRON FIRE PROTECTION DI	216	-	27,444	3,645	31,305	1,796	-	22,273	-	30,429
V719	SILVER GROVE BD OF ED	-	-	-	-	-	-	-	-	23,776	23,776
V724	PENNYVILLE AREA DEVP DIST	4,902	-	623,921	13,544	642,367	40,834	-	506,371	260,723	807,928
V730	GREEN RIV AREA DEL DIST	6,906	-	879,001	41,616	927,523	57,528	-	713,393	78,478	849,399
V737	KY ASSOC OF CO (KACO)	10,947	-	1,393,274	103,365	1,507,586	91,186	-	1,130,774	26,381	1,248,341
V756	JEFF CO MED CENTER LAUNDR	6,345	-	807,549	126,020	939,914	52,852	-	655,402	558,599	1,266,853
V759	ERLANGER/ELSMERE BD OF ED	10,156	-	1,292,529	16,065	1,318,750	84,593	-	1,049,009	288,291	1,421,893
V773	MCCRACKEN CO PUB LIBRARY	2,910	-	370,394	764	374,068	24,241	-	300,610	96,127	420,978
V808	POINT PLEASANT FIRE DIST	-	-	49	543	592	3	-	40	4,676	4,719
V819	NEWPORT BD OF ED	9,397	-	1,195,915	101,972	1,307,284	78,270	-	970,597	66,672	1,115,539
V830	REGIONAL WTR RESOURCE AGY	15,132	-	1,925,893	432,844	2,373,869	126,045	-	1,563,044	-	1,689,089
V856	KYIANA REG PLANNING DEV	11,607	-	1,477,219	173,413	1,662,239	96,680	-	1,198,903	422,719	1,718,302
V859	COVINGTON BD OF ED	25,562	-	3,253,321	27,983	3,306,866	212,921	-	2,640,377	1,615,402	4,468,700
V873	PADUCAH-MCCRACKEN CO RIV	1,317	-	167,595	135,116	304,028	10,969	-	136,019	225,348	372,336
V919	CITY OF WILDER	706	-	89,916	32,086	122,708	5,885	-	72,975	-	78,860
V930	OWENSBORO METRO PLAN COMM	1,996	-	254,087	101,302	357,385	16,629	-	206,216	-	222,845
V937	HOUSING AUTH OF FRANKFORT	1,695	-	215,764	-	217,459	14,121	-	175,113	88,922	278,156
V959	CITY OF COVINGTON	23,830	-	3,032,836	1,765,350	4,822,016	198,491	-	2,461,432	-	2,659,923
W001	ADAIR COUNTY ATTORNEY	312	-	39,661	-	39,973	-	-	32,189	44,431	79,216
W003	ANDERSON COUNTY ATTORNEY	175	-	22,280	18,934	41,389	1,458	-	18,082	532	20,072
W004	BALLARD COUNTY ATTORNEY	227	-	28,851	27	29,105	1,888	-	23,415	9,598	34,901
W010	BOYD COUNTY ATTORNEY	584	-	74,295	-	74,779	4,862	-	60,298	33,211	98,371
W011	BOYLE COUNTY ATTORNEY	246	-	31,300	11,029	42,575	2,048	-	25,403	-	27,451
W013	BREATHITT CO ATTORNEY	84	-	10,722	2,080	12,886	702	-	8,702	34,816	44,220
W015	BULLITT COUNTY ATTORNEY	1,050	-	133,659	6,985	141,694	8,748	-	108,477	116,746	233,971
W016	BUTLER COUNTY ATTORNEY	182	-	23,106	57,689	80,977	1,512	-	18,753	2,133	22,398
W017	CALDWELL COUNTY ATTORNEY	289	-	36,828	211	37,328	2,410	-	29,889	24,794	57,093
W018	CALLOWAY COUNTY ATTORNEY	596	-	75,899	993	77,488	4,967	-	61,599	32,917	99,483
W019	CAMPBELL COUNTY ATTORNEY	1,444	-	183,825	8,718	193,987	12,031	-	149,191	53,559	214,781
W020	CARLISLE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	375	375
W021	CARROLL COUNTY ATTORNEY	79	-	10,092	5,883	16,054	661	-	8,191	8,136	16,988
W022	CHILD SUPPORT ENFORCEMENT	212	-	26,932	3,411	30,555	1,763	-	21,858	14,620	38,241
W024	CHRISTIAN COUNTY ATTORNEY	1,023	-	130,137	-	131,160	8,517	-	105,619	54,518	168,654
W026	CLAY COUNTY ATTORNEY	392	-	49,901	-	50,293	3,266	-	40,499	26,017	69,782
W027	CLINTON CO ATTORNEY	228	-	29,077	647	29,952	1,903	-	23,599	12,719	38,221
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	155	-	19,703	-	19,858	1,289	-	15,990	26,668	43,947
W031	EDMONSON COUNTY ATTORNEY	84	-	10,673	2,047	12,804	698	-	8,662	4,040	13,400
W032	ELLIOTT COUNTY ATTORNEY	165	-	20,991	26	21,182	1,374	-	17,036	10,707	29,117
W033	ESTILL COUNTY ATTORNEY	297	-	37,861	656	38,814	2,478	-	30,728	8,775	41,981
W035	FLEMING COUNTY ATTORNEY	528	-	67,154	7,562	75,244	4,395	-	54,502	52,283	111,180
W036	FLOYD COUNTY ATTORNEY	513	-	65,324	89,286	155,123	4,275	-	53,017	6,422	63,714
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	7,479	7,479
W041	GRANT COUNTY CHILD SUPPOR	221	-	28,064	791	29,076	1,837	-	22,776	45,557	70,170
W043	GRAYSON COUNTY ATTORNEY	275	-	34,949	1,871	37,095	2,287	-	28,365	24,533	55,185
W044	GREEN COUNTY ATTORNEY	147	-	18,719	-	18,866	1,225	-	15,192	8,650	25,067
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	1,358	1,358	-	-	-	263,607	263,607
W047	HARDIN COUNTY ATTORNEY	1,830	-	232,939	-	234,769	15,245	-	189,052	181,000	385,297
W048	HARLAN COUNTY ATTORNEY	752	-	95,650	-	96,402	6,260	-	77,629	71,885	155,774
W050	HART COUNTY ATTORNEY	499	-	63,465	2,843	66,807	4,154	-	51,508	7,442	63,104
W051	HENDERSON CO ATTORNEY	676	-	86,060	-	86,736	5,632	-	69,846	124,474	199,952
W052	HENRY COUNTY ATTORNEY	113	-	14,430	11,621	26,164	944	-	11,711	12,402	25,057
W055	JACKSON COUNTY ATTORNEY	235	-	29,854	11,503	41,592	1,954	-	24,229	9,769	35,952
W056	JEFFERSON CO ATTORNEY	13,488	-	1,716,660	-	1,730,148	112,351	-	1,393,231	1,511,052	3,016,634
W058	JOHNSON CO ATTORNEY	444	-	56,491	6,591	63,526	3,697	-	45,848	32,523	82,068
W060	KNOTT COUNTY ATTORNEY	290	-	36,848	10,126	47,264	2,412	-	29,805	26,980	59,297
W061	KNOX COUNTY ATTORNEY	548	-	69,770	22,229	92,547	4,566	-	56,625	10,762	71,953
W063	LAUREL COUNTY ATTORNEY	1,026	-	130,570	-	131,596	8,545	-	105,970	80,352	194,867
W064	LAWRENCE COUNTY ATTORNEY	178	-	22,654	-	22,832	1,483	-	18,385	57,187	77,055
W066	LESLIE COUNTY ATTORNEY	226	-	28,811	1,492	30,529	1,886	-	23,383	25,238	50,507
W067	LETCHER COUNTY ATTORNEY	406	-	51,661	5,442	57,509	3,381	-	41,928	42,314	87,623
W069	LINCOLN COUNTY ATTORNEY	365	-	46,409	37,190	83,964	3,037	-	37,665	16,244	56,946
W070	LIVINGSTON CO ATTORNEY	188	-	23,962	527	24,677	1,568	-	19,447	7,570	28,585
W071	LOGAN COUNTY ATTORNEY	7	-	934	2	943	61	-	758	22,159	22,978
W073	MCCRACKEN COUNTY ATTORNEY	128	-	16,338	6,941	23,407	1,069	-	13,260	6,242	20,571



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
W075	MCLEAN COUNTY ATTORNEY	43	-	5,449	313	5,805	357	-	4,423	2,435	7,215
W076	MADISON COUNTY ATTORNEY	204	-	25,929	3,256	29,389	1,697	-	21,044	13,936	36,677
W077	MAGOFFIN CO ATTORNEY	97	-	12,286	3,085	15,468	804	-	9,971	604	11,379
W078	MARION COUNTY ATTORNEY	137	-	17,411	14,249	31,797	1,139	-	14,130	33,218	48,487
W079	MARSHALL COUNTY ATTORNEY	99	-	12,620	7,226	19,945	826	-	10,243	1,154	12,223
W080	MARTIN COUNTY ATTORNEY	338	-	43,074	8,279	51,691	2,819	-	34,959	-	37,778
W082	MEADE COUNTY ATTORNEY	241	-	30,719	-	30,960	2,011	-	24,932	15,968	42,911
W083	MENEFEE COUNTY ATTORNEY	124	-	15,729	2,028	17,881	1,029	-	12,765	8,044	21,838
W084	MERCER COUNTY ATTORNEY	315	-	40,104	601	41,020	2,625	-	32,548	10,464	45,637
W085	METCALFE COUNTY ATTORNEY	245	-	31,231	-	31,476	2,044	-	25,347	14,636	42,027
W087	MONTGOMERY CO ATTORNEY	28	-	3,561	76	3,665	233	-	2,890	1,361	4,484
W090	NELSON COUNTY ATTORNEY	729	-	92,788	-	99,517	6,073	-	75,306	11,832	93,211
W091	NICHOLAS COUNTY ATTORNEY	123	-	15,670	1,898	17,691	1,026	-	12,717	2,953	16,696
W092	OHIO COUNTY ATTORNEY	12	-	1,554	187	1,753	102	-	1,261	93,750	95,113
W095	OWSLEY COUNTY ATTORNEY	164	-	20,853	677	21,694	1,365	-	16,925	8,927	27,217
W096	PENDLETON COUNTY ATTORNEY	256	-	32,618	1,876	34,750	2,135	-	26,473	3,013	31,621
W097	PERRY COUNTY ATTORNEY	737	-	93,791	20,070	114,598	6,138	-	76,120	31,570	113,828
W098	PIKE COUNTY ATTORNEY	1,396	-	177,677	-	179,073	11,629	-	144,202	176,510	332,341
W099	POWELL COUNTY ATTORNEY	348	-	44,353	17,005	61,706	2,903	-	35,997	2,250	41,150
W103	ROWAN COUNTY ATTORNEY	161	-	20,529	46,166	66,856	1,344	-	16,661	-	18,005
W104	RUSSELL COUNTY ATTORNEY	386	-	49,084	983	50,453	3,212	-	39,836	19,934	62,982
W105	SCOTT COUNTY ATTORNEY	-	-	-	1,911	1,911	-	-	-	114,307	114,307
W106	SHELBY COUNTY ATTORNEY	153	-	19,476	1,219	20,848	1,275	-	15,807	2,560	19,642
W107	SIMPSON COUNTY ATTORNEY	126	-	15,984	32,340	48,450	1,046	-	12,973	1,884	15,903
W109	TAYLOR COUNTY ATTORNEY	394	-	50,117	21	50,532	3,280	-	40,675	2,813	46,768
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	457	457
W113	UNION COUNTY ATTORNEY	32	-	4,033	1,652	5,717	264	-	3,273	492	4,029
W114	WARREN CO ATTY/CHILD SUPP	1,473	-	187,425	-	188,898	12,266	-	152,113	77,579	241,958
W115	WASHINGTON CO ATTORNEY	160	-	20,342	2,913	23,415	1,331	-	16,509	23,150	40,990
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	180	-	22,899	40,847	63,936	1,499	-	18,585	4,654	24,738
W120	WOODFORD COUNTY ATTORNEY	373	-	47,520	-	47,893	3,110	-	38,567	59,698	101,375
X030	OWENSBORO DAWESS CO TOUR	963	-	122,563	94,454	217,980	8,021	-	99,471	41,117	148,609
X034	FAYETTE CO ATTORNEY OFF	3,996	-	508,519	-	512,515	33,281	-	412,711	400,551	846,543
X059	KENTON COUNTY ATTORNEY	2,076	-	264,199	-	266,275	17,291	-	214,423	286,897	518,611
X105	GEORGETOWN WATER & SEWER	9,962	-	1,267,928	171,014	1,448,904	82,983	-	1,029,043	93,649	1,205,675
X956	LOU FIREFIGHTERS PENS FUN	546	-	69,505	3,343	73,394	4,549	-	56,410	16,444	77,403
TOTAL		7,728,732	-	983,652,199	216,224,895	1,207,605,826	64,377,493	-	798,326,530	193,008,688	1,055,712,711



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

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
10005	LEGS GENERAL ASSEMBLY	98,763	89,381	(2,448)		8,273	-
20025	JUDL ADM OFF OF THE COURT	(7,861,701)	(5,487,456)	(1,310,318)	4,429,530		-
35628	TRAN DEPT OF INTERGOV PRO	(2,729)					-
39931	JEFFERSON CO CLERK	691,689	418,446	(233,401)	789,013		-
39932	JEFFERSON CO SHERIFF	247,307	111,750	(60,247)	203,666		-
39933	KENTON CO COURT CLERK	241,941	113,992	(33,195)	112,216		-
39934	KENTON CO SHERIFF	44,525	10,533	(12,837)	43,396		-
39935	CAMPBELL COUNTY CLERK	40,884	(6,369)	(24,030)	81,233		-
39936	CAMPBELL CO SHERIFF	5,470	(38,669)	(10,876)	36,766		-
39937	FAYETTE CO CLERK	108,730	(42,828)	(83,643)	282,754		-
39938	FAYETTE CO SHERIFF	(115,473)	(11,209)	(40,912)	138,304		-
39939	DAVIESS CO CLERK	(65,074)	(171,601)	(24,389)	82,447		-
39940	DAVIESS CO SHERIFF	12,130	(4,201)	(5,986)	20,236		-
39941	PIKE CO CLERK	(52,306)	(12,317)	(11,184)	37,807		-
39942	PIKE CO SHERIFF	(58,144)	(78,663)	(17,909)	60,540		-
39943	HARDIN COUNTY CLERK OFFIC	61,653	587	(28,937)	97,821		-
39944	HARDIN COUNTY SHERIFF	(17,565)	(28,804)	(12,025)	40,649		-
39945	WARREN COUNTY CLERKS OFF	14,532	(8,185)	(28,127)	95,081		-
39946	WARREN COUNTY SHERIFF	59,998	(4,498)	(39,286)	132,807		-
39947	BOONE COUNTY CLERK	(3,456)	(22,096)	(31,116)	105,187		-
39948	BOONE COUNTY SHERIFF	28,297	13,493	(9,145)	30,915		-
39949	CHRISTIAN COUNTY CLERK	2,282	1,880	(13,338)	45,089		-
39950	CHRISTIAN COUNTY SHERIFF	54,427	(1,866)	(42,532)	143,780		-
39951	MADISON COUNTY CLERK	21,724	(21,816)	(22,390)	75,691		-
39952	MADISON COUNTY SHERIFF	(12,667)	(7,098)	(6,342)	21,440		-
39961	BULLITT COUNTY CLERK	71,148	13,445	(25,667)	86,767		-
39962	BULLITT CO SHERIFF	(35,805)	(81,339)	(26,378)	89,171		-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(6,008)	(349)	(130)	440		-
116A	WAYNE COUNTY ATTORNEY	1,612	(18,429)	(2,506)	8,472		-
A051	HENDERSON CO TOURIST COMM	(3,298)	(1,234)	(1,191)	4,026		-
A073	HOUSING AUTH OF PADUCAH	155,975	34,228	(29,336)	99,169		-
A113	MORGANFIELD HOUSING AUTH	(2,656)					-
A156	CITY OF ANCHORAGE	(4,730)	(12,671)	(11,022)	37,259		-
AB19	BELLEVUE/DAYTON FIRE	(1,092)	(1,311)	(833)	2,818		-
AC19	CAMPBELL CO FIRE DIST 1	(238)					-
B008	BURLINGTON FIRE PRO DIST	1,284	(420)	(1,129)	3,816		-
B010	HOUSING AUTHORITY OF CATLETTSBURG	3,332	(14,978)	(5,295)	17,901		-
B015	CITY OF HILLVIEW	63,470	42,870	(12,970)	43,844		-
B017	PENNYRILE EMER ASST CTR	(1,572)	(11,426)	(6,372)	21,540		-
B018	W KY ED COOPERATIVE	(39,652)	(6,010)	(3,169)	10,712		-
B023	CITY OF LONDON TOURISM	53,341	48,274	(1,322)	4,468		-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	11,140	(4,590)	(5,716)	19,324		-
B030	OWENSBORO/DAV CO ECO DEV	(56,549)	(33,802)	(4,393)	14,852		-
B035	GTR FLEMING CO WATER COMM	(3,181)	(3,818)	(2,332)	7,883		-
B038	CITY OF HICKMAN	81,381	50,531	(10,400)	35,157		-
B042	HOUSING AUTH OF MAYFIELD	(44,857)	(32,637)	(12,825)	43,354		-
B043	GRAYSON CO CONSERV DIST	(2,048)	(1,751)	(606)	2,048		-
B045	CITY OF BELLEFONTE	(86)	(181)	(100)	339		-
B048	CITY OF HARLAN	16,727	24,355	(21,566)	72,904		-
B051	HENDERSON CITY/CO PLANNIN	(16,536)	(14,717)	(7,684)	25,976		-
B052	HENRY CO WATER DIST #2	(2,351)	(28,645)	(20,823)	70,393		-
B054	CITY OF NORTONVILLE	52,813	2,744	(4,436)	14,996		-
B058	JOHNSON CO FISCAL COURT	89,720	56,517	(43,976)	148,661		-
B061	KNOX CO UTILITIES COMM	(3,552)	21,367	(8,384)	28,342		-
B072	LAKE BARKLEY TOUR COMM	(2,253)	(1,966)	(977)	3,304		-
B078	MARION CO WATER DISTRICT	90,792	47,732	(10,719)	36,236		-
B084	N MERCER WATER DISTRICT	27,777	(2,846)	(12,472)	42,164		-
B087	MONTGOMERY CO FIRE DIST	(16,538)	7,319	(59,013)	199,494		-
B097	KY RIVER REGIONAL JAIL	(44,673)	116,873	(18,890)	63,857		-
B098	PIKE CO SENIOR CITIZEN PR	(40,744)	(26,195)	(4,173)	14,107		-
B100	CITY OF SCIENCE HILL	(9,545)	3,794	(2,587)	8,745		-
B104	RUSSELL CO AMBULANCE SER	114,520	41,047	(16,299)	55,099		-
B106	NORTH SHELBY WATER CO	47,658	(18,032)	(12,791)	43,241		-
B109	CAMPBELL/TAYLOR CO I D A	2,373	(1,479)	(2,087)	7,057		-
B113	UNION CO ECONOMIC DEVELOP	907	322	(1,813)	6,129		-
B116	MONTICELLO/WAYNE TELE BOA	23,985	92,177	(5,365)	18,137		-
B118	WHITLEY CO CONSERV DIST	(60,956)	(35,492)	(256)	867		-
B124	HOPKINS-CHRIST CO PLANNIN	16,135	14,886	(22,584)	76,345		-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
B156	LOU POLICE RETIRE FUND	(2,115)	(3,030)	(2,482)	8,389	-	-
B179	HOUSING AUTH OF BENTON	575	6,572	(4,661)	15,755	-	-
B230	RIVERPARK CTR OWENSBORO	57,528	175,206	(9,949)	33,632	-	-
B256	BUECHEL FIRE PROTECT DIST	2,861	(537)	(1,296)	4,380	-	-
B259	CITY OF LUDLOW	(508)	(12,724)	(5,257)	17,772	-	-
B356	CITY OF DOUGLASS HILLS	81,294	43,814	(4,912)	16,603	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	73,456	(5,009)	(10,940)	36,981	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(741,177)	(282,346)	(164,706)	556,790	-	-
B756	LEGAL AID SOCIETY INC	213,761	99,368	(59,061)	199,655	-	-
B856	JEFF CO SOIL/CONSER DIST	16,195	18,404	(507)	1,713	-	-
B956	LAKE DREAMLAND FIRE DIST	(52,798)	(3,967)	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(19,294)	(17,747)	(2,007)	6,784	-	-
C037	CIRCUIT CLERKS	-	-	-	-	-	-
C079	JONATHAN CREEK WATER DIST	14,082	9,095	(6,681)	22,583	-	-
C087	CITY OF JEFFERSONVILLE	(43,129)	(27,625)	(4,490)	15,178	-	-
C105	CITY OF SADIEVILLE	2,580	(3,035)	(879)	2,971	-	-
C106	CITY OF SIMPSONVILLE	(23,200)	(32,497)	(9,087)	30,718	-	-
C118	HOUSING AUTH OF CORBIN	17,640	39,439	(6,307)	21,320	-	-
C230	HOUSING AUTH OF OWENSBORO	(65,146)	31,665	(25,180)	85,120	-	-
C256	LOUISVILLE/JEFF CO METRO	803,267	4,289,140	(3,663,296)	11,707,677	-	-
D017	CALDWELL CO WATER DISTRICT	62,364	23,773	(5,521)	18,664	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(1,663)	(1,703)	(1,724)	5,827	-	-
D052	CITY OF PLEASUREVILLE	(1,687)	(991)	(669)	2,260	-	-
D071	CITY OF LEWISBURG	(16,781)	(22,131)	(4,403)	14,884	-	-
D079	NORTH MARSHALL WATER DIST	14,372	(15,499)	(13,127)	44,377	-	-
D084	GTR H/MERCER PL&ZONING CO	296	(2,321)	(1,471)	4,974	-	-
D098	CITY OF COAL RUN VILLAGE	120,324	73,193	(5,823)	19,685	-	-
D106	SIMPSONVILLE RURAL FIRE	-	-	-	-	-	-
D113	UNION CO WATER DISTRICT	(17,799)	(23,050)	(5,391)	18,226	-	-
D118	WHITLEY CO WATER DIST	(34,519)	(32,992)	(3,713)	12,551	-	-
D135	WESTERN FLEMING WATER DIS	(20,577)	(7,973)	(5,055)	17,088	-	-
G015	ZIONTON FIRE PROT DIST	4,321	2,304	(624)	2,785	-	-
G090	NELSON CO DISPATCH	99,531	19,994	(12,958)	43,804	-	-
G506	SHELBY CO SUB FIRE DIST	7,233	5,829	(1,636)	5,530	-	-
J001	ADAIR CO BD OF EDUCATION	136,618	151,978	(85,069)	287,576	-	-
J002	CITY OF SCOTTSVILLE	209,970	(14,773)	(41,307)	139,638	-	-
J003	CITY OF LAWRENCEBURG	59,175	37,041	(51,831)	175,214	-	-
J004	BALLARD CO BD OF ED	(33,511)	(9,964)	(39,510)	133,565	-	-
J005	GLASGOW BD OF EDUCATION	(46,732)	(33,211)	(60,771)	205,437	-	-
J006	BATH CO BD OF EDUC	(49,491)	60,571	(62,634)	211,735	-	-
J007	CITY OF MIDDLESBORO	46,676	117,458	(27,633)	93,415	-	-
J008	BOONE CO WATER DISTRICT	(64,969)	(87,201)	(31,708)	107,187	-	-
J009	BOURBON CO BD OF EDUCATIO	15,553	171,160	(100,053)	338,228	-	-
J010	FAIRVIEW BD OF EDUCATION	6,085	(64,673)	(17,694)	59,815	-	-
J011	DANVILLE CITY BD OF ED	(189,888)	76,351	(58,242)	196,887	-	-
J012	BRACKEN CO BD OF EDUC	(12,714)	(13,515)	(31,759)	107,361	-	-
J013	BREATHITT CO BD OF ED	105,984	179,444	(61,086)	206,503	-	-
J014	BRECKINRIDGE CO BD OF ED	(122,192)	(32,474)	(88,054)	297,668	-	-
J015	BULLITT CO BD OF ED	(56,313)	116,382	(392,080)	1,325,426	-	-
J016	BUTLER CO BD OF ED	(37,853)	(95,792)	(59,555)	201,326	-	-
J017	CALDWELL CO BD EDUCATION	(61,061)	70,697	(63,061)	213,176	-	-
J018	CALLOWAY CO BD OF EDUC	107,186	127,476	(77,487)	261,946	-	-
J019	SANITATION DISTRICT NO 1	(809,568)	(597,467)	(298,655)	1,009,605	-	-
J021	CARROLL CO BD OF ED	(43,367)	34,432	(99,304)	335,698	-	-
J022	CARTER CO BD OF ED	(312,583)	(344,699)	(132,889)	449,231	-	-
J023	CASEY CO BD OF ED	(46,622)	11,510	(82,449)	278,719	-	-
J024	CITY OF HOPKINSVILLE	1,029,673	472,058	(127,842)	432,169	-	-
J025	CLARK CO BD OF ED	656,540	526,363	(183,722)	621,071	-	-
J026	CLAY CO BD OF ED	(453,123)	(245,125)	(90,867)	307,176	-	-
J027	CLINTON CO BD OF ED	10,859	(102,325)	(59,247)	200,284	-	-
J028	CRITTENDEN CO BD OF ED	(16,574)	(4,305)	(43,229)	146,135	-	-
J029	CUMBERLAND CO BD OF ED	97,476	85,540	(33,390)	112,876	-	-
J030	DAVISS CO LIBRARY DIST	(63,608)	(70,901)	(38,223)	129,213	-	-
J031	EDMONSON CO BD OF EDUC	(26,744)	(27,703)	(59,919)	202,556	-	-
J032	ELLIOTT CO BD OF ED	(19,793)	51,432	(27,212)	91,991	-	-
J033	ESTILL CO CONSERVATION DI	50,653	20,747	(1,852)	6,262	-	-
J034	GREATER LEX CONV&VISITOR	(129,004)	(24,621)	(33,661)	113,790	-	-
J035	FLEMING CO BD OF ED	(59,711)	78,044	(62,493)	211,260	-	-
J037	CITY OF FRANKFORT	177,371	(34,980)	(171,791)	580,740	-	-



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Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J038	FULTON COUNTY BD OF EDUC	35,890	24,863	(14,718)	49,752	-	-
J039	GALLATIN CO BD OF EDUC	(43,516)	(10,915)	(56,754)	191,855	-	-
J040	CITY OF LANCASTER	(36,211)	(1,728)	(19,782)	66,874	-	-
J041	WILLIAMSTOWN INDEPNDNT SC	(119,449)	(106,268)	(31,301)	105,812	-	-
J042	GRAVES CO LIBRARY	5,997	(10,510)	(5,325)	18,002	-	-
J043	GRAYSON CO BD OF ED	(14,499)	73,355	(134,309)	454,032	-	-
J044	GREEN CO BD OF EDUCATION	(37,212)	(140,610)	(55,164)	186,483	-	-
J045	RUSSELL INDPRT BD OF ED	(65,015)	(176,976)	(60,337)	203,969	-	-
J046	HANCOCK CO BD EDUCATION	(39,645)	13,077	(62,983)	212,915	-	-
J047	HARDIN CO SOIL CN DIST	24,994	18,307	(1,265)	4,277	-	-
J048	HARLAN CO BD OF EDUCATION	310,670	409,207	(142,250)	480,877	-	-
J049	HARRISON CO BD OF ED	(143,532)	(40,127)	(87,753)	296,649	-	-
J050	HART CO BD OF ED	(43,242)	76,092	(74,608)	252,211	-	-
J051	HENDERSON PUBLIC LIBRARY	(3,692)	(13,043)	(25,691)	86,849	-	-
J052	EMINENCE INDEP BD OF EDUC	(49,111)	8,710	(28,942)	97,837	-	-
J053	HICKMAN CO BD OF ED	(137,962)	(144,719)	(19,221)	64,977	-	-
J054	HOPKINS CO BD OF ED	(367,948)	(12,735)	(206,555)	698,261	-	-
J055	JACKSON CO BD OF ED	(196,005)	(146,305)	(61,287)	207,180	-	-
J056	JEFF CO METRO SEWER DIST	158,516	(2,363,817)	(1,112,676)	3,761,402	-	-
J057	JESSAMINE CO BD OF ED	176,874	405,883	(279,687)	945,483	-	-
J058	PAINTSVILLE GAS/WATER SYS	53,477	(14,850)	(40,763)	137,798	-	-
J059	KENTON COUNTY AIRPORT BD	(854,013)	(484,369)	(479,574)	1,621,201	-	-
J060	KNOTT CO BD OF EDUCATION	(268,171)	(58,505)	(81,618)	275,909	-	-
J061	KNOX CO BD OF EDUCATION	69,788	(164,181)	(157,215)	531,466	-	-
J062	LARUE CO PUBLIC LIBRARY	1,944	2,694	(3,462)	11,702	-	-
J063	CITY OF LONDON	(232,472)	(67,840)	(59,231)	200,232	-	-
J064	LAWRENCE CO BD OF ED	(63,792)	(20,448)	(83,147)	281,078	-	-
J065	LEE CO BD OF ED	247,834	126,134	(35,642)	120,489	-	-
J066	LESLIE CO BD OF ED	123,739	7,085	(58,769)	198,670	-	-
J067	CITY OF WHITESBURG	152,126	196,503	(25,497)	86,192	-	-
J068	ELIC PRT BD OF VANCEBURG	(46,624)	(29,872)	(21,869)	73,927	-	-
J069	LINCOLN CO BD OF EDUC	(307,277)	(64,614)	(116,795)	394,826	-	-
J070	LIVINGSTON CO BD OF ED	(108,457)	42,880	(52,099)	176,121	-	-
J071	LOGAN CO BD OF EDUCATION	(3,871)	55,553	(90,496)	305,922	-	-
J072	LYON CO PUBLIC LIBRARY	5,504	(1,872)	(2,985)	10,091	-	-
J073	PADUCAH WATER WORKS	(96,004)	(268,613)	(71,836)	242,841	-	-
J074	MCCRARY CO BD OF EDUCATN	113,596	(141,843)	(103,652)	350,396	-	-
J075	MCLEAN CO BD OF ED	36,238	53,924	(44,197)	149,409	-	-
J076	MADISON CO BD OF ED	623,876	1,041,831	(342,733)	1,158,607	-	-
J077	MAGOFFIN CO BD OF ED	(200,830)	(169,518)	(70,927)	239,769	-	-
J078	MARION CO BD OF EDUCATION	265,541	408,982	(89,934)	304,022	-	-
J079	MARSHALL COUNTY BD OF ED	(5,758)	103,998	(132,764)	448,808	-	-
J080	MARTIN CO BD OF ED	(380,289)	(243,979)	(63,891)	215,984	-	-
J081	MASON CO BD OF ED	(160,692)	(98,735)	(75,696)	255,891	-	-
J082	MEADE CO PUBLIC LIBRARY	353	11,151	(7,485)	25,303	-	-
J083	MENIFEE CO BD OF ED	101,266	147,342	(37,118)	125,477	-	-
J084	CITY OF HARRODSBURG	(222,531)	(338,070)	(58,346)	197,239	-	-
J085	METCALFE CO BD OF ED	(11,707)	(67,509)	(56,209)	190,015	-	-
J086	MONROE CO BOARD OF ED	53,762	(125,312)	(77,962)	263,550	-	-
J087	MT STERLING WATER WORKS	235,421	166,113	(40,765)	137,806	-	-
J088	MORGAN CO BD OF EDUCATION	(57,965)	(55,066)	(65,166)	220,293	-	-
J089	MUHLENBERG CO LIB BD DIST	(44,665)	(33,983)	(9,191)	31,068	-	-
J090	CITY OF BARDSTOWN	141,968	(76,093)	(106,556)	360,213	-	-
J091	NICHOLAS CO BD OF ED	127,034	176,801	(33,907)	114,623	-	-
J092	OHIO CO BD OF ED	650,952	723,308	(142,779)	482,664	-	-
J093	OLDHAM COUNTY BD OF ED	(423,055)	830,258	(384,042)	1,298,256	-	-
J094	OWEN CO BD OF ED	(56,738)	7,445	(59,915)	202,543	-	-
J095	OWSLEY CO BD OF EDUCATION	69,619	88,691	(40,260)	136,099	-	-
J096	PENDLETON CO BD OF ED	(251,661)	(64,676)	(63,968)	216,243	-	-
J097	HAZARD CITY SCHOOLS	177,959	55,380	(32,139)	108,645	-	-
J098	PIKE CO BD OF EDUCATION	(159,676)	(2,105,469)	(300,748)	1,016,681	-	-
J099	POWELL CO BD OF EDUCATION	249,861	82,673	(85,890)	290,352	-	-
J100	CITY OF SOMERSET	107,528	(103,610)	(146,083)	493,832	-	-
J101	ROBERTSON CO BD OF ED	207,787	138,345	(20,534)	69,414	-	-
J102	ROCKCASTLE CO BD OF ED	(396,275)	(266,150)	(80,514)	272,177	-	-
J103	ROWAN CO BD OF ED	(366,919)	(54,530)	(112,111)	378,990	-	-
J104	RUSSELL CO BD OF ED	(62,254)	(102,951)	(94,854)	320,654	-	-
J105	SCOTT CO BOARD OF ED	(144,648)	(461,899)	(307,454)	1,039,349	-	-
J106	SHELBY CO LIBRARY	12,243	(6,808)	(8,632)	29,181	-	-



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

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J107	SIMPSON CO BD OF ED	(147,541)	89,479	(96,755)	327,080	-	-
J108	SPENCER CO BD OF EDUC	47,483	135,991	(103,520)	349,948	-	-
J109	TAYLOR CO BD OF ED	820,190	629,102	(114,801)	388,083	-	-
J110	TODD CO BD OF ED	240,897	(82,425)	(77,944)	263,490	-	-
J111	TRIGG CO BD OF ED	123,767	56,754	(67,687)	228,815	-	-
J112	TRIMBLE CO BD OF ED	(18,980)	(20,239)	(37,690)	127,411	-	-
J113	CITY OF MORGANFIELD	(350,023)	(57,032)	(44,885)	151,732	-	-
J115	SPRINGFIELD WATER & SEWER	25,200	(10,602)	(18,268)	61,755	-	-
J117	CITY OF SEBREE	(30,408)	(10,144)	(5,235)	17,696	-	-
J118	CITY OF CORBIN	11,105	(9,337)	(41,161)	139,144	-	-
J119	WOLFE CO BD OF EDUCATION	320,182	221,231	(47,227)	159,651	-	-
J120	WOODFORD CO BD OF ED	(356,261)	(379,048)	(135,255)	457,231	-	-
J124	PENNYRILE NAR TASK FORCE	(2,358)	(1,704)	(685)	2,316	-	-
J134	LEX-FAY CO HUM RIGHTS COM	(42,834)	(28,976)	(3,209)	10,848	-	-
J135	FLEMING CO EMS	152,229	90,638	(14,362)	48,551	-	-
J154	CITY OF EARLINGTON	(73,985)	(50,570)	(3,628)	12,265	-	-
J156	CITY OF JEFFERSONTOWN	380,944	97,719	(88,781)	300,125	-	-
J178	LEBANON HOUSING AUTHORITY	(15,611)	(5,348)	(6,214)	21,007	-	-
J179	MARSHALL CO TOURIST COMM	(22,568)	2,304	(1,373)	4,642	-	-
J190	CITY OF BLOOMFIELD	18,221	(15,596)	(6,576)	22,230	-	-
J200	SOMERSET-PULASKI CONV & V	(936)	(234)	(3,095)	10,463	-	-
J203	FRONTIER HOUSING INC	(41,504)	(11,492)	(5,248)	17,742	-	-
J205	GEORGETOWN-SCOTT CO P COM	(38,857)	(10,805)	(11,457)	38,731	-	-
J210	BOYD CO AMBULANCE SERVICE	2,237	509	(1,295)	4,377	-	-
J214	COMM ACTION SOUTHERN KY	(139,774)	(310,862)	(116,338)	393,280	-	-
J217	CITY OF PROVIDENCE	226,599	93,965	(39,004)	131,852	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(143,152)	(120,980)	(40,645)	137,400	-	-
J224	HOUSING AUTH OF HOPKINSVL	(293,477)	(140,781)	(12,028)	40,660	-	-
J234	LFUC HOUSING AUTHORITY	(205,116)	(154,338)	(71,713)	242,427	-	-
J256	CITY OF ST MATTHEWS	23,671	(22,167)	(34,435)	116,407	-	-
J259	CITY OF PARK HILLS	233	(4,043)	(2,686)	9,080	-	-
J305	SCOTT CO SOIL CONSER DIST	(311)	-	-	-	-	-
J310	CANNONSBURG WATER DIST	34,673	13,527	(10,353)	34,998	-	-
J314	BOWL GRN WARREN AIRPRT BD	(16,583)	(22,327)	(4,836)	16,349	-	-
J317	PROVIDENCE MUN HOUSING AU	(6,294)	(16,148)	(3,187)	10,773	-	-
J319	CITY OF ALEXANDRIA	(48,715)	(34,445)	(15,753)	53,252	-	-
J324	CITY OF OAK GROVE	127,662	104,174	(20,306)	68,644	-	-
J334	CENTRAL KY ED COOPERATIVE	4,864	11,680	(2,162)	7,309	-	-
J356	CITY OF WEST BUECHEL	5,482	(11,694)	(4,870)	16,463	-	-
J359	CITY OF FORT WRIGHT	(27,888)	(54,100)	(8,016)	27,100	-	-
J405	GEORGETOWN HOUSING AUTHOR	(24,368)	(5,286)	(8,916)	30,141	-	-
J414	WARREN CO PLANNING COMM	(44,951)	(44,151)	(15,812)	53,453	-	-
J417	WEBSTER CO CONSER DIST	(14,477)	(18,585)	(1,543)	5,217	-	-
J419	CITY OF COLD SPRING	29,974	(30,279)	(7,886)	26,660	-	-
J424	CITY OF CROFTON	(20,541)	(18,500)	(416)	1,405	-	-
J434	KY LEAGUE OF CITIES	(376,576)	(168,570)	(127,814)	432,075	-	-
J456	CITY OF SHIVELY	(22,105)	693	(18,211)	61,562	-	-
J459	N KY AREA PLAN COMMISSION	(582,366)	(217,948)	(55,129)	186,364	-	-
J510	CITY OF CATLETTSBURG	(18,790)	(27,775)	(7,965)	26,924	-	-
J514	BARREN RIVER AREA DEV	302,567	83,119	(39,723)	134,285	-	-
J519	NORTHERN KY COOP ED SER	(150,586)	(161,103)	(26,243)	88,716	-	-
J524	HOPKINSVILLE S W AUTHORI	(102,268)	(122,857)	(56,932)	192,457	-	-
J534	BLUEGRASS AREA DEV DISRIC	(186,878)	(230,812)	(59,530)	201,242	-	-
J556	LOUISVILLE CONV BUREAU	(719,130)	292,974	(93,341)	315,540	-	-
J559	CITY OF CRESCENT SPRINGS	(27,768)	(46,190)	(5,568)	18,823	-	-
J610	BOYD CO CONSERVATION DIST	216	(993)	(952)	3,217	-	-
J614	BOWL GRN CONV & VISIT BUR	(46,704)	(6,164)	(7,164)	24,217	-	-
J619	CITY OF FORT THOMAS	59,388	34,184	(43,110)	145,735	-	-
J656	OHIO VALLEY ED COOP	687,652	381,699	(74,860)	253,066	-	-
J710	BIG SANDY WATER DISTRICT	(39,634)	(14,425)	(6,032)	20,390	-	-
J714	BOWLING GR/WARREN COMM ED	92,277	52,518	(11,813)	39,934	-	-
J719	CITY OF SOUTHGATE	(18,325)	(32,222)	(5,159)	17,440	-	-
J734	ACCESS TO JUSTICE FNDTION	-	-	-	-	-	-
J756	CITY OF PROSPECT	(41,034)	(12,950)	(7,230)	24,439	-	-
J759	N KY COMMUNITY ACT COMM	468,924	(654,648)	(95,829)	323,950	-	-
J810	HOUSING AUTH OF ASHLAND	9,573	2,900	(14,633)	49,467	-	-
J814	HOUSING AUTH BOWLING GRN	(167,371)	(140,273)	(33,834)	114,376	-	-
J819	CITY OF BELLEVUE	(58,379)	(29,843)	(13,580)	45,907	-	-
J834	KY LEGAL SERVICE PROGRAMS	41,659	10,099	(12,040)	40,702	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J856	LOUISVILLE WATER COMPANY	(913,004)	(1,355,936)	(737,300)	2,492,443	-	-
J859	CITY OF VILLA HILLS	53,360	8,900	(8,923)	30,164	-	-
J910	SANITATION DISTRICT #4	28,593	(5,833)	(10,825)	36,595	-	-
J914	BOWLING GRN HUM RIGHT COM	(2,422)	(2,415)	(1,683)	5,689	-	-
J919	CITY OF DAYTON	(8,854)	(15,391)	(9,332)	31,546	-	-
J956	OKOLONA FIRE DISTRICT	71,676	6,238	(3,015)	10,193	-	-
J959	CITY OF INDEPENDENCE	41,414	1,538	(20,701)	69,980	-	-
K001	CITY OF COLUMBIA	66,318	27,129	(18,005)	60,867	-	-
K002	ALLEN CO BD OF ED	(243,896)	(166,019)	(90,134)	304,698	-	-
K003	ANDERSON CO BD OF ED	231,043	(33,496)	(110,094)	372,175	-	-
K004	CITY OF WICKLIFFE	(15,303)	(6,549)	(5,393)	18,231	-	-
K005	BARREN CO BD OF EDUCATION	260,903	47,540	(161,585)	546,237	-	-
K006	CITY OF OWINGSVILLE	(830)	(9,036)	(11,356)	38,390	-	-
K007	BELL CO BD OF ED	(258,130)	(333,615)	(85,900)	290,384	-	-
K009	PARIS BD OF EDUCATION	328,713	304,752	(33,889)	114,563	-	-
K010	CITY OF ASHLAND	156,189	(13,751)	(191,733)	648,153	-	-
K011	CITY OF DANVILLE	765,233	330,056	(97,339)	329,054	-	-
K012	AUGUSTA BD OF ED	(20,926)	(24,646)	(6,197)	20,948	-	-
K013	JACKSON CITY SCHOOLS	32,861	95,968	(13,156)	44,473	-	-
K014	CLOVERPORT INDEPENDENT SC	555	29,833	(10,681)	36,106	-	-
K015	BULLITT CO PUBLIC LIBRARY	(46,238)	(62,043)	(40,485)	136,858	-	-
K016	CITY OF MORGANTOWN	11,073	14,633	(18,206)	61,546	-	-
K017	GEORGE COON PUBLIC LIBRAR	(12,071)	(12,937)	(2,808)	9,493	-	-
K018	CITY OF MURRAY	(263,373)	(124,583)	(94,997)	321,139	-	-
K019	CITY OF NEWPORT	423,260	173,594	(63,621)	215,070	-	-
K020	CARLSLE CO BD OF ED	(44,795)	(33,429)	(19,616)	66,311	-	-
K021	CARROLL CO PUBLIC LIBRARY	(81,539)	(29,719)	(7,790)	26,334	-	-
K022	CARTER CO EMER AMBUL DIST	208,034	94,827	(32,780)	110,815	-	-
K023	CASEY CO AMBULANCE SERV	22,253	(1,930)	(12,540)	42,389	-	-
K025	CLARK CO LIBRARY BD	(99,532)	(67,496)	(18,274)	61,774	-	-
K026	CITY OF MANCHESTER	80,653	44,610	(22,347)	75,544	-	-
K027	CLINTON CO PUBLIC LIBRARY	(14,494)	(12,342)	(1,496)	5,055	-	-
K028	CITY OF MARION	(1,544)	(28,980)	(20,342)	68,764	-	-
K029	CITY OF BURKESVILLE	24,631	16,626	(15,633)	52,848	-	-
K030	OWENSBORO BD OF ED	737,930	616,579	(208,240)	703,953	-	-
K032	ELLIOTT CO AMB SERVICE	(19,391)	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	(300,121)	(78,193)	(71,417)	241,426	-	-
K034	LEX/FAYETTE URBAN CO GOVT	426,104	2,579,686	(1,869,995)	6,321,520	-	-
K035	LICKING VALLEY COM ACTION	(14,333)	61,545	(38,784)	131,110	-	-
K036	FLOYD CO SCHOOLS	666,363	642,371	(239,482)	809,570	-	-
K038	FULTON CITY SCHOOLS	107,806	53,250	(12,250)	41,409	-	-
K039	GALLATIN CO PUBLIC LIB	(5,867)	(7,196)	(3,991)	13,490	-	-
K040	GARRARD CO BD OF ED	(98,726)	15,720	(73,476)	248,386	-	-
K041	CITY OF WILLIAMSTOWN	(23,172)	(76,853)	(41,736)	141,090	-	-
K042	GRAVES CO BD OF ED	(287,554)	(213,311)	(123,047)	415,961	-	-
K043	CITY OF LEITCHFIELD	(76,323)	(96,407)	(32,059)	108,376	-	-
K044	CITY OF GREENSBURG	(23,711)	(20,100)	(16,926)	57,217	-	-
K045	GREENUP CO BD OF ED	27,781	90,587	(96,808)	327,258	-	-
K046	CITY OF HAWESVILLE	(64,458)	(47,787)	(6,729)	22,747	-	-
K047	HARDIN CO BD OF ED	(713,554)	236,090	(478,493)	1,617,545	-	-
K048	HARLAN INDEPENDENT SCHOOL	74,749	59,073	(16,561)	55,983	-	-
K049	CITY OF CYNTHIANA	(13,112)	(25,930)	(34,200)	115,615	-	-
K050	CAVERNA INDEPENDENT SCH	152,552	127,222	(26,957)	91,129	-	-
K052	HENRY CO BD OF EDUCATION	41,617	140,465	(68,673)	232,149	-	-
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	51,692	(19,461)	(37,113)	125,461	-	-
K058	JOHNSON CO BD OF ED	60,227	181,994	(105,795)	357,639	-	-
K060	LKLP COMM ACTION COUNCIL	(497,195)	(355,226)	(207,508)	701,481	-	-
K061	BARBOURVILLE CITY SCHOOLS	(21,515)	(803,043)	(12,369)	41,813	-	-
K062	LARUE CO BD OF EDUCATION	(189,077)	(163,407)	(67,877)	229,458	-	-
K063	LONDON UTILITY COMM	(3,152)	(57,559)	(32,701)	110,545	-	-
K064	CITY OF LOUISA	37,596	29,021	(13,917)	47,046	-	-
K065	CITY OF BEATTYVILLE	(32,185)	(45,652)	(16,183)	54,706	-	-
K066	LESUE CO PUBLIC LIBRARY	(53,112)	(45,987)	(4,669)	15,785	-	-
K067	LETCHER CO BD OF ED	(316,699)	(38,054)	(101,228)	342,201	-	-
K068	LEWIS CO BD OF ED	48,421	12,067	(68,328)	230,982	-	-
K069	LINCOLN CO PUBLIC LIBRARY	16,966	7,565	(4,915)	16,613	-	-
K070	LIVINGSTON CO CONSERV DIS	1,822	2,150	(1,112)	3,758	-	-
K071	CITY OF RUSSELLVILLE	(114,065)	(77,718)	(43,080)	145,633	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K072	LYON CO BD OF EDUCATION	(151,048)	(68,435)	(30,724)	103,863	-	-
K073	PADUCAH BOARD OF ED	(306,210)	(190,423)	(105,128)	355,386	-	-
K074	MC CREARY CO WATER DIST	99,280	51,759	(28,097)	94,982	-	-
K075	CITY OF CALHOUN	(3,539)	(4,898)	(4,797)	16,215	-	-
K077	MAGOFFIN CO LIBRARY	(8,593)	(4,440)	(945)	3,195	-	-
K078	CITY OF LEBANON	93,917	32,972	(37,366)	126,316	-	-
K079	CITY OF BENTON	35,081	(37,936)	(36,748)	124,227	-	-
K080	MARTIN COUNTY LIBRARY	(3,605)	18,134	(4,232)	14,308	-	-
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-
K082	CITY OF MULDRAGH	8,594	7,149	(7,071)	23,904	-	-
K083	CITY OF FRENCHBURG	20,172	(542)	(6,604)	22,326	-	-
K085	METCALFE HEALTH CARE CTN	(229,807)	(20,593)	(37,984)	128,406	-	-
K086	MONROE CO CONSERV DIST	7,725	371	(1,471)	4,972	-	-
K087	MONTGOMERY CO BD OF ED	(80,422)	375,775	(134,192)	453,637	-	-
K088	GATEWAY COMM SER ORGANIZ	1,075,415	579,419	(133,144)	450,094	-	-
K089	MUHLBERG CO BD OF ED	(30,237)	208,602	(177,727)	600,806	-	-
K090	NELSON COUNTY BD OF ED	210,022	(6,712)	(146,582)	495,522	-	-
K091	CITY OF CARLISLE	195,911	134,797	(19,105)	64,584	-	-
K092	OHIO CO LIBRARY	(1,023)	(24,506)	(8,583)	29,014	-	-
K093	OLDHAM CO LIBRARY BD	(48,623)	(29,677)	(18,943)	64,036	-	-
K094	OWEN CO PUBLIC LIBRARY	9,938	9,177	(4,965)	16,784	-	-
K095	OWSLEY CO PUBLIC LIBRARY	8,565	5,314	(1,228)	4,151	-	-
K096	PENDLETON CO LIBRARY	(3,194)	(8,379)	(6,035)	20,402	-	-
K097	PERRY CO BD OF EDUCATION	(446,099)	(29,357)	(134,425)	454,423	-	-
K098	PIKEVILLE INDEPENDENT SCH	(47,595)	(81,247)	(26,305)	88,925	-	-
K099	CITY OF STANTON	1,405	(8,173)	(6,335)	21,417	-	-
K100	SOMERSET BD OF EDUCATION	75,196	(101,071)	(44,816)	151,502	-	-
K101	CITY OF MOUNT OLIVET	212	535	(428)	1,446	-	-
K102	ROCKCASTLE CONSERV DIST	14,650	3,594	(984)	3,325	-	-
K103	CITY OF MOREHEAD	(5,239)	(16,946)	(84,691)	117,273	-	-
K104	RUSSELL CO CONS DIST	(10,621)	(8,754)	(457)	1,545	-	-
K105	CITY OF GEORGETOWN	312,439	199,632	(89,472)	302,461	-	-
K106	CITY OF SHELBYVILLE	(68,069)	(60,924)	(37,227)	125,845	-	-
K107	FRANKLIN/SIMPSON PARKS BD	7,673	9,656	(3,966)	13,406	-	-
K108	CITY OF TAYLORSVILLE	(20,328)	(1,428)	(18,196)	61,511	-	-
K109	CAMPBELLSVLE MUN WTR&SEWR	81,798	5,361	(42,098)	142,313	-	-
K110	TODD COUNTY WATER DIST	(1,446)	(14,409)	(7,807)	26,390	-	-
K111	CITY OF CADIZ	(108,219)	(110,504)	(23,148)	78,253	-	-
K112	TRIMBLE CO LIBRARY	24,019	18,914	(5,700)	19,268	-	-
K113	UNION CO BD OF EDUCATION	259,572	186,344	(87,447)	295,616	-	-
K114	CITY OF BOWLING GREEN	389,834	168,803	(272,181)	920,106	-	-
K115	CITY OF SPRINGFIELD	33,373	(1,799)	(17,452)	58,997	-	-
K116	WAYNE CO BD OF ED	392,320	428,737	(113,709)	384,393	-	-
K117	WEBSTER CO PUBLIC LIBRARY	(12,239)	(8,749)	(3,382)	11,432	-	-
K118	WHITLEY CO BD OF ED	(39,200)	79,760	(145,578)	492,126	-	-
K119	WOLFE COUNTY LIBRARY	(6,477)	(16,501)	(1,560)	5,273	-	-
K120	CITY OF VERSAILLES	98,632	(26,570)	(54,542)	184,380	-	-
K137	KY MAGISTRATES/COMM ASSOC	1,756	(3,616)	(4,685)	15,837	-	-
K141	GRANT CO PLANNING COMM	(3,385)	(3,424)	(1,188)	4,015	-	-
K181	WESTERN LEWIS-RECTORVILLE	13,690	12,408	(4,504)	15,226	-	-
K200	CITY OF FERGUSON	(9,024)	(11,568)	(10)	34	-	-
K214	GREEN RIVER EDUC COOP	26,835	35,428	(3,012)	10,181	-	-
K219	NORTHERN KY WATER SER DIS	42,298	(190,096)	(207,258)	700,636	-	-
K237	KY CO JUDGE/EX ASSOC	9,002	1,907	(4,871)	16,468	-	-
K256	JEFFERSONTOWN FIRE DIST	7,802	(3,180)	(2,203)	7,447	-	-
K314	KY LEGAL AID	317,398	164,705	(54,531)	184,342	-	-
K315	MT WASHINGTON FIRE P DIST	3,041	2,472	(1,481)	5,006	-	-
K319	CITY OF SILVER GROVE	4,922	5,846	(2,437)	8,237	-	-
K337	KY COUNCIL OF AD'S	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	(17,991)	(18,118)	(1,377)	4,654	-	-
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	23,781	37,029	(1,036)	3,502	-	-
K459	CITY OF LAKESIDE PARK	32,457	9,802	(1,849)	6,249	-	-
K519	CITY OF MELBOURNE	(676)	(1,327)	(803)	2,715	-	-
K559	CITY OF TAYLOR MILL	(19,504)	(38,018)	(11,255)	38,047	-	-
K614	WARREN CO PUBLIC LIBRARY	(445,972)	(464,849)	(18,505)	62,556	-	-
K619	CAMPBELL CO CONS DISPATCH	(27,979)	(39,899)	(32,338)	109,320	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	50,830	22,123	(21,442)	72,486	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K719	CENTRAL CAMPBELL CO FIRE	(1,253)	(1,456)	(666)	2,253	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(248)	(1,825)	(1,342)	4,537	-	-
K856	HIGHVIEW FIRE DISTRICT	29,105	24,462	(2,172)	7,342	-	-
K859	CITY OF FORT MITCHELL	15,339	7,801	(14,174)	47,916	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
K959	HOUSING AUTH OF COVINGTON	166,441	(93,723)	(33,243)	112,379	-	-
L001	ADAIR CO AMBULANCE SER	-	-	-	-	-	-
L002	ALLEN CO CONSERVATION DIS	2,369	2,246	(904)	3,056	-	-
L003	ANDERSON PUBLIC LIBRARY	(10,993)	20,774	(7,003)	23,674	-	-
L004	CITY OF BARLOW	(14,753)	(17,773)	(2,041)	6,899	-	-
L005	CITY OF GLASGOW	692,117	494,588	(91,031)	307,730	-	-
L006	BATH CO WATER DISTRICT	(8,273)	(27,708)	(8,142)	27,523	-	-
L007	BELL CO COURT CLERK	6,705	2,915	(5,885)	19,895	-	-
L008	BOONE CO BD OF ED	(813,623)	(843,592)	(689,395)	2,330,501	-	-
L009	CITY OF PARIS	294,244	87,886	(109,245)	369,302	-	-
L010	FIVCO AREA DEVELOPMT DIST	(57,770)	(113,932)	(24,815)	83,888	-	-
L011	DANVILLE BOYLE CO REC	(209,485)	(15,537)	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	1,919	(3,796)	(3,079)	10,410	-	-
L013	BREATHITT CO PUBLIC LIB	(1,259)	(2,951)	(4,112)	13,899	-	-
L014	BRECKINRIDGE CO CLERK OFF	(1,391)	(33,942)	(7,406)	25,037	-	-
L015	CITY OF MT WASHINGTON	(154,171)	(144,260)	(50,941)	172,207	-	-
L016	BUTLER CO AMBULANCE SVC	(62,620)	(26,332)	(13,308)	44,989	-	-
L017	CALDWELL COUNTY EMS	-	-	-	-	-	-
L018	MURRAY PUBLIC SCHOOLS	297,210	50,594	(102,619)	346,904	-	-
L020	BALLARD/CARLISLE/LIV PB L	-	-	-	-	-	-
L021	CITY OF CARROLLTON	(41,311)	(66,160)	(32,440)	109,665	-	-
L022	NORTHEAST KY CAA	212,617	(114,217)	(68,216)	230,606	-	-
L023	CITY OF LIBERTY	(67,882)	(21,226)	(18,675)	63,130	-	-
L024	HOPKINSVLE CHRIST LIBRARY	(10,858)	(18,061)	(8,055)	27,229	-	-
L025	CITY OF WINCHESTER	203,062	202,608	(56,206)	190,005	-	-
L026	DANIEL BOONE COMM AGENCY	213,949	145,202	(83,976)	283,881	-	-
L027	CITY OF ALBANY	65,553	(5,147)	(27,013)	91,317	-	-
L028	CRITTENDEN/LIV CO WAT DIS	(15,838)	(15,535)	(11,011)	37,222	-	-
L029	CUMBERLAND CO SOIL & WAT	2,509	1,062	(756)	2,557	-	-
L031	EDMONSON CO AMBULANCE DIS	41,683	11,510	(7,378)	24,942	-	-
L032	SANDY HOOK WATER DISTRICT	(13,368)	(13,874)	(4,822)	16,302	-	-
L033	CITY OF IRVINE	81,025	24,296	(13,322)	45,035	-	-
L035	CITY OF FLEMINGSBURG	(61,703)	(69,839)	(14,247)	48,161	-	-
L036	FLOYD CO LIBRARY	(31,005)	(30,955)	(10,437)	35,283	-	-
L038	FULTON CO LIBRARY	(6,795)	1,413	(2,858)	9,662	-	-
L039	CITY OF WARSAW	36,314	(4,945)	(6,554)	22,155	-	-
L041	GRANT CO PUBLIC LIBRARY	(125,320)	(67,221)	(7,330)	24,779	-	-
L042	MAYFIELD CITY SCHOOLS	228,957	135,835	(83,408)	281,962	-	-
L043	LEITCHFIELD UTILITY COMM	17,166	(39,473)	(32,220)	108,919	-	-
L044	GREEN CO AMBULANCE SVC	37,949	(17,790)	(6,654)	22,495	-	-
L045	RACELAND BOARD OF EDUC	(54,143)	(9,619)	(25,596)	86,530	-	-
L046	HANCOCK CO PUBLIC LIBRARY	25,786	(2,835)	(6,244)	21,107	-	-
L047	WEST POINT INDEPENDENT SC	(162,916)	(24,762)	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	(21,355)	(22,796)	(4,633)	15,661	-	-
L050	CITY OF MUNFORDVILLE	(9,976)	(12,158)	(5,955)	20,131	-	-
L051	HENDERSON CO WATER DIST	(18,837)	8,854	(9,810)	33,161	-	-
L052	CITY OF EMINENCE	34,580	30,094	(8,727)	29,500	-	-
L054	DAWSON SPRINGS PUBLIC SCH	(43,632)	(46,441)	(17,841)	60,311	-	-
L057	CITY OF NICHOLASVILLE	795,515	638,053	(144,944)	489,985	-	-
L058	PAINTSVILLE BD OF ED	39,547	81,240	(20,093)	67,926	-	-
L060	KNOTT CO SOIL CONV DIST	71	(840)	(736)	2,487	-	-
L061	CITY OF BARBOURVILLE	95,583	44,141	(17,115)	57,856	-	-
L062	CITY OF HODGENVILLE	110,357	(29,947)	(24,216)	81,862	-	-
L063	LAUREL CO PUBLIC LIB DIST	(10,847)	(42,072)	(18,836)	63,674	-	-
L064	LOUISA WATER & SEWER COMM	17,847	(10,791)	(11,073)	37,433	-	-
L065	LEE CO PUBLIC LIBRARY	23,541	19,941	(2,397)	8,101	-	-
L066	CITY OF HYDEN	10,854	(784)	(2,902)	9,811	-	-
L067	LETCHER COUNTY CONS DIST	574	(515)	(785)	2,656	-	-
L068	HOUSING AUTH OF VANCEBURG	(3,342)	(5,245)	(1,889)	6,385	-	-
L069	STANFORD WATER COMMISSION	(23,631)	(10,142)	(12,223)	41,319	-	-
L070	KY WESTERN WATERLAND	-	-	-	-	-	-
L071	RUSSELLVILLE CITY SCHOOLS	(211,213)	(115,352)	(32,916)	111,273	-	-
L072	CITY OF EDDYVILLE	43,213	38,984	(7,705)	26,047	-	-
L073	CITY OF PADUCAH	(53,469)	(168,137)	(191,941)	648,856	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L074	HOUSING AUTH MCREARY CO	4,128	(13,440)	(3,618)	12,232	-	-
L075	CITY OF LIVERMORE	26,266	8,006	(5,223)	17,657	-	-
L076	BETA BD OF ED	(79,727)	96,095	(30,854)	104,302	-	-
L077	CITY OF SALVERSVILLE	1,001	(55,534)	(17,807)	60,196	-	-
L078	MARION FREE PUBLIC LIBRAR	(44,757)	(17,979)	(5,269)	17,812	-	-
L079	MARSHALL CO SOIL & WATER	1,796	(1,033)	(772)	2,610	-	-
L080	MARTIN CO CONSERV DIST	(871)	(756)	(522)	1,763	-	-
L082	MEADE CO BD OF ED	(399,726)	(46,067)	(138,528)	468,293	-	-
L083	MENIFEE CO PUBLIC LIBRARY	3,793	17,945	(919)	3,106	-	-
L084	BURGIN INDEPENDENT SCH	(133,670)	(23,749)	(11,392)	38,510	-	-
L085	METCALFE CO PUBLIC LIB	(15,438)	(11,715)	(3,142)	10,621	-	-
L086	CITY OF TOMPKINSVILLE	(119,670)	(12,760)	(17,168)	58,036	-	-
L087	MONTGOMERY CO SAN DIST #2	39,481	30,608	(2,143)	7,245	-	-
L088	MORGAN COUNTY LIBRARY	(13,506)	(10,962)	(2,993)	10,118	-	-
L090	CITY OF NEW HAVEN	(25,052)	(22,019)	(2,086)	7,051	-	-
L091	NICHOLAS COUNTY LIBRARY	(30,046)	(24,133)	(505)	1,707	-	-
L092	OHIO CO WATER DIST	(76,934)	(38,077)	(20,264)	68,504	-	-
L093	LAGRANGE UTILITY COMM	(40,343)	(74,002)	(12,670)	42,830	-	-
L096	PENDLETON COUNTY WATER	(78,341)	(70,198)	(6,843)	23,134	-	-
L099	POWELLS VALLEY WATER DIST	14,945	18,381	(6,054)	20,466	-	-
L100	SCIENCE HILL BD OF ED	2,301	(53,737)	(13,285)	44,910	-	-
L102	CITY OF MOUNT VERNON	(231,538)	(172,569)	(25,011)	84,550	-	-
L103	MOREHEAD UTILITY PLANT BD	(123,399)	(177,880)	(46,475)	157,109	-	-
L104	LAKE CUMBERLAND ADD	(385,358)	(280,854)	(57,672)	194,959	-	-
L105	GEORGETOWN/SCOTT CO PARKS	57,252	149,828	(18,870)	63,791	-	-
L106	TRIPLE S PLANNING & ZONIN	263	(2,449)	(3,800)	12,845	-	-
L107	CITY OF FRANKLIN	(156,833)	(59,118)	(48,644)	164,441	-	-
L108	SPENCER CO FIRE DIST	2,467	2,189	(1,005)	3,399	-	-
L109	CAMPBELLSVILLE CITY SCHOO	162,471	72,360	(38,174)	129,047	-	-
L110	CITY OF ELKTON	43,318	10,069	(14,641)	49,499	-	-
L111	HOUSING AUTH OF CADIZ	(557)	(3,555)	(2,696)	9,113	-	-
L112	CITY OF BEDFORD	28,948	23,421	(2,709)	9,160	-	-
L113	UNION CO PLANNING COMM	(71,656)	(29,057)	(1,363)	4,607	-	-
L114	WARREN COUNTY BD OF ED	543,354	1,053,501	(456,249)	1,542,349	-	-
L115	WASHINGTON CO SCHOOLS	171,869	231,237	(55,341)	187,081	-	-
L118	CORBIN BD OF ED	(354,411)	(122,393)	(65,443)	221,230	-	-
L119	CITY OF CAMPTON	(130,688)	(116,658)	(7,456)	25,205	-	-
L120	FALLING SPRINGS ARTS	14,219	16,597	(11,928)	40,323	-	-
L141	CORINTH WATER DISTRICT	13,464	(3,948)	(2,013)	6,802	-	-
L156	CITY OF LYNDON	8	2,507	(4,687)	15,846	-	-
L159	ELSMERE FIRE PROTECTION	6,223	4,451	(1,341)	4,532	-	-
L256	CITY OF HURSTBOURNE	(3,734)	(672)	(3,221)	10,890	-	-
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	(4,097)	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	(1,059)	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	43,117	13,918	(2,805)	9,482	-	-
L756	PLEASURE RIDGE PARK FIRE	(1,304)	(4,517)	(5,580)	18,864	-	-
L959	NORTHERN KY CONV CTR CORP	(495)	330,429	(27,760)	93,844	-	-
M001	COLUMBIA/ADAIR UTILITIES	(60,259)	(32,260)	(20,542)	69,442	-	-
M003	LAWBG-ANDERSON PLAN COMM	74	(153)	(397)	1,343	-	-
M005	GLASGOW WATER COMPANY	(1,091)	(28,400)	(56,718)	191,735	-	-
M006	GATEWAY AREA DEV DISTRICT	76,055	3,907	(18,845)	63,707	-	-
M007	MIDDLESBORO CITY SCHOOL	(87,387)	(195,964)	(33,817)	114,320	-	-
M008	WALTON/VERONA BD OF ED	44,495	(30,359)	(53,229)	179,940	-	-
M009	PARIS BOURBON CO LIBRARY	(2,491)	(6,405)	(8,112)	27,422	-	-
M010	BOYD CO BD OF ED	409,443	225,177	(147,926)	500,065	-	-
M011	BOYLE COUNTY BD OF EDUC	(174,939)	(64,042)	(65,275)	220,663	-	-
M012	EAST PENDLETON WATER DIST	(21,608)	(32,930)	(7,060)	23,866	-	-
M013	BREATHITT CO SOIL CONSERV	2,569	6,400	(559)	1,889	-	-
M014	CITY OF HARDINSBURG	(16,258)	(8,324)	(4,423)	14,953	-	-
M015	BULLITT CO FISCAL COURT	842,336	459,865	(150,366)	508,313	-	-
M017	CITY OF FREDONIA	(14,839)	(2,156)	(596)	2,015	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(30,111)	(27,326)	(7,267)	24,566	-	-
M019	CAMPBELL CO COURTHOUSE	3,935	2,749	(1,728)	5,842	-	-
M020	CITY OF BARDWELL	86,500	54,295	(10,409)	35,188	-	-
M021	CARROLL CO WATER DISTRICT	7,402	(10,252)	(11,350)	38,371	-	-
M022	CITY OF OLIVE HILL	(209,635)	(152,803)	(19,590)	66,225	-	-
M023	E CASEY CO WATER DISTRICT	(11,780)	(10,111)	(5,682)	19,210	-	-
M024	CHRISTIAN CO BD OF ED	214,239	268,089	(285,547)	965,292	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
M025	WINCHESTER MUNICIPAL UTIL	(185,571)	(141,068)	(72,362)	244,621	-	-
M026	CLAY COUNTY 911 BOARD	33,150	5,407	(6,233)	21,072	-	-
M027	HOUSING AUTH OF ALBANY	(5,399)	(8,471)	(3,587)	12,125	-	-
M029	CUMBERLAND CO FISCAL CT	32,061	20,915	(24,513)	82,866	-	-
M030	DAVISS CO BD OF EDUC	132,204	699,426	(388,244)	1,312,460	-	-
M031	EDMONSON CO CONSERV DIST	3,795	2,709	(598)	2,022	-	-
M033	IRVINE MUNICIPAL UTILITY	19,846	22,347	(16,361)	55,308	-	-
M034	FAYETTE CO BD EDUCATION	2,384,265	1,949,220	(1,510,786)	5,107,214	-	-
M035	FLEMING COUNTY LIBRARY	(21,571)	(18,670)	(3,511)	11,869	-	-
M037	FRANKLIN CO BD OF ED	382,517	815,820	(240,559)	813,210	-	-
M038	HICKMAN/FULTON RIV PRT AU	(17,345)	16,393	(6,688)	22,608	-	-
M039	GALLATIN CO WATER DIS	12,236	24,687	(6,226)	21,048	-	-
M040	GARRARD CO PUBLIC LIBRARY	(24,205)	(37,065)	(3,946)	13,340	-	-
M041	GRANT CO BD OF ED	(607,110)	(200,818)	(111,115)	375,625	-	-
M042	CITY OF MAYFIELD	(37,197)	(78,830)	(21,887)	73,989	-	-
M043	CITY OF CANEYVILLE	(79,070)	(42,290)	(1,527)	5,161	-	-
M044	GREEN/TAYLOR WATER DIST	(113,638)	(94,856)	(10,311)	34,856	-	-
M045	CITY OF FLATWOODS	(403)	5,822	(27,817)	94,035	-	-
M046	CITY OF LEWISPORT	38,876	32,761	(15,587)	52,691	-	-
M047	HARDIN CO PUBLIC LIBRARY	(92,908)	(23,895)	(6,942)	23,467	-	-
M048	CITY OF BENHAM	(90,304)	(51,359)	(2,989)	10,105	-	-
M049	HARRISON CO CONSERVA DIST	4,618	5,103	(1,544)	5,220	-	-
M050	HART CO CONSERVATION DIST	(2,318)	(2,328)	(997)	3,372	-	-
M051	HENDERSON CO BD OF ED	(207,450)	(552,392)	(235,132)	794,864	-	-
M052	HENRY CO LIBRARY	(52,483)	(21,502)	(3,477)	11,753	-	-
M054	CITY OF DAWSON SPRINGS	(17,983)	(34,689)	(12,138)	41,033	-	-
M056	JEFF CO MED CTR STM & CHL	(113,681)	(114,436)	(25,836)	87,339	-	-
M057	NICH-VLE/JESS CO PK & REC	24,178	(10,514)	(7,775)	26,283	-	-
M058	CITY OF PAINTSVILLE	(54,530)	31,542	(61,505)	207,917	-	-
M059	KENTON COUNTY FISCAL CT	(254,223)	(545,971)	(221,184)	747,713	-	-
M060	CITY OF HINDMAN	(39,694)	(14,114)	(1,324)	4,476	-	-
M061	KNOX CO E M S	180,765	210,871	(31,938)	107,966	-	-
M062	LARUE CO WATER DIST #1	(17,459)	(19,346)	(5,101)	17,244	-	-
M064	HOUSING AUTH/ LAWRENCE CO	(6,869)	1,020	(3,715)	12,557	-	-
M065	LEE CO SOIL CONSERV DIST	(487)	(6,656)	(830)	2,807	-	-
M067	JENKINS BD OF ED	(16,696)	37,010	(11,527)	38,968	-	-
M068	CITY OF VANCEBURG	23,876	38,222	(9,169)	30,996	-	-
M069	CITY OF STANFORD	4,149	4,826	(4,070)	13,760	-	-
M070	LEDBETTER WATER DISTRICT	(6,317)	(5,905)	(5,616)	18,984	-	-
M073	W MCCracken CO WATER DIST	(30,306)	(35,573)	(1,388)	4,692	-	-
M075	CITY OF SACRAMENTO	8,243	6,938	(4,302)	14,544	-	-
M076	CITY OF RICHMOND	284,374	184,676	(119,442)	403,773	-	-
M077	MAGOFFIN CO COURT CLERK	(19,293)	11,428	(5,080)	17,174	-	-
M078	LEBANON WATER WORKS	(2,318)	1,520	(16,471)	55,681	-	-
M079	MARSHALL CO REF DISP DIST	(63,463)	(59,417)	(14,725)	49,778	-	-
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	314,339	197,691	(78,104)	264,033	-	-
M082	CITY OF BRANDENBURG	(118,379)	(139,887)	(11,633)	39,326	-	-
M084	MERCER CO BOARD OF ED	(177,485)	(54,519)	(79,186)	267,687	-	-
M085	CITY OF EDMONTON	3,632	(5,377)	(17,971)	60,752	-	-
M087	MT STERL/MONTGOMERY LIB	22,379	31,258	(7,658)	25,888	-	-
M088	MORGAN CO CONSERVAT DIST	(2,564)	(3,477)	(720)	2,435	-	-
M090	BARDSTOWN BD OF ED	203,848	277,467	(113,166)	382,558	-	-
M091	NICHOLAS CO WATER DIST	10,142	6,914	(3,154)	10,662	-	-
M092	CITY OF BEAVER DAM	34,500	20,417	(18,691)	63,185	-	-
M093	OLDHAM CO WATER DIST	37,614	48,131	(26,776)	90,516	-	-
M096	CITY OF FALMOUTH	(4,043)	(48,442)	(19,460)	65,785	-	-
M097	E KY CONCEN EMPLOY PRO	(20,272)	(44,499)	(51,145)	172,895	-	-
M098	PIKE CO HOUSING AUTHORITY	(10,875)	(541)	(4,417)	14,932	-	-
M099	BEECH FORK WATER COMM	22,034	5,412	(7,741)	26,167	-	-
M100	PULASKI CO BD OF ED	(1,162,215)	(306,147)	(252,673)	854,162	-	-
M104	RUSSELL CO PUBLIC LIBRARY	10,164	(4,482)	(5,433)	18,367	-	-
M105	SCOTT COUNTY LIBRARY	(8,218)	(12,430)	(21,123)	71,406	-	-
M106	SHELBY CO BD OF ED	(262,710)	502,242	(223,575)	755,796	-	-
M107	FRANKLIN ELECTRIC PLNT BD	154,467	72,483	(30,806)	104,139	-	-
M108	SPENCER CO PUBLIC LIB	(3,212)	(7,176)	(5,419)	18,319	-	-
M109	CITY OF CAMPBELLVILLE	(461,495)	(215,293)	(51,900)	175,449	-	-
M110	CITY OF GUTHRIE	27,300	(29,476)	(10,538)	35,623	-	-
M111	TRIGG CO CONS DISTRICT	302	2,026	(842)	2,846	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
M112	CITY OF MILTON	4,094	(5,210)	(6,506)	21,993	-	-
M113	CITY OF STURGIS	91,728	43,867	(13,258)	44,817	-	-
M115	WASHINGTON CO LIBRARY BD	9,605	4,775	(3,469)	11,727	-	-
M116	WAYNE CO PUBLIC LIBRARY	(53,175)	(22,705)	(4,359)	14,735	-	-
M117	WEBSTER CO BD OF ED	(33,998)	(37,100)	(75,682)	255,843	-	-
M118	WHITLEY CO FISCAL COURT	518,254	322,047	(102,607)	346,864	-	-
M119	WOLFE CO FISCAL COURT	210,906	156,870	(32,373)	109,436	-	-
M120	WOODFORD COUNTY LIBRARY	(36,618)	(8,855)	(11,597)	39,204	-	-
M215	SHEPHER/BULLIT CO TOURIST	(62,045)	(43,332)	(11,428)	38,633	-	-
M315	CITY OF PIONEER VILLAGE	5,136	2,499	(1,078)	3,644	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	(163,202)	(199,089)	(7,329)	24,777	-	-
N001	ADAIR CO CONSERVATION DIS	22,397	17,083	(2,203)	7,447	-	-
N006	HOUSING AUTH OWINGSVILLE	(4,829)	(6,165)	(2,046)	6,916	-	-
N007	PINEVILLE BD OF EDUCATION	32,297	70,112	(13,580)	45,907	-	-
N008	CITY OF FLORENCE	85,029	968	(110,847)	374,717	-	-
N009	CITY OF MILLERSBURG	13,759	589	(1,092)	3,692	-	-
N010	BOYD CO PUBLIC LIBRARY	(141,856)	8,105	(15,230)	51,486	-	-
N011	CITY OF PERRYVILLE	(870)	(1,211)	(598)	2,021	-	-
N012	CITY OF BROOKSVILLE	(9,702)	(40,484)	(5,943)	20,091	-	-
N013	MIDDLE KY COMM ACT PART	(46,744)	(30,661)	(50,314)	170,087	-	-
N014	CITY OF IRVINGTON	(19,045)	17,726	(4,155)	14,047	-	-
N015	BULLITT CO CONSERVAT DIST	(5,304)	(928)	(726)	2,454	-	-
N017	PRINCETON ELECTRIC PL BD	56,394	3,767	(30,966)	104,681	-	-
N018	MURRAY/CALLOWAY CO AIRPRT	(257)	(805)	(1,018)	3,439	-	-
N020	CARLISLE CO SANIT DIST 1	3,957	2,077	(1,904)	6,435	-	-
N021	CARROLLTON UTILITIES COMM	(108,948)	(175,576)	(34,407)	116,313	-	-
N022	CITY OF GRAYSON	(583,667)	(609,552)	(7,338)	24,806	-	-
N025	EAST CLARK CO WATER DIST	8,464	(4,947)	(7,165)	24,223	-	-
N029	CUMBERLAND CO PUBLIC LIB	(2,028)	11,965	(2,619)	8,859	-	-
N033	ESTILL CO WATER DIST NO 1	29,034	(313)	(7,246)	24,502	-	-
N035	HOUSING AUTH FLEMINGSBURG	(35,388)	(21,603)	(970)	3,280	-	-
N036	PRESTONSBURG CITY UTIL	(147,109)	(106,610)	(57,768)	195,283	-	-
N037	FRANKFORT INDEP SCHOOLS	143,523	163,248	(31,880)	107,602	-	-
N038	HOUSING AUTH OF HICKMAN	528	(2,393)	(4,114)	13,907	-	-
N041	BULLOCK PEN WATER DIST	(36,574)	(36,248)	(17,455)	59,009	-	-
N042	PURCHASE AREA DEV DIST	128,562	39,917	(45,598)	154,143	-	-
N043	GRAYSON CO LIBRARY	(45,992)	(7,723)	(4,977)	16,823	-	-
N044	HOUSING AUTH OF GREENSBUR	(653)	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	129,964	(46,061)	(18,505)	62,556	-	-
N047	ELIZABETHTOWN BD OF EDUC	(329,591)	(174,916)	(63,720)	215,405	-	-
N049	CYNTHIANA HARRISON CO JPC	(1,549)	(2,919)	(2,140)	7,233	-	-
N050	CITY OF HORSE CAVE	(34,569)	(62,546)	(9,281)	31,374	-	-
N051	CITY OF HENDERSON	(396,149)	(313,581)	(166,378)	562,441	-	-
N052	CITY OF NEW CASTLE	14,804	7,072	(3,460)	11,697	-	-
N054	CITY OF MADISONVILLE	683,135	270,620	(213,944)	723,237	-	-
N057	NICHOLASVILLE HOUSING AUT	(25,940)	(28,321)	(1,379)	4,662	-	-
N058	JOHNSON CO LIBRARY	(24,071)	(23,064)	(6,451)	21,808	-	-
N060	KNOTT CO WATER & SEWER	66,004	14,192	(13,442)	45,442	-	-
N061	KNOX CO SOIL CONSERV DIS	(3,305)	(2,333)	(826)	2,792	-	-
N063	CUMBERLAND VAL AREA DEV	(27,179)	(56,877)	(22,232)	75,153	-	-
N065	THREE FORKS REG JAIL	(176,195)	(125,579)	(26,053)	88,073	-	-
N067	HOUSING ORIENTED MINISTR	2,665	(41,555)	(9,050)	30,593	-	-
N068	GAR,QUI,KY-O-HTS WTR DIST	(28,237)	(9,837)	(5,015)	16,953	-	-
N069	CITY OF CRAB ORCHARD	(9,192)	2,769	(984)	3,326	-	-
N071	CITY OF AUBURN	(14,031)	6,329	(8,639)	29,204	-	-
N072	LYON CO AMBULANCE SERVICE	32,701	8,704	(15,426)	52,149	-	-
N075	CITY OF ISLAND	2,683	(9,954)	(2,835)	9,582	-	-
N076	MADISON CO EMS	3,247	(934)	(1,966)	6,646	-	-
N077	MAGOFFIN CO WATER DIST	(15,708)	(23,050)	(8,075)	27,296	-	-
N078	CENTRAL KY COMM ACTION	40,075	(409,564)	(143,288)	484,385	-	-
N079	BENTON ELECTRIC SYSTEM	5,602	4,968	(18,335)	61,980	-	-
N080	MARTIN CO WATER DISTRICT	(350,428)	(22,451)	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	82,616	3,911	(34,815)	117,692	-	-
N082	MEADE CO WATER DISTRICT	(15,737)	(25,012)	(10,448)	35,319	-	-
N084	MERCER CO PUBLIC LIBRARY	(19,962)	(19,739)	(9,100)	30,762	-	-
N085	METCALFE CO CONSERV DIST	(5,054)	(6,223)	(691)	2,337	-	-
N087	CITY OF MT STERLING	30,862	46,215	(23,364)	78,984	-	-
N088	MORGAN CO AMBULANCE SERV	28,604	32,003	(7,832)	26,474	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
N089	MUHLENBERG CO WATER DIST	(27,175)	(15,281)	(16,327)	55,193	-	-
N090	BARDSTOWN-NELSON CO TOURI	(1,725)	(15,501)	(4,908)	16,590	-	-
N092	CITY OF HARTFORD	(7,171)	(36,437)	(16,754)	56,636	-	-
N093	CITY OF LAGRANGE	44,022	(33,564)	(15,906)	53,770	-	-
N094	CITY OF OWENTON	(33,057)	(33,611)	(1,745)	5,899	-	-
N097	KY VALLEY ED COOPERATIVE	16,260	(4,579)	(3,093)	10,455	-	-
N098	PIKE CO LIBRARY DISTRICT	210,182	147,579	(19,309)	65,275	-	-
N099	CITY OF CLAY CITY	20,565	(12,475)	(5,563)	18,807	-	-
N100	CITY OF BURNSIDE	(12,061)	(2,170)	(5,892)	19,918	-	-
N103	HOUSING AUTH OF MOREHEAD	(8,758)	(47,922)	(8,127)	27,474	-	-
N104	CITY OF JAMESTOWN	77,043	41,320	(25,015)	84,564	-	-
N106	W SHELBY WATER DISTRICT	(2,024)	(2,112)	(5,347)	18,075	-	-
N107	SIMPSON CO CONSER DIST	2,490	2,306	(630)	2,128	-	-
N110	LOGAN/TODD REG. WATER COM	34,623	(35,817)	(13,371)	45,201	-	-
N111	BARKLEY LAKE WATER DIST	(13,473)	(34,232)	(15,352)	51,899	-	-
N112	TRIMBLE CO WATER DIST	10,819	13,328	(2,980)	10,075	-	-
N113	UNION CO LIBRARY BD	(48,106)	(26,684)	(5,725)	19,353	-	-
N114	BOWLING GRN MUNICIPAL UTI	126,917	(97,348)	(314,310)	1,062,523	-	-
N115	WASHINGTON CO CONSER DIST	784	643	(699)	2,364	-	-
N116	MONTICELLO UTILITY COMM	37,169	(3,520)	(27,368)	92,519	-	-
N117	CITY OF DIXON	5,144	21,155	(2,153)	7,278	-	-
N118	CITY OF WILLIAMSBURG	168,167	109,483	(52,079)	176,054	-	-
N119	WOLFE CO CONSER DISTRICT	(1,198)	(1,806)	(967)	3,270	-	-
N120	WOODFORD CO PLAN ZONING	(3,317)	(5,362)	(6,032)	20,390	-	-
N959	N KY CONV & VISITORS BUR	(382,014)	47,497	(14,344)	48,490	-	-
P001	HOUSING AUTH OF COLUMBIA	(22,799)	(2,203)	(2,053)	6,940	-	-
P005	GLASGOW ELECTRIC PLANT BD	113,769	(13,324)	(89,795)	303,553	-	-
P006	BATH COUNTY E.M.S.	(35,185)	(42,655)	(10,429)	35,255	-	-
P007	CITY OF PINEVILLE	63,621	63,936	(7,363)	24,891	-	-
P008	BOONE CO PLANNING COMM	(63,341)	(59,996)	(22,749)	76,908	-	-
P009	HOUSING AUTHORITY PARIS	(15,425)	(17,147)	(4,374)	14,785	-	-
P010	REGIONAL PUBLIC SAFETY	26,909	(11,072)	(17,496)	59,144	-	-
P011	CITY OF JUNCTION CITY	(44,941)	(44,107)	(3,227)	10,909	-	-
P013	CITY OF JACKSON	81,688	71,721	(30,933)	104,568	-	-
P014	BRECKINRIDGE CO PUBLIC LI	26,228	31,329	(5,641)	19,070	-	-
P015	CITY OF LEBANON JUNCTION	4,435	(7,296)	(5,978)	20,210	-	-
P017	PRINCETON WATER/WASTEWATE	(95,033)	(66,249)	(15,614)	52,784	-	-
P018	MURRAY/CALLOWAY TRANS AUT	34,069	20,846	(9,004)	30,437	-	-
P022	RATTLESNAKE RIDGE WATER	(5,023)	(50,064)	(14,434)	48,795	-	-
P023	LIBERTY TOURISM	41,138	30,393	(1,035)	3,500	-	-
P025	CLARK CO CONSVATION DIST	(1,154)	(1,394)	(528)	1,786	-	-
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	20,128	13,673	(4,288)	14,497	-	-
P037	COMMUNITY ACTION KENTUCKY	(9,092)	(115,259)	(17,305)	58,501	-	-
P038	HICKMAN ELECTRIC SYSTEM	(25,250)	(5,918)	(9,004)	30,437	-	-
P041	CITY OF DRY RIDGE	(20,036)	(9,642)	(6,457)	21,827	-	-
P043	CITY OF CLARKSON	11,395	9,402	(3,847)	13,004	-	-
P045	GREENUP CO ENVIR COMM	(26,271)	(48,738)	(3,194)	10,797	-	-
P047	CITY OF WEST POINT	(122,103)	(64,884)	(3,350)	11,324	-	-
P048	HARLAN COUNTY C A A	36,400	55,486	(29,327)	99,140	-	-
P049	HOUSING AUTHORITY OF CYNT	(188,023)	(125,977)	(8,937)	30,212	-	-
P050	HART CO SOLID WASTE SVC	106,933	68,838	(17,990)	60,816	-	-
P051	HENDERSON MUN POWER&LIGHT	(38,974)	(186,612)	(83,013)	280,625	-	-
P052	LITTLE KY RV WS CONV DIST	(1,529)	(9,210)	(1,459)	4,930	-	-
P054	HOUSING AUTH DAWSON SPG	8,014	(5,904)	(6,226)	21,046	-	-
P057	VALLEY VIEW FERRY AUTHORI	46,420	18,876	(3,607)	12,192	-	-
P061	BARBOURVILLE UTILITY COMM	150,675	68,689	(59,374)	200,716	-	-
P063	LAUREL CO WATER DIST #2	1,507	18,095	(18,200)	61,523	-	-
P068	LEWIS CO PUBLIC LIBRARY	672	132	(2,174)	7,350	-	-
P069	LINCOLN CO CLERK	56,383	11,062	(9,627)	32,543	-	-
P071	LOGAN CO CONS DISTRICT	2,663	(10,485)	(2,027)	6,853	-	-
P072	LYON CO WATER DISTRICT	(23,449)	5,295	(3,213)	10,862	-	-
P075	MCLEAN CO REG WATER COMM	34,043	(445)	(5,150)	17,409	-	-
P076	MADISON CO PUBLIC LIBRARY	3,709	(2,905)	(25,190)	85,154	-	-
P077	SALYERS/MAG CO JOINT HOUS	(197)	(4,177)	(2,898)	9,796	-	-
P078	MARION CO CONSERVAT DIST	(1,109)	(1,417)	(688)	2,327	-	-
P079	CITY OF CALVERT CITY	(28,221)	(102,953)	(29,003)	98,044	-	-
P081	MASON COUNTY LIBRARY	(45,633)	12,185	(3,509)	11,864	-	-
P084	ANDERSON-DEAN COMM PARK	(33,689)	16,631	(1,182)	3,996	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
P087	MONTGOMERY CTY WATER DIST	(8,249)	(2,205)	(1,253)	4,237	-	-
P088	MORGAN CO WATER DIST	76,845	46,360	(6,682)	22,588	-	-
P089	MUHLENBERG WATER DIST #3	8,443	(8,633)	(6,080)	20,554	-	-
P090	NORTH NELSON WATER DIST	(1,951)	(7,597)	(4,825)	16,310	-	-
P092	OHIO CO REG WASTEWATER D	11,673	(8,776)	(5,723)	19,346	-	-
P097	KY RIVER AREA DEV DIST	88,492	52,892	(34,733)	117,415	-	-
P100	LAKE CUMBERLAND CAA, INC	666,972	414,233	(90,964)	307,505	-	-
P103	MOREHEAD TOURISM COMMISSI	1,265	(5,012)	(5,616)	18,984	-	-
P104	RUSSELL CO TOURIST COMM	(5,084)	(4,106)	(1,485)	5,020	-	-
P105	GEORGETOWN/SCOTT TOURISM	(7,961)	6,991	(2,892)	9,777	-	-
P106	MULTI PURPOSE COMM ACTION	68,593	22,676	(8,890)	30,053	-	-
P107	SIMPSON CO LIBRARY DIST	(1,346)	(4,427)	(4,714)	15,935	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	4,473	1,976	(1,005)	3,399	-	-
P111	JOHN L STREET LIBRARY	6,917	3,824	(2,445)	8,263	-	-
P113	STURGIS HOUSING AUTHORITY	375	357	(1,374)	4,646	-	-
P115	HOUSING AUTH SPRINGFIELD	5,688	1,939	(1,946)	6,579	-	-
P116	CITY OF MONTICELLO	37,406	26,418	(9,361)	31,646	-	-
P117	CITY OF CLAY	64,530	8,971	(7,527)	25,445	-	-
P120	WOODFORD CO CONSERV DIST	23,551	18,870	(1,620)	5,475	-	-
P959	CITY OF CRESTVIEW HILLS	(7,810)	17,331	(5,543)	18,739	-	-
R003	SOUTH ANDERSON WATER DIST	(2,816)	(10,719)	(5,574)	18,842	-	-
R005	BARREN CO SOIL CONSDIS	(646)	(604)	(708)	2,394	-	-
R008	BOONE CO LIBRARY DIST	(141,786)	(229,364)	(70,909)	239,706	-	-
R010	ASHLAND BD OF ED	(678,307)	(656,904)	(103,596)	350,207	-	-
R011	DANVILLE BOYLE PLANNING	(5,088)	(8,858)	(1,999)	6,757	-	-
R013	BREATHITT COUNTY WATER DISTRICT	10,631	1,862	(4,374)	14,785	-	-
R015	CITY OF SHEPHERDSVILLE	89,519	103,438	(31,604)	106,837	-	-
R017	CITY OF PRINCETON	(99,095)	(34,235)	(12,258)	41,438	-	-
R018	MURRAY ELECTRIC SYSTEM	(95,722)	(135,341)	(62,637)	211,744	-	-
R019	FORT THOMAS BOARD OF ED	(178,970)	(172,995)	(75,945)	256,731	-	-
R021	CARROLLTON/CARR CO REC TR	1,673	1,038	(1,194)	4,036	-	-
R024	CHRISTIAN CO WATER DIST	(10,232)	(35,606)	(13,297)	44,951	-	-
R030	DAVISS CO AIRPORT BD	(107,000)	(62,738)	(5,291)	17,887	-	-
R033	CITY OF RAVENNA	(3,230)	15,495	(1,425)	4,816	-	-
R034	LEXINGTON PUBLIC LIBRARY	(384,455)	(103,891)	(115,529)	390,546	-	-
R036	CITY OF PRESTONSBURG	(12,761)	54,790	(61,225)	206,971	-	-
R037	PAUL SAWYIER LIBRARY	(51,916)	(39,751)	(25,112)	84,890	-	-
R038	CITY OF FULTON	7,530	(44,286)	(28,746)	97,177	-	-
R041	CITY OF CRITTENDEN	(6,461)	16,169	(2,305)	7,794	-	-
R042	MAYFIELD ELEC & WATER SYS	424,114	338,189	(91,166)	308,186	-	-
R045	CITY OF RUSSELL	(44,935)	(57,811)	(22,230)	75,147	-	-
R047	LINCOLN TRAIL AREA DEV DI	46,183	(88,522)	(34,788)	117,599	-	-
R048	HARLAN CO CONSERV DIST	(1,465)	(1,881)	(931)	3,147	-	-
R050	HART CO AMB SERVICE	(26,035)	(24,241)	(23,369)	79,000	-	-
R051	HENDERSON MUN W & S DEPT	(360,868)	(313,294)	(85,928)	290,479	-	-
R052	CITY OF CAMPBELLSBURG	3,733	1,630	(1,347)	4,553	-	-
R054	SOUTH HOPKINS WATER DIST	(25,757)	(23,159)	(6,103)	20,631	-	-
R057	CITY OF WILMORE	(75,511)	(80,887)	(21,740)	73,493	-	-
R058	HOUSING AUTH OF PAINTSVLE	(18,149)	(25,457)	(11,313)	38,243	-	-
R061	KY COMM ECONOMIC OPPORT	566,446	327,060	(169,989)	574,650	-	-
R063	WOODCREEK WATER DISTRICT	56,858	6,161	(51,961)	175,655	-	-
R071	LOGAN CO PUBLIC LIBRARY	(17,836)	(5,579)	(10,884)	36,794	-	-
R072	LYON CO HOUSING AUTHORITY	(1,494)	(341)	(5,771)	19,509	-	-
R073	MCCRACKEN CO BD OF ED	29,662	22,600	(216,489)	731,842	-	-
R076	RICHMOND UTILITIES	(122,007)	20,232	(73,039)	246,907	-	-
R078	CITY OF LORETTO	(1,798)	(1,237)	(559)	1,889	-	-
R079	MARSHALL CO PUB LIBRARY	(52,928)	(35,570)	(16,606)	56,135	-	-
R088	CITY OF WEST LIBERTY	11,740	(1,400)	(30,081)	101,691	-	-
R089	CENTRAL CITY MUN WTR&SEWR	39,747	(4,637)	(23,415)	79,154	-	-
R090	NELSON CO PUBLIC LIBRARY	(4,454)	(15,502)	(24,552)	82,997	-	-
R093	TRI CO COMM ACTION AGENCY	(14,520)	(3,449)	(5,982)	20,222	-	-
R097	PERRY COUNTY PUBLIC LIB	(81,276)	(54,081)	(12,863)	43,484	-	-
R103	ROWAN CO PUBLIC LIBRARY	12,324	(6,131)	(8,925)	30,169	-	-
R104	CITY OF RUSSELL SPRINGS	103,115	41,021	(22,800)	77,075	-	-
R105	CITY OF STAMPING GROUND	2,207	(2,751)	(512)	1,730	-	-
R106	SHELBY CO PARK RECREATION	(2,276)	(9,394)	(10,220)	34,550	-	-
R109	TAYLOR CO PUBLIC LIBRARY	(51,987)	(37,606)	(6,486)	21,926	-	-
R114	BOWLING GREEN PUBLIC SCHO	(371,825)	(424,418)	(145,425)	491,609	-	-
R115	S W E D A	(1,047)	(717)	(1,450)	4,901	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
R116	WAYNE CO CONSERV DIST	5,331	16,169	(1,293)	4,372	-	-
R117	WEBSTER COUNTY WATER DIST	(16,898)	(14,094)	(9,298)	31,430	-	-
R118	WILLIAMSBURG IND BD OF ED	(68,609)	1,043	(22,927)	77,505	-	-
R120	CITY OF MIDWAY	32,378	48,435	(7,119)	24,066	-	-
R959	N KY LEGAL AID SOCIETY	324,080	104,942	(63,095)	213,294	-	-
T036	FLOYD COUNTY CONSV DIST	545	(1,764)	(2,318)	7,835	-	-
V001	ADAIR COUNTY FISCAL COURT	276,571	258,803	(48,608)	164,318	-	-
V002	ALLEN COUNTY FISCAL COURT	5,960	10,225	(53,049)	179,330	-	-
V003	ANDERSON CO FISCAL COURT	540,667	222,181	(72,963)	246,651	-	-
V004	BALLARD COUNTY FISCAL CT	23,425	(109,544)	(56,689)	191,638	-	-
V005	BARREN CO FISCAL CT	46,870	103,232	(39,224)	132,598	-	-
V006	BATH CO FISCAL COURT	52,508	(3,076)	(30,942)	104,598	-	-
V007	BELL CO FISCAL CT	(128,090)	(184,073)	(50,227)	169,793	-	-
V008	BOONE CO FISCAL CT	(35,058)	(23,348)	(240,229)	812,093	-	-
V009	BOURBON CO FISCAL COURT	101,512	(31,888)	(58,251)	196,917	-	-
V010	BOYD COUNTY FISCAL COURT	501,845	378,406	(176,166)	595,529	-	-
V011	BOYLE COUNTY FISCAL COURT	(4,494)	(61,352)	(76,621)	259,018	-	-
V012	BRACKEN CO FISCAL COURT	79,829	(32,415)	(31,578)	106,748	-	-
V013	BREATHITT CO FISCAL COURT	23,643	2,076	(31,727)	107,251	-	-
V014	BRECKINRIDGE CO FISCAL CT	(100,211)	(173,577)	(56,852)	192,189	-	-
V016	BUTLER COUNTY FISCAL CT	53,974	44,757	(50,735)	171,511	-	-
V017	CALDWELL CO FISCAL COURT	(20,662)	(32,793)	(33,596)	113,570	-	-
V018	CALLOWAY CO FISCAL COURT	(228,995)	(121,738)	(89,544)	302,704	-	-
V019	CAMPBELL CO FISCAL CT	(1,367,948)	(771,575)	(189,385)	640,217	-	-
V020	CARLISLE CO FISCAL COURT	130,655	38,768	(25,155)	85,037	-	-
V021	CARROLL CO FISCAL CT	84,885	8,539	(64,680)	218,652	-	-
V022	CARTER CO FISCAL CT	453,993	273,705	(91,524)	309,396	-	-
V023	CASEY CO FISCAL COURT	(199,408)	(97,178)	(50,695)	171,374	-	-
V024	CHRISTIAN CO FISCAL COURT	(283,673)	(317,382)	(77,270)	261,213	-	-
V025	CLARK COUNTY FISCAL COURT	92,938	268,997	(77,469)	261,884	-	-
V026	CLAY COUNTY FISCAL CT	627,766	518,704	(111,105)	375,592	-	-
V027	CLINTON CO FISCAL COURT	(358,151)	(220,290)	(39,404)	133,204	-	-
V028	CRITTENDEN CO FIS CT	(3,069)	(44,137)	(51,089)	172,707	-	-
V030	DAVISS CO FISCAL COURT	138,144	(13,355)	(148,601)	502,347	-	-
V031	EDMONSON CO FISCAL CRT	296,865	162,325	(42,141)	142,458	-	-
V032	ELLIOTT CO FISCAL CT	38,863	15,019	(18,963)	64,105	-	-
V033	ESTILL CO FISCAL COURT	82,263	32,844	(47,513)	160,617	-	-
V035	FLEMING CO FISCAL COURT	83,191	82,511	(28,866)	97,581	-	-
V036	FLOYD CO FISCAL COURT	105,263	7,627	(90,603)	306,284	-	-
V037	FRANKLIN CO FISCAL COURT	(105,709)	(30,548)	(120,295)	406,658	-	-
V038	FULTON COUNTY FIS CT	(273,945)	15,735	(62,865)	212,516	-	-
V039	GALLATIN CO FISCAL COURT	78,167	(6,239)	(49,934)	168,803	-	-
V040	GARRARD CO FISCAL COURT	45,785	(694,070)	(53,357)	180,371	-	-
V041	GRANT COUNTY FISCAL COURT	181,634	7,519	(74,780)	252,793	-	-
V042	GRAVES COUNTY FISCAL CT	(88,592)	(74,819)	(94,588)	319,756	-	-
V043	GRAYSON CO FISCAL COURT	460,138	242,491	(107,466)	363,288	-	-
V044	GREEN COUNTY FISCAL COURT	(74,795)	(64,614)	(18,309)	61,893	-	-
V045	GREENUP CO FISCAL CT	85,073	41,010	(103,713)	350,603	-	-
V046	HANCOCK CO FISCAL COURT	(66,494)	(134,815)	(53,336)	180,302	-	-
V047	HARDIN CO FISCAL COURT	40,003	18,751	(80,659)	272,669	-	-
V048	HARLAN CO FIS CT	(59,474)	(134,862)	(81,856)	276,714	-	-
V049	HARRISON CO FISCAL COURT	30,017	(22,700)	(32,554)	110,050	-	-
V050	HART COUNTY FISCAL COURT	45,647	4,129	(61,755)	208,763	-	-
V051	HENDERSON CO FISCAL COURT	(362,966)	(207,301)	(145,693)	492,515	-	-
V052	HENRY CO FISCAL COURT	(247,076)	(56,903)	(27,713)	93,685	-	-
V053	HICKMAN CO FISCAL COURT	(15,038)	697	(25,253)	85,367	-	-
V054	HOPKINS CO FISCAL COURT	(176,195)	(318,594)	(104,215)	352,300	-	-
V055	JACKSON CO FISCAL COURT	140,481	166,075	(59,962)	202,701	-	-
V057	JESSAMINE CO FISCAL COURT	259,676	93,106	(142,035)	480,151	-	-
V059	KNOTT CO FISCAL CT	97,639	33,983	(37,983)	128,401	-	-
V061	KNOX CO FISCAL CT	348,197	346,649	(84,963)	287,218	-	-
V062	LARUE CO FISCAL COURT	(19,101)	(21,580)	(50,742)	171,534	-	-
V063	LAUREL COUNTY FISCAL COUR	254,770	(90,446)	(151,436)	511,930	-	-
V064	LAWRENCE CO FISCAL CT	388,109	141,301	(58,586)	198,049	-	-
V065	LEE COUNTY FISCAL COURT	617,141	198,829	(46,502)	157,199	-	-
V066	LESLIE CO FISCAL COURT	(213,094)	(170,281)	(58,692)	198,407	-	-
V067	LETCHER CO FISCAL COURT	(105,250)	(136,218)	(49,554)	167,517	-	-
V068	LEWIS COUNTY FISCAL COURT	(377,147)	(351,996)	(37,512)	126,808	-	-
V069	LINCOLN CO FISCAL COURT	(503,262)	(421,549)	(35,351)	119,504	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V070	LIVINGSTON CO FISCAL CT	(101,835)	(131,890)	(47,144)	159,370	-	-
V071	LOGAN COUNTY FISCAL COURT	(33,642)	(112,510)	(89,167)	301,429	-	-
V072	LYON COUNTY FISCAL COURT	(54,366)	(50,352)	(22,058)	74,567	-	-
V073	MCCRACKEN CO FISCAL COURT	(205,744)	(243,369)	(84,528)	285,747	-	-
V074	MCCRERRY CO FISCAL CT	210,021	165,801	(66,260)	223,990	-	-
V075	MCLEAN COUNTY FISCAL CT	(125,281)	(170,861)	(45,130)	152,562	-	-
V076	MADISON CO FISCAL COURT	(379,850)	(235,204)	(128,454)	434,240	-	-
V077	MAGOFFIN CO FISCAL COURT	(42,039)	(19,243)	(29,219)	98,774	-	-
V078	MARION CO FISCAL COURT	195,000	267,483	(111,412)	376,627	-	-
V079	MARSHALL CO FISCAL COURT	(403,272)	(229,281)	(93,108)	314,753	-	-
V080	MARTIN CO FISCAL COURT	86,119	49,263	(36,515)	123,440	-	-
V081	MASON CO FIS CT	(13,507)	(117,864)	(72,658)	245,621	-	-
V082	MEADE COUNTY FISCAL COURT	712,505	431,153	(138,473)	468,106	-	-
V083	MENIFE CO FISCAL COURT	11,852	(19,393)	(20,907)	70,677	-	-
V084	MERCER COUNTY FISCAL COURT	179,197	135,373	(45,791)	154,796	-	-
V085	METCALFE CO FISCAL COURT	(30,666)	(37,646)	(24,886)	84,127	-	-
V086	MONROE CO FISCAL COURT	(64,314)	(69,525)	(22,214)	75,094	-	-
V087	MONTGOMERY CO FISCAL CT	262,576	323,573	(82,673)	279,476	-	-
V088	MORGAN CO FISCAL CT	307,251	235,826	(35,836)	121,142	-	-
V089	MUHLENBERG CO FISCAL CT	259,015	385,620	(115,084)	389,041	-	-
V090	NELSON CO FISCAL CT	190,104	(127,000)	(150,498)	508,759	-	-
V091	NICHOLAS CO FISCAL COURT	298,192	223,044	(34,624)	117,046	-	-
V092	OHIO COUNTY FISCAL CRT	224,805	45,610	(71,332)	241,138	-	-
V093	OLDHAM CO FISCAL COURT	167,189	126,630	(102,346)	345,981	-	-
V094	OWEN COUNTY FISCAL COURT	405,313	196,407	(49,081)	165,918	-	-
V095	OWSLEY CO FISCAL COURT	(28,270)	(20,673)	(17,640)	59,632	-	-
V096	PENDLETON CO FISCAL COURT	(31,185)	(80,775)	(33,144)	112,045	-	-
V097	PERRY COUNTY FISCAL COURT	101,276	286,102	(92,065)	311,226	-	-
V098	PIKE COUNTY FISCAL COURT	221,080	327,736	(188,173)	636,119	-	-
V099	POWELL CO FISCAL CT	37,937	(48,731)	(77,665)	262,547	-	-
V100	PULASKI CO FISCAL CT	1,047,692	978,490	(166,721)	563,600	-	-
V101	ROBERTSON CO FISCAL CT	(55,289)	(60,431)	(10,703)	36,183	-	-
V102	ROCKCASTLE CO FISCAL CT	(90,700)	(132,705)	(59,622)	201,550	-	-
V103	ROWAN CO FISCAL COURT	172,480	(84,163)	(95,534)	322,954	-	-
V104	RUSSELL CO FISCAL COURT	369,178	236,817	(64,949)	219,560	-	-
V105	SCOTT CO FISCAL CT	432,802	103,829	(96,811)	327,270	-	-
V106	SHELBY CO FISCAL COURT	138,635	20,890	(81,304)	274,849	-	-
V107	SIMPSON CO FISCAL COURT	(131,134)	(61,999)	(66,180)	223,723	-	-
V108	SPENCER CO TREASURER	57,352	53,177	(33,620)	113,653	-	-
V109	TAYLOR COUNTY FISCAL COUR	48,073	120,432	(67,964)	229,751	-	-
V110	TODD COUNTY FISCAL COURT	(50,414)	(34,083)	(44,828)	151,541	-	-
V111	TRIGG COUNTY FISCAL COURT	(115,546)	(91,668)	(51,199)	173,079	-	-
V112	TRIMBLE CO FISCAL COURT	(211,016)	(45,842)	(29,466)	99,611	-	-
V113	UNION COUNTY FISCAL COURT	194,145	26,285	(66,386)	224,418	-	-
V114	WARREN COUNTY FISCAL COURT	321,119	(53,687)	(204,441)	691,114	-	-
V115	WASHINGTON CO FIS COURT	93,850	10,901	(40,774)	137,836	-	-
V116	WAYNE COUNTY FISCAL COURT	428,413	368,268	(100,186)	338,678	-	-
V117	WEBSTER CO FISCAL COURT	(360,707)	(164,232)	(58,398)	197,414	-	-
V119	CITY OF HIGHLAND HEIGHTS	181,094	103,537	(12,317)	41,638	-	-
V120	WOODFORD CO FISCAL COURT	(311,407)	(281,720)	(65,152)	220,245	-	-
V122	FAMILY HEALTH CENTER	(153,923)	(61,319)	(401,750)	1,358,116	-	-
V125	LOUISVILLE MEM COMM	(10,580)	(9,315)	(3,227)	10,909	-	-
V126	LOU & JEFF CO RIVERPORT	(57,005)	(23,847)	(1,977)	6,685	-	-
V127	LOU LABOR MANAGER COM	(2,791)	(2,569)	(1,486)	5,023	-	-
V129	T A R C	(2,238,609)	(1,762,282)	(709,022)	2,396,850	-	-
V130	ANCHORAGE BD OF EDUCATION	23,596	(2,813)	(19,786)	66,887	-	-
V136	MOUNTAIN ARTS CENTER	(8,003)	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	(16,516)	(2,418)	(1,090)	3,686	-	-
V145	CITY OF WURLAND	10,097	4,752	(2,003)	6,772	-	-
V147	HARDIN CO WATER DIST #2	(77,543)	(162,746)	(89,459)	302,415	-	-
V151	HOUSING AUTH OF HENDERSON	(82,541)	(69,970)	(24,055)	81,317	-	-
V156	JEFF CO BD OF ED	11,548,607	18,372,869	(4,728,897)	15,986,077	-	-
V158	BIG SANDY AREA COMM PRO	(108,684)	(162,635)	(43,189)	145,999	-	-
V159	CITY OF ERLANGER	(87,651)	(151,803)	(41,299)	139,610	-	-
V163	EAST BERNSTADT BD OF ED	(19,331)	(2,499)	(8,838)	29,877	-	-
V171	CITY OF ADAIRVILLE	(132)	2,579	(4,076)	13,778	-	-
V176	MADISON CO CONSERVAT DIST	(657)	(1,505)	(901)	3,046	-	-
V179	MARSHALL CO SEN CITIZENS	(6,921)	-	-	-	-	-
V189	CITY OF CENTRAL CITY	18,474	(20,748)	(32,655)	110,392	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V196	CITY OF BUTLER	2,580	(13,522)	(1,018)	3,442	-	-
V197	CITY OF HAZARD	(248,959)	(25,425)	(81,922)	276,939	-	-
V198	MOUNTAIN WATER DISTRICT	(145,481)	(91,098)	(47,906)	161,946	-	-
V200	PULASKI COUNTY LIBRARY	(74,683)	(40,195)	(3,768)	39,292	-	-
V205	BARREN/METCALFE CO AMB SR	59,063	26,715	(3,768)	12,738	-	-
V206	SHELBYVILLE MUN WATER&SEWER	(31,849)	(63,525)	(32,335)	109,909	-	-
V207	BELL CO PUBLIC LIBRARY	(6,320)	(14,703)	(6,206)	20,979	-	-
V208	CITY OF WALTON	(8,798)	(24,998)	(10,088)	34,101	-	-
V218	MURRAY TOURISM COMMISSION	747	2,195	(2,103)	7,107	-	-
V219	BELLEVUE BD OF EDUCATION	75,575	23,751	(24,989)	84,476	-	-
V224	PENNYROYAL AREA MUSEUM	(69,408)	(37,447)	(1,033)	3,492	-	-
V230	OWENSBORO RIVERPORT AUTH	45,054	(1,434)	(59,425)	200,884	-	-
V236	BIG SANDY AREA DEV DIST	(365,501)	(334,704)	(48,418)	163,678	-	-
V237	BLUE GRASS COMM ACTION	516,037	(64,078)	(125,983)	425,887	-	-
V247	HARDIN CO WATER DIST #1	(283,265)	(310,433)	(85,672)	289,616	-	-
V251	HENDERSON CO RIVER AUTH	(64,193)	(57,479)	(17,205)	58,161	-	-
V259	KENTON CO PUBLIC LIBRARY	(209,806)	(137,387)	(113,362)	383,218	-	-
V263	LAUREL CO BD OF EDUCATION	(616,011)	(143,528)	(214,056)	723,616	-	-
V271	RUSSELLVILLE ELEC PL BD	18,634	(7,660)	(29,312)	99,088	-	-
V281	HOUSING AUTH OF MAYSVILLE	(4,740)	(8,549)	(9,107)	30,786	-	-
V298	CITY OF PIKEVILLE	313,830	77,045	(77,386)	261,604	-	-
V300	HOUSING AUTH OF SOMERSET	(48,917)	(55,567)	(10,530)	35,597	-	-
V305	CITY OF CAVE CITY	(14,243)	2,912	(13,694)	46,292	-	-
V306	HOUSING AUTH OF SHELBYVILLE	(4,726)	(8,399)	(2,263)	7,651	-	-
V308	NORTHERN KY AREA DEV.DIST	(106,945)	(137,435)	(69,793)	235,935	-	-
V319	CAMPBELL CO BD OF ED	270,617	226,203	(191,838)	648,508	-	-
V324	CHRISTIAN CO CONS DIST	9,068	5,618	(1,043)	3,527	-	-
V330	CITY OF OWENSBORO	(106,457)	(323,212)	(253,153)	855,784	-	-
V336	SANDY VALLEY TRANS SER IN	(131,073)	(119,382)	(47,036)	159,004	-	-
V337	FRANKFORT ELEC WATER BD	1,247,707	677,734	(340,181)	1,149,982	-	-
V347	CITY OF RADCLIFF	(211,756)	(98,395)	(49,986)	168,976	-	-
V359	CITY OF ELSMERE	(5,390)	(31,186)	(12,426)	42,006	-	-
V363	LONDON LAUREL CO COMM CTR	(16,304)	(28,070)	(17,127)	57,897	-	-
V373	PADUCAH MCCrackEN CO TOUR	(2,999)	(19,543)	(7,241)	24,477	-	-
V376	CITY OF BERA	(2,361,927)	(2,304,884)	(103,361)	349,411	-	-
V398	CITY OF ELKHORN CITY	(78,809)	(123,927)	(2,486)	8,403	-	-
V400	PULASKI CO SOIL CONS DIST	(4,171)	(9,150)	(2,393)	8,088	-	-
V405	MARY W WELDON MEM PUB LIB	6,606	(5,838)	(5,531)	18,698	-	-
V407	BELL/WHITLEY COMM ACTION	(37,367)	(114,120)	(66,072)	223,357	-	-
V408	UNION EMERGENCY SERVICES	66,354	22,194	(1,731)	5,852	-	-
V419	DAYTON CITY SCHOOLS	(22,200)	37,693	(29,586)	100,015	-	-
V424	PENNYRILE ALLIED COMM SER	666,607	339,014	(97,111)	328,283	-	-
V430	OWENSBORO MUN UTILITIES	(5,007,721)	(2,459,054)	(312,866)	1,057,643	-	-
V436	APPALACHIAN RES & DEFENSE	226,750	49,833	(52,918)	178,889	-	-
V437	FKT/FKLN CO TOUR&CONV COM	(21,242)	(26,684)	(2,615)	8,841	-	-
V447	CITY OF ELIZABETHTOWN	(162,348)	4,561	(184,570)	623,939	-	-
V459	LUDLOW BD OF EDUCATION	(100,613)	(76,087)	(14,202)	48,010	-	-
V463	LONDON LAUREL TOURIST COM	5,987	5,674	(3,558)	12,028	-	-
V473	PADUCAH POWER SYSTEM	(17,899)	35,975	(136,338)	460,892	-	-
V476	KY RIVER FOOTHILLS DEV CO	177,471	(238,752)	(128,057)	432,897	-	-
V500	WEST PULASKI WATER DISTR	121,902	39,942	(12,442)	42,060	-	-
V505	CITY OF PARK CITY	8,208	7,375	(867)	2,933	-	-
V507	BELL CO SOLID WASTE OFFIC	(37,247)	(29,160)	(3,495)	11,816	-	-
V508	CITY OF UNION	40,027	42,564	(3,681)	12,442	-	-
V524	HOPKINSVL WATER ENV ATH	562,178	518	(102,730)	347,279	-	-
V530	AUDUBON AREA COMM SER INC	1,241,203	(120,481)	(376,753)	1,273,613	-	-
V537	CAPITAL COMMUNITY E I D A	(397)	(3,793)	(2,197)	7,426	-	-
V547	ELIZABETHTOWN TOUR/CON BU	(9,341)	4,285	(4,678)	15,813	-	-
V559	BEECHWOOD BOARD OF EDUC	(64,491)	(90,142)	(28,794)	97,338	-	-
V563	LONDON-LAUREL CO IDA	4,972	20,099	(2,362)	7,984	-	-
V576	SOUTHERN MADISON WATER DT	(49,305)	(38,996)	(6,648)	22,474	-	-
V607	PINEVILLE UTILITY COMM	(78,414)	(49,691)	(25,310)	85,559	-	-
V608	WALTON FIRE DIST/EMS	17,821	16,128	(442)	1,493	-	-
V619	SOUTHGATE BD OF ED	7,436	22,466	(6,455)	21,820	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	104,917	(105,238)	(90,180)	304,854	-	-
V630	CITY OF WHITESVILLE	(6,219)	(7,847)	(3,475)	11,748	-	-
V637	FARMDALE WATER DISTRICT	12,547	(4,337)	(2,850)	9,635	-	-
V647	CITY OF VINE GROVE	(20,946)	(51,473)	(14,591)	49,324	-	-
V659	KENTON CO BD OF ED	(1,376,653)	(610,152)	(418,283)	1,414,006	-	-



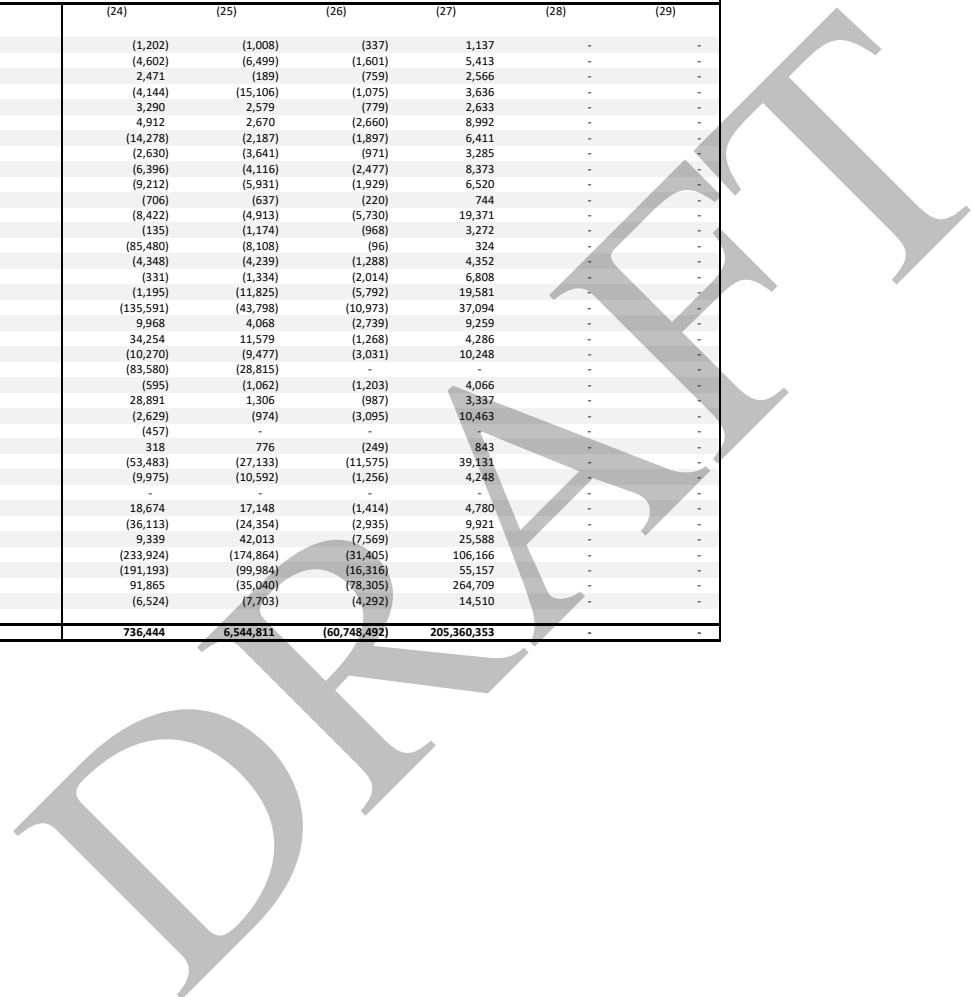
Appendix A: Collective Pension Amounts - CERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V663	LAUREL CO CONSERV DIST	(897)	(2,158)	(1,302)	4,402	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	(60,883)	(70,631)	(33,771)	114,164	-	-
V676	MADISON CO UTILITIES DIST	(35,619)	(47,049)	(13,654)	46,158	-	-
V707	BELL CO CONSERVATION DIST	872	179	(379)	1,281	-	-
V708	HEBRON FIRE PROTECTION DI	(604)	(2,556)	(1,695)	5,731	-	-
V719	SILVER GROVE BD OF ED	(23,776)	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	(133,579)	(123,707)	(38,532)	130,257	-	-
V730	GREEN RIV AREA DEL DIST	(15,547)	(35,553)	(54,285)	183,510	-	-
V737	KY ASSOC OF CO (KACO)	7,336	47,077	(86,046)	290,878	-	-
V756	JEFF CO MED CENTER LAUNDR	(190,356)	(255,305)	(49,873)	168,595	-	-
V759	ERLANGER/ELSMERE BD OF ED	(167,202)	(125,963)	(79,824)	269,846	-	-
V773	MCCRACKEN CO PUB LIBRARY	(84,689)	(16,674)	(22,875)	77,328	-	-
V808	POINT PLEASANT FIRE DIST	(2,001)	(2,133)	(3)	10	-	-
V819	NEWPORT BD OF ED	(22,382)	38,308	(73,857)	249,676	-	-
V830	REGIONAL WTR RESOURCE AGY	267,406	134,238	(118,939)	402,074	-	-
V856	KYIANA REG PLANNING DEV	(84,876)	(188,361)	(91,230)	308,404	-	-
V859	COVINGTON BD OF ED	(1,019,079)	(621,043)	(200,919)	679,207	-	-
V873	PADUCAH-MCCRACKEN CO RIV	(854)	(92,093)	(10,350)	34,989	-	-
V919	CITY OF WILDER	18,457	12,172	(5,553)	18,772	-	-
V930	OWENSBORO METRO PLAN COMM	80,888	16,299	(15,692)	53,046	-	-
V937	HOUSING AUTH OF FRANKFORT	(64,567)	(27,849)	(13,325)	45,045	-	-
V959	CITY OF COVINGTON	1,117,158	599,060	(187,302)	633,177	-	-
W001	ADAIR COUNTY ATTORNEY	(25,675)	(19,398)	(2,449)	8,279	-	-
W003	ANDERSON COUNTY ATTORNEY	12,797	5,244	(1,376)	4,652	-	-
W004	BALLARD COUNTY ATTORNEY	(6,203)	(3,835)	(1,782)	6,024	-	-
W010	BOYD COUNTY ATTORNEY	(23,564)	(10,850)	(4,588)	15,510	-	-
W011	BOYLE COUNTY ATTORNEY	7,170	3,351	(1,933)	6,535	-	-
W013	BREATHITT CO ATTORNEY	(31,688)	(1,222)	(662)	2,238	-	-
W015	BULLITT COUNTY ATTORNEY	(57,413)	(54,514)	(8,255)	27,905	-	-
W016	BUTLER COUNTY ATTORNEY	31,420	23,762	(1,427)	4,824	-	-
W017	CALDWELL COUNTY ATTORNEY	(13,717)	(11,462)	(2,274)	7,688	-	-
W018	CALLOWAY COUNTY ATTORNEY	(23,003)	(10,151)	(4,687)	15,846	-	-
W019	CAMPBELL COUNTY ATTORNEY	(23,285)	(24,533)	(11,353)	38,378	-	-
W020	CARLISLE COUNTY ATTORNEY	(375)	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	765	(3,181)	(623)	2,105	-	-
W022	CHILD SUPPORT ENFORCEMENT	(4,977)	(6,668)	(1,663)	5,622	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(32,801)	(23,825)	(8,037)	27,170	-	-
W026	CLAY COUNTY ATTORNEY	(14,540)	(12,286)	(3,082)	10,419	-	-
W027	CLINTON CO ATTORNEY	(6,614)	(5,930)	(1,796)	6,071	-	-
W028	CRITTENDEN CO ATTORNEY	-	-	-	-	-	-
W029	CUMBERLAND CO ATTORNEY	(17,641)	(9,347)	(1,217)	4,115	-	-
W031	EDMONSON COUNTY ATTORNEY	(359)	(1,807)	(659)	2,229	-	-
W032	ELLIOTT COUNTY ATTORNEY	(6,020)	(5,002)	(1,296)	4,382	-	-
W033	ESTILL COUNTY ATTORNEY	(5,270)	(3,462)	(2,338)	7,903	-	-
W035	FLEMING COUNTY ATTORNEY	(22,161)	(23,648)	(4,147)	14,020	-	-
W036	FLOYD COUNTY ATTORNEY	79,370	2,436	(4,034)	13,637	-	-
W039	GALLATIN COUNTY ATTORNEY	(7,479)	-	-	-	-	-
W041	GRANT COUNTY CHILD SUPPOR	(36,092)	(9,128)	(1,733)	5,859	-	-
W043	GRAYSON COUNTY ATTORNEY	(20,260)	(2,968)	(2,158)	7,296	-	-
W044	GREEN COUNTY ATTORNEY	(6,494)	(2,459)	(1,156)	3,908	-	-
W045	GREENUP CO ATTY/CHILD SUP	(137,496)	(124,754)	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	(111,432)	(73,342)	(14,386)	48,632	-	-
W048	HARLAN COUNTY ATTORNEY	(61,604)	(11,831)	(5,907)	19,970	-	-
W050	HART COUNTY ATTORNEY	(6,610)	983	(3,919)	13,249	-	-
W051	HENDERSON CO ATTORNEY	(74,002)	(51,865)	(5,315)	17,967	-	-
W052	HENRY COUNTY ATTORNEY	(4,851)	3,835	(891)	3,013	-	-
W055	JACKSON COUNTY ATTORNEY	5,242	(3,992)	(1,844)	6,233	-	-
W056	JEFFERSON CO ATTORNEY	(1,046,799)	(492,062)	(106,018)	358,393	-	-
W058	JOHNSON CO ATTORNEY	(11,713)	(15,134)	(3,489)	11,794	-	-
W060	KNOTT COUNTY ATTORNEY	(5,820)	(11,631)	(2,276)	7,694	-	-
W061	KNOX COUNTY ATTORNEY	396	9,941	(4,309)	14,566	-	-
W063	LAUREL COUNTY ATTORNEY	(54,189)	(28,278)	(8,064)	27,260	-	-
W064	LAWRENCE COUNTY ATTORNEY	(38,118)	(19,436)	(1,399)	4,730	-	-
W066	LESLIE COUNTY ATTORNEY	(12,929)	(11,283)	(1,779)	6,014	-	-
W067	LETCHER COUNTY ATTORNEY	(17,961)	(19,747)	(3,191)	10,786	-	-
W069	LINCOLN COUNTY ATTORNEY	3,495	16,699	(2,866)	9,690	-	-
W070	LIVINGSTON CO ATTORNEY	(4,200)	(3,232)	(1,480)	5,003	-	-
W071	LOGAN COUNTY ATTORNEY	(12,603)	(9,568)	(58)	195	-	-
W073	MCCRACKEN COUNTY ATTORNEY	2,972	(2,538)	(1,009)	3,410	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
W075	MCLEAN COUNTY ATTORNEY	(1,202)	(1,008)	(337)	1,137	-	-
W076	MADISON COUNTY ATTORNEY	(4,602)	(6,499)	(1,601)	5,413	-	-
W077	MADOFFIN CO ATTORNEY	2,471	(189)	(759)	2,566	-	-
W078	MARION COUNTY ATTORNEY	(4,144)	(15,106)	(1,075)	3,636	-	-
W079	MARSHALL COUNTY ATTORNEY	3,290	2,579	(779)	2,633	-	-
W080	MARTIN COUNTY ATTORNEY	4,912	2,670	(2,660)	8,992	-	-
W082	MEADE COUNTY ATTORNEY	(14,278)	(2,187)	(1,897)	6,411	-	-
W083	MENEFEE COUNTY ATTORNEY	(2,630)	(3,641)	(971)	3,285	-	-
W084	MERCER COUNTY ATTORNEY	(6,396)	(4,116)	(2,477)	8,373	-	-
W085	METCALFE COUNTY ATTORNEY	(9,212)	(5,931)	(1,929)	6,520	-	-
W087	MONTGOMERY CO ATTORNEY	(706)	(637)	(220)	744	-	-
W090	NELSON COUNTY ATTORNEY	(8,422)	(4,913)	(5,730)	19,371	-	-
W091	NICHOLAS COUNTY ATTORNEY	(135)	(1,174)	(968)	3,272	-	-
W092	OHIO COUNTY ATTORNEY	(85,480)	(8,108)	(96)	324	-	-
W095	OWSLEY COUNTY ATTORNEY	(4,348)	(4,239)	(1,288)	4,352	-	-
W096	PENDLETON COUNTY ATTORNEY	(331)	(1,334)	(2,014)	6,808	-	-
W097	PERRY COUNTY ATTORNEY	(1,195)	(11,825)	(5,792)	19,581	-	-
W098	PIKE COUNTY ATTORNEY	(135,591)	(43,798)	(10,973)	37,094	-	-
W099	POWELL COUNTY ATTORNEY	9,968	4,068	(2,739)	9,259	-	-
W103	ROWAN COUNTY ATTORNEY	34,254	11,579	(1,268)	4,286	-	-
W104	RUSSELL COUNTY ATTORNEY	(10,270)	(9,477)	(3,031)	10,248	-	-
W105	SCOTT COUNTY ATTORNEY	(83,580)	(28,815)	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	(595)	(1,062)	(1,203)	4,066	-	-
W107	SIMPSON COUNTY ATTORNEY	28,891	1,306	(987)	3,337	-	-
W109	TAYLOR COUNTY ATTORNEY	(2,629)	(974)	(3,095)	10,463	-	-
W110	TODD COUNTY ATTORNEY	(457)	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	318	776	(249)	843	-	-
W114	WARREN CO ATTY/CHILD SUPP	(53,483)	(27,133)	(11,575)	39,131	-	-
W115	WASHINGTON CO ATTORNEY	(9,975)	(10,592)	(1,256)	4,248	-	-
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	18,674	17,148	(1,414)	4,780	-	-
W120	WOODFORD COUNTY ATTORNEY	(36,113)	(24,354)	(2,935)	9,921	-	-
X030	OWENSBORO DAVIESS CO TOUR	9,339	42,013	(7,569)	25,588	-	-
X034	FAYETTE CO ATTORNEY OFF	(233,924)	(174,864)	(31,405)	106,166	-	-
X059	KENTON COUNTY ATTORNEY	(191,193)	(99,984)	(16,316)	55,157	-	-
X105	GEORGETOWN WATER & SEWER	91,865	(35,040)	(78,305)	264,709	-	-
X956	LOU FIREFIGHTERS PENS FUN	(6,524)	(7,703)	(4,292)	14,510	-	-
TOTAL		736,444	6,544,811	(60,748,492)	205,360,353	-	-



APPENDIX B

COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS PENSION PLAN

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Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
39932	JEFFERSON CO SHERIFF	2,226,926	0.960525%	1.063466%	29,310,010	36,510,414	23,445,726	2,634,050	(1,437,658)	1,196,392	-	1,196,392
39934	KENTON CO SHERIFF	515,370	0.222291%	0.242943%	6,783,115	8,449,480	5,425,964	609,589	(313,746)	295,843	-	295,843
39936	CAMPBELL CO SHERIFF	20,892	0.009011%	0.011526%	274,967	342,516	219,952	24,711	(111,864)	(87,153)	-	(87,153)
39938	FAVETTE CO SHERIFF	895,681	0.386328%	0.419972%	11,788,634	14,684,673	9,429,989	1,059,428	(144,669)	914,759	-	914,759
39940	DAVISS CO SHERIFF	695,683	0.300064%	0.310391%	9,156,325	11,405,701	7,324,347	822,966	(262,562)	560,304	-	560,304
39944	HARDIN COUNTY SHERIFF	476,973	0.205730%	0.196294%	6,277,763	7,819,981	5,021,722	564,174	12,153	576,327	-	576,327
39946	WARREN COUNTY SHERIFF	766,828	0.330751%	0.354166%	10,092,725	12,572,141	8,073,394	907,019	(281,587)	625,432	-	625,432
39948	BOONE COUNTY SHERIFF	3,389,397	1.461925%	1.571653%	44,610,017	55,569,077	35,684,540	4,009,040	(280,491)	3,728,549	-	3,728,549
39952	MADISON COUNTY SHERIFF	407,627	0.175819%	0.163094%	5,365,042	6,683,037	4,291,616	482,149	94,875	577,024	-	577,024
39962	BULLITT CO SHERIFF	548,115	0.236415%	0.222496%	7,214,103	8,986,346	5,770,720	648,321	(126,644)	521,677	-	521,677
A156	CITY OF ANCHORAGE	31,746	0.013693%	0.026691%	417,836	520,483	334,236	37,550	(186,632)	(149,082)	-	(149,082)
AB19	BELLEVUE/DAYTON FIRE	470,141	0.202783%	0.192267%	6,187,837	7,707,963	4,949,787	556,092	113,238	669,330	-	669,330
AC19	CAMPBELL CO FIRE DIST 1	201,451	0.086890%	0.090743%	2,651,411	3,302,767	2,120,923	238,279	(58,063)	180,216	-	180,216
AD19	SOUTHERN CAMPBELL F DIST	178,518	0.076999%	0.074925%	2,349,592	2,926,801	1,879,490	211,155	(1,495)	209,660	-	209,660
AJ00	SOMERSET POLICE & FIRE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	286,082	0.123944%	0.121574%	3,765,315	4,690,316	3,011,959	338,384	(6,492)	331,892	-	331,892
AS20	WOODFORD CO FIRE DISTRICT	104,627	0.045128%	0.029990%	1,377,062	1,715,356	1,101,542	123,755	76,825	200,580	-	200,580
B008	BURLINGTON FIRE PRO DIST	581,651	0.250808%	0.260143%	7,655,496	9,536,173	6,123,801	687,989	40,317	728,306	-	728,306
B015	CITY OF HILLVIEW	382,338	0.164911%	0.167347%	5,032,189	6,268,415	4,025,359	452,236	240,826	693,062	-	693,062
B045	CITY OF BELLEFONTE	80,435	0.034693%	0.034315%	1,058,642	1,318,712	846,831	95,139	36,133	131,272	-	131,272
B048	CITY OF HARLAN	15,891	0.006854%	0.004167%	209,147	260,527	167,301	18,796	44,152	62,948	-	62,948
B256	BUECHEL FIRE PROTECT DIST	852,673	0.367778%	0.267956%	11,222,589	13,979,571	8,977,197	1,008,558	1,241,750	2,250,308	-	2,250,308
B259	CITY OF LUDLOW	339,216	0.146312%	0.160876%	4,464,648	5,561,450	3,571,371	401,232	(32,936)	368,296	-	368,296
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	5,674,397	2.447499%	2.544511%	74,684,386	93,031,626	59,741,693	6,711,782	9,762,302	16,474,084	-	16,474,084
B656	LOUISVILLE AIRPORT AUTHR	681,831	0.294090%	0.348943%	8,641,361	11,178,624	7,178,526	806,484	(460,601)	345,883	-	345,883
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(163,636)	(163,636)	-	(163,636)
C106	CITY OF SIMPSONVILLE	153,052	0.060615%	0.063874%	2,014,420	2,509,289	1,611,379	181,033	215,539	396,572	-	396,572
C156	FAIRDALE FIRE DISTRICT	359,074	0.154877%	0.156963%	4,726,005	5,887,013	3,780,436	424,720	40,824	465,544	-	465,544
C256	LOUISVILLE/JEFF CO METRO	60,090,527	25.918441%	25.705459%	790,890,154	985,183,120	632,650,539	71,076,194	(5,419,984)	65,656,210	-	65,656,210
C356	INDIAN HILLS POLICE DEPT	74,448	0.032111%	0.027070%	979,853	1,220,568	783,806	88,058	(27,207)	60,851	-	60,851
D024	CITY OF PENNSBORO	-	0.000000%	0.000000%	-	-	-	-	(13,876)	(13,876)	-	(13,876)
D071	CITY OF LEWISBURG	18,461	0.007963%	0.008455%	242,988	302,681	194,371	21,837	(5,624)	16,213	-	16,213
D098	CITY OF COAL RUN VILLAGE	53,549	0.023097%	0.020823%	704,795	877,938	563,781	63,339	(9,473)	53,866	-	53,866
D106	SIMPSONVILLE RURAL FIRE	187,192	0.080740%	0.073886%	2,463,740	3,069,000	1,970,805	221,413	156,874	378,287	-	378,287
G015	ZONETON FIRE PRO DIST	387,304	0.167053%	0.163351%	5,097,551	6,349,834	4,077,644	458,110	120,443	578,553	-	578,553
GS06	SHELBY CO SUB FIRE DIST	28,009	0.012081%	0.012818%	368,647	459,210	294,889	33,130	(4,587)	28,543	-	28,543
JO02	CITY OF SCOTTSVILLE	239,371	0.103246%	0.098616%	3,150,508	3,924,473	2,520,161	283,132	105,492	388,624	-	388,624
JO03	CITY OF LAWRENCEBURG	294,929	0.127210%	0.123122%	3,881,759	4,835,366	3,105,105	348,848	68,955	417,803	-	417,803
JO07	CITY OF MIDDLESBORO	875,625	0.377677%	0.349291%	11,524,652	14,355,841	9,218,824	1,035,704	74,604	1,110,308	-	1,110,308
JO24	CITY OF HOPKINSVILLE	3,307,676	1.426677%	1.474428%	43,534,439	54,225,269	34,824,161	3,312,379	(763,418)	3,148,961	-	3,148,961
JO37	CITY OF FRANKFORT	3,293,576	1.420596%	1.503768%	43,348,880	53,998,124	34,675,728	3,895,703	(425,625)	3,470,078	-	3,470,078
JO40	CITY OF LANCASTER	94,268	0.040600%	0.045723%	1,240,723	1,545,523	992,481	111,502	(39,947)	71,555	-	71,555
JO59	KENTON COUNTY AIRPORT BD	2,954,180	1.274206%	1.323913%	38,881,852	48,433,710	31,102,454	3,494,258	(1,224,884)	2,269,374	-	2,269,374
JO63	CITY OF LONDON	832,257	0.358972%	0.329419%	10,953,877	13,644,847	8,762,249	984,410	(65,544)	918,866	-	918,866
JO67	CITY OF WHITESBURG	154,328	0.066655%	0.053919%	2,031,203	2,530,195	1,624,804	186,242	84,226	266,767	-	266,767
JO84	CITY OF HARRODSBURG	132,084	0.056971%	0.063516%	1,738,446	2,165,519	1,390,621	152,232	(128,293)	27,939	-	27,939
JO90	CITY OF BARDSTOWN	765,847	0.330328%	0.353935%	10,079,818	12,556,063	8,063,069	905,859	(81,888)	823,971	-	823,971
J100	CITY OF SOMERSET	2,321,342	1.001249%	1.037361%	30,552,685	38,058,370	24,439,769	2,745,727	570,356	3,316,083	-	3,316,083
J113	CITY OF MORGANFIELD	66,336	0.028612%	0.029793%	873,083	1,087,568	698,398	78,463	(2,745)	75,718	-	75,718
J118	CITY OF CORBIN	670,621	0.289255%	0.309210%	8,826,493	10,994,841	7,060,507	793,225	(168,603)	624,622	-	624,622
J154	CITY OF EARLINGTON	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	1,662,277	0.716978%	0.700845%	21,878,277	27,252,975	17,500,918	1,966,170	47,507	2,013,677	-	2,013,677
J210	BOYD CO AMBULANCE SERVICE	825,625	0.356111%	0.318225%	10,866,575	13,536,098	8,692,414	976,564	114,940	1,091,504	-	1,091,504
J256	CITY OF ST MATTHEWS	730,242	0.314970%	0.298963%	9,611,175	11,972,291	7,688,192	863,743	(213,301)	650,442	-	650,442
J259	CITY OF PARK HILLS	93,989	0.040540%	0.041983%	1,237,061	1,540,962	989,552	111,173	(27,984)	83,189	-	83,189
J319	CITY OF ALEXANDRIA	344,164	0.148446%	0.151075%	4,529,766	5,642,565	3,623,460	407,084	(71,304)	335,780	-	335,780
J324	CITY OF OAK GROVE	315,939	0.136272%	0.129450%	4,158,282	5,179,821	3,326,302	373,699	38,731	412,430	-	412,430
J356	CITY OF WEST BUECHEL	127,476	0.054984%	0.089890%	1,677,813	2,089,991	1,342,120	150,583	(160,361)	(9,578)	-	(9,578)
J359	CITY OF FORT WRIGHT	586,857	0.253125%	0.288402%	7,724,001	9,621,508	6,178,600	694,145	112,303	806,448	-	806,448
J410	CANNONSBURG VOL FIRE DEPT	76,629	0.014686%	0.011702%	959,490	1,196,593	780,365	31,498	(1,681)	29,817	-	29,817
J419	CITY OF COLD SPRING	198,437	0.085590%	0.107752%	2,611,742	3,253,352	2,089,190	234,714	(64,239)	170,475	-	170,475
J456	CITY OF SHIVELY	1,536,132	0.662570%	0.653135%	20,218,400	25,184,878	16,172,858	1,816,967	(65,730)	1,751,237	-	1,751,237
J510	CITY OF CATLETTSBURG	193,015	0.083252%	0.100660%	2,540,399	3,164,483	2,032,122	228,302	(49,173)	179,129	-	179,129
J619	CITY OF FORT THOMAS	1,469,423	0.633796%	0.662884%	19,340,014	24,091,153	15,470,505	1,738,060	(330,278)	1,407,782	-	1,407,782
J719	CITY OF SOUTHGATE	43,348	0.018697%	0.011056%	570,531	710,690	456,380	51,273	74,636	125,909	-	125,909
J756	CITY OF PROSPECT	45,386	0.019576%	0.020970%	597,353	744,101	477,836	52,963	(30,470)	23,213	-	23,213
J819	CITY OF BELLEVUE	239,248	0.103193%	0.103196%	3,148,890	3,922,458	2,518,867	282,688	11,540	294,526	-	294,526
J859	CITY OF VILLA HILLS	243,284	0.104934%	0.107253%	3,202,016	3,988,635	2,561,364	287,761	157,283	445,044	-	445,044
J919	CITY OF DAYTON	222,495	0.095967%	0.093318%	2,928,392	3,647,791	2,342,486	263,171	(41,236)	221,935	-	221,935



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
J956	OKOLONA FIRE DISTRICT	1,518,574	0.654996%	0.538279%	19,986,923	24,896,984	15,987,982	1,796,197	1,833,576	3,629,773	-	3,629,773
J959	CITY OF INDEPENDENCE	636,532	0.274551%	0.319104%	8,377,806	10,435,929	6,701,593	752,902	(368,695)	384,207	-	384,207
K001	CITY OF COLUMBIA	231,592	0.098991%	0.098115%	3,048,131	3,796,946	2,438,268	273,931	(58,069)	215,862	-	215,862
K010	CITY OF ASHLAND	2,660,959	1.147733%	1.146959%	35,022,582	43,626,358	28,015,338	3,147,431	289,587	3,437,018	-	3,437,018
K011	CITY OF DANVILLE	1,221,214	0.526738%	0.449729%	16,073,185	20,021,782	12,857,296	1,444,475	346,469	1,790,944	-	1,790,944
K016	CITY OF MORGANTOWN	114,815	0.049522%	0.043830%	1,511,143	1,882,376	1,208,796	135,804	59,109	194,913	-	194,913
K018	CITY OF MURRAY	1,223,902	0.527897%	0.576789%	16,108,551	20,065,837	12,885,587	1,447,653	(552,037)	895,616	-	895,616
K019	CITY OF NEWPORT	2,281,166	0.983920%	0.964710%	30,023,898	37,399,679	24,016,781	2,698,206	7,474	2,705,680	-	2,705,680
K026	CITY OF MANCHESTER	163,106	0.070351%	0.065813%	2,146,731	2,674,104	1,717,217	192,924	7,543	200,467	-	200,467
K029	CITY OF BURKESVILLE	98,194	0.042353%	0.043479%	1,292,384	1,609,875	1,033,806	116,145	(2,297)	113,848	-	113,848
K034	LEX/FAYETTE URBAN CO GOVT	5,207,765	2.246230%	2.259370%	68,542,749	85,381,211	54,828,861	6,159,841	(842,298)	5,317,543	-	5,317,543
K041	CITY OF WILLIAMSTOWN	164,737	0.071055%	0.069220%	2,168,213	2,700,864	1,734,402	194,854	37,862	232,716	-	232,716
K043	CITY OF LEITCHFIELD	375,403	0.161920%	0.166147%	4,940,920	6,154,724	3,952,351	444,034	49,371	493,405	-	493,405
K049	CITY OF CYNTHIANA	526,751	0.227200%	0.253290%	6,932,911	8,636,075	5,545,789	623,051	(253,422)	369,629	-	369,629
K065	CITY OF BEATTYVILLE	86,540	0.037327%	0.035822%	1,139,017	1,418,833	911,125	102,362	26,738	129,100	-	129,100
K071	CITY OF RUSSELLVILLE	549,871	0.237172%	0.246355%	7,237,202	9,015,120	5,789,198	650,397	(160,156)	490,241	-	490,241
K078	CITY OF LEBANON	277,135	0.119532%	0.125822%	3,647,559	4,543,632	2,917,764	327,801	46,939	374,740	-	374,740
K079	CITY OF BENTON	178,662	0.077061%	0.070900%	2,351,483	2,929,158	1,881,004	211,325	109,582	320,907	-	320,907
K090	NELSON COUNTY BD OF ED	-	0.000000%	0.000079%	-	-	-	-	(32,087)	(32,087)	-	(32,087)
K091	CITY OF CARLISLE	11,366	0.004902%	0.024165%	149,582	186,329	119,654	13,443	(220,212)	(206,769)	-	(206,769)
K099	CITY OF STANTON	170,820	0.073679%	0.073621%	2,248,283	2,800,605	1,798,451	202,450	102,664	304,714	-	304,714
K103	CITY OF MOREHEAD	365,643	0.157710%	0.163246%	4,812,453	5,994,698	3,849,588	432,488	(96,244)	336,244	-	336,244
K105	CITY OF GEORGETOWN	2,520,004	1.086936%	0.966605%	33,167,388	41,315,409	26,531,327	2,980,707	607,777	3,588,484	-	3,588,484
K106	CITY OF SHELBYVILLE	1,076,453	0.464299%	0.411866%	14,167,886	17,648,420	11,333,205	1,273,248	364,758	1,638,006	-	1,638,006
K108	CITY OF TAYLORSVILLE	52,498	0.022644%	0.019329%	690,972	860,719	552,724	62,097	625	62,722	-	62,722
K111	CITY OF CADIZ	116,283	0.005155%	0.049478%	1,530,458	1,906,436	1,224,248	137,540	(139,852)	(2,312)	-	(2,312)
K114	CITY OF BOWLING GREEN	6,137,693	2.64730%	2.593412%	80,782,144	100,627,381	64,619,424	7,259,779	1,073,892	8,333,671	-	8,333,671
K115	CITY OF SPRINGFIELD	160,535	0.069243%	0.042494%	2,112,921	2,631,988	1,690,172	189,885	91,193	281,078	-	281,078
K120	CITY OF VERSAILLES	1,000,064	0.431351%	0.427802%	13,162,491	16,396,037	10,528,968	1,182,895	(132,133)	1,050,762	-	1,050,762
K200	CITY OF FERGUSON	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K256	JEFFERSON TOWN FIRE DIST	2,121,298	0.914965%	0.947001%	27,919,766	34,778,638	22,333,639	2,509,110	1,484,931	3,994,041	-	3,994,041
K315	MT WASHINGTON FIRE P DIST	370,733	0.159906%	0.148842%	4,879,463	6,078,170	3,903,191	438,511	11,036	449,547	-	449,547
K319	CITY OF SILVER GROVE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST	2,504,057	1.080058%	1.137499%	32,957,508	41,053,971	26,363,440	2,961,845	1,632,743	4,594,588	-	4,594,588
K414	CITY OF SMITHS GROVE	41,569	0.017930%	0.008486%	547,126	681,535	437,658	49,169	65,219	114,388	-	114,388
K419	ALEXANDRIA FIRE DISTRICT	438,105	0.188965%	0.199238%	5,766,186	7,182,729	4,612,500	518,199	81,361	599,560	-	599,560
K456	CAMP TAYLOR FIRE PRO DIST	16,966	0.007318%	0.074597%	223,306	278,164	178,627	20,068	(395,817)	(375,749)	-	(375,749)
K559	CITY OF TAYLOR MILL	414,731	0.178883%	0.169072%	5,458,538	6,799,503	4,366,406	490,551	66,386	556,937	-	556,937
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%	0.000000%	-	-	-	-	(236,623)	(236,623)	-	(236,623)
K659	CITY OF EDGEWOOD	666,566	0.287505%	0.307277%	8,773,092	10,928,322	7,017,791	788,426	(156,318)	632,108	-	632,108
K719	CENTRAL CAMPBELL CO FIRE	621,060	0.267877%	0.267541%	8,174,152	10,182,244	6,538,685	734,600	59,327	793,927	-	793,927
K759	LAKE SIDE/CRESTVIEWHLS POL	300,709	0.129703%	0.138639%	3,957,832	4,930,127	3,165,957	355,685	(66,250)	289,435	-	289,435
K856	HIGHVIEW FIRE DISTRICT	584,950	0.252302%	0.238572%	7,698,888	9,590,225	6,158,511	691,888	798,125	1,490,013	-	1,490,013
K859	CITY OF FORT MITCHELL	691,811	0.298394%	0.301746%	9,105,365	11,342,223	7,283,583	818,286	(165,022)	653,264	-	653,264
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	280,219	0.120865%	0.111152%	3,688,144	4,594,187	2,950,228	331,448	164,000	495,448	-	495,448
L005	CITY OF GLASGOW	1,379,615	0.595060%	0.537962%	18,158,002	22,618,763	14,524,987	1,631,834	328,891	1,960,725	-	1,960,725
L009	CITY OF PARIS	405,636	0.174960%	0.168277%	5,338,830	6,650,386	4,270,648	479,793	(179,435)	300,358	-	300,358
L015	CITY OF MT WASHINGTON	485,191	0.209274%	0.214528%	6,385,907	7,954,692	5,108,228	573,893	(38,563)	535,330	-	535,330
L025	CITY OF WINCHESTER	1,779,761	0.767652%	0.801133%	23,424,573	29,179,139	18,737,834	2,105,134	(661,837)	1,443,297	-	1,443,297
L031	EDMONSON CO AMBULANCE DIS	82,909	0.035761%	0.048866%	1,091,232	1,359,308	872,900	98,067	(83,777)	14,290	-	14,290
L035	CITY OF FLEMINGSBURG	96,568	0.041652%	0.044958%	1,270,993	1,583,230	1,016,695	114,222	(10,968)	103,254	-	103,254
L039	CITY OF WARSAW	80,896	0.034892%	0.031802%	1,064,714	1,326,276	851,689	95,684	188,975	284,659	-	284,659
L044	GREEN CO AMBULANCE SVC	115,103	0.049646%	0.054450%	1,514,926	1,887,089	1,211,823	136,144	(11,026)	125,118	-	125,118
L050	CITY OF MUNFORDVILLE	63,835	0.027534%	0.022339%	840,188	1,046,592	672,085	75,507	55,122	130,629	-	130,629
L052	CITY OF EMINENCE	142,030	0.061261%	0.051009%	1,869,353	2,328,585	1,495,337	167,996	58,759	226,755	-	226,755
L057	CITY OF NICHOLASVILLE	2,578,740	1.122770%	1.044950%	33,940,444	42,278,377	27,149,712	3,050,180	705,500	3,755,680	-	3,755,680
L061	CITY OF BARBOURVILLE	91,326	0.039391%	0.041069%	1,202,000	1,497,287	961,506	108,022	(39,314)	68,708	-	68,708
L072	CITY OF EDYVILLE	62,726	0.027055%	0.026644%	825,572	1,028,385	660,393	74,193	(88,408)	(14,215)	-	(14,215)
L073	CITY OF PADUCAH	3,645,522	1.57298%	1.627492%	47,981,053	59,769,254	38,381,006	4,311,990	184,693	4,496,683	-	4,496,683
L077	CITY OF SALVERSVILLE	89,731	0.038703%	0.032044%	1,181,006	1,471,136	944,712	106,135	60,622	166,757	-	166,757
L086	CITY OF TOMPKINSVILLE	111,866	0.048251%	0.053816%	1,472,359	1,834,064	1,177,772	132,319	(152,259)	(19,940)	-	(19,940)
L090	CITY OF NEW HAVEN	7,810	0.003369%	0.006581%	102,804	128,059	82,235	9,239	(31,525)	(22,286)	-	(22,286)
L107	CITY OF FRANKLIN	423,349	0.182600%	0.185284%	5,571,961	6,940,789	4,457,135	500,744	(11,489)	489,255	-	489,255
L108	SPENCER CO FIRE DIST	50,872	0.021942%	0.021825%	669,551	834,035	535,588	60,172	7,917	68,089	-	68,089
L110	CITY OF ELKTON	39,545	0.017057%	0.017335%	520,487	648,352	416,349	46,775	(6,166)	40,609	-	40,609
L159	ELSMERE FIRE PROTECTION	274,099	0.118225%	0.095758%	3,607,585	4,493,838	2,885,787	324,209	56,909	381,118	-	381,118
L356	EASTWOOD FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(925,375)	(925,375)	-	(925,375)
L456	HARRODS CREEK FIRE DIST	-	0.000000%	0.000000%	-	-	-	-	(2,103,260)	(2,103,260)	-	(2,103,260)



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
L556	LYNDON FIRE PROTECT DIST	-	0.000000%	0.000000%	-	-	-	-	(725,670)	(725,670)	-	(725,670)
L656	FERN CREEK FIRE PROT DIST	995,247	0.429273%	0.379028%	13,099,082	16,317,051	10,478,246	1,177,196	1,413,515	2,590,711	-	2,590,711
L756	PLEASURE RIDGE PARK FIRE	2,263,023	0.976094%	0.990088%	29,785,091	37,102,206	23,825,754	2,676,745	3,114,007	5,790,752	-	5,790,752
L556	WORTHINGTON FIRE DEPT	-	0.000000%	0.000000%	-	-	-	-	(2,186,214)	(2,186,214)	-	(2,186,214)
M014	CITY OF HARDINSBURG	67,134	0.028956%	0.039448%	883,580	1,100,643	706,795	79,406	(42,619)	36,787	-	36,787
M015	BULLITT CO FISCAL COURT	17,537	0.007564%	0.014108%	230,812	287,514	184,632	20,743	(488,481)	(467,738)	-	(467,738)
M022	CITY OF OLIVE HILL	112,893	0.048693%	0.020732%	1,485,846	1,850,864	1,188,561	133,531	317,332	450,863	-	450,863
M042	CITY OF MAYFIELD	1,181,048	0.509413%	0.564071%	15,544,520	19,363,244	12,434,406	1,396,964	(256,311)	1,140,653	-	1,140,653
M054	CITY OF DAWSON SPRINGS	82,908	0.035760%	0.034223%	1,091,201	1,359,270	872,876	98,065	5,623	103,688	-	103,688
M059	KENTON COUNTY FISCAL CT	1,087,321	0.468987%	0.533525%	14,310,938	17,826,615	11,447,636	1,286,104	(424,168)	861,936	-	861,936
M069	CITY OF STANFORD	218,753	0.094353%	0.089329%	2,879,141	3,586,442	2,303,089	258,744	175,277	434,021	-	434,021
M076	CITY OF RICHMOND	2,630,590	1.134634%	1.123824%	34,622,872	43,128,453	27,695,601	3,111,509	316,935	3,428,444	-	3,428,444
M081	CITY OF MAYSVILLE	981,949	0.423538%	0.415313%	12,924,081	16,099,058	10,338,258	1,161,469	166,138	1,327,607	-	1,327,607
M082	CITY OF BRANDENBURG	78,113	0.033692%	0.000000%	1,028,097	1,280,663	822,398	92,394	225,491	317,885	-	317,885
M085	CITY OF EDMONTON	110,438	0.047634%	0.041593%	1,453,531	1,810,611	1,162,712	130,627	38,744	169,371	-	169,371
M096	CITY OF FALMOUTH	-	0.000000%	0.004860%	-	-	-	-	(52,806)	(52,806)	-	(52,806)
M109	CITY OF CAMPBELLSVILLE	460,367	0.198567%	0.237368%	6,059,187	7,547,709	4,846,878	544,531	(335,951)	208,580	-	208,580
M110	CITY OF GUTHRIE	-	0.000000%	0.000000%	-	-	-	-	(33,435)	(33,435)	-	(33,435)
M113	CITY OF STURGIS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	62,071	0.026773%	0.031250%	816,967	1,017,666	653,510	73,420	13,172	86,592	-	86,592
M315	CITY OF PIONEER VILLAGE	98,638	0.042545%	0.040800%	1,298,242	1,617,174	1,038,493	116,671	16,459	133,130	-	133,130
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%	0.000000%	-	-	-	-	(829,310)	(829,310)	-	(829,310)
N008	CITY OF FLORENCE	3,606,179	1.555429%	1.550628%	47,463,251	59,123,247	37,966,905	4,265,456	(141,555)	4,123,901	-	4,123,901
N009	CITY OF MILLERSBURG	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	12,379	0.005339%	0.005716%	162,917	202,940	130,321	14,641	(2,049)	12,592	-	12,592
N012	CITY OF BROOKSVILLE	-	0.000000%	0.001623%	-	-	-	-	(80,188)	(80,188)	-	(80,188)
N014	CITY OF IRVINGTON	67,799	0.029243%	0.034047%	892,338	1,111,553	713,801	80,193	165,146	245,339	-	245,339
N022	CITY OF GRAYSON	285,298	0.123056%	0.000000%	3,755,001	4,677,469	3,003,709	337,457	823,580	1,161,037	-	1,161,037
N050	CITY OF HORSE CAVE	24,626	0.010622%	0.000000%	324,126	403,752	259,275	29,129	49,099	78,228	-	78,228
N051	CITY OF HENDERSON	2,344,878	1.011400%	1.066409%	30,862,439	38,444,219	24,687,548	2,773,564	(616,261)	2,157,303	-	2,157,303
N054	CITY OF MADISONVILLE	2,468,146	1.064569%	1.050830%	32,484,868	40,465,220	25,985,369	2,919,370	237,550	3,156,920	-	3,156,920
N071	CITY OF AUBURN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	993,555	0.428112%	0.437000%	13,063,655	16,272,920	10,449,907	1,174,012	(78,054)	1,095,958	-	1,095,958
N087	CITY OF MT STERLING	475,243	0.204983%	0.197790%	6,254,969	7,781,587	5,003,488	562,125	43,779	605,904	-	605,904
N088	MORGAN CO AMBULANCE SERV	61,480	0.026518%	0.031742%	809,185	1,007,973	647,285	72,720	(87,934)	(15,214)	-	(15,214)
N093	CITY OF LAGRANGE	239,265	0.103201%	0.104532%	3,149,134	3,922,762	2,519,062	283,008	(145,272)	137,736	-	137,736
N094	CITY OF OWENTON	56,257	0.024265%	0.025538%	740,436	922,334	592,291	66,542	36,672	103,214	-	103,214
N099	CITY OF CLAY CITY	-	0.000000%	0.000000%	-	-	-	-	(14,213)	(14,213)	-	(14,213)
N100	CITY OF BURNSIDE	55,508	0.023942%	0.031879%	730,580	910,057	584,407	65,656	(22,070)	43,586	-	43,586
N104	CITY OF JAMESTOWN	17,909	0.007725%	0.008218%	235,725	293,634	188,562	21,184	(71,613)	(50,429)	-	(50,429)
P007	CITY OF PINEVILLE	76,479	0.032987%	0.045575%	1,006,584	1,253,865	805,189	90,460	(151,938)	(61,478)	-	(61,478)
P015	CITY OF LEBANON JUNCTION	56,889	0.024538%	0.018751%	748,767	932,711	598,955	67,291	33,326	100,617	-	100,617
P033	ESTILL COUNTY EMS	242,125	0.104434%	0.091275%	3,186,759	3,969,630	2,549,159	286,390	40,247	326,637	-	326,637
P041	CITY OF DRY RIDGE	389,220	0.167880%	0.127399%	5,122,786	6,381,269	4,097,830	460,378	337,665	798,043	-	798,043
P043	CITY OF CLARKSON	15,584	0.006722%	0.006317%	205,119	255,509	164,079	18,434	(1,627)	16,807	-	16,807
P079	CITY OF CALVERT CITY	174,365	0.075208%	0.083795%	2,294,940	2,858,723	1,835,773	206,243	(7,134)	199,109	-	199,109
P093	SOUTH OLDHAM FIRE DEPT	341,804	0.147428%	0.134330%	4,498,702	5,603,870	3,598,612	404,292	109,220	513,512	-	513,512
P116	CITY OF MONTICELLO	135,757	0.058555%	0.071606%	1,786,781	2,225,728	1,429,286	160,575	(192,885)	(32,310)	-	(32,310)
P117	CITY OF CLAY	-	0.000000%	0.003710%	-	-	-	-	(61,151)	(61,151)	-	(61,151)
R015	CITY OF SHEPHERDSVILLE	1,682,279	0.725606%	0.685277%	22,141,557	27,580,933	17,711,521	1,989,831	1,031,577	3,021,408	-	3,021,408
R017	CITY OF PRINCETON	197,590	0.085225%	0.095804%	2,600,604	3,239,478	2,080,281	233,713	(242,519)	(8,806)	-	(8,806)
R036	CITY OF PRESTONSBURG	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	307,312	0.132551%	0.150958%	4,044,737	5,038,382	3,235,475	363,495	(185,446)	178,049	-	178,049
R057	CITY OF WILMORE	160,578	0.069261%	0.078350%	2,113,470	2,632,673	1,690,611	189,935	(59,705)	130,230	-	130,230
R104	CITY OF RUSSELL SPRINGS	147,468	0.063066%	0.065516%	1,940,910	2,417,721	1,552,577	174,427	(121,678)	52,749	-	52,749
R105	CITY OF STAMPING GROUND	15,983	0.006894%	0.010180%	210,367	262,047	168,278	18,905	(13,426)	5,479	-	5,479
T559	INDEPENDENCE FIRE DIST	959,199	0.411137%	0.436704%	12,545,670	15,627,685	10,035,559	1,127,462	(196,255)	931,207	-	931,207
V001	ADAIR COUNTY FISCAL COURT	152,895	0.065939%	0.076687%	2,012,100	2,506,400	1,609,524	180,825	(94,000)	86,825	-	86,825
V002	ALLEN COUNTY FISCAL COURT	282,447	0.121826%	0.119328%	3,717,468	4,630,715	2,973,685	334,084	307,634	641,718	-	641,718
V003	ANDERSON CO FISCAL COURT	227,391	0.098079%	0.095673%	2,992,839	3,728,071	2,394,038	268,962	17,387	286,349	-	286,349
V005	BARREN CO FISCAL CT	613,632	0.264242%	0.261852%	8,063,232	10,044,075	6,449,957	724,631	(113,856)	610,775	-	610,775
V007	BELL CO FISCAL CT	119,513	0.051549%	0.054243%	1,572,996	1,959,424	1,258,274	141,363	(10,387)	130,976	-	130,976
V008	BOONE CO FISCAL CT	868,849	0.374755%	0.386283%	11,435,489	14,244,773	9,147,500	1,027,691	(289,141)	738,550	-	738,550
V009	BOURBON CO FISCAL COURT	135,640	0.058505%	0.061203%	1,785,255	2,223,827	1,428,065	160,438	10,028	170,466	-	170,466
V011	BOYLE COUNTY FISCAL COURT	800,225	0.345156%	0.272755%	10,532,288	13,119,688	8,425,010	946,522	385,807	1,332,329	-	1,332,329
V012	BREACKEN CO FISCAL COURT	37,126	0.016013%	0.020958%	488,630	608,668	390,866	43,912	(75,572)	(31,660)	-	(31,660)
V013	BREATHITT CO FISCAL COURT	34,226	0.014762%	0.015614%	450,456	561,117	360,330	40,482	(5,562)	34,920	-	34,920
V014	BRECKINRIDGE CO FISCAL CT	137,512	0.059312%	0.063255%	1,809,880	2,254,502	1,447,763	162,651	15,429	178,080	-	178,080
V017	CALDWELL CO FISCAL COURT	145,097	0.062583%	0.060641%	1,909,694	2,378,836	1,527,606	171,621	(50,127)	121,494	-	121,494



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
V019	CAMPBELL CO FISCAL CT	845,444	0.364660%	0.380143%	11,127,444	13,861,053	8,901,089	1,000,008	3,312	1,003,320	-	1,003,320
V023	CASEY CO FISCAL COURT	95,349	0.041126%	0.040105%	1,254,942	1,563,236	1,003,856	112,780	(19,086)	93,694	-	93,694
V025	CLARK COUNTY FISCAL COURT	737,863	0.318257%	0.326550%	9,711,476	12,097,233	7,768,425	872,757	(4,771)	867,986	-	867,986
V030	DAVISS CO FISCAL COURT	1,525,688	0.658064%	0.668189%	20,080,542	25,013,601	16,062,870	1,804,610	(60,890)	1,743,720	-	1,743,720
V032	ELLIOTT CO FISCAL CT	55,021	0.023732%	0.018710%	724,172	902,075	579,281	65,080	137,727	202,807	-	202,807
V035	FLEMING CO FISCAL COURT	106,677	0.046012%	0.044477%	1,404,037	1,748,957	1,123,120	126,179	(32,143)	94,036	-	94,036
V037	FRANKLIN CO FISCAL COURT	1,675,103	0.722511%	0.713232%	22,047,114	27,463,289	17,635,975	1,981,343	72,322	2,053,665	-	2,053,665
V041	GRANT COUNTY FISCAL COURT	345,598	0.149064%	0.142255%	4,548,624	5,666,056	3,638,545	408,779	161,255	570,034	-	570,034
V043	GRAYSON CO FISCAL COURT	658,010	0.283815%	0.321853%	8,660,493	10,788,062	6,927,720	707,779	(719,611)	58,695	-	58,695
V047	HARDIN CO FISCAL COURT	1,511,920	0.652126%	0.728239%	19,899,346	24,787,892	15,917,927	1,788,326	(517,870)	1,270,456	-	1,270,456
V049	HARRISON CO FISCAL COURT	115,448	0.049795%	0.058826%	1,519,473	1,892,752	1,215,460	136,553	(209,085)	(72,532)	-	(72,532)
V052	HENRY CO FISCAL COURT	103,628	0.044697%	0.043362%	1,363,910	1,698,973	1,091,022	122,573	(49,115)	73,458	-	73,458
V054	HOPKINS CO FISCAL COURT	582,488	0.251241%	0.259423%	7,666,512	9,549,895	6,132,612	688,979	(188,521)	500,458	-	500,458
V057	JESSAMINE CO FISCAL COURT	1,336,048	0.576269%	0.494925%	17,584,602	21,904,500	14,066,313	1,580,304	464,509	2,044,813	-	2,044,813
V060	KNOTT CO FISCAL CT	59,617	0.025714%	0.029131%	784,652	977,412	627,660	70,516	(69,768)	748	-	748
V062	LARUE CO FISCAL COURT	71,358	0.030778%	0.033842%	939,178	1,169,899	751,269	84,403	(63,121)	21,282	-	21,282
V063	LAUREL COUNTY FISCAL COURT	87,489	0.037736%	0.053892%	1,151,498	1,434,379	921,109	103,484	(184,732)	(81,248)	-	(81,248)
V067	LETCHER CO FISCAL COURT	113,790	0.049080%	0.061664%	1,497,655	1,865,575	1,198,008	134,592	(172,015)	(37,423)	-	(37,423)
V070	LIVINGSTON CO FISCAL CT	105,598	0.045547%	0.056527%	1,389,847	1,731,282	1,111,770	124,904	(32,602)	92,302	-	92,302
V072	LYON COUNTY FISCAL COURT	61,844	0.026675%	0.026414%	813,976	1,013,941	651,118	73,151	(45,697)	27,454	-	27,454
V073	MCCRACKEN CO FISCAL COURT	1,670,983	0.720734%	0.699341%	21,992,890	27,395,744	17,592,599	1,976,470	67,409	2,043,879	-	2,043,879
V076	MADISON CO FISCAL COURT	330,096	0.142378%	0.148208%	4,344,604	5,411,915	3,475,345	390,443	(1,415)	389,028	-	389,028
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	174,780	0.075387%	0.067973%	2,300,402	2,865,527	1,840,143	206,734	91,079	297,813	-	297,813
V079	MARSHALL CO FISCAL COURT	780,920	0.336829%	0.350224%	10,278,193	12,803,172	8,221,754	923,687	(232,160)	691,527	-	691,527
V081	MASON CO FIS CT	208,867	0.090089%	0.092684%	2,749,027	3,424,363	2,199,008	247,051	(32,132)	214,919	-	214,919
V083	MENEFEE CO FISCAL COURT	80,473	0.034710%	0.033736%	1,059,161	1,319,358	847,246	95,185	18,421	113,606	-	113,606
V087	MONTGOMERY CO FISCAL CT	255,446	0.110180%	0.115353%	3,362,096	4,188,400	2,689,415	302,147	(75,448)	226,699	-	226,699
V088	MORGAN CO FISCAL CT	15,648	0.006749%	0.009694%	205,943	256,536	164,738	18,508	(84,532)	(66,024)	-	(66,024)
V090	NELSON CO FISCAL CT	549,868	0.237171%	0.245982%	7,237,172	9,015,082	5,788,174	650,395	13,103	663,498	-	663,498
V093	OLDHAM CO FISCAL COURT	1,451,249	0.625957%	0.647062%	19,100,810	23,793,185	15,279,164	1,716,563	(230,636)	1,485,927	-	1,485,927
V094	OWEN COUNTY FISCAL COURT	57,971	0.025004%	0.026537%	762,986	968,424	618,330	68,569	(29,787)	38,782	-	38,782
V096	PENDLETON CO FISCAL COURT	82,633	0.035641%	0.047577%	1,087,570	1,354,746	869,971	97,738	(147,809)	(50,071)	-	(50,071)
V100	PULASKI CO FISCAL CT	1,275,945	0.550345%	0.467384%	16,793,543	20,919,106	13,433,526	1,509,212	587,679	2,096,891	-	2,096,891
V103	ROWAN CO FISCAL COURT	145,261	0.062654%	0.073623%	1,911,860	2,381,535	1,529,339	171,816	(409,289)	(237,473)	-	(237,473)
V105	SCOTT CO FISCAL CT	3,160,881	1.363361%	1.376583%	41,602,378	51,822,571	33,278,663	3,738,748	1,131,333	4,870,081	-	4,870,081
V106	SHELBY CO FISCAL COURT	1,270,499	0.547996%	0.591720%	16,721,864	20,829,818	13,376,189	1,502,771	(299,649)	1,203,122	-	1,203,122
V107	SIMPSON CO FISCAL COURT	256,635	0.110692%	0.110836%	3,377,719	4,207,502	2,701,912	303,551	46,645	350,196	-	350,196
V108	SPENCER CO TREASURER	326,225	0.140708%	0.132201%	4,293,644	5,348,437	3,434,581	385,864	(42,531)	343,333	-	343,333
V109	TAYLOR COUNTY FISCAL COURT	182,495	0.078714%	0.081882%	2,401,924	2,991,990	1,921,352	215,858	19,566	235,424	-	235,424
V112	TRIMBLE CO FISCAL COURT	33,620	0.014501%	0.015186%	442,492	551,196	353,959	39,766	13,624	53,390	-	53,390
V113	UNION COUNTY FISCAL COURT	85,686	0.036958%	0.039676%	1,127,758	1,404,807	902,118	101,350	4,830	106,180	-	106,180
V115	WASHINGTON CO FIS COURT	136,181	0.058738%	0.056168%	1,792,365	2,232,684	1,433,752	161,077	(2,432)	158,645	-	158,645
V119	CITY OF HIGHLAND HEIGHTS	218,690	0.094326%	0.110438%	2,878,318	3,585,416	2,302,430	258,670	(165,305)	93,365	-	93,365
V120	WOODFORD CO FISCAL COURT	377,862	0.162981%	0.160496%	4,973,296	6,195,054	3,978,249	446,943	108,053	554,996	-	554,996
V159	CITY OF ERLANGER	1,615,084	0.696623%	0.817913%	21,257,153	26,479,263	17,004,067	1,910,351	(223,511)	1,686,840	-	1,686,840
V171	CITY OF ADAIRVILLE	-	0.000000%	0.000000%	-	-	-	-	(46,601)	(46,601)	-	(46,601)
V196	CITY OF BUTLER	18,802	0.008110%	0.008356%	247,473	308,268	197,959	22,240	(1,333)	20,907	-	20,907
V197	CITY OF HAZARD	23,194	0.010004%	0.010768%	305,268	380,261	244,190	27,434	(4,493)	22,941	-	22,941
V205	BARREN/METCALFE CO AMB SR	752,831	0.324713%	0.350352%	9,908,478	12,342,632	7,926,011	890,461	328,987	1,219,448	-	1,219,448
V298	CITY OF PIKEVILLE	310,300	0.133840%	0.174901%	4,084,070	5,087,378	3,266,938	367,030	(711,998)	(344,968)	-	(344,968)
V330	CITY OF OWENSBORO	4,392,491	1.894583%	1.942094%	57,812,391	72,014,794	46,245,411	5,195,519	(87,976)	5,107,543	-	5,107,543
V347	CITY OF RADCLIFF	1,216,584	0.524741%	0.538012%	16,012,247	19,945,875	12,808,551	1,438,998	(288,413)	1,150,585	-	1,150,585
V359	CITY OF ELSMERE	308,276	0.132967%	0.133825%	4,057,431	5,054,195	3,245,629	364,636	52,254	416,890	-	416,890
V376	CITY OF BEREA	818,215	0.352915%	0.000000%	10,769,500	13,414,615	8,614,402	967,800	2,361,963	3,329,763	-	3,329,763
V408	UNION EMERGENCY SERVICES	782,204	0.337383%	0.346049%	10,295,098	12,824,230	8,235,277	925,206	242,667	1,167,873	-	1,167,873
V447	CITY OF ELIZABETH TOWN	2,346,356	1.012038%	1.040834%	30,881,907	38,468,469	24,703,121	2,775,314	124,997	2,900,311	-	2,900,311
V608	WALTON FIRE DIST/EMS	638,945	0.275926%	0.274714%	8,409,572	10,475,498	6,727,003	755,757	69,869	825,626	-	825,626
V647	CITY OF WINE GROVE	123,663	0.053339%	0.054106%	1,627,617	2,027,463	1,301,967	146,272	160,839	307,111	-	307,111
V708	HEBRON FIRE PROTECTION DI	1,141,472	0.492438%	0.501093%	15,023,636	18,714,398	12,017,739	1,350,153	1,926	1,352,079	-	1,352,079
V808	POINT PLEASANT FIRE DIST	319,001	0.137632%	0.125740%	4,199,782	5,231,515	3,359,498	377,429	(101,651)	275,778	-	275,778
V919	CITY OF WILDER	523,625	0.225852%	0.218345%	6,891,777	8,584,837	5,512,885	619,354	(80,763)	538,591	-	538,591
V959	CITY OF COVINGTON	7,314,266	3.154813%	3.035693%	96,267,771	119,917,264	77,006,720	8,651,450	1,337,761	9,989,211	-	9,989,211
TOTAL		231,844,704	100.000000%	100.000000%	3,051,457,270	3,801,089,435	2,440,928,199	274,230,210	6,088,527	280,318,737		280,318,737



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
39932	JEFFERSON CO SHERIFF	840,370	-	3,269,508	-	4,109,878	-	-	2,592,528	3,427,461	6,019,989
39934	KENTON CO SHERIFF	194,484	-	756,651	-	951,135	-	-	599,980	781,419	1,381,399
39936	CAMPBELL CO SHERIFF	7,884	-	30,672	-	38,556	-	-	24,321	226,557	250,878
39938	FAVETTE CO SHERIFF	335,001	-	1,315,013	230,610	1,883,624	-	-	1,042,728	1,374,796	2,417,524
39940	DAVISS CO SHERIFF	262,528	-	1,021,381	-	1,283,909	-	-	809,895	563,552	1,373,447
39944	HARDIN COUNTY SHERIFF	179,995	-	700,279	340,745	1,221,019	-	-	555,280	308,116	863,396
39946	WARREN COUNTY SHERIFF	289,376	-	1,125,835	65,085	1,480,296	-	-	892,721	695,380	1,588,101
39948	BOONE COUNTY SHERIFF	1,279,048	-	4,976,212	1,464,745	7,720,005	-	-	3,945,844	2,317,214	6,263,058
39952	MADISON COUNTY SHERIFF	153,825	-	598,466	289,890	1,042,181	-	-	474,548	233,682	498,230
39962	BULLITT CO SHERIFF	206,841	-	804,727	320,403	1,331,971	-	-	638,102	212,360	850,462
A156	CITY OF ANCHORAGE	11,980	-	46,609	101,893	160,482	-	-	36,958	460,992	443,950
AB19	BELLEVUE/DAYTON FIRE	177,416	-	690,248	297,009	1,164,673	-	-	547,326	-	547,326
AC19	CAMPBELL CO FIRE DIST 1	76,021	-	295,763	31,622	403,406	-	-	234,523	350,517	585,040
AD19	SOUTHERN CAMPBELL F DIST	67,367	-	262,095	50,879	380,341	-	-	207,826	26,769	234,595
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	107,958	-	420,018	48,841	576,817	-	-	333,050	36,699	369,749
AS20	WOODFORD CO FIRE DISTRICT	39,483	-	153,610	371,218	564,311	-	-	121,804	86,338	208,142
B008	BURLINGTON FIRE PRO DIST	219,497	-	853,964	130,590	1,204,051	-	-	677,144	182,561	859,705
B015	CITY OF HILLVIEW	144,282	-	561,337	361,101	1,066,720	-	-	445,107	40,578	485,685
B045	CITY OF BELLEFONTE	30,353	-	118,091	99,177	247,621	-	-	93,639	4,853	98,492
B048	CITY OF HARLAN	5,997	-	23,330	121,253	150,580	-	-	18,499	-	18,499
B256	BUECHEL FIRE PROTECT DIST	321,771	-	1,251,871	2,808,991	4,382,633	-	-	992,660	46,192	1,038,852
B259	CITY OF LUDLOW	128,009	-	498,028	66,826	692,863	-	-	394,907	305,677	700,584
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2,141,333	-	8,330,983	13,706,465	24,178,781	-	-	6,605,981	1,925,488	8,531,469
B656	LOUISVILLE AIRPORT AUTHR	257,301	-	1,001,046	12,878	1,271,225	-	-	793,771	1,329,508	2,123,279
B956	LAKE DREAMLAND FIRE DIST	-	-	-	53,900	53,900	-	-	-	468,000	468,000
C106	CITY OF SIMPSONVILLE	57,577	-	224,707	314,896	597,360	-	-	178,179	-	178,179
C156	FAIRDALE FIRE DISTRICT	135,503	-	527,182	113,465	776,150	-	-	418,024	33,722	451,746
C256	LOUISVILLE/JEFF CO METRO	22,676,220	-	88,223,167	6,577,926	117,477,313	-	-	69,955,791	8,325,279	78,281,070
C356	INDIAN HILLS POLICE DEPT	28,094	-	109,302	112,020	249,416	-	-	86,670	79,479	166,149
D024	CITY OF PENNSBORO	6,967	-	27,105	89	34,161	-	-	21,493	1,713	1,713
D098	CITY OF COAL RUN VILLAGE	20,208	-	78,619	82,353	181,180	-	-	62,341	12,169	33,662
D106	SIMPSONVILLE RURAL FIRE	70,640	-	274,829	347,422	692,891	-	-	217,923	115,228	177,569
G015	ZONETON FIRE PROT DIST	146,156	-	568,628	303,799	1,018,583	-	-	450,888	126,244	577,132
GS06	SHELBY CO SUB FIRE DIST	10,570	-	41,122	1,392	53,084	-	-	32,608	15,117	47,725
J002	CITY OF SCOTTSVILLE	90,331	-	351,437	108,427	550,195	-	-	278,669	51,546	330,215
J003	CITY OF LAWRENCEBURG	111,297	-	433,007	135,171	679,475	-	-	343,349	-	343,349
J007	CITY OF MIDDLESBORO	330,432	-	1,285,566	645,573	2,261,571	-	-	1,019,378	120,375	1,139,753
J024	CITY OF HOPKINSVILLE	1,248,209	-	4,856,232	6,104,441	11,158,882	-	-	3,850,707	1,625,039	5,475,746
J037	CITY OF FRANKFORT	1,242,889	-	4,835,533	352,291	6,430,713	-	-	3,834,294	1,939,697	5,773,991
J040	CITY OF LANCASTER	35,574	-	138,402	3,961	177,937	-	-	109,744	120,022	229,766
J059	KENTON COUNTY AIRPORT BD	1,114,811	-	4,337,239	-	5,452,050	-	-	3,439,176	2,808,940	6,248,116
J063	CITY OF LONDON	314,067	-	1,221,896	669,542	2,205,505	-	-	968,892	571,642	1,540,534
J067	CITY OF WHITESBURG	58,238	-	226,579	358,085	642,902	-	-	179,664	97,965	277,629
J084	CITY OF HARRODSBURG	49,844	-	193,922	-	243,766	-	-	153,769	194,309	348,078
J090	CITY OF BARDSTOWN	289,006	-	1,124,396	312,088	1,725,490	-	-	891,580	660,699	1,552,279
J100	CITY OF SOMERSET	876,000	-	3,408,128	1,253,365	5,537,493	-	-	2,702,445	709,974	3,412,419
J113	CITY OF MORGANFIELD	25,033	-	97,392	11,438	133,863	-	-	77,226	23,770	100,996
J118	CITY OF CORBIN	253,071	-	984,588	-	1,237,659	-	-	780,721	473,788	1,254,509
J154	CITY OF EARLINGTON	-	-	-	-	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	627,289	-	2,440,504	590,632	3,658,425	-	-	1,935,177	283,493	2,218,670
J210	BOYD CO AMBULANCE SERVICE	311,564	-	1,212,158	850,514	2,374,236	-	-	961,170	259,797	1,220,967
J256	CITY OF ST MATTHEWS	275,569	-	1,072,119	371,704	1,719,392	-	-	850,127	599,183	1,449,310
J259	CITY OF PARK HILLS	35,469	-	137,993	38,141	211,603	-	-	109,420	28,403	137,823
J319	CITY OF ALEXANDRIA	129,876	-	505,292	36,902	672,070	-	-	400,667	186,449	587,116
J324	CITY OF OAK GROVE	119,225	-	463,853	416,304	999,382	-	-	367,808	515,434	883,242
J356	CITY OF WEST BUECHEL	48,106	-	187,159	275,761	511,026	-	-	148,406	754,837	903,243
J359	CITY OF FORT WRIGHT	221,461	-	861,606	605,998	1,689,065	-	-	683,203	748,019	1,431,222
J410	CANNONSBURG VOL FIRE DEPT	10,049	-	39,097	4,635	53,781	-	-	31,002	14,091	45,093
J419	CITY OF COLD SPRING	74,883	-	291,338	137,303	503,524	-	-	231,014	542,974	773,988
J456	CITY OF SHIVELY	579,687	-	2,255,306	324,490	3,159,483	-	-	1,788,325	921,507	2,709,832
J510	CITY OF CATLETTSBURG	72,838	-	283,379	117,756	473,973	-	-	224,703	372,251	596,954
J619	CITY OF FORT THOMAS	554,512	-	2,157,363	-	2,711,875	-	-	1,710,662	913,228	2,623,890
J719	CITY OF SOUTHGATE	16,358	-	63,642	194,185	274,185	-	-	50,465	3,896	54,361
J756	CITY OF PROSPECT	17,127	-	66,634	-	83,761	-	-	52,837	33,161	85,998
J819	CITY OF BELLEVUE	90,284	-	351,256	40,659	482,199	-	-	278,526	54,641	333,167
J859	CITY OF VILLA HILLS	91,807	-	357,182	170,430	619,419	-	-	283,225	53,549	336,774
J919	CITY OF DAYTON	83,962	-	326,660	83,070	493,692	-	-	259,022	252,823	511,845



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
J956	OKOLONA FIRE DISTRICT	573,060	-	2,229,525	4,836,482	7,639,067	-	-	1,767,883	-	1,767,883
J959	CITY OF INDEPENDENCE	240,207	-	934,538	-	1,174,745	-	-	741,033	1,069,995	1,811,028
K001	CITY OF COLUMBIA	87,395	-	340,017	48,457	475,869	-	-	269,613	221,278	490,891
K010	CITY OF ASHLAND	1,004,159	-	3,906,741	674,911	5,585,811	-	-	3,097,816	-	3,097,816
K011	CITY OF DANVILLE	460,847	-	1,792,951	1,713,988	3,967,786	-	-	1,421,705	311,395	1,733,100
K016	CITY OF MORGANTOWN	43,327	-	168,567	136,216	348,110	-	-	133,664	6,572	140,236
K018	CITY OF MURRAY	461,861	-	1,796,896	-	2,258,757	-	-	1,424,833	1,580,211	3,005,044
K019	CITY OF NEWPORT	860,838	-	3,349,142	720,567	4,930,547	-	-	2,655,673	238,400	2,894,073
K026	CITY OF MANCHESTER	61,551	-	239,466	103,956	404,973	-	-	189,883	47,474	237,357
K029	CITY OF BURKESVILLE	37,055	-	144,164	21,120	202,339	-	-	114,314	21,300	135,614
K034	LEX/FAYETTE URBAN CO GOVT	1,965,242	-	7,645,889	-	9,611,131	-	-	6,062,741	1,719,852	7,782,593
K041	CITY OF WILLIAMSTOWN	62,167	-	241,862	108,598	412,627	-	-	191,783	64,759	256,542
K043	CITY OF LEITCHFIELD	141,665	-	551,156	46,251	739,072	-	-	437,034	82,584	519,618
K049	CITY OF CYNTHIANA	198,779	-	773,361	8,320	980,460	-	-	613,230	865,573	1,478,803
K065	CITY OF BEATTYVILLE	32,658	-	127,056	152,276	311,990	-	-	100,748	42,282	143,030
K071	CITY OF RUSSELLVILLE	207,503	-	807,304	-	1,014,807	-	-	640,145	358,748	998,893
K078	CITY OF LEBANON	104,582	-	406,882	100,974	612,438	-	-	322,634	127,720	450,354
K079	CITY OF BENTON	67,421	-	262,306	265,511	595,238	-	-	207,993	-	207,993
K090	NELSON COUNTY BD OF ED	-	-	1,433	-	1,433	-	-	-	127,655	127,655
K091	CITY OF CARLISLE	4,289	-	16,686	-	20,975	-	-	13,231	561,867	575,098
K099	CITY OF STANTON	64,462	-	250,794	148,384	463,640	-	-	198,865	-	198,865
K103	CITY OF MOREHEAD	137,982	-	536,825	-	674,807	-	-	425,671	216,309	641,980
K105	CITY OF GEORGETOWN	950,968	-	3,699,795	2,938,945	7,589,708	-	-	2,933,721	456,360	3,390,081
K106	CITY OF SHELBYVILLE	406,218	-	1,580,416	1,536,109	3,522,743	-	-	1,253,177	402,611	1,655,788
K108	CITY OF TAYLORSVILLE	19,811	-	77,077	73,779	170,667	-	-	61,118	46,166	107,284
K111	CITY OF CADIZ	43,881	-	170,721	18,489	233,091	-	-	135,372	200,758	336,130
K114	CITY OF BOWLING GREEN	2,316,167	-	9,011,183	2,274,393	13,601,743	-	-	7,145,339	-	7,145,339
K115	CITY OF SPRINGFIELD	60,581	-	235,695	586,809	883,085	-	-	186,892	205,795	392,687
K120	CITY OF VERSAILLES	377,392	-	1,468,265	109,570	1,955,227	-	-	1,164,248	372,896	1,537,144
K200	CITY OF FERGUSON	-	-	-	-	-	-	-	-	-	-
K256	JEFFERSONTOWN FIRE DIST	800,509	-	3,114,428	1,422,689	5,337,626	-	-	2,469,558	627,830	3,097,388
K315	MT WASHINGTON FIRE P DIST	139,903	-	544,300	252,578	936,781	-	-	431,598	134,040	565,638
K319	CITY OF SILVER GROVE	-	-	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	944,950	-	3,676,384	1,561,342	6,182,676	-	-	2,915,156	1,167,814	4,082,970
K414	CITY OF SMITHS GROVE	15,687	-	61,031	213,163	289,881	-	-	48,394	5,513	53,907
K419	ALEXANDRIA FIRE DISTRICT	165,327	-	643,213	252,789	1,061,309	-	-	510,031	209,172	719,203
K456	CAMP TAYLOR FIRE PRO DIST	6,403	-	24,910	39,308	70,621	-	-	19,752	1,464,406	1,484,158
K559	CITY OF TAYLOR MILL	156,506	-	608,896	417,070	1,182,472	-	-	482,818	57,938	540,756
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	251,540	-	978,631	91,668	1,321,839	-	-	775,997	463,464	1,239,461
K719	CENTRAL CAMPBELL CO FIRE	234,367	-	911,820	59,089	1,205,276	-	-	723,020	27,731	750,751
K759	LAKESIDE/CRESTVIEWHLS POL	113,478	-	441,493	78,392	633,363	-	-	350,078	241,140	591,218
K856	HIGHVIEW FIRE DISTRICT	220,741	-	858,805	1,725,687	2,805,233	-	-	680,982	-	680,982
K859	CITY OF FORT MITCHELL	261,067	-	1,015,696	28,613	1,305,376	-	-	805,387	478,895	1,284,282
K956	CITY OF MEADOW VALE	-	-	-	-	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	105,746	-	411,409	363,284	880,439	-	-	326,224	-	326,224
L005	CITY OF GLASGOW	520,622	-	2,025,511	1,286,192	3,832,325	-	-	1,606,111	123,344	1,729,455
L009	CITY OF PARIS	153,074	-	595,542	158,454	907,070	-	-	472,230	298,033	770,263
L015	CITY OF MT WASHINGTON	183,095	-	712,343	34,338	929,776	-	-	564,846	124,140	688,986
L025	CITY OF WINCHESTER	671,624	-	2,612,992	37,048	3,321,664	-	-	2,071,950	1,693,344	3,765,294
L031	EDMONSON CO AMBULANCE DIS	31,288	-	121,726	7,019	160,033	-	-	96,522	282,259	378,781
L035	CITY OF FLEMINGSBURG	36,442	-	141,778	8,203	186,423	-	-	112,422	105,682	218,104
L039	CITY OF WARSAW	30,527	-	118,768	436,453	585,748	-	-	94,176	-	94,176
L044	GREEN CO AMBULANCE SVC	43,436	-	168,989	40,398	252,823	-	-	133,998	145,718	279,716
L050	CITY OF MUNFORDVILLE	24,090	-	93,722	149,472	267,284	-	-	74,316	14,101	88,417
L052	CITY OF EMINENCE	53,598	-	208,525	228,219	490,342	-	-	165,348	17,541	182,889
L057	CITY OF NICHOLASVILLE	979,133	-	3,786,029	1,853,342	6,612,504	-	-	3,002,099	-	3,002,099
L061	CITY OF BARBOURVILLE	34,463	-	134,082	17,792	186,337	-	-	106,319	68,072	174,391
L072	CITY OF EDYVILLE	23,671	-	92,092	10,969	126,732	-	-	73,023	189,946	262,969
L073	CITY OF PADUCAH	1,375,702	-	5,352,248	1,504,649	8,232,599	-	-	4,244,018	1,079,797	5,323,815
L077	CITY OF SALVERSVILLE	33,862	-	131,740	158,461	324,063	-	-	104,462	-	104,462
L086	CITY OF TOMPKINSVILLE	42,215	-	164,240	-	225,873	-	-	130,233	276,649	406,882
L090	CITY OF NEW HAVEN	2,948	-	11,468	19,418	14,416	-	-	9,093	87,349	96,442
L107	CITY OF FRANKLIN	159,758	-	621,548	267,901	1,049,207	-	-	492,851	407,728	900,579
L108	SPENCER CO FIRE DIST	19,197	-	74,688	23,700	117,585	-	-	59,223	9,010	68,233
L110	CITY OF ELKTON	14,923	-	58,060	91,219	164,202	-	-	46,038	65,007	111,045
L159	ELSMERE FIRE PROTECTION	103,436	-	402,423	497,386	1,003,245	-	-	319,098	164,657	483,755
L356	EASTWOOD FIRE PROT DIST	-	-	-	-	-	-	-	-	1,354,565	1,354,565
L456	HARRRODS CREEK FIRE DIST	-	-	-	-	-	-	-	-	3,113,018	3,113,018



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	375,574	-	1,461,192	3,393,006	5,229,772	-	-	1,158,640	-	1,158,640
L756	PLEASURE RIDGE PARK FIRE	853,991	-	3,322,503	5,890,436	10,066,930	-	-	2,634,550	230,948	2,865,498
L556	WORTHINGTON FIRE DEPT	-	-	-	-	-	-	-	-	3,093,099	3,093,099
M014	CITY OF HARDINSBURG	25,334	-	98,563	21,501	145,398	-	-	78,154	262,467	340,621
M015	BULLITT CO FISCAL COURT	6,618	-	25,747	-	32,365	-	-	20,416	634,311	654,727
M022	CITY OF OLIVE HILL	42,602	-	165,745	921,647	1,129,994	-	-	131,426	-	131,426
M042	CITY OF MAYFIELD	445,689	-	1,733,979	151,715	2,331,383	-	-	1,374,943	1,150,169	2,525,112
M054	CITY OF DAWSON SPRINGS	31,287	-	121,723	65,795	218,805	-	-	96,519	16,505	113,024
M059	KENTON COUNTY FISCAL CT	410,320	-	1,596,374	173,000	2,179,694	-	-	1,265,831	1,403,482	2,669,313
M069	CITY OF STANFORD	82,550	-	321,166	297,702	701,418	-	-	254,666	-	254,666
M076	CITY OF RICHMOND	992,699	-	3,862,154	792,525	5,647,378	-	-	3,062,461	688,690	3,751,151
M081	CITY OF MAYSVILLE	370,556	-	1,441,671	210,653	2,022,880	-	-	1,143,160	374,099	1,517,259
M082	CITY OF BRANDENBURG	29,477	-	114,683	735,101	879,261	-	-	90,937	-	90,937
M085	CITY OF EDMONTON	41,675	-	162,140	140,127	343,942	-	-	128,568	28,923	157,491
M096	CITY OF FALMOUTH	-	-	-	32,744	32,744	-	-	-	242,106	242,106
M109	CITY OF CAMPBELLSVILLE	173,728	-	675,897	-	849,625	-	-	535,947	1,056,693	1,592,640
M110	CITY OF GUTHRIE	-	-	-	-	-	-	-	-	23,935	23,935
M113	CITY OF STURGIS	-	-	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	23,424	-	91,132	43,554	158,110	-	-	72,262	95,334	167,596
M315	CITY OF PIONEER VILLAGE	37,223	-	144,818	50,003	232,044	-	-	114,832	11,837	126,669
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	1,360,855	-	5,294,488	358,127	7,013,470	-	-	4,198,218	301,382	4,499,600
N009	CITY OF MILLERSBURG	-	-	-	-	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	4,671	-	18,173	399	23,243	-	-	14,410	10,657	25,067
N012	CITY OF BROOKSVILLE	-	-	-	-	-	-	-	-	202,272	202,272
N014	CITY OF IRVINGTON	25,585	-	99,540	343,093	468,218	-	-	78,929	102,257	181,186
N022	CITY OF GRAYSON	107,663	-	418,867	2,684,870	3,211,400	-	-	332,137	-	332,137
N050	CITY OF HORSE CAVE	9,293	-	36,156	231,753	277,202	-	-	28,670	-	28,670
N051	CITY OF HENDERSON	884,881	-	3,442,680	-	4,327,561	-	-	2,729,843	1,576,375	4,306,218
N054	CITY OF MADISONVILLE	931,399	-	3,623,661	1,056,431	5,611,491	-	-	2,873,350	183,896	3,057,246
N071	CITY OF ALBUJRN	-	-	-	-	-	-	-	-	-	-
N076	MADISON CO EMS	374,558	-	1,457,240	-	1,831,798	-	-	1,155,506	210,576	1,366,082
N087	CITY OF MT STERLING	179,341	-	697,737	277,903	1,154,981	-	-	553,264	173,685	726,949
N088	MORGAN CO AMBULANCE SERV	23,201	-	90,264	-	113,465	-	-	71,574	241,975	313,549
N093	CITY OF LAGRANGE	90,291	-	351,283	-	441,574	-	-	278,547	190,334	468,881
N094	CITY OF OWENTON	21,230	-	82,595	127,280	231,105	-	-	65,493	25,856	91,349
N099	CITY OF CLAY CITY	-	-	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	20,947	-	81,496	22,673	125,116	-	-	64,621	175,732	240,353
N104	CITY OF JAMESTOWN	6,759	-	26,295	-	33,054	-	-	20,850	116,729	137,579
P007	CITY OF PINEVILLE	28,861	-	112,284	-	141,145	-	-	89,034	433,573	522,607
P015	CITY OF LEBANON JUNCTION	21,468	-	83,524	154,180	259,172	-	-	66,230	2,925	69,155
P033	ESTILL COUNTY EMS	91,370	-	355,480	605,157	1,052,007	-	-	281,875	173,129	455,004
P041	CITY OF DRY RIDGE	146,879	-	571,443	1,015,113	1,733,435	-	-	453,121	159,589	612,710
P043	CITY OF CLARKSON	5,881	-	22,881	11,627	40,389	-	-	18,143	11,540	29,683
P079	CITY OF CALVERT CITY	65,800	-	255,999	96,348	418,147	-	-	202,992	181,059	384,051
P093	SOUTH OLDHAM FIRE DEPT	128,986	-	501,827	365,447	996,260	-	-	397,919	42,206	440,125
P116	CITY OF MONTICELLO	51,230	-	199,314	-	250,544	-	-	158,044	447,869	605,913
P117	CITY OF CLAY	-	-	-	-	-	-	-	-	158,616	158,616
R015	CITY OF SHEPHERDSVILLE	634,838	-	2,469,873	2,121,828	5,226,539	-	-	1,958,464	-	1,958,464
R017	CITY OF PRINCETON	74,564	-	290,095	-	364,659	-	-	230,029	594,099	824,128
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-	-	-	-	-
R045	CITY OF RUSSELL	115,970	-	451,187	38,666	605,823	-	-	357,765	630,435	988,200
R057	CITY OF WILMORE	60,597	-	235,756	11,390	307,743	-	-	186,941	192,421	379,362
R104	CITY OF RUSSELL SPRINGS	55,649	-	216,507	-	272,156	-	-	171,677	272,754	444,431
R105	CITY OF STAMPING GROUND	6,032	-	23,466	19,194	48,692	-	-	18,607	80,609	99,216
T559	INDEPENDENCE FIRE DIST	359,707	-	1,399,459	396,359	2,155,525	-	-	1,109,689	795,472	1,905,161
V001	ADAIR COUNTY FISCAL COURT	57,680	-	224,448	-	282,138	-	-	177,974	256,000	433,974
V002	ALLEN COUNTY FISCAL COURT	106,586	-	414,681	420,171	941,438	-	-	328,817	-	328,817
V003	ANDERSON CO FISCAL COURT	85,810	-	333,849	81,490	501,149	-	-	264,722	438	265,160
V005	BARREN CO FISCAL CT	231,187	-	899,447	234,045	1,364,679	-	-	713,209	655,221	1,368,430
V007	BELL CO FISCAL CT	45,101	-	175,466	85,419	305,986	-	-	139,135	211,003	350,138
V008	BOONE CO FISCAL CT	327,876	-	1,275,620	-	1,603,496	-	-	1,011,491	576,500	1,587,991
V009	BOURBON CO FISCAL COURT	51,186	-	199,144	90,761	341,091	-	-	157,909	54,269	212,178
V011	BOYLE COUNTY FISCAL COURT	301,979	-	1,174,868	1,600,154	3,077,001	-	-	931,602	221,303	1,152,905
V012	BRACKEN CO FISCAL COURT	14,010	-	54,506	-	68,516	-	-	43,220	194,060	237,280
V013	BREATHITT CO FISCAL COURT	12,915	-	50,248	12,139	75,302	-	-	39,844	69,691	109,535
V014	BRECKINRIDGE CO FISCAL CT	51,892	-	201,891	19,085	272,868	-	-	160,087	81,277	241,364
V017	CALDWELL CO FISCAL COURT	54,754	-	213,025	46,927	314,706	-	-	168,916	112,545	281,461



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources					
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
V019	CAMPBELL CO FISCAL CT	319,044	-	1,241,257	126,422	1,686,723	-	-	984,244	315,290	1,299,534
V023	CASEY CO FISCAL COURT	35,981	-	139,988	71,669	247,638	-	-	111,002	188,644	299,646
V025	CLARK COUNTY FISCAL COURT	278,445	-	1,083,307	90,595	1,452,347	-	-	858,999	203,933	1,062,932
V030	DAVISS CO FISCAL COURT	575,745	-	2,239,968	-	2,815,713	-	-	1,776,163	394,799	2,170,962
V032	ELLIOTT CO FISCAL CT	20,763	-	80,781	316,158	417,702	-	-	64,054	-	64,054
V035	FLEMING CO FISCAL COURT	40,256	-	156,619	36,833	233,708	-	-	124,190	98,130	222,320
V037	FRANKLIN CO FISCAL COURT	632,130	-	2,459,338	384,727	3,476,195	-	-	1,950,111	-	1,950,111
V041	GRANT COUNTY FISCAL COURT	130,417	-	507,395	346,087	983,899	-	-	402,335	20,740	423,075
V043	GRAYSON CO FISCAL COURT	248,312	-	966,071	-	1,214,383	-	-	766,038	1,722,743	2,488,781
V047	HARDIN CO FISCAL COURT	570,549	-	2,219,756	131,796	2,922,101	-	-	1,760,136	1,708,245	3,468,381
V049	HARRISON CO FISCAL COURT	43,566	-	169,496	-	213,062	-	-	134,400	461,894	596,294
V052	HENRY CO FISCAL COURT	39,106	-	152,143	52,985	244,234	-	-	120,641	73,563	194,204
V054	HOPKINS CO FISCAL COURT	219,812	-	855,193	-	1,075,005	-	-	678,118	418,539	1,096,657
V057	JESSAMINE CO FISCAL COURT	504,182	-	1,961,548	1,854,602	4,320,332	-	-	1,555,393	421,913	1,977,306
V060	KNOTT CO FISCAL CT	22,497	-	87,527	-	110,024	-	-	69,404	138,717	208,121
V062	LARUE CO FISCAL COURT	26,928	-	104,764	9,311	141,003	-	-	83,072	206,725	289,797
V063	LAUREL COUNTY FISCAL COUR	33,015	-	128,449	-	161,464	-	-	101,852	431,799	533,651
V067	LETCHER CO FISCAL COURT	42,940	-	167,062	-	210,002	-	-	132,471	374,850	507,321
V070	LIVINGSTON CO FISCAL CT	39,849	-	155,036	62,320	257,205	-	-	122,935	235,318	358,253
V072	LYON COUNTY FISCAL COURT	23,338	-	90,798	97,689	211,825	-	-	71,998	87,970	159,968
V073	MCCRACKEN CO FISCAL COURT	630,575	-	2,453,289	632,885	3,716,749	-	-	1,945,314	-	1,945,314
V076	MADISON CO FISCAL COURT	124,567	-	484,637	138,974	748,178	-	-	384,289	152,739	537,028
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	65,957	-	256,608	287,080	609,645	-	-	203,475	-	203,475
V079	MARSHALL CO FISCAL COURT	294,694	-	1,146,524	4,786	1,446,004	-	-	909,126	566,906	1,476,032
V081	MASON CO FIS CT	78,819	-	306,652	16,615	402,086	-	-	243,157	78,150	321,307
V083	MENIFEE CO FISCAL COURT	30,368	-	118,149	92,494	241,011	-	-	93,685	-	93,685
V087	MONTGOMERY CO FISCAL CT	96,397	-	375,039	-	471,436	-	-	297,384	147,896	445,280
V088	MORGAN CO FISCAL CT	5,905	-	22,973	-	28,878	-	-	18,216	125,803	144,019
V090	NELSON CO FISCAL CT	207,503	-	807,301	85,797	1,100,601	-	-	640,142	173,763	813,905
V093	OLDHAM CO FISCAL COURT	547,654	-	2,130,680	84,649	2,762,983	-	-	1,689,504	719,553	2,409,057
V094	OWEN COUNTY FISCAL COURT	21,876	-	85,111	20,987	127,894	-	-	67,488	101,679	169,167
V096	PENDLETON CO FISCAL COURT	31,183	-	121,318	66,377	218,878	-	-	96,198	336,153	432,351
V100	PULASKI CO FISCAL CT	481,501	-	1,873,306	2,060,320	4,415,127	-	-	1,485,422	33,115	1,518,537
V103	ROWAN CO FISCAL COURT	54,816	-	213,266	-	268,082	-	-	169,108	751,631	920,739
V105	SCOTT CO FISCAL CT	1,192,814	-	4,640,712	2,253,698	8,087,224	-	-	3,679,812	185,070	3,864,882
V106	SHELBY CO FISCAL COURT	479,445	-	1,865,310	93,092	2,437,847	-	-	1,479,082	909,532	2,388,614
V107	SIMPSON CO FISCAL COURT	96,845	-	376,782	169,364	642,991	-	-	298,766	32,980	331,746
V108	SPENCER CO TREASURER	123,106	-	478,953	242,201	844,260	-	-	379,781	88,797	468,578
V109	TAYLOR COUNTY FISCAL COUR	68,867	-	267,933	76,870	413,670	-	-	212,455	104,153	316,608
V112	TRIMBLE CO FISCAL COURT	12,687	-	49,360	82,663	144,710	-	-	39,139	84,823	123,962
V113	UNION COUNTY FISCAL COURT	32,335	-	125,800	43,658	201,793	-	-	99,752	56,321	156,073
V115	WASHINGTON CO FIS COURT	51,390	-	199,937	110,111	361,438	-	-	158,538	53,779	212,317
V119	CITY OF HIGHLAND HEIGHTS	82,526	-	321,074	-	403,600	-	-	254,593	446,220	700,813
V120	WOODFORD CO FISCAL COURT	142,593	-	554,767	288,639	985,999	-	-	439,898	20,378	460,276
V159	CITY OF ERLANGER	609,480	-	2,371,218	1,412,043	4,392,741	-	-	1,880,237	2,584,896	4,465,133
V171	CITY OF ADAIRVILLE	-	-	-	-	-	-	-	-	94,486	94,486
V196	CITY OF BUTLER	7,095	-	27,605	713	35,413	-	-	21,889	6,216	28,105
V197	CITY OF HAZARD	8,753	-	34,052	578	43,383	-	-	27,002	18,176	45,178
V205	BARREN/METCALFE CO AMB SR	284,094	-	1,105,283	765,449	2,154,826	-	-	876,424	533,080	1,409,504
V298	CITY OF PIKEVILLE	117,098	-	455,575	-	572,673	-	-	361,244	1,569,364	1,930,608
V330	CITY OF OWENSBORO	1,657,583	-	6,448,926	136,185	8,242,694	-	-	5,113,620	952,283	6,065,903
V347	CITY OF RADCLIFF	459,099	-	1,786,153	-	2,245,252	-	-	1,416,315	704,276	2,120,591
V359	CITY OF ELSMERE	116,334	-	452,603	79,523	648,460	-	-	358,888	94,829	453,717
V376	CITY OF BEREA	308,768	-	1,201,279	7,700,000	9,210,047	-	-	952,544	-	952,544
V408	UNION EMERGENCY SERVICES	295,179	-	1,148,410	493,814	1,937,403	-	-	910,622	163,082	1,073,704
V447	CITY OF ELIZABETHTOWN	889,439	-	3,444,852	374,209	4,704,500	-	-	2,731,565	550,091	3,281,656
V608	WALTON FIRE DIST/EMS	241,117	-	938,081	219,617	1,398,815	-	-	743,843	44,980	788,823
V647	CITY OF WINE GROVE	46,667	-	181,559	338,946	567,172	-	-	143,966	12,671	156,637
V708	HEBRON FIRE PROTECTION DI	430,754	-	1,675,875	336,770	2,443,399	-	-	1,328,870	499,218	1,828,088
V808	POINT PLEASANT FIRE DIST	120,415	-	468,482	265,908	857,805	-	-	371,479	522,225	893,704
V919	CITY OF WILDER	197,599	-	768,772	180,192	1,146,563	-	-	609,591	337,233	946,824
V959	CITY OF COVINGTON	2,760,167	-	10,738,593	3,230,795	16,729,555	-	-	8,515,074	-	8,515,074
TOTAL		87,490,677	-	340,387,611	118,315,386	546,193,674	-	-	269,907,395	104,424,908	374,332,303



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
39932	JEFFERSON CO SHERIFF	(843,198)	(785,857)	(824,524)	543,468	-	-
39934	KENTON CO SHERIFF	(207,651)	(180,174)	(173,711)	131,272	-	-
39936	CAMPBELL CO SHERIFF	(95,265)	(80,475)	(38,994)	2,412	-	-
39938	FAVETTE CO SHERIFF	(140,941)	(291,324)	(333,669)	232,035	-	-
39940	DAVISS CO SHERIFF	(96,311)	(89,913)	(110,949)	207,636	-	-
39944	HARDIN COUNTY SHERIFF	131,970	47,053	8,690	169,908	-	-
39946	WARREN COUNTY SHERIFF	(27,451)	(98,118)	(190,241)	208,005	-	-
39948	BOONE COUNTY SHERIFF	603,776	435,755	(491,160)	908,577	-	-
39952	MADISON COUNTY SHERIFF	158,673	146,173	84,883	154,221	-	-
39962	BULLITT CO SHERIFF	75,970	118,313	85,388	201,838	-	-
A156	CITY OF ANCHORAGE	(127,230)	(73,940)	(70,050)	(12,248)	-	-
AB19	BELLEVUE/DAYTON FIRE	207,731	165,882	73,077	170,658	-	-
AC19	CAMPBELL CO FIRE DIST 1	(72,568)	(97,506)	(70,191)	58,630	-	-
AD19	SOUTHERN CAMPBELL F DIST	42,005	32,577	9,692	61,472	-	-
AJ00	SOMERSET POLICE & FIRE	-	-	-	-	-	-
AS02	ALLEN CO AMBULANCE SVC	55,282	46,875	9,006	95,905	-	-
AS20	WOODFORD CO FIRE DISTRICT	115,894	93,174	86,929	60,171	-	-
B008	BURLINGTON FIRE PRO DIST	140,993	81,334	(50,492)	172,511	-	-
B015	CITY OF HILLVIEW	272,960	174,341	14,002	119,732	-	-
B045	CITY OF BELLEFONTE	53,853	51,565	16,978	26,733	-	-
B048	CITY OF HARLAN	47,522	46,649	28,098	9,812	-	-
B256	BUECHEL FIRE PROTECT DIST	1,275,246	960,327	658,664	449,544	-	-
B259	CITY OF LUDLOW	24,904	(21,099)	(96,245)	84,720	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	9,734,425	4,485,104	(243,652)	1,671,434	-	-
B656	LOUISVILLE AIRPORT AUTHORITY	(323,437)	(291,133)	(363,414)	125,930	-	-
B956	LAKE DREAMLAND FIRE DIST	(157,039)	(180,693)	(76,368)	-	-	-
C106	CITY OF SIMPSONVILLE	192,353	134,534	38,960	53,333	-	-
C156	FAIRDALE FIRE DISTRICT	114,072	93,189	4,345	112,798	-	-
C256	LOUISVILLE/JEFF CO METRO	9,412,690	8,830,533	1,102,061	19,850,959	-	-
C356	INDIAN HILLS POLICE DEPT	(4,501)	22,603	32,288	32,877	-	-
D024	CITY OF PEMBROKE	(1,233)	(481)	-	-	-	-
D071	CITY OF LEWISBURG	15	(1,038)	(3,610)	5,131	-	-
D098	CITY OF COAL RUN VILLAGE	1,287	(15,353)	(3,623)	21,300	-	-
D106	SIMPSONVILLE RURAL FIRE	188,643	147,891	65,860	72,574	-	-
G015	ZONETON FIRE PROT DIST	209,469	95,713	4,282	131,987	-	-
G506	SHELBY CO SUB FIRE DIST	1,983	301	(4,729)	7,803	-	-
J002	CITY OF SCOTTSVILLE	61,706	49,649	22,991	85,635	-	-
J003	CITY OF LAWRENCEBURG	109,392	91,321	32,706	102,707	-	-
J007	CITY OF MIDDLESBORO	312,207	294,936	181,571	333,105	-	-
J024	CITY OF HOPKINSVILLE	82,173	(36,391)	(406,645)	989,558	-	-
J037	CITY OF FRANKFORT	330,272	(5,173)	(591,940)	923,563	-	-
J040	CITY OF LANCASTER	(15,428)	(22,343)	(35,841)	21,784	-	-
J059	KENTON COUNTY AIRPORT BD	(550,727)	(549,850)	(567,050)	871,560	-	-
J063	CITY OF LONDON	100,597	116,252	127,053	321,070	-	-
J067	CITY OF WHITESBURG	80,812	115,330	97,169	71,963	-	-
J084	CITY OF HARRODSBURG	(50,982)	(39,133)	(45,669)	31,473	-	-
J090	CITY OF BARDSTOWN	19,237	52,766	(106,147)	207,355	-	-
J100	CITY OF SOMERSET	1,055,448	553,930	(174,274)	689,969	-	-
J113	CITY OF MORGANFIELD	11,461	7,925	(5,978)	19,459	-	-
J118	CITY OF CORBIN	(12,497)	(45,695)	(141,472)	182,814	-	-
J154	CITY OF EARLINGTON	-	-	-	-	-	-
J156	CITY OF JEFFERSONTOWN	491,795	318,903	62,162	566,894	-	-
J210	BOYD CO AMBULANCE SERVICE	266,610	309,706	243,583	333,369	-	-
J256	CITY OF ST MATTHEWS	(43,043)	6,093	42,528	264,505	-	-
J259	CITY OF PARK HILLS	27,146	22,018	(3,354)	27,971	-	-
J319	CITY OF ALEXANDRIA	26,654	(8,439)	(40,282)	107,020	-	-
J324	CITY OF OAK GROVE	85,394	(45,061)	(38,452)	114,259	-	-
J356	CITY OF WEST BUECHEL	(46,694)	(115,565)	(210,757)	(19,202)	-	-
J359	CITY OF FORT WRIGHT	207,093	89,512	(167,849)	129,088	-	-
J410	CANNONSBURG VOL FIRE DEPT	3,514	18	(3,102)	8,258	-	-
J419	CITY OF COLD SPRING	(33,240)	(104,391)	(158,735)	25,902	-	-
J456	CITY OF SHIVELY	68,414	(46,462)	(86,684)	514,383	-	-
J510	CITY OF CATLETTSBURG	(11,078)	(40,498)	(103,794)	32,388	-	-
J619	CITY OF FORT THOMAS	(82,457)	(50,520)	(204,990)	425,951	-	-
J719	CITY OF SOUTHGATE	68,930	68,259	55,332	27,302	-	-
J756	CITY OF PROSPECT	(1,828)	(3,158)	(9,549)	12,297	-	-
J819	CITY OF BELLEVUE	53,949	26,343	(8,818)	77,559	-	-
J859	CITY OF VILLA HILLS	101,928	93,402	12,464	74,851	-	-
J919	CITY OF DAYTON	(25,585)	(45,817)	(23,478)	76,728	-	-



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J956	OKOLONA FIRE DISTRICT	2,160,501	1,925,898	1,090,056	694,728	-	-
J959	CITY OF INDEPENDENCE	(218,841)	(236,317)	(310,233)	(24,148)	-	-
K001	CITY OF COLUMBIA	(27,648)	(41,389)	(24,148)	78,162	-	-
K010	CITY OF ASHLAND	880,992	668,031	74,935	864,037	-	-
K011	CITY OF DANVILLE	599,395	612,576	493,249	529,466	-	-
K016	CITY OF MORGANTOWN	62,377	58,957	39,446	47,093	-	-
K018	CITY OF MURRAY	(411,982)	(297,518)	(348,798)	312,010	-	-
K019	CITY OF NEWPORT	558,808	538,176	166,614	772,876	-	-
K026	CITY OF MANCHESTER	37,814	41,684	27,369	60,749	-	-
K029	CITY OF BURKESVILLE	23,433	17,592	(4,181)	29,881	-	-
K034	LEX/FAYETTE URBAN CO GOVT	251,771	178,659	(267,487)	1,665,596	-	-
K041	CITY OF WILLIAMSTOWN	67,296	30,445	1,753	56,591	-	-
K043	CITY OF LEITCHFIELD	72,452	53,085	(20,460)	114,378	-	-
K049	CITY OF CYNTHIANA	(183,044)	(215,619)	(225,212)	125,532	-	-
K065	CITY OF BEATTYVILLE	47,679	61,482	29,132	30,666	-	-
K071	CITY OF RUSSELLVILLE	(27,789)	(36,711)	(81,933)	162,347	-	-
K078	CITY OF LEBANON	74,287	40,919	(32,068)	78,947	-	-
K079	CITY OF BENTON	155,450	113,454	49,734	68,608	-	-
K090	NELSON COUNTY BD OF ED	(52,189)	(52,818)	(21,077)	(137)	-	-
K091	CITY OF CARLISLE	(197,622)	(181,235)	(145,547)	(29,720)	-	-
K099	CITY OF STANTON	127,143	74,618	7,533	55,481	-	-
K103	CITY OF MOREHEAD	(6,583)	(18,308)	(51,226)	108,944	-	-
K105	CITY OF GEORGETOWN	1,134,465	1,196,370	843,127	1,025,664	-	-
K106	CITY OF SHELBYVILLE	680,049	462,445	284,545	439,916	-	-
K108	CITY OF TAYLORSVILLE	4,302	16,211	20,102	22,768	-	-
K111	CITY OF CADIZ	(108,703)	(34,856)	1,646	38,873	-	-
K114	CITY OF BOWLING GREEN	2,263,708	1,688,041	421,284	2,083,370	-	-
K115	CITY OF SPRINGFIELD	95,246	134,093	162,627	98,432	-	-
K120	CITY OF VERSAILLES	85,122	36,811	(34,231)	330,381	-	-
K200	CITY OF FERGUSON	-	-	-	-	-	-
K256	JEFFERSONTOWN FIRE DIST	1,196,717	578,408	(167,067)	632,181	-	-
K315	MT WASHINGTON FIRE P DIST	82,951	87,463	61,350	139,379	-	-
K319	CITY OF SILVER GROVE	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	1,001,305	608,291	(222,109)	712,218	-	-
K414	CITY OF SMITHS GROVE	74,568	69,444	62,109	29,854	-	-
K419	ALEXANDRIA FIRE DISTRICT	152,643	102,133	(36,891)	124,221	-	-
K456	CAMP TAYLOR FIRE PRO DIST	(417,561)	(435,744)	(449,063)	(111,169)	-	-
K559	CITY OF TAYLOR MILL	195,447	198,101	96,696	151,472	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	14,770	2,377	(116,585)	181,817	-	-
K719	CENTRAL CAMPBELL CO FIRE	151,283	103,288	(1,977)	201,932	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	(756)	7,566	(46,660)	81,995	-	-
K856	HIGHVIEW FIRE DISTRICT	915,055	730,698	265,046	213,452	-	-
K859	CITY OF FORT MITCHELL	(27,456)	(77,999)	(91,926)	218,475	-	-
K956	CITY OF MEADOW VALE	-	-	-	-	-	-
L001	ADAIR CO AMBULANCE SER	200,697	165,089	80,738	107,692	-	-
L005	CITY OF GLASGOW	623,769	565,083	367,725	546,293	-	-
L009	CITY OF PARIS	(62,434)	20,778	35,364	143,097	-	-
L015	CITY OF MT WASHINGTON	68,598	53,201	(29,200)	148,191	-	-
L025	CITY OF WINCHESTER	(229,615)	(343,595)	(389,366)	518,945	-	-
L031	EDMONSON CO AMBULANCE DIS	(64,295)	(71,427)	(87,179)	4,154	-	-
L035	CITY OF FLEMINGSBURG	(10,163)	(19,065)	(28,028)	25,575	-	-
L039	CITY OF WARSAW	226,716	171,626	61,646	31,585	-	-
L044	GREEN CO AMBULANCE SVC	3,748	(20,301)	(39,326)	28,987	-	-
L050	CITY OF MUNFORDVILLE	67,702	49,080	32,379	29,706	-	-
L052	CITY OF EMINENCE	87,582	87,482	68,562	63,826	-	-
L057	CITY OF NICHOLASVILLE	1,186,324	991,047	480,254	952,781	-	-
L061	CITY OF BARBOURVILLE	(8,327)	1,818	(8,244)	26,698	-	-
L072	CITY OF EDDYVILLE	(75,659)	(60,370)	(21,257)	21,049	-	-
L073	CITY OF PADUCAH	1,086,405	864,307	(128,285)	1,086,357	-	-
L077	CITY OF SALVERSVILLE	81,982	61,997	36,994	38,629	-	-
L086	CITY OF TOMPKINSVILLE	(118,744)	(54,989)	(33,893)	26,618	-	-
L090	CITY OF NEW HAVEN	(29,439)	(26,490)	(23,062)	(3,036)	-	-
L107	CITY OF FRANKLIN	116,893	(23,921)	(76,941)	132,598	-	-
L108	SPENCER CO FIRE DIST	13,753	14,914	3,989	16,695	-	-
L110	CITY OF ELKTON	1,751	26,017	13,050	12,339	-	-
L159	ELSMERE FIRE PROTECTION	124,011	134,896	132,758	127,825	-	-
L356	EASTWOOD FIRE PROT DIST	(974,507)	(380,058)	-	-	-	-
L456	HARRRODS CREEK FIRE DIST	(2,239,581)	(873,437)	-	-	-	-



Appendix B: Collective Pension Amounts - CERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	1,562,641	1,424,133	674,564	409,794	-	-
L756	PLEASURE RIDGE PARK FIRE	3,498,424	2,463,303	530,290	709,415	-	-
L956	WORTHINGTON FIRE DEPT	(2,225,251)	(867,848)	-	-	-	-
M014	CITY OF HARDINSBURG	(54,885)	(68,007)	(75,903)	3,572	-	-
M015	BULLITT CO FISCAL COURT	(371,510)	(189,286)	(55,903)	(5,663)	-	-
M022	CITY OF OLIVE HILL	341,271	335,072	237,138	85,087	-	-
M042	CITY OF MAYFIELD	(24,059)	(110,535)	(347,253)	288,118	-	-
M054	CITY OF DAWSON SPRINGS	43,109	25,528	7,599	29,546	-	-
M059	KENTON COUNTY FISCAL CT	(142,196)	(186,340)	(401,681)	240,598	-	-
M069	CITY OF STANFORD	200,372	126,526	40,221	79,633	-	-
M076	CITY OF RICHMOND	707,648	355,965	(38,982)	871,596	-	-
M081	CITY OF MAYSVILLE	68,357	84,354	20,293	332,617	-	-
M082	CITY OF BRANDENBURG	242,055	237,766	224,753	83,750	-	-
M085	CITY OF EDMONTON	46,174	52,803	41,195	46,279	-	-
M096	CITY OF FALMOUTH	(65,943)	(80,313)	(54,678)	(8,428)	-	-
M109	CITY OF CAMPBELLSVILLE	(288,257)	(260,635)	(276,090)	81,967	-	-
M110	CITY OF GUTHRIE	(17,219)	(6,716)	-	-	-	-
M113	CITY OF STURGIS	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	8,923	(4,371)	(26,398)	12,361	-	-
M315	CITY OF PIONEER VILLAGE	34,960	25,654	9,755	35,006	-	-
M356	MIDDLETOWN FIRE PROT DIST	-	-	-	-	-	-
N008	CITY OF FLORENCE	673,005	607,259	56,140	1,177,465	-	-
N009	CITY OF MILLERSBURG	-	-	-	-	-	-
N011	CITY OF PERRYVILLE	(1,658)	(1,082)	(2,443)	3,359	-	-
N012	CITY OF BROOKSVILLE	(83,581)	(79,369)	(36,507)	(2,814)	-	-
N014	CITY OF IRVINGTON	179,523	98,590	(4,731)	13,650	-	-
N022	CITY OF GRAYSON	884,077	868,412	820,885	305,890	-	-
N050	CITY OF HORSE CAVE	76,312	74,960	70,857	26,403	-	-
N051	CITY OF HENDERSON	(130,019)	(123,554)	(389,913)	664,829	-	-
N054	CITY OF MADISONVILLE	790,803	735,985	203,446	824,011	-	-
N071	CITY OF ALBUJRN	-	-	-	-	-	-
N076	MADISON CO EMS	131,588	89,864	(62,114)	306,378	-	-
N087	CITY OF MT STERLING	157,137	84,478	19,868	166,550	-	-
N088	MORGAN CO AMBULANCE SERV	(85,902)	(74,473)	(50,583)	10,874	-	-
N093	CITY OF LAGRANGE	(57,554)	(25,469)	(19,545)	75,262	-	-
N094	CITY OF OWENTON	63,675	51,223	8,826	16,032	-	-
N099	CITY OF CLAY CITY	-	-	-	-	-	-
N100	CITY OF BURNSIDE	(26,377)	(39,374)	(53,718)	4,233	-	-
N104	CITY OF JAMESTOWN	(57,432)	(38,703)	(13,343)	4,952	-	-
P007	CITY OF PINEVILLE	(142,463)	(135,649)	(106,316)	2,967	-	-
P015	CITY OF LEBANON JUNCTION	60,213	58,374	42,951	28,478	-	-
P033	ESTILL COUNTY EMS	147,168	209,851	138,666	101,317	-	-
P041	CITY OF DRY RIDGE	377,622	302,572	244,146	196,385	-	-
P043	CITY OF CLARKSON	(1,172)	3,036	3,087	5,755	-	-
P079	CITY OF CALVERT CITY	36,498	5,419	(49,461)	41,640	-	-
P093	SOUTH OLDHAM FIRE DEPT	161,985	161,739	98,883	133,529	-	-
P116	CITY OF MONTICELLO	(152,679)	(123,295)	(100,776)	21,381	-	-
P117	CITY OF CLAY	(59,613)	(56,327)	(36,242)	(6,434)	-	-
R015	CITY OF SHEPHERDSVILLE	1,261,773	992,627	398,336	615,339	-	-
R017	CITY OF PRINCETON	(196,102)	(185,967)	(123,113)	45,713	-	-
R036	CITY OF PRESTONSBURG	-	-	-	-	-	-
R045	CITY OF RUSSELL	(127,220)	(161,063)	(161,808)	67,713	-	-
R057	CITY OF WILMORE	(18,947)	(29,604)	(59,367)	36,300	-	-
R104	CITY OF RUSSELL SPRINGS	(89,477)	(81,934)	(45,362)	44,498	-	-
R105	CITY OF STAMPING GROUND	(8,610)	(17,910)	(23,488)	(516)	-	-
T559	INDEPENDENCE FIRE DIST	12,348	78,696	(105,375)	264,695	-	-
V001	ADAIR COUNTY FISCAL COURT	(50,473)	(56,944)	(75,343)	30,925	-	-
V002	ALLEN COUNTY FISCAL COURT	325,153	368,894	22,671	95,903	-	-
V003	ANDERSON CO FISCAL COURT	75,135	63,041	19,718	77,895	-	-
V005	BARREN CO FISCAL CT	(5,503)	(110,334)	(90,675)	202,761	-	-
V007	BELL CO FISCAL CT	4,618	(39,430)	(43,414)	34,074	-	-
V008	BOONE CO FISCAL CT	(73,334)	(60,969)	(111,887)	261,695	-	-
V009	BOURBON CO FISCAL COURT	62,761	36,842	(9,986)	39,297	-	-
V011	BOYLE COUNTY FISCAL COURT	557,628	528,718	452,763	384,988	-	-
V012	BRACKEN CO FISCAL COURT	(65,886)	(61,462)	(44,879)	3,462	-	-
V013	BREATHITT CO FISCAL COURT	(30,614)	(9,552)	(3,684)	9,618	-	-
V014	BRECKINRIDGE CO FISCAL CT	16,969	2,484	(25,695)	37,745	-	-
V017	CALDWELL CO FISCAL COURT	(5,248)	(8,375)	(3,540)	50,409	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V019	CAMPBELL CO FISCAL CT	172,838	70,936	(103,833)	247,247	-	-
V023	CASEY CO FISCAL COURT	(17,588)	(43,177)	(23,926)	32,683	-	-
V025	CLARK COUNTY FISCAL COURT	112,200	92,542	(40,163)	224,837	-	-
V030	DAVISS CO FISCAL COURT	176,405	94,022	(102,806)	477,077	-	-
V032	ELLIOTT CO FISCAL CT	155,355	117,641	54,103	26,548	-	-
V035	FLEMING CO FISCAL COURT	(10,365)	(11,520)	(3,974)	37,247	-	-
V037	FRANKLIN CO FISCAL COURT	490,061	394,481	82,376	559,167	-	-
V041	GRANT COUNTY FISCAL COURT	185,387	175,513	76,073	123,851	-	-
V043	GRAYSON CO FISCAL COURT	(572,688)	(490,180)	(358,898)	147,368	-	-
V047	HARDIN CO FISCAL COURT	(190,471)	(228,594)	(485,396)	358,181	-	-
V049	HARRISON CO FISCAL COURT	(161,840)	(146,941)	(96,219)	21,769	-	-
V052	HENRY CO FISCAL COURT	(12,396)	14,197	12,317	35,912	-	-
V054	HOPKINS CO FISCAL COURT	(40,494)	(62,787)	(93,028)	174,657	-	-
V057	JESSAMINE CO FISCAL COURT	693,267	601,196	474,351	574,213	-	-
V060	KNOTT CO FISCAL CT	(47,313)	(36,016)	(28,170)	13,402	-	-
V062	LARUE CO FISCAL COURT	(57,486)	(65,490)	(43,640)	17,821	-	-
V063	LAUREL COUNTY FISCAL COURT	(129,868)	(124,963)	(117,703)	348	-	-
V067	LETCHER CO FISCAL COURT	(125,287)	(98,418)	(88,682)	15,068	-	-
V070	LIVINGSTON CO FISCAL CT	(10,050)	(35,772)	(70,419)	15,193	-	-
V072	LYON COUNTY FISCAL COURT	(10,157)	25,053	16,459	20,502	-	-
V073	MCCRACKEN CO FISCAL COURT	592,030	455,260	145,305	578,839	-	-
V076	MADISON CO FISCAL COURT	119,030	39,917	(44,705)	96,908	-	-
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	140,750	127,941	67,957	69,522	-	-
V079	MARSHALL CO FISCAL COURT	(38,467)	(83,445)	(138,065)	229,950	-	-
V081	MASON CO FIS CT	15,510	16,547	(14,493)	63,215	-	-
V083	MENIFEE CO FISCAL COURT	56,383	47,191	15,973	27,779	-	-
V087	MONTGOMERY CO FISCAL CT	(1,082)	(7,814)	(38,794)	73,846	-	-
V088	MORGAN CO FISCAL CT	(57,743)	(35,979)	(21,385)	(34)	-	-
V090	NELSON CO FISCAL CT	109,799	64,148	(50,243)	162,992	-	-
V093	OLDHAM CO FISCAL COURT	(4,544)	50,800	(126,233)	433,903	-	-
V094	OWEN COUNTY FISCAL COURT	(11,698)	(24,055)	(21,656)	16,135	-	-
V096	PENDLETON CO FISCAL COURT	(90,547)	(60,281)	(68,736)	6,091	-	-
V100	PULASKI CO FISCAL CT	902,763	847,236	589,060	557,531	-	-
V103	ROWAN CO FISCAL COURT	(309,918)	(241,594)	(129,217)	28,072	-	-
V105	SCOTT CO FISCAL CT	1,737,022	1,300,225	183,251	1,001,844	-	-
V106	SHELBY CO FISCAL COURT	31,401	(41,333)	(276,913)	336,078	-	-
V107	SIMPSON CO FISCAL COURT	100,977	101,359	25,957	82,952	-	-
V108	SPENCER CO TREASURER	84,797	105,854	64,515	120,516	-	-
V109	TAYLOR COUNTY FISCAL COURT	57,453	13,698	(27,760)	53,672	-	-
V112	TRIMBLE CO FISCAL COURT	32,649	(5,473)	(16,141)	9,713	-	-
V113	UNION COUNTY FISCAL COURT	20,422	13,877	(11,646)	23,066	-	-
V115	WASHINGTON CO FIS COURT	29,526	45,650	25,338	48,607	-	-
V119	CITY OF HIGHLAND HEIGHTS	(107,248)	(111,610)	(121,315)	42,960	-	-
V120	WOODFORD CO FISCAL COURT	178,833	167,030	53,046	126,814	-	-
V159	CITY OF ERLANGER	215,490	17,301	(618,470)	313,287	-	-
V171	CITY OF ADAIRVILLE	(46,630)	(36,284)	(11,571)	-	-	-
V196	CITY OF BUTLER	2,429	1,084	(1,873)	5,669	-	-
V197	CITY OF HAZARD	(500)	(2,027)	(5,462)	6,194	-	-
V205	BARREN/METCALFE CO AMB SR	409,751	232,300	(96,339)	199,610	-	-
V298	CITY OF PIKEVILLE	(554,759)	(480,695)	(351,379)	29,397	-	-
V330	CITY OF OWENSBORO	670,884	456,722	(292,491)	1,341,675	-	-
V347	CITY OF RADCLIFF	(31,860)	(65,161)	(149,726)	371,408	-	-
V359	CITY OF ELSMERE	83,871	32,045	(19,631)	98,457	-	-
V376	CITY OF BEREA	2,535,464	2,490,538	2,354,235	877,265	-	-
V408	UNION EMERGENCY SERVICES	419,629	235,014	(29,509)	238,565	-	-
V447	CITY OF ELIZABETHTOWN	555,838	324,277	(168,036)	710,765	-	-
V608	WALTON FIRE DIST/EMS	190,595	175,231	35,515	208,671	-	-
V647	CITY OF WINE GROVE	196,343	142,626	32,806	38,761	-	-
V708	HEBRON FIRE PROTECTION DI	87,056	176,200	(2,841)	354,896	-	-
V808	POINT PLEASANT FIRE DIST	(95,438)	(73,473)	8,938	124,073	-	-
V919	CITY OF WILDER	7,585	4,524	4,850	182,780	-	-
V959	CITY OF COVINGTON	2,615,400	2,172,542	848,652	2,577,887	-	-
TOTAL		54,819,769	41,092,105	784,370	75,165,126	-	-



Kentucky Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2022

DRAFT





January 3, 2023

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

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2022

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2022 and June 30, 2023. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and KERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plans' liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

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

Actuarial Assumptions and Plan Provisions

There have been no actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2021.

Board of Trustees

January 3, 2023

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House Bill 1 passed during the 2022 legislative session and included a provision that provided an approximate 8% across-the-board salary increase effective July 1, 2022 for eligible State employees. While this salary increase may produce an actuarial loss with respect to the liability attributable to Tier 1 and Tier 2 active members (i.e. a higher total pension liability than expected based on current actuarial assumptions), there was not sufficient information available at the time the roll-forward Total Pension Liability was calculated to make a reasonable adjustment to reflect these anticipated salary increases. It is our opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

401(h) Subaccount

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

Additional Disclosures

This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 67 accounting valuation report as of June 30, 2022, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2021", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2022. Please see the GASB 67 accounting valuation report as of June 30, 2022 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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



Board of Trustees

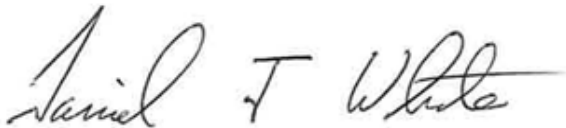
January 3, 2023

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

Respectfully submitted,

Gabriel, Roeder, Smith & Company



Daniel J. White, FSA, EA, MAAA
Senior Consultant



Janie Shaw, ASA, EA, MAAA
Consultant

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SECTION 1

DISCUSSION

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Discussion

Accounting Standards

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards of financial reporting for employers whose employees participate in a pension plan.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2022 Annual Report.

Financial Reporting Overview

GASB 68 requires employers to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

Timing of the Valuation

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

There have been no actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2021.

House Bill 1 passed during the 2022 legislative session and included a provision that provided an approximate 8% across-the-board salary increase effective July 1, 2022 for eligible State employees. While this salary increase may produce an actuarial loss with respect to the liability attributable to Tier 1 and Tier 2 active members (i.e. a higher total pension liability than expected based on current actuarial assumptions), there was not sufficient information available at the time the roll-forward Total Pension Liability was calculated to make a reasonable adjustment to reflect these anticipated salary increases. It is our opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.



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

Paragraph 57 of GASB No. 68 indicates that employer contributions made subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to pensions. The information contained in this report does not incorporate any contributions made to the pension plan subsequent to June 30, 2022.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

A single discount rate of 5.25% was used to measure the total pension liability for the non-hazardous plan and a single discount rate of 6.25% was used to measure the total pension liability for the hazardous plan for the fiscal year ending June 30, 2022. The single discount rate is based on the expected rate of return on pension plan investments for each plan. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the non-hazardous and hazardous pension plans' fiduciary net position and future contributions were separately projected and were each sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each plan.

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



Methodology for Proportionate Shares

The proportionate share(s) of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer plans is provided in Appendix A and Appendix B of this report.

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS non-hazardous plan is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2022. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 90% of the aggregate required contribution for the plan. For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under the revised statutes, the amortization cost has been further apportioned by actual salary for fiscal year ending June 30, 2022, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to be paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS hazardous pension plan was determined using the employers' actual contributions for the fiscal year ending June 30, 2022. These methods used for the non-hazardous pension plan and the hazardous pension plan are expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

FYE2022 Employer Contributions

Employer contributions paid in FY 2022 by non-hazardous employers within the Executive Branch, Judicial Branch, and Legislative Branch were not available when developing the information provided in Appendix A of this report. Payroll-based contributions for all employers were provided by KPPA and are disclosed in this report. Amortization cost contributions were only available in total for the Executive Branch, Judicial Branch, and Legislative Branch employers. The amortization cost contributions have been allocated based on the proportionate share methodology described above, which is reflective of our understanding of how contributions are allocated between the three Branches. Additional information is provided in Appendix D.

Non-Employer Contributions

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



Summary of Population Statistics

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

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	47,700	4,726
Inactive plan members entitled to but not yet receiving benefits:	54,522	7,680
Active plan members:	30,186	3,827
Total plan members:	132,408	16,233

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2022 measurement period, the table below provides the expected remaining service lives of all employees and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2022 measurement period for the non-hazardous and hazardous plans.

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Total expected remaining service lives of all employees (years):	267,749	33,773
Total plan members:	132,408	16,233
Average expected remaining service life (years):	2.02	2.08

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



SECTION 2

ACCOUNTING EXHIBITS

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Exhibit 1

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

Plan (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 16,281,188	\$ 3,013,845	\$ 13,267,343	18.51%	\$ 1,432,960	925.87%
KERS Hazardous Plan	\$ 1,318,494	\$ 810,978	\$ 507,516	61.51%	\$ 188,648	269.03%

Note:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2022.



Exhibit 2

Schedule of Changes in the Employers' Net Pension Liability (\$ in thousands)

Change in the Net Pension Liability	Measurement Period	
	Ending June 30, 2022	
(1)	KERS Non-Hazardous (2)	KERS Hazardous (3)
Total pension liability		
Service Cost	\$ 165,616	\$ 26,885
Interest	830,440	79,422
Benefit Changes	-	-
Difference between actual and expected experience	(15,034)	(17,557)
Assumption Changes	-	-
Benefit Payments	(1,035,491)	(82,023)
Net Change in Total Pension Liability	\$ (54,469)	\$ 6,727
Total Pension Liability - Beginning	16,335,657	1,311,767
Total Pension Liability - Ending (a)	<u>\$ 16,281,188</u>	<u>\$ 1,318,494</u>
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 1,116,869 ⁴	\$ 59,055
Contributions - Member ²	89,607	20,588
Refunds of contributions to members	(12,116)	(4,976)
Retirement benefits	(1,023,375)	(77,047)
Net Investment Income ²	(162,461)	(51,317)
Administrative Expense	(13,339)	(1,465)
Other	-	-
Net Change in Plan Fiduciary Net Position	\$ (4,815)	\$ (55,162)
Plan Fiduciary Net Position - Beginning	3,018,660	866,140
Prior Year Adjustment	-	-
Plan Fiduciary Net Position - Ending (b)	<u>\$ 3,013,845</u>	<u>\$ 810,978</u>
Net Pension Liability - Ending (a) - (b)	13,267,343	507,516
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	18.51%	61.51%
Covered Payroll³	\$ 1,432,960	\$ 188,648
Net Pension Liability as a Percentage of Covered Payroll	925.87%	269.03%

Notes:

¹ Does not include 401(h) assets

² Does not include 401(h) contributions or associated investment income

³ Based on derived compensation using the provided employer contributions information for fiscal year 2022

⁴ Non-hazardous fund includes \$63.1 million in employer cessation contributions



Exhibit 3

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

Plan (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ² (5)	Actual Contributions as a Percentage of Covered Payroll (6)
KERS Non-Hazardous Plan	\$ 1,048,861	\$ 1,116,869	\$ (68,008)	\$ 1,432,960	77.94%
KERS Hazardous Plan	\$ 59,052	\$ 59,055	\$ (3)	\$ 188,648	31.30%

Note:

¹ Actuarially determined contribution for fiscal year ending 2022 is based on the contribution rate calculated with the June 30, 2020 actuarial valuation, as amended by HB8 (2021 legislative session) which adjusted how the employer contribution for the non-hazardous fund would be allocated amongst participating employers.

² Based on derived compensation using the provided employer contribution information for fiscal year ending 2022.



Notes to Schedule of Employers' Contributions for FYE 2022

The actuarially determined contributions effective for fiscal year ending 2022 that are documented in the schedule on the previous page were calculated as of June 30, 2020.

Based on the June 30, 2020 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below.

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Determined by the Actuarial Valuation as of:	June 30, 2020	June 30, 2020
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	0.00%	0.00%
Investment Return:	5.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019



Exhibit 4

Sensitivity of the Net Pension Liability to Changes in the Discount Rate (\$ in thousands)

Plan	1.00% Decrease (4.25% for Non-Hazardous) (5.25% for Hazardous)	Current Discount Rate (5.25% for Non-Hazardous) (6.25% for Hazardous)	1.00% Increase (6.25% for Non-Hazardous) (7.25% for Hazardous)
(1)	(2)	(3)	(4)
KERS Non-Hazardous Plan	\$ 15,259,602	\$ 13,267,343	\$ 11,626,900
KERS Hazardous Plan	\$ 670,608	\$ 507,516	\$ 375,348



Exhibit 5

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

Component (1)	KERS Non-Hazardous (2)	KERS Hazardous (3)
1. Total service cost:	\$ 165,616,046	\$ 26,884,682
2. Interest on total pension liability:	830,440,348	79,422,221
3. Current-period benefit changes:	0	0
4. Member contributions:	(89,606,973)	(20,587,893)
5. Projected earnings on plan investments:	(162,617,843)	(54,013,618)
6. Administrative expense:	13,338,869	1,464,739
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(55,312,762)	6,637,801
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(9,133,570)	227,539
10. Total Aggregate Pension Expense:	\$ 692,724,115	\$ 40,035,471

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 6a

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ 153,564,272	\$ -	2.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	70,528,545	-	2.59	-	-	-	-	-	-
2019-2020	115,515,243	-	2.26	13,289,365	-	-	-	-	-
2020-2021	(130,269,427)	(7,950,717)	2.13	(61,159,355)	(7,950,717)	-	-	-	-
2021-2022	(15,034,400)	(7,591,628)	2.02	(7,442,772)	(7,442,772)	(148,856)	-	-	-
		\$ (15,542,345)		\$ (55,312,762)	\$ (15,393,489)	\$ (148,856)	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ (42,072,569)	\$ -	5.00	\$ (8,414,513)	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	(4,070,292)	(814,060)	5.00	(814,058)	(814,060)	-	-	-	-
2019-2020	65,343,163	26,137,264	5.00	13,068,633	13,068,633	13,068,631	-	-	-
2020-2021	(389,946,448)	(233,967,868)	5.00	(77,989,290)	(77,989,290)	(77,989,290)	(77,989,288)	-	-
2021-2022	325,078,288	260,062,630	5.00	65,015,658	65,015,658	65,015,658	65,015,658	65,015,656	-
		\$ 51,417,966		\$ (9,133,570)	\$ (719,059)	\$ 94,999	\$ (12,973,630)	\$ 65,015,656	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ -	\$ -	2.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	700,463,897	-	2.59	-	-	-	-	-	-
2019-2020	-	-	2.26	-	-	-	-	-	-
2020-2021	-	-	2.13	-	-	-	-	-	-
2021-2022	-	-	2.02	-	-	-	-	-	-
		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 6b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ 24,214,451	\$ -	3.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	1,395,159	-	2.93	-	-	-	-	-	-
2019-2020	(1,095,334)	-	2.23	(112,972)	-	-	-	-	-
2020-2021	34,789,012	4,405,596	2.29	15,191,708	4,405,596	-	-	-	-
2021-2022	(17,557,144)	(9,116,209)	2.08	(8,440,935)	(8,440,935)	(675,274)	-	-	-
		\$ (4,710,613)		\$ 6,637,801	\$ (4,035,339)	\$ (675,274)	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ (14,105,825)	\$ -	5.00	\$ (2,821,165)	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	3,932,738	786,546	5.00	786,548	786,546	-	-	-	-
2019-2020	35,903,305	14,361,322	5.00	7,180,661	7,180,661	7,180,661	-	-	-
2020-2021	(129,923,862)	(77,954,318)	5.00	(25,984,772)	(25,984,772)	(25,984,772)	(25,984,774)	-	-
2021-2022	105,331,335	84,265,068	5.00	21,066,267	21,066,267	21,066,267	21,066,267	21,066,267	-
		\$ 21,458,618		\$ 227,539	\$ 3,048,702	\$ 2,262,156	\$ (4,918,507)	\$ 21,066,267	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ -	\$ -	3.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	50,658,499	-	2.93	-	-	-	-	-	-
2019-2020	-	-	2.23	-	-	-	-	-	-
2020-2021	-	-	2.29	-	-	-	-	-	-
2021-2022	-	-	2.08	-	-	-	-	-	-
		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 7

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

	Period	KERS Non-Hazardous	KERS Hazardous
	(1)	(2)	(3)
1.	Fiscal Year + 1	\$ (16,112,548)	\$ (986,637)
2.	Fiscal Year + 2	(53,857)	1,586,882
3.	Fiscal Year + 3	(12,973,630)	(4,918,507)
4.	Fiscal Year + 4	65,015,656	21,066,267
5.	Fiscal Year + 5	-	-
6.	Thereafter	-	-
7.	Total	\$ 35,875,621	\$ 16,748,005

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



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

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Long-Term Expected Investment Return

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Equity	39.50%		53.50%	
Public Equity	32.50%	4.45%	43.50%	4.45%
Private Equity	7.00%	10.15%	10.00%	10.15%
Fixed Income	40.50%		26.50%	
Core Bonds	20.50%	0.28%	10.00%	0.28%
Specialty Credit/High Yield	15.00%	2.28%	15.00%	2.28%
Cash	5.00%	-0.91%	1.50%	-0.91%
Inflation Protected	20.00%		20.00%	
Real Estate	10.00%	3.67%	10.00%	3.67%
Real Return	10.00%	4.07%	10.00%	4.07%
Expected Real Return	100.00%	3.28%	100.00%	4.08%
Long Term Inflation Assumption		2.30%		2.30%
Expected Nominal Return for Portfolio		5.58%		6.38%

Source: Kentucky Public Pensions Authority

APPENDIX A

COLLECTIVE PENSION AMOUNTS – KERS NON-HAZARDOUS PENSION PLAN

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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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 & Differences Between Employer Contrib. & 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)
1430	EASTERN KY UNIV	12,060,548	1.173531%	1.171763%	155,696,376	179,076,157	136,445,274	8,129,332	21,947,949	30,077,281	-	30,077,281
1433	KET FOUNDATION	869,712	0.084637%	0.083304%	11,229,081	12,915,269	9,840,659	586,301	(3,017,243)	(2,430,942)	-	(2,430,942)
1434	KY BAR ASSOCIATION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	55,417	0.005197%	0.005011%	689,504	793,042	604,250	36,001	(688,179)	(652,178)	-	(652,178)
1436	LOTUS	142,875	0.013894%	0.013441%	1,843,365	2,120,169	1,615,441	96,247	(3,006,043)	(2,909,796)	-	(2,909,796)
1437	SANCTUARY INC	172,171	0.016752%	0.016924%	2,222,545	2,556,288	1,947,738	116,045	(1,619,982)	(1,503,937)	-	(1,503,937)
1438	O A S I S	187,418	0.018090%	0.017827%	2,400,062	2,760,462	2,103,306	125,314	(1,852,954)	(1,727,640)	-	(1,727,640)
1439	BARREN RIVER CHILD ADVOCA	59,859	0.005825%	0.005636%	772,823	888,872	677,267	40,351	(1,145,163)	(1,104,812)	-	(1,104,812)
1440	MOREHEAD STATE UNIVERSITY	6,230,581	0.605112%	0.603823%	80,282,281	92,337,681	70,355,766	4,191,757	16,602,173	20,793,930	-	20,793,930
1445	MURRAY STATE UNIV	7,032,530	0.682238%	0.686639%	90,514,852	104,106,802	79,323,129	4,726,027	(4,489,369)	236,658	-	236,658
1450	NORTHERN KY UNIVERSITY	-	0.000000%	0.000000%	-	-	-	-	(150,992,268)	(150,992,268)	-	(150,992,268)
1451	SILVERLEAF	125,413	0.012207%	0.012424%	1,619,544	1,862,740	1,419,296	84,561	(941,699)	(857,138)	-	(857,138)
1452	SPRINGHAVEN INC	123,936	0.012054%	0.012096%	1,599,245	1,839,392	1,401,507	83,501	(1,552,374)	(1,468,873)	-	(1,468,873)
1453	SAFE HARBOR	135,064	0.013028%	0.013686%	1,728,469	1,988,021	1,514,753	90,248	(2,685,394)	(2,595,146)	-	(2,595,146)
1454	D.O.V.E.S.	113,535	0.011040%	0.010994%	1,464,715	1,684,660	1,283,610	76,477	(1,406,124)	(1,329,647)	-	(1,329,647)
1455	GATEWAY CHILD ADVOCACY	-	0.000000%	0.000000%	-	-	-	-	(36,464)	(36,464)	-	(36,464)
1456	JUDI'S PLACE FOR KIDS, INC.	65,513	0.006375%	0.006421%	845,793	972,800	741,215	44,161	(370,445)	(326,284)	-	(326,284)
1457	KY RIVER CHILD ADVOCACY	27,198	0.002649%	0.002541%	351,452	404,227	307,907	18,350	(393,835)	(375,485)	-	(375,485)
1458	BLUEGRASS RAPE CRISIS CTR	192,183	0.017000%	0.019282%	2,480,993	2,853,546	2,174,230	129,539	(1,963,414)	(1,833,875)	-	(1,833,875)
1459	NURSING HOME OMBUDSMAN	64,276	0.006256%	0.006079%	830,005	954,641	727,379	43,337	(657,045)	(613,708)	-	(613,708)
1465	WESTERN KENTUCKY UNIV	10,779,373	0.968515%	0.968823%	128,496,201	147,791,532	112,608,269	6,709,137	(11,235,957)	(4,526,820)	-	(4,526,820)
1480	KASAP	98,358	0.009574%	0.008303%	1,270,215	1,460,954	1,113,159	66,321	(1,511,517)	(1,445,196)	-	(1,445,196)
1481	KDVA	205,898	0.020028%	0.019075%	2,657,183	3,056,193	2,328,635	138,739	(2,441,434)	(2,302,695)	-	(2,302,695)
1482	KACAC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	38,382	0.003732%	0.003485%	495,137	569,488	433,916	25,852	(421,682)	(395,830)	-	(395,830)
1484	BUFFALO TR CHILD ADV CTR	27,751	0.002696%	0.002634%	357,688	411,399	313,461	18,676	(332,189)	(313,513)	-	(313,513)
1485	CUMBERLAND V C A CENTER	59,852	0.005821%	0.006136%	772,292	888,261	676,802	40,323	(925,552)	(885,229)	-	(885,229)
1486	LAKE CUMB CHILD ADV CTR	46,274	0.004503%	0.004274%	597,428	687,140	523,559	31,193	(378,988)	(347,795)	-	(347,795)
1487	B.R.A.S.S.	159,105	0.015474%	0.015981%	2,052,989	2,361,271	1,799,146	107,192	(1,939,678)	(1,832,486)	-	(1,832,486)
1488	WOMEN AWARE	67,749	0.006596%	0.006501%	875,114	1,006,523	766,910	45,692	(581,737)	(536,045)	-	(536,045)
1489	BETHANY HOUSE ABUSE SHEL	122,905	0.011951%	0.011673%	1,585,580	1,823,675	1,389,531	82,787	(1,434,929)	(1,352,142)	-	(1,352,142)
1490	HOPPE HARBOR INC	87,935	0.008551%	0.008510%	1,134,490	1,304,849	994,216	59,235	(1,339,671)	(1,280,436)	-	(1,280,436)
1491	CHILD ADV CTR OF GRN RVR	43,001	0.004183%	0.003799%	554,973	638,309	486,353	28,977	(287,590)	(258,613)	-	(258,613)
1492	CSG HEADQUARTERS	1,239,855	0.120650%	0.121230%	16,007,049	18,410,709	14,027,855	835,772	(9,448,491)	(8,612,719)	-	(8,612,719)
1994	KY HIGHER ED STUD LN CORP	4,842,963	0.470833%	0.477177%	62,469,680	71,850,293	54,745,607	3,261,712	(22,760,207)	(19,498,495)	-	(19,498,495)
3022	LEX FAYETTE CO HLTH DEPT	4,900,036	0.470433%	0.472534%	62,402,016	71,772,469	54,686,309	3,258,179	(101,551)	3,156,628	-	3,156,628
3023	LAKE CUMBERLAND DISTRICT	4,056,492	0.394378%	0.393540%	52,323,480	60,180,512	45,853,935	2,731,952	(656,686)	2,075,266	-	2,075,266
3024	WEDCO DIST HEALTH DEPT	1,581,621	0.153959%	0.156328%	20,377,975	23,437,985	17,858,337	1,063,990	(3,254,833)	(2,190,843)	-	(2,190,843)
3025	NORTHERN KY DIST HLTH DEP	3,196,921	0.309806%	0.309117%	41,103,023	47,275,162	36,020,833	2,146,101	(9,434,155)	(7,288,054)	-	(7,288,054)
3026	BARREN RVR DIST HLTH DEPT	3,677,316	0.354845%	0.350715%	47,078,501	54,147,934	41,257,473	2,458,097	1,831,401	4,289,498	-	4,289,498
3027	GREEN RVR DIST HLTH DEPT	4,525,027	0.436372%	0.435215%	57,894,967	66,588,629	50,736,535	3,022,854	(1,067,928)	1,954,926	-	1,954,926
3028	LINCOLN TRL DIST HLTH DEPT	3,584,722	0.345633%	0.346306%	45,860,294	52,746,797	40,189,891	2,394,491	5,078,060	7,472,551	-	7,472,551
3029	PURCHASE DIST HLTH DEPT	2,363,331	0.225743%	0.221567%	29,850,097	34,447,483	26,246,912	1,563,776	5,387,339	6,951,115	-	6,951,115
3030	MERCER CO HEALTH DEPT	533,777	0.046096%	0.045881%	6,115,714	7,034,066	5,359,536	319,318	96,037	415,355	-	415,355
3031	CUMBERLAND VLY DIST HEALT	4,638,169	0.450774%	0.441578%	59,805,730	68,786,317	52,411,041	3,122,620	(17,259,797)	20,382,417	-	20,382,417
3033	KY RIVER DIST HEALTH DEPT	3,707,697	0.358402%	0.351608%	47,550,421	54,690,718	41,671,042	2,482,737	9,312,008	11,794,745	-	11,794,745
3034	BOURBON CO HEALTH CENTER	569,443	0.042076%	0.041594%	5,882,367	6,420,630	4,892,134	291,471	156,530	448,001	-	448,001
3035	CLARK CO HEALTH DEPT	970,942	0.087862%	0.088074%	11,656,952	13,407,391	10,215,627	608,641	(1,577,759)	(969,118)	-	(969,118)
3036	GATEWAY DIST HEALTH DEPT	1,623,073	0.157958%	0.157984%	20,956,829	24,103,762	18,365,618	1,094,213	46,166	1,140,379	-	1,140,379
3037	BOYLE CO HEALTH DEPT	353,442	0.034401%	0.034267%	4,564,098	5,249,456	3,999,770	238,304	(193,295)	45,009	-	45,009
3038	PIKE CO HEALTH DEPT	1,371,682	0.128817%	0.128527%	17,090,592	19,656,961	14,977,424	892,346	(243,985)	648,361	-	648,361
3039	FLOYD CO HEALTH CENTER	709,084	0.066615%	0.065913%	8,838,040	10,165,184	7,745,259	461,458	(602,683)	(141,225)	-	(141,225)
3040	MARTIN CO HEALTH DEPT	287,763	0.028002%	0.028467%	3,715,121	4,272,994	3,255,764	193,977	(277,571)	(83,594)	-	(83,594)
3042	BUFFALO TRACE HEALTH DEPT	583,590	0.056801%	0.057206%	7,535,983	8,667,606	6,604,195	393,474	191,378	584,852	-	584,852
3043	LITTLE SANDY DIST HEALTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	1,171,357	0.113978%	0.113756%	15,121,852	17,392,589	13,252,108	789,553	455,714	1,245,267	-	1,245,267
3045	PENNYRILE DIST HLTH DEPT	921,389	0.086416%	0.085644%	11,465,107	13,186,737	10,047,502	598,624	(1,086,872)	(488,248)	-	(488,248)
3047	BREATHITT CO HEALTH DEPT	1,008,215	0.095943%	0.094987%	12,729,086	14,640,520	11,155,197	664,620	213,721	878,341	-	878,341
3048	GREENUP CO HLTH DEPT	639,162	0.062079%	0.061746%	8,236,233	9,473,008	7,217,863	430,036	(324,450)	105,586	-	105,586
3049	WHITLEY CO HEALTH DEPT	1,561,524	0.151413%	0.149646%	20,088,481	23,105,021	17,604,638	1,048,874	1,134,171	2,183,045	-	2,183,045
3050	LAUREL CO HEALTH DEPT	791,287	0.077011%	0.077171%	10,217,313	11,751,572	8,953,992	533,474	(594,570)	(61,096)	-	(61,096)
3051	KNOX CO HEALTH DEPT	1,521,596	0.148049%	0.146808%	19,642,168	22,591,688	17,213,509	1,025,571	1,024,218	2,049,789	-	2,049,789
3052	MONROE CO HEALTH DEPT	184,273	0.017937%	0.017253%	2,379,763	2,737,115	2,085,517	124,254	(397,874)	(273,620)	-	(273,620)
3053	BULLITT CO HEALTH DEPT	779,023	0.075202%	0.076001%	10,046,032	11,554,570	8,803,889	524,531	(1,078,316)	(553,785)	-	(553,785)
3054	THREE RIVERS DIST HLTH	1,265,651	0.123172%	0.121913%	16,341,651	18,795,557	14,321,085	853,242	371,324	1,224,566	-	1,224,566
3055	ESTILL CO HEALTH DEPT	296,592	0.028866%	0.028851%	3,829,751	4,404,837	3,356,221	199,962	(11,925)	188,037	-	188,037
3056	OLDHAM CO HEALTH DEPT	592,120	0.057262%	0.057993%	7,645,439	8,793,498	6,700,117	399,189	(1,058,031)	(658,842)	-	(658,842)
3057	LEWIS CO HEALTH DEPT	196,642	0.019132%	0.018904%	2,538,308	2,919,467	2,224,458	132,532	(1,196,378)	(1,063,846)	-	(1,063,846)
3058	FLEMING CO HEALTH DEP	244,099	0.023761%	0.0238								

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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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 & Differences Between Employer Contrib. & 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)
3059	JESSAMINE CO HEALTH DEPT	539,396	0.050561%	0.046968%	6,708,101	7,715,407	5,878,677	350,248	(1,003,711)	(653,463)	-	(653,463)
3060	POWELL CO HEALTH DEPT	242,124	0.023564%	0.022427%	3,126,317	3,595,773	2,739,763	163,234	72,491	235,725	-	235,725
3061	ANDERSON CO HEALTH DEPT	291,736	0.028386%	0.027395%	3,766,068	4,331,591	3,300,412	196,637	(53,051)	143,586	-	143,586
3062	MADISON CO HEALTH DEP	2,851,249	0.276857%	0.280514%	36,731,566	42,247,276	32,189,886	1,917,855	297,179	2,215,034	-	2,215,034
3064	JOHNSON CO HEALTH DEPT	858,725	0.083575%	0.083963%	11,088,181	12,753,212	9,717,182	578,944	(537,897)	41,047	-	41,047
3065	MAGOFFIN CO HEALTH DEPT	355,863	0.034635%	0.034539%	4,595,144	5,285,163	4,026,977	239,925	70,282	310,207	-	310,207
3066	ALLEN CO HEALTH DEPT	446,570	0.043457%	0.043954%	5,765,589	6,631,365	5,052,702	301,037	(1,199,220)	(898,183)	-	(898,183)
3067	FRANKLIN CO HEALTH DEPT	1,296,700	0.124341%	0.124940%	16,496,746	18,973,941	14,457,004	861,340	(3,116,013)	(2,254,673)	-	(2,254,673)
3068	LINCOLN CO HEALTH DEPT	279,154	0.027167%	0.026984%	3,604,339	4,145,576	3,158,680	188,192	(316,957)	(128,765)	-	(128,765)
3069	WOODFORD CO HEALTH DEPT	331,409	0.031985%	0.030039%	4,243,559	4,880,784	3,718,864	221,568	(328,708)	(107,140)	-	(107,140)
3072	MUHLBERG CO HEALTH DEPT	454,877	0.042679%	0.043390%	5,873,054	6,754,968	5,146,880	306,648	(428,392)	(121,744)	-	(121,744)
3073	MARSHALL CO HEALTH DEPT	925,139	0.080843%	0.081137%	10,725,718	12,336,320	9,399,535	560,019	(720,704)	(160,685)	-	(160,685)
3074	CHRISTIAN CO HEALTH DEPT	751,314	0.073118%	0.074199%	9,700,815	11,157,516	8,501,357	506,506	(1,561,715)	(1,055,209)	-	(1,055,209)
3075	HOPKINS CO HEALTH DEPT	987,635	0.096116%	0.096927%	12,752,039	14,666,919	11,175,311	665,819	(866,892)	(201,063)	-	(201,063)
3076	TODD CO HEALTH DEPT	306,553	0.029357%	0.024578%	3,894,894	4,479,761	3,413,309	203,363	137,593	340,956	-	340,956
3077	BRACKEN CO HEALTH DEPT	145,698	0.014177%	0.014158%	1,880,911	2,163,354	1,648,346	98,807	(749,086)	(650,879)	-	(650,879)
3078	MONTGOMERY CO HEALTH DEPT	692,189	0.061690%	0.060895%	8,184,624	9,413,648	7,172,635	427,342	(2,907,532)	(2,480,190)	-	(2,480,190)
3079	GARRARD COUNTY HEALTH DPT	219,276	0.021336%	0.021280%	2,830,720	3,255,789	2,480,715	147,800	(277,591)	(129,791)	-	(129,791)
3080	BRECKINRIDGE CO HEALTH BD	404,397	0.039353%	0.039508%	5,221,097	6,005,111	4,575,534	272,608	116,969	389,577	-	389,577
3081	ASHLAND BOYD CO HEALTH DP	954,006	0.091794%	0.091735%	12,178,624	14,007,399	10,672,796	635,879	780,437	1,416,316	-	1,416,316
3082	LAWRENCE CO HEALTH DEPT	241,896	0.023429%	0.023773%	3,108,406	3,575,172	2,724,066	162,298	(1,712,167)	(1,549,869)	-	(1,549,869)
3083	GRAVES CO HEALTH CENTER	394,503	0.038361%	0.037803%	5,089,485	5,853,736	4,460,195	265,736	(2,448,317)	(2,182,581)	-	(2,182,581)
3084	CALLOWAY CO HEALTH DEPT	253,730	0.024688%	0.024486%	3,275,441	3,767,290	2,870,449	171,020	(1,115,459)	(944,439)	-	(944,439)
3085	BELL CO HEALTH DEPT	596,427	0.058045%	0.058223%	7,701,209	8,857,436	6,748,834	402,092	(557,439)	(155,347)	-	(155,347)
3086	GRAYSON COUNTY HEALTH DEPT	263,055	0.025596%	0.025531%	3,395,909	3,905,848	2,976,021	177,310	(640,375)	(463,065)	-	(463,065)
3087	HARLAN CO HEALTH DEPT	406,009	0.039473%	0.039941%	5,237,018	6,023,423	4,589,486	273,439	(1,061,956)	(788,517)	-	(788,517)
3088	CARTER CO HEALTH DEPT	314,661	0.030625%	0.029968%	4,063,124	4,673,253	3,560,738	212,147	353,589	565,736	-	565,736
3801	KENTUCKY STATE UNIVERSITY	2,463,171	0.239538%	0.242415%	31,780,327	36,552,545	27,850,843	1,659,337	(5,620,148)	(3,960,811)	-	(3,960,811)
5470	KCTCS	9,054,821	0.881379%	0.879969%	116,770,789	134,305,401	102,332,647	6,096,921	(32,711,913)	(26,614,992)	-	(26,614,992)
7403	ASST OF COMMONWEALTH ATTY	375,778	0.036566%	0.035763%	4,851,336	5,579,826	4,251,492	253,301	(2,475,844)	(2,222,543)	-	(2,222,543)
7407	KENTUCKY HOUSING CORP	-	0.000000%	0.000000%	-	-	-	-	(47,824,264)	(47,824,264)	-	(47,824,264)
7408	FRANKLIN CO COUNCIL AGING	126,424	0.012294%	0.011184%	1,631,087	1,876,015	1,429,411	85,164	163,314	248,478	-	248,478
7409	MUN ELEC POW ASSOC OF KY	95,911	0.009310%	0.009363%	1,237,976	1,423,873	1,084,906	64,638	(40,686)	23,952	-	23,952
7410	COMMONWEALTH CREDIT UNION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	69,159	0.006736%	0.006736%	893,688	1,027,887	783,188	46,662	(569,712)	(523,050)	-	(523,050)
7416	KY OFFICE OF BAR ADMISSIO	3,712	0.000361%	0.001676%	47,895	55,087	41,973	2,501	(820,023)	(817,522)	-	(817,522)
7417	KY ASSOC OF REGIONAL PROG	98,278	0.009565%	0.009571%	1,269,021	1,459,581	1,112,113	66,259	48,211	114,470	-	114,470
7716	MASTER COMMISSIONER BULLITT COUNTY	8,195	0.000797%	0.001036%	105,741	121,619	92,666	5,521	(24,648)	(19,127)	-	(19,127)
7718	MASTER COMM BOONE CO	13,919	0.001353%	0.000940%	179,507	206,462	157,312	9,372	(524,159)	(514,786)	-	(514,786)
7719	MASTER COMM BOURBON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	5,372	0.000522%	0.000668%	69,256	79,655	60,692	3,616	(432,101)	(428,485)	-	(428,485)
7724	MASTER COMM CHRISTIAN CO	3,096	0.000301%	0.000299%	39,935	45,931	34,997	2,085	(143,625)	(141,540)	-	(141,540)
7725	MASTER COMM CLARK CO	1,725	0.000168%	0.000165%	22,289	25,636	19,533	1,164	(81,767)	(80,603)	-	(80,603)
7727	MASTER COMM CLINTON/CUMBE	3,951	0.000384%	0.000167%	50,947	58,597	44,647	2,660	(152,157)	(149,497)	-	(149,497)
7730	MASTER COMM DAVIESS CO	7,722	0.000751%	0.000845%	99,638	114,600	87,318	5,202	(414,339)	(409,137)	-	(409,137)
7734	MASTER COMM FAYETTE CO	14,858	0.001455%	0.001551%	191,713	220,501	168,009	10,010	(826,973)	(816,963)	-	(816,963)
7740	MASTER COMM GARRARD CO	-	0.000000%	0.000000%	-	-	-	-	(65,095)	(65,095)	-	(65,095)
7741	MASTER COMM GRANT CO	5,087	0.000495%	0.000363%	65,673	75,535	57,553	3,429	(220,563)	(217,134)	-	(217,134)
7743	MASTER COMM GRAYSON CO	3,489	0.000339%	0.000000%	44,976	51,730	39,415	2,348	(89,974)	(87,626)	-	(87,626)
7747	MASTER COMM HARDIN CO	12,842	0.001249%	0.001249%	165,709	190,592	145,220	8,652	(646,411)	(637,759)	-	(637,759)
7750	MASTER COMMISSIONER HART COUNTY	3,091	0.000300%	0.000210%	39,802	45,779	34,881	2,078	(145,906)	(143,828)	-	(143,828)
7751	MASTER COMM HENDERSON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	3,863	0.000376%	0.000219%	49,885	57,376	43,717	2,605	(242,432)	(239,827)	-	(239,827)
7753	MASTER COMM HOPKINS CO	-	0.000000%	0.000000%	-	-	-	-	(424,143)	(424,143)	-	(424,143)
7756	MASTER COMM JEFF CIRCUIT	31,490	0.003062%	0.003170%	406,246	467,249	356,016	21,211	(1,638,276)	(1,617,065)	-	(1,617,065)
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	3,058	0.000297%	0.000413%	39,404	45,321	34,532	2,057	(311,473)	(309,416)	-	(309,416)
7759	MASTER COMM KENTON CO	14,349	0.001395%	0.001682%	185,079	212,871	162,195	9,664	(698,033)	(688,369)	-	(688,369)
7763	MASTER COMM LAUREL CO	4,780	0.000465%	0.000487%	61,693	70,957	54,065	3,221	(242,675)	(239,454)	-	(239,454)
7773	MASTER COMM MCCracken CO	8,720	0.000848%	0.000916%	112,507	129,401	98,596	5,874	(430,586)	(424,712)	-	(424,712)
7776	MASTER COMM MADISON CO	7,745	0.000753%	0.000751%	99,903	114,905	87,551	5,216	(382,759)	(377,543)	-	(377,543)
7781	MASTER COMM MASON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	2,971	0.000289%	0.000345%	38,343	44,100	33,602	2,002	(289,104)	(287,102)	-	(287,102)
7790	MASTER COMM NELSON CO	5,496	0.000534%	0.000573%	70,848	81,486	62,088	3,699	(314,692)	(310,993)	-	(310,993)
7792	MASTER COMM OHIO COUNTY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	5,707	0.000555%	0.000394%	73,634	84,691	64,529	3,845	(242,591)	(238,746)	-	(238,746)
7794	MASTER COMM OWEN CO	1,880	0.000183%	0.000151%	24,279	27,925	21,277	1,268	(163,876)	(162,608)	-	(162,608)
7798	MASTER COMM PIKE CO	7,642	0.000743%	0.000744%	98,576	113,379	86,388	5,147	(350,404)	(345,257)	-	(345,257)
7799	MASTER COMM FOR FLEMING	-	0.000000%	0.000000%	-	-	-	-	(8,818)	(8,818)	-	(8,818)
7805	MASTER COMM SCOTT CO	7,019	0.000682%	0.000580%	90,483	104,070	79,295	4,724	(374,856)	(370,132)	-	(370,132)



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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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 & Differences Between Employer Contrib. & 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)
7807	MASTER COMM SIMPSON CO	3,675	0.000357%	0.000236%	47,364	54,477	41,508	2,473	(183,026)	(180,553)	-	(180,553)
7814	MASTER COMM WARREN CO	10,559	0.001027%	0.001083%	136,256	156,716	119,408	7,114	(534,378)	(527,264)	-	(527,264)
7817	LOGAN CO MASTER COM	-	0.000000%	0.000000%	-	-	-	-	(155,745)	(155,745)	-	(155,745)
7819	MASTER COMM FLOYD CO	-	0.000000%	0.000000%	-	-	-	-	(28,430)	(28,430)	-	(28,430)
7820	MASTER COMM BARREN CO	2,363	0.000230%	0.000224%	30,515	35,097	26,742	1,593	(144,712)	(143,119)	-	(143,119)
7821	MASTER COMM MUEHLENBERG CO	6,048	0.000588%	0.000291%	78,012	89,726	68,366	4,073	(233,403)	(229,330)	-	(229,330)
8024	SEVEN CO SERVICES INC	-	0.734241%	0.734241%	97,414,268	112,042,252	85,369,466	5,086,264	39,980,398	45,066,662	-	45,066,662
8201	KY RIVER COMM CARE INC	1,305,441	0.127064%	0.127064%	16,858,016	19,389,460	14,773,604	880,203	7,565,061	8,445,264	-	8,445,264
8202	NORTHERN KY REG MHMR BD	2,815,740	0.273867%	0.273845%	36,334,873	41,791,013	31,842,242	1,897,143	15,698,973	17,596,116	-	17,596,116
8204	COMMUNICARE INC	3,707,421	0.363511%	0.353250%	47,810,328	54,989,653	41,898,812	2,496,308	2,077,382	418,926	-	418,926
8205	ADANTA/BEHAVIORAL HLTH SR	4,639,163	0.453121%	0.452836%	59,877,108	68,868,414	52,473,594	3,126,347	5,482,286	6,808,633	-	6,808,633
8208	CUMBERLAND RIVER MHMR	5,561,402	0.540801%	0.538376%	71,749,920	82,524,079	62,878,391	3,746,259	(14,950,804)	(11,204,545)	-	(11,204,545)
8209	WESTERN KY REG MHMR ADV	1,976,021	0.192305%	0.193792%	25,513,763	29,344,977	22,359,110	1,332,143	(8,724,100)	(2,391,957)	-	(2,391,957)
8210	NEW VISTA OF THE BLUEGRASS, INC.	21,150,865	1.143931%	1.139460%	151,769,243	174,559,315	133,003,711	7,924,286	(86,010,261)	(78,085,975)	-	(78,085,975)
8211	PENNYROYAL REG MHMR BD	-	0.000000%	0.000000%	-	-	-	-	(18,817,504)	(18,817,504)	-	(18,817,504)
8213	GREEN RVR REG MHMR BD	1,792,176	0.158362%	0.159844%	21,010,429	24,165,410	18,412,591	1,097,012	(2,459,376)	(1,362,364)	-	(1,362,364)
8216	COMPREHEND INC REG MHMR B	1,763,455	0.170648%	0.172334%	22,640,454	26,040,205	19,841,072	1,182,170	(9,325,911)	(8,143,791)	-	(8,143,791)
8220	LIFESKILLS INC	8,133,335	0.721769%	0.719380%	95,759,565	110,139,075	83,919,359	4,999,868	(849,152)	4,150,716	-	4,150,716
8221	MOUNTAIN COMP CARE CENTER	2,656,733	0.257928%	0.256091%	34,220,191	39,358,786	29,989,030	1,786,729	(7,396,444)	(5,609,715)	-	(5,609,715)
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	127,172	0.010902%	0.009739%	1,446,406	1,663,602	1,267,565	75,521	(5,052,155)	(4,976,634)	-	(4,976,634)
10010	LEGS LEGISLATIVE RES COMM	18,444,352	1.795013%	1.786542%	238,150,521	273,911,835	208,704,363	12,434,488	23,077,184	35,511,672	-	35,511,672
20020	JUDL JUDICIAL RET SYS	20,361	0.000113%	0.000881%	174,200	200,359	152,661	9,095	(683,911)	(674,816)	-	(674,816)
20025	JUDL ADM OFF OF THE COURT	27,838,162	0.255222%	0.2698002%	358,950,868	412,851,882	314,568,333	18,741,803	(84,713,933)	(65,972,130)	-	(65,972,130)
31030	UNIFIED PROSECUTORIAL SYS	40,327,924	3.973074%	3.980418%	527,121,332	606,275,269	461,945,334	27,522,442	21,563,028	49,085,470	-	49,085,470
31035	DEPT OF AGRICULTURE	7,629,981	0.752680%	0.701730%	99,860,633	114,855,970	87,513,350	5,213,996	7,096,149	12,310,145	-	12,310,145
31040	ATTORNEY GENERALS OFFICE	6,689,900	0.660174%	0.589449%	87,587,545	100,739,923	76,757,770	4,573,184	7,700,909	12,274,093	-	12,274,093
31045	AUDITOR OF PUBLIC ACCOUNT	5,276,624	0.520616%	0.545558%	69,071,907	79,443,928	60,531,501	3,606,433	1,899,150	5,505,583	-	5,505,583
31066	REGISTRY OF ELECTION	501,072	0.048654%	0.050111%	6,481,627	7,454,926	5,680,206	338,423	186,023	524,446	-	524,446
31070	GOVERNORS OFFICE	1,252,387	0.123609%	0.135745%	16,399,629	18,862,241	14,371,895	856,269	(437,295)	418,974	-	418,974
31074	DEPT OF VETERANS AFFAIRS	17,290,516	1.705195%	1.949409%	226,234,059	260,205,966	198,261,315	11,812,297	(22,800,181)	(10,987,884)	-	(10,987,884)
31076	MILITARY AFFAIRS COMM	49,903	0.004925%	0.004924%	653,417	751,535	572,625	34,117	(122,899)	(88,782)	-	(88,782)
31082	KY INFRASTRUCTURE	551,283	0.054074%	0.047686%	7,174,183	8,251,477	6,287,130	374,584	459,925	834,509	-	834,509
31085	LT GOVERNORS OFFICE	327,047	0.032279%	0.028330%	4,282,565	4,925,647	3,753,047	223,604	783,674	1,007,278	-	1,007,278
31089	AGRICULTURAL DEVELOP BD	-	0.000000%	0.044869%	-	-	-	-	(3,366,480)	(3,366,480)	-	(3,366,480)
31094	DEPT OF HOMELAND SECURITY	648,714	0.064030%	0.064752%	8,495,079	9,770,723	7,444,704	443,551	503,844	947,395	-	947,395
31095	DEPT MILITARY AFFAIRS	12,391,943	1.221865%	1.285291%	162,109,013	186,451,733	142,065,020	8,464,154	(44,308)	8,419,846	-	8,419,846
31097	OFF OF MINORITY EMPWMENT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	152,543	0.015056%	0.015043%	1,997,531	2,297,486	1,750,546	104,297	241,142	345,439	-	345,439
31112	GOV OFF LOCAL DEVELOPMENT	1,665,931	0.164425%	0.169369%	21,814,828	25,090,600	19,117,530	1,139,012	1,417,515	2,556,527	-	2,556,527
31120	SECRETARY OF STATE	1,211,197	0.119544%	0.117965%	15,860,312	18,241,938	13,899,261	828,110	1,462,313	2,290,423	-	2,290,423
31125	STATE TREASURERS OFFICE	1,113,774	0.109824%	0.109546%	14,570,726	16,758,705	12,769,126	760,777	(383,189)	377,588	-	377,588
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	0.000000%	0.000000%	-	-	-	-	(420,492)	(420,492)	-	(420,492)
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	97,668	0.009640%	0.008777%	1,278,972	1,471,026	1,120,833	66,779	129,364	196,143	-	196,143
31137	KY COMM NETWORK AUTH	638,519	0.062624%	0.074854%	8,308,541	9,556,173	7,281,230	433,812	(24,447)	409,365	-	409,365
31150	BOARD OF ACCOUNTANCY	154,660	0.015265%	0.015895%	2,025,260	2,329,378	1,774,846	105,744	25,962	131,706	-	131,706
31155	BOARD OF AUCTIONEERS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	86,183	0.008506%	0.010347%	1,128,520	1,297,982	988,984	58,923	32,782	91,705	-	91,705
31170	BOARD OF CHIROPRACTIC EXM	-	0.000000%	0.000000%	-	-	-	-	(121,048)	(121,048)	-	(121,048)
31180	BOARD OF DENTISTRY	204,271	0.020161%	0.018945%	2,674,829	3,076,488	2,344,099	139,660	227,887	367,547	-	367,547
31185	BOARD OF ELECTIONS	349,372	0.034483%	0.036368%	4,574,978	5,261,968	4,009,304	238,872	79,560	318,432	-	318,432
31190	BRO OF EMBALMERS/FUN DIR	50,085	0.004943%	0.012037%	655,805	754,282	574,718	34,241	(439,170)	(404,929)	-	(404,929)
31200	BOARD OF EXM ARCHITECTS	113,318	0.011844%	0.011811%	1,483,820	1,706,634	1,300,352	77,474	46,389	123,863	-	123,863
31205	KY LANDSCAPE ARCH REG BD	19,360	0.001911%	0.001837%	253,539	291,611	222,190	13,238	11,769	25,007	-	25,007
31215	BD EXAMINERS OF SOCIAL WK	52,767	0.005071%	0.007064%	672,787	773,814	589,600	35,128	(227,940)	(192,812)	-	(192,812)
31225	BD OF HAIRDRESSERS/CSMTG	515,982	0.050927%	0.043653%	6,756,659	7,771,257	5,921,231	352,784	972,571	1,325,355	-	1,325,355
31245	BD OF MEDICAL LICENSURE	541,522	0.053448%	0.051930%	7,091,129	8,155,952	6,214,345	370,247	266,564	636,811	-	636,811
31250	BOARD OF NURSING	2,240,785	0.220503%	0.212933%	29,254,888	33,647,880	25,637,663	1,527,477	2,782,285	4,309,762	-	4,309,762
31260	BOARD OF OPTOMETRIC EXM	62,840	0.006202%	0.005829%	822,841	946,400	721,100	42,963	181,246	224,209	-	224,209
31263	KY RESPIRATORY CARE BD	74,386	0.007342%	0.006955%	974,088	1,120,360	853,647	50,860	60,656	111,516	-	111,516
31268	PERSONNEL BOARD	264,237	0.025832%	0.024897%	3,427,220	3,941,860	3,003,461	178,944	174,267	353,211	-	353,211
31270	KY BOARD OF PHARMACY	826,280	0.081553%	0.079588%	10,819,916	12,444,663	9,482,086	564,937	674,126	1,239,063	-	1,239,063
31275	BD OF PHYSICAL THERAPY	121,839	0.012025%	0.010200%	1,595,398	1,834,967	1,398,135	83,300	180,633	263,933	-	263,933
31284	BOARD OF REAL ESTATE APPR	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	357,913	0.035326%	0.039236%	4,686,821	5,390,607	4,107,319	244,712	(58,740)	185,972	-	185,972
31345	SCHOOL FAC CONSTR COMM	107,086	0.010569%	0.010567%	1,402,225	1,612,787	1,228,847	73,214	3,880	77,094	-	77,094
31354	EXECUTIVE BRANCH ETH COMM	249,626	0.024638%	0.026257%	3,268,808	3,759,661	2,864,636	170,673	(68,400)	102,273	-	102,273
31370	COMMISSION ON HUMAN RIGHT	683,137	0.067354%	0.066462%	8,936,086	10,277,952	7,831,182	466,577	353,406	819,983	-	819,983



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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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 & Differences Between Employer Contrib. & 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)
31395	COMMISSION- REAL ESTATE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	0.000000%	0.000000%	-	-	-	-	(4,221)	(4,221)	-	(4,221)
31415	KY COUNCIL POSTSEC EDUCAT	1,592,905	0.157048%	0.166941%	20,836,096	23,964,899	18,259,814	1,087,909	(465,467)	622,442	-	622,442
31765	OFFICE OF STATE BUD DIREC	973,086	0.096042%	0.094478%	12,742,221	14,655,627	11,166,707	665,306	55,063	720,369	-	720,369
35605	TRAN OFF OF THE SECRETARY	2,670,987	0.263620%	0.251513%	34,975,368	40,227,362	30,650,833	1,826,159	2,393,699	4,219,858	-	4,219,858
35607	TRAN OFFICE OF LEGAL SVC	1,483,652	0.146435%	0.140517%	19,428,033	22,345,398	17,025,851	1,014,391	690,150	1,704,541	-	1,704,541
35609	DIVISION OF FACILITY MANA	922,255	0.091015%	0.106657%	12,075,272	13,888,527	10,582,223	630,483	(869,261)	(238,778)	-	(238,778)
35615	TRAN DEPT OF AVIATION	802,823	0.078570%	0.075218%	10,424,151	11,989,469	9,135,255	544,273	41,028	585,301	-	585,301
35616	TRAN OFFICE OF PERSONNEL	1,079,365	0.106532%	0.108636%	14,133,965	16,256,359	12,386,369	737,973	(425,174)	312,799	-	312,799
35617	OFFICE OF INFORMAT TECHNO	1,301,700	0.128808%	0.137630%	17,089,398	19,655,588	14,976,377	892,284	(1,003,929)	(111,645)	-	(111,645)
35618	OFFICE OF AUDITS	1,688,865	0.166606%	0.173347%	22,104,189	25,423,412	19,371,113	1,154,120	2,098,280	3,252,400	-	3,252,400
35619	DOT PAYROLL DIVISION	538,538	0.053153%	0.058555%	7,051,991	8,110,936	6,180,046	368,204	113,399	481,603	-	481,603
35625	TRAN DEPT OF HIGHWAYS	130,307,217	12.845652%	13.006869%	1,704,397,372	1,960,334,193	1,493,656,895	88,991,240	53,587,302	142,578,542	-	142,578,542
35628	TRAN DEPT OF INTERGOV PRO	538,641	0.053193%	0.043901%	7,057,297	8,117,040	6,184,697	368,481	(626,059)	994,570	-	994,570
35630	TRAN DEPT OF VEHI REGULAT	5,463,563	0.538762%	0.533069%	71,479,399	82,212,935	62,641,318	3,732,134	2,709,276	6,441,410	-	6,441,410
36635	CAB FOR ECONOMIC DEVELOPMENT	3,018,709	0.297943%	0.290280%	39,529,118	45,464,915	34,641,534	2,063,923	(358,275)	1,705,648	-	1,705,648
39075	KHEAA DIV OF FINANCIAL AF	429,223	0.042364%	0.057939%	5,620,577	6,464,578	4,925,620	293,466	(969,936)	(676,470)	-	(676,470)
39079	COMMONWEALTH OF TECHNOL	10,417,902	1.028004%	1.153901%	136,888,811	156,869,316	119,524,995	7,121,232	(11,849,974)	(4,728,742)	-	(4,728,742)
39084	KY RIVER AUTHORITY	292,542	0.028873%	0.029311%	3,830,680	4,405,905	3,357,035	200,010	181,211	381,221	-	381,221
39103	OFFICE OF PVA'S	21,998,638	2.170836%	2.164392%	288,012,245	331,260,928	252,400,927	15,037,904	11,760,125	26,798,029	-	26,798,029
39130	DEPT OF REVENUE	24,290,628	2.383917%	2.473837%	316,282,431	363,776,240	277,175,642	16,513,968	233,583	16,747,551	-	16,747,551
39750	OFFICE OF SECRETARY	3,736,173	0.368138%	0.356993%	48,842,129	56,176,393	42,803,036	2,550,181	1,019,925	3,570,106	-	3,570,106
39757	FIN OFFICE OF INSP GENERAL	3,892	0.000384%	0.009513%	50,947	58,597	44,647	2,660	(1,610,351)	(1,607,691)	-	(1,607,691)
39758	OFF OF THE CONTROLLER	2,691,559	0.265470%	0.256971%	35,220,814	40,509,665	30,865,931	1,838,975	1,787,434	3,626,409	-	3,626,409
39785	DEPT FACILITIES SUPP SVCS	7,000,577	0.691522%	0.712588%	91,564,829	105,314,447	80,243,282	4,780,849	1,714,681	6,495,530	-	6,495,530
50235	KY STATE FAIR BOARD	5,802,905	0.573272%	0.532263%	75,932,583	87,334,821	66,543,887	3,964,647	(2,008,265)	1,956,382	-	1,956,382
50410	COMM KY HERITAGE COUNCIL	588,028	0.058038%	0.066045%	7,700,100	8,856,368	6,748,020	402,043	(344,953)	57,090	-	57,090
50529	KY ARTS COUNCIL	413,941	0.040478%	0.038559%	5,370,355	6,176,782	4,706,337	280,401	392,897	673,298	-	673,298
50550	KY HISTORICAL SOCIETY	1,157,719	0.114575%	0.117936%	15,145,600	17,419,904	13,272,920	790,793	82,059	872,852	-	872,852
50660	DEPT OF FISH & WILDLIFE	10,787,152	1.064180%	1.055714%	141,188,044	162,389,630	123,731,143	7,371,831	5,141,098	12,512,929	-	12,512,929
50665	COMM KY HORSE PARK	1,633,776	0.161478%	0.160982%	21,423,839	24,640,900	18,774,885	1,118,597	(396,662)	721,935	-	721,935
50670	DEPT OF PARKS	15,297,021	1.509043%	1.540326%	200,209,902	230,273,952	175,454,918	10,453,505	(1,423,141)	9,030,364	-	9,030,364
50850	COMM OFFICE OF SECRETARY	969,848	0.095875%	0.100610%	12,720,065	14,630,143	11,147,290	664,149	(49,054)	615,095	-	615,095
50852	KY ARTISANS CTR AT BEREA	375,468	0.037058%	0.037839%	4,916,612	5,654,903	4,308,697	256,710	245,000	501,710	-	501,710
50860	DEPT OF TOURISM	891,869	0.087809%	0.081931%	11,649,921	13,399,304	10,209,464	608,274	579,337	1,187,611	-	1,187,611
51183	EDUC PROF STANDARDS BD	-	0.000000%	0.000000%	-	-	-	-	(63,607)	(63,607)	-	(63,607)
51340	KY COMM DEAF/HARD OF HEAR	409,934	0.040460%	0.040905%	5,367,967	6,174,035	4,704,244	280,276	185,024	465,300	-	465,300
51407	KY ENVIRONMENTAL EDUC COU	72,894	0.007195%	0.007193%	954,585	1,097,928	836,555	49,842	101,210	151,052	-	151,052
51530	EDUC OFFICE OF SECRETARY	3,102,293	0.305144%	0.302923%	40,484,499	46,563,759	35,478,787	2,113,806	(490,031)	1,623,775	-	1,623,775
51531	DEPT WORKFORCE INVESTMENT	5,899,961	0.581047%	0.672362%	77,089,495	88,665,458	67,557,753	4,025,053	(42,585,694)	(38,560,641)	-	(38,560,641)
51532	KY COMM ON PROPRIETARY ED	81,716	0.008065%	0.008380%	1,070,011	1,230,687	937,709	55,868	138,143	194,011	-	194,011
51540	EDUC DEPT OF EDUCATION	9,500,548	0.926414%	0.926042%	122,810,518	141,367,087	107,713,228	6,417,493	11,561,614	17,979,107	-	17,979,107
51545	KY EDUCATIONAL TV AUTHOR	4,866,012	0.480125%	0.456201%	63,699,828	73,265,163	55,823,653	3,325,942	3,956,271	7,282,213	-	7,282,213
51555	KY DEPT LIBRARY & ARCHIVE	1,712,069	0.168813%	0.171913%	22,396,999	25,760,191	19,627,718	1,169,408	1,327,355	2,496,763	-	2,496,763
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	0.000000%	0.000000%	-	-	-	-	(63)	(63)	-	(63)
53721	H&FS OFF OF THE SECRETARY	15,972,054	1.575618%	1.569296%	209,042,635	240,433,032	183,195,527	10,914,686	16,021,696	26,936,382	-	26,936,382
53723	OFFICE INSPECTOR GENERAL	6,378,339	0.629390%	0.679856%	83,803,326	96,042,407	73,178,545	4,359,936	(2,414,484)	1,945,452	-	1,945,452
53724	OFFICE OF HEALTH POLICY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	5,730,827	0.564535%	0.554481%	74,898,791	86,145,793	65,637,919	3,910,670	5,158,673	9,069,343	-	9,069,343
53727	DEPT FOR INCOME SUPPORT	13,646,697	1.331074%	1.252429%	176,598,145	203,116,591	154,762,641	9,220,671	12,437,018	21,657,689	-	21,657,689
53728	DEPT FOR PUBLIC HEALTH	13,987,840	1.378751%	1.346880%	182,923,616	210,391,911	160,305,998	9,550,941	11,886,054	21,436,995	-	21,436,995
53729	OFF HUMAN RESOURCE MANAGE	11,485,044	1.131757%	1.137729%	150,154,076	172,701,611	131,588,253	7,839,954	1,754,698	9,594,652	-	9,594,652
53730	SERVE KY	594,913	0.058559%	0.060809%	7,769,223	9,935,870	6,808,596	405,652	167,355	573,007	-	573,007
53736	H&FS DEPT FOR COMM BASE S	128,093,951	12.610912%	12.560304%	1,673,132,876	1,924,374,946	1,466,258,106	87,358,829	39,029,300	126,387,859	-	126,387,859
53739	HEALTH DATA AND ANALYTICS	711,298	0.070204%	0.081402%	9,314,205	10,712,851	8,162,549	486,320	117,319	603,639	-	603,639
53746	DEPT FOR MEDICAID SERVICE	4,698,947	0.463136%	0.485922%	61,445,839	70,672,709	53,848,359	3,208,255	(239,852)	2,968,403	-	2,968,403
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,798,613	0.374701%	0.415877%	49,712,865	57,177,880	43,566,110	2,595,644	(1,281,262)	1,314,382	-	1,314,382
54500	J&PS OFF OF SECRETARY	5,625,744	0.555113%	0.538803%	73,648,742	84,708,033	64,542,432	3,845,402	4,979,896	8,825,298	-	8,825,298
54515	DEPT OF PUBLIC ADVOCACY	20,279,788	1.999889%	2.042133%	265,332,122	305,175,096	232,525,091	13,853,713	8,931,327	22,785,040	-	22,785,040
54520	J&PS DEPT OF KY STATE POL	25,557,520	2.520898%	2.436190%	334,456,170	384,678,995	293,102,285	17,462,868	20,010,435	37,473,303	-	37,473,303
54523	J&PS OF JUVENILE JUSTICE	19,856,789	1.958312%	1.946132%	259,815,959	298,830,612	227,690,975	13,565,699	(28,604,560)	(15,038,861)	-	(15,038,861)
54525	DEPT OF CRIMINAL JUST TRN	5,752,127	0.563727%	0.564375%	75,322,285	86,632,879	66,009,050	3,932,782	4,346,253	8,279,035	-	8,279,035
54527	J&PS DEPT OF CORRECTIONS	12,222,186	1.199698%	1.147794%	159,168,042	183,069,137	139,487,685	8,310,597	10,004,731	18,315,328	-	18,315,328
55790	OFFICE OF THE SECRETARY	3,653,747	0.360459%	0.366617%	47,823,330	55,004,608	41,910,207	2,496,986	(186,225)	2,310,761	-	2,310,761
55793	DEPT PERSONNEL ADMIN	1,449,284	0.142887%	0.138179%	18,957,308	21,803,987	16,613,328	989,813	779,256	1,769,069	-	1,769,069
55794	DEPT FOR EMPLOYEE INS	1,847,773	0.182113%	0.180067%	24,161,555	27,789,719	21,174,096	1,261,541	1,359,835			

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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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 & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
56113	KY OSH REVIEW COMMISSION	155,245	0.015322%	0.016457%	2,032,822	2,338,076	1,781,474	106,139	(89,974)	16,165	-	16,165	
56114	WORKERS COMP FUNDING COMM	654,488	0.064597%	0.058483%	8,570,305	9,857,245	7,510,628	447,479	730,774	1,178,253	-	1,178,253	
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	12,252,813	1.206419%	0.787377%	160,059,740	184,094,735	140,269,129	8,357,155	78,478,158	86,835,313	-	86,835,313	
57121	ENVIRONMENTAL QUAL COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
57122	MINE SAFETY REV COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
57123	KY PUBLIC SVC COMMISSION	2,926,112	0.288803%	0.278628%	38,316,483	44,070,188	33,578,836	2,000,608	1,027,294	3,027,902	-	3,027,902	
57124	KY STATE NATURE PRES COMM	-	0.000000%	0.000000%	-	-	-	-	(30,517)	(30,517)	-	(30,517)	
57126	OFFICE OF THE SECRETARY	2,004,754	0.197728%	0.182346%	26,233,251	30,172,505	22,989,636	1,369,710	2,340,917	3,710,627	-	3,710,627	
57127	DEPT FOR ENERGY DEV & IND	-	0.000000%	0.000000%	-	-	-	-	(24,947)	(24,947)	-	(24,947)	
57128	DEPT FOR NATURAL RESOURCE	16,509,738	1.628540%	1.672601%	216,063,978	248,508,718	189,348,714	11,281,289	5,576,636	16,857,925	-	16,857,925	
57129	DEPT FOR ENVIRONM PROTECT	23,068,308	2.265633%	2.295575%	300,589,288	345,726,572	263,422,879	15,694,586	8,519,209	24,213,789	-	24,213,789	
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,925,068	0.287405%	0.281049%	38,131,005	43,856,858	33,416,291	1,990,924	1,887,348	3,378,272	-	3,378,272	
57140	KY NATURE PRESERVES	723,721	0.071430%	0.069455%	9,476,863	10,899,934	8,305,095	484,813	544,705	1,039,518	-	1,039,518	
57141	OFFICE OF ENERGY POLICY	296,619	0.028457%	0.025673%	3,775,488	4,342,425	3,308,667	197,129	495,850	692,979	-	692,979	
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	1,906,372	0.187925%	0.181645%	24,932,653	28,676,607	21,849,852	1,301,802	2,459,949	3,761,751	-	3,761,751	
58671	KY CLAIMS COMMISSION	-	0.000000%	0.004380%	-	-	-	-	(1,407,265)	(1,407,265)	-	(1,407,265)	
58672	OFFICE OF CLAIMS AND APPEALS	320,614	0.031644%	0.016073%	4,198,318	4,828,748	3,679,216	219,206	2,072,463	2,291,669	-	2,291,669	
58675	OFFICE OF THE SECRETARY	2,497,364	0.246275%	0.237114%	32,674,148	37,580,584	28,634,148	1,706,006	3,025,233	4,731,239	-	4,731,239	
58676	DEPT OF INSURANCE	2,485,973	0.245269%	0.249664%	32,540,678	37,427,073	28,517,181	1,699,038	(1,744,513)	(45,475)	-	(45,475)	
58677	OFF OF OCCUP & PROFESSION	988,675	0.097581%	0.102179%	12,946,405	14,890,472	11,345,645	675,967	317,206	993,173	-	993,173	
58678	KY BOXING & WRESTLING AUT	40,858	0.004033%	0.004133%	535,072	615,420	468,913	27,938	15,535	43,473	-	43,473	
58680	DEPT OF ALCOHOL & BEVERA	481,214	0.047495%	0.058195%	6,301,324	7,247,548	5,522,196	329,009	(809,307)	(480,298)	-	(480,298)	
58681	DEPT OF CHARITABLE GAMING	866,835	0.084555%	0.081773%	11,350,875	13,055,352	9,947,394	592,660	814,630	1,407,290	-	1,407,290	
58685	DEPT OF FINANCIAL INSTITU	4,141,867	0.408611%	0.405144%	54,218,544	62,360,041	47,514,605	2,830,893	3,187,886	6,018,779	-	6,018,779	
58690	DEPT OF HOUSING & BUILD C	6,804,574	0.671057%	0.661436%	89,031,430	102,400,626	78,023,125	4,648,574	4,236,732	8,885,306	-	8,885,306	
014A	BRECKINRIDGE CO ATTORNEY	55,616	0.005412%	0.005447%	718,029	825,850	629,248	37,490	(5,549)	31,941	-	31,941	
024A	CHRISTIAN COUNTY ATTORNEY	50,158	0.004884%	0.004860%	647,977	745,279	567,858	33,833	195,783	229,616	-	229,616	
031A	EDMONSON COUNTY ATTORNEY	27,789	0.002702%	0.002724%	358,484	412,314	314,159	18,717	(15,957)	2,760	-	2,760	
060A	KNOTT COUNTY ATTORNEY	51,074	0.004971%	0.005135%	659,520	758,555	577,973	34,435	(158,114)	(123,679)	-	(123,679)	
071A	LOGAN COUNTY ATTORNEY	92,695	0.009024%	0.009153%	1,197,245	1,377,026	1,049,211	62,511	174,273	236,784	-	236,784	
086A	MONROE CO ATTORNEY	30,222	0.002938%	0.002938%	389,795	448,327	341,598	20,352	145,207	165,559	-	165,559	
116A	WAYNE COUNTY ATTORNEY	32,748	0.003180%	0.003180%	421,901	485,255	369,735	22,029	154,630	176,659	-	176,659	
W002	ALLEN COUNTY ATTORNEY	89,465	0.008710%	0.008768%	1,155,586	1,329,111	1,012,703	60,336	56,387	116,723	-	116,723	
W003	ANDERSON COUNTY ATTORNEY	96,466	0.009387%	0.009387%	1,245,405	1,432,419	1,091,417	65,026	547,950	612,976	-	612,976	
W005	BARREN COUNTY ATTORNEY	153,208	0.015349%	0.015349%	1,977,895	2,274,901	1,733,338	103,271	(47,611)	55,660	-	55,660	
W006	BATH COUNTY ATTORNEY	155	0.000009%	0.000009%	1,194	1,373	1,046	62	567	629	-	629	
W007	BELL COUNTY ATTORNEY	107,918	0.010502%	0.010440%	1,393,336	1,602,363	1,221,057	72,750	(115,970)	(43,220)	-	(43,220)	
W008	BOONE COUNTY ATTORNEY	302,942	0.029474%	0.028910%	3,910,417	4,497,615	3,426,912	204,174	(830,458)	(626,284)	-	(626,284)	
W011	BOYLE COUNTY ATTORNEY	8,948	0.000875%	0.000854%	116,089	133,522	101,735	6,061	(12,410)	(6,349)	-	(6,349)	
W015	BULLITT COUNTY ATTORNEY	49,969	0.004859%	0.003872%	644,660	741,464	564,951	33,659	165,577	199,236	-	199,236	
W018	CALLOWAY COUNTY ATTORNEY	2,714	0.000260%	0.000260%	34,495	39,675	30,230	1,801	15,501	17,302	-	17,302	
W021	CARROLL COUNTY ATTORNEY	49,175	0.004779%	0.004807%	634,046	729,256	555,650	33,105	(39,795)	(6,690)	-	(6,690)	
W022	CHILD SUPPORT ENFORCEMENT	18,691	0.001816%	0.001740%	240,935	277,114	211,145	12,580	(251,134)	(238,554)	-	(238,554)	
W023	CASEY COUNTY ATTORNEY	51,263	0.004955%	0.005021%	662,704	762,217	580,764	34,602	13,966	48,568	-	48,568	
W025	CLARK COUNTY ATTORNEY	79,308	0.007712%	0.007682%	1,023,177	1,176,820	896,667	53,423	(231,086)	(177,663)	-	(177,663)	
W028	CRITTENDEN CO ATTORNEY	22,856	0.002221%	0.002080%	294,668	338,916	258,233	15,385	2,278	17,663	-	17,663	
W030	DAVISS COUNTY ATTORNEY	80,758	0.007861%	0.007826%	1,042,946	1,199,557	913,991	54,455	282,720	337,175	-	337,175	
W036	FLOYD COUNTY ATTORNEY	67,294	0.006549%	0.006350%	868,878	999,351	761,446	45,367	162,886	208,253	-	208,253	
W037	FRANKLIN COUNTY ATTORNEY	255,471	0.024868%	0.024846%	3,299,323	3,794,758	2,891,377	172,267	424,535	596,802	-	596,802	
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
W040	GARRARD COUNTY ATTORNEY	54,212	0.005278%	0.005271%	700,250	805,402	613,668	36,562	(15,074)	21,488	-	21,488	
W041	GRANT COUNTY CHILD SUPPOR	20,944	0.002036%	0.002018%	270,123	310,685	236,724	14,104	(20,968)	(6,864)	-	(6,864)	
W042	GRAVES COUNTY ATTORNEY	173,270	0.016866%	0.016815%	2,237,670	2,573,684	1,960,993	116,835	282,275	399,110	-	399,110	
W046	HANCOCK COUNTY ATTORNEY	20,887	0.002029%	0.002008%	269,194	309,617	235,910	14,055	32,800	46,855	-	46,855	
W049	HARRISON COUNTY ATTORNEY	10,795	0.001049%	0.001075%	139,174	160,073	121,966	7,267	(267,731)	(260,464)	-	(260,464)	
W053	HICKMAN COUNTY ATTORNEY	54,648	0.005317%	0.005331%	705,425	811,353	618,202	36,832	149,742	186,574	-	186,574	
W054	HOPKINS COUNTY ATTORNEY	114,538	0.011411%	0.010390%	1,478,115	1,700,072	1,295,353	77,176	(467,956)	(390,780)	-	(390,780)	
W055	JACKSON COUNTY ATTORNEY	34,582	0.003364%	0.003350%	446,313	513,333	391,129	23,303	177,861	201,164	-	201,164	
W056	JEFFERSON CO ATTORNEY	849,937	0.082392%	0.081726%	10,931,229	12,572,691	9,579,635	570,749	4,678,200	5,248,949	-	5,248,949	
W058	JOHNSON COUNTY ATTORNEY	11,321	0.001102%	0.001102%	146,206	168,161	128,128	7,634	65,610	73,244	-	73,244	
W061	KNOX COUNTY ATTORNEY	281	0.000027%	0.000027%	3,582	4,120	3,139	187	1,609	1,796	-	1,796	
W062	LARUE COUNTY ATTORNEY	57,838	0.005626%	0.005717%	746,421	858,505	654,129	38,973	(95,046)	(56,073)	-	(56,073)	
W063	LAUREL COUNTY ATTORNEY	19,326	0.001879%	0.001875%	249,293	286,728	218,469	13,016	(24,365)	(11,349)	-	(11,349)	
W065	LEE COUNTY ATTORNEY	47,036	0.004580%	0.004577%	607,644	698,890	532,512	31,727	84,625	116,352	-	116,352	
W073	MCCRACKEN COUNTY ATTORNEY	57,303	0.005580%	0.005571%	740,318	851,486	648,781	38,654	161,118	199,772	-	199,772	



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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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 & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
W074	MCCREARY COUNTY ATTORNEY	102,830	0.010009%	0.010104%	1,327,928	1,527,334	1,163,736	69,335	69,723	139,058	-	139,058
W076	MADISON COUNTY ATTORNEY	354,481	0.034217%	0.033627%	4,539,687	5,221,378	3,978,376	237,029	(796,265)	(559,236)	-	(559,236)
W077	MAGOFFIN CO ATTORNEY	15,743	0.001533%	0.001531%	203,388	233,930	178,240	10,619	(233,770)	(223,151)	-	(223,151)
W082	MEADE COUNTY ATTORNEY	79,919	0.007777%	0.007770%	1,031,801	1,186,739	904,224	53,873	76,015	129,888	-	129,888
W083	MENIFEE COUNTY ATTORNEY	29,357	0.002857%	0.002858%	379,048	435,967	332,181	19,791	90,393	110,184	-	110,184
W084	MERCER COUNTY ATTORNEY	28,048	0.002733%	0.002682%	362,596	417,045	317,763	18,932	20,517	39,449	-	39,449
W087	MONTGOMERY CO ATTORNEY	90,055	0.008766%	0.008716%	1,163,015	1,337,657	1,019,214	60,724	38,026	98,750	-	98,750
W088	MORGAN COUNTY ATTORNEY	96,815	0.009423%	0.009427%	1,250,182	1,437,912	1,095,603	65,275	137,864	203,139	-	203,139
W092	OHIO COUNTY ATTORNEY	1,006	0.000098%	0.000098%	13,002	14,954	11,394	679	10,215	10,894	-	10,894
W093	OLDHAM COUNTY ATTORNEY	102,269	0.009953%	0.009848%	1,320,499	1,518,788	1,157,225	68,947	(404,073)	(335,126)	-	(335,126)
W094	OWEN COUNTY ATTORNEY	28,045	0.002734%	0.002757%	362,729	417,198	317,879	18,939	(67,066)	(48,127)	-	(48,127)
W096	PENDLETON COUNTY ATTORNEY	7,579	0.000743%	0.000743%	98,576	113,379	86,388	5,147	44,209	49,356	-	49,356
W099	POWELL COUNTY ATTORNEY	1,310	0.000125%	0.000125%	16,584	19,075	14,534	866	7,455	8,321	-	8,321
W100	PULASKI COUNTY ATTORNEY	95,017	0.009246%	0.009252%	1,226,698	1,410,903	1,075,023	64,049	(404,443)	(340,394)	-	(340,394)
W102	ROCKCASTLE CO ATTORNEY	46,464	0.004523%	0.004537%	600,082	690,192	525,885	31,332	(206,980)	(175,648)	-	(175,648)
W103	ROWAN COUNTY ATTORNEY	45,112	0.004388%	0.004473%	582,171	669,591	510,188	30,897	(175,954)	(145,557)	-	(145,557)
W106	SHELBY COUNTY ATTORNEY	24,797	0.002417%	0.002402%	320,672	368,825	281,022	16,743	(131,302)	(114,559)	-	(114,559)
W107	SIMPSON COUNTY ATTORNEY	27,435	0.002664%	0.002720%	353,442	406,516	309,741	18,454	(116,919)	(98,465)	-	(98,465)
W108	SPENCER COUNTY ATTORNEY	62,938	0.006120%	0.006111%	811,961	933,888	711,566	42,395	115,920	158,315	-	158,315
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(2,102)	(2,102)	-	(2,102)
W111	TRIGG COUNTY ATTORNEY	51,421	0.005003%	0.004998%	663,765	763,438	581,694	34,657	(32,450)	2,207	-	2,207
W112	TRIMBLE COUNTY ATTORNEY	40,844	0.003978%	0.004121%	527,775	607,027	462,518	27,557	(48,296)	(20,739)	-	(20,739)
W113	UNION COUNTY ATTORNEY	22,297	0.002173%	0.002121%	288,299	331,591	252,653	15,053	(252,770)	(237,717)	-	(237,717)
W117	WEBSTER COUNTY ATTORNEY	74,851	0.007280%	0.007486%	965,863	1,110,899	846,438	50,430	1,519	51,949	-	51,949
W118	WHITLEY COUNTY ATTORNEY	115,428	0.010798%	0.010916%	1,432,608	1,647,732	1,255,473	74,800	(99,529)	(24,729)	-	(24,729)
X034	FAYETTE CO ATTORNEY OFF	158,059	0.015379%	0.015408%	2,040,385	2,346,774	1,788,101	106,534	588,565	695,099	-	695,099
X059	KENTON COUNTY ATTORNEY	56,153	0.005465%	0.005438%	725,060	833,937	635,410	37,857	13,456	51,313	-	51,313
TOTAL		1,022,492,232	100.000000%	100.000000%	13,267,342,413	15,259,601,731	11,626,899,830	692,724,115	(148,356,639)	544,367,476	-	544,367,476

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1430	EASTERN KY UNIV	-	-	3,358,644	3,837,695	7,196,339	182,394	-	2,755,239	406,398	3,344,031
1433	KET FOUNDATION	-	-	242,231	53,755	295,986	13,155	-	198,712	400,836	612,703
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	-	-	14,874	11,499	26,373	808	-	12,202	93,321	106,331
1436	LOTUS	-	-	39,765	25,024	64,789	2,159	-	32,621	410,590	445,370
1437	SANCTUARY INC	-	-	47,944	-	47,944	2,604	-	39,331	221,864	263,799
1438	O A S I S	-	-	51,774	10,751	62,525	2,812	-	42,472	250,802	296,086
1439	BARREN RIVER CHILD ADVOCA	-	-	16,671	10,407	27,078	905	-	13,676	194,661	209,242
1440	MOREHEAD STATE UNIVERSITY	-	-	1,731,830	2,359,625	4,091,455	94,049	-	1,420,694	177,595	1,692,338
1445	MURRAY STATE UNIV	-	-	1,952,564	-	1,952,564	106,036	-	1,601,772	738,245	2,446,053
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	19,658,598	19,658,598
1451	SILVERLEAF	-	-	34,936	-	34,936	1,897	-	28,660	135,449	166,006
1452	SPRINGHAVEN INC	-	-	34,499	-	34,499	1,873	-	28,301	219,347	249,521
1453	SAFE HARBOR	-	-	37,286	-	37,286	2,025	-	30,587	409,140	441,752
1454	D.O.V.E.S.	-	-	31,596	-	31,596	1,716	-	25,920	192,031	219,667
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	-	-	18,245	-	18,245	991	-	14,967	25,322	41,280
1457	KY RIVER CHILD ADVOCACY	-	-	7,581	6,241	13,822	412	-	6,219	57,300	63,931
1458	BLUEGRASS RAPE CRISIS CTR	-	-	53,519	-	53,519	2,906	-	43,904	305,405	352,215
1459	NURSING HOME OMBUDSMAN	-	-	17,905	9,380	27,285	972	-	14,688	86,539	102,199
1465	WESTERN KENTUCKY UNIV	-	-	2,771,889	-	2,771,889	150,530	-	2,273,898	1,350,479	3,774,907
1480	KASAP	-	-	27,401	83,313	110,714	1,488	-	22,478	210,284	234,250
1481	KDVA	-	-	57,320	56,731	114,051	3,113	-	47,022	326,297	376,432
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	-	-	10,681	15,366	26,047	580	-	8,762	56,215	65,557
1484	BUFFALO TR CHILD ADV INC.	-	-	7,716	3,083	10,799	419	-	6,330	49,415	56,164
1485	CUMBERLAND V C A CENTER	-	-	16,660	-	16,660	905	-	13,667	140,554	155,126
1486	LAKE CUMB CHILD ADV CTR	-	-	12,888	13,761	26,649	700	-	10,572	45,952	57,224
1487	B.R.A.S.S.	-	-	44,287	-	44,287	2,405	-	36,330	278,072	316,807
1488	WOMEN AWARE	-	-	18,878	3,561	22,439	1,025	-	15,486	77,376	93,887
1489	BETHANY HOUSE ABUSE SHEL	-	-	34,204	13,831	48,035	1,857	-	28,059	188,756	218,672
1490	HOPE HARBOR INC	-	-	24,473	-	24,473	1,329	-	20,076	194,387	215,972
1491	CHILD ADV CTR OF GRN RVR	-	-	11,972	24,601	36,573	650	-	9,821	36,286	46,757
1492	CSG HEADQUARTERS	-	-	345,300	-	345,300	18,752	-	283,264	1,304,370	1,606,386
1994	KY HIGHER ED STUD LN CORP	-	-	1,347,581	-	1,347,581	73,182	-	1,105,478	3,439,751	4,618,411
3022	LEX FAYETTE CO HLTH DEPT	-	-	1,346,121	43,267	1,389,388	73,102	-	1,104,280	329,367	1,506,749
3023	LAKE CUMBERLAND DISTRICT	-	-	1,128,709	-	1,128,709	61,296	-	925,928	136,600	1,123,824
3024	WEDCO DIST HEALTH DEPT	-	-	439,589	-	439,589	23,872	-	360,613	640,511	1,024,996
3025	NORTHERN KY DIST HLTH DEP	-	-	886,664	-	886,664	48,151	-	727,368	1,265,698	2,041,217
3026	BARREN RVR DIST HLTH DEPT	-	-	1,015,566	556,371	1,571,937	55,151	-	833,112	-	888,263
3027	GREEN RVR DIST HLTH DEPT	-	-	1,248,896	-	1,248,896	67,822	-	1,024,523	159,260	1,251,605
3028	LINCOLN TRL DIST HLTH DEP	-	-	989,287	696,405	1,685,692	53,724	-	811,554	192,608	1,057,886
3029	PURCHASE DIST HLTH DEPT	-	-	646,076	927,675	1,573,751	35,086	-	530,004	-	565,090
3030	MERCER CO HEALTH DEPT	-	-	181,927	48,839	180,766	7,164	-	108,225	-	115,389
3031	CUMBERLAND VLY DIST HEALT	-	-	1,290,415	2,715,502	4,005,617	70,061	-	1,058,336	-	1,128,397
3033	KY RIVER DIST HEALTH DEPT	-	-	1,025,746	1,561,118	2,586,864	55,704	-	841,463	-	897,167
3034	BOURBON CO HEALTH CENTER	-	-	120,421	91,924	212,345	6,540	-	98,787	-	105,327
3035	CLARK CO HEALTH DEPT	-	-	251,461	-	251,461	13,656	-	206,284	159,686	379,626
3036	GATEWAY DIST HEALTH DEPT	-	-	452,076	14,299	466,375	24,550	-	370,857	73,047	468,454
3037	BOYLE CO HEALTH DEPT	-	-	98,456	-	98,456	5,347	-	80,767	23,252	109,366
3038	PIKE CO HEALTH DEPT	-	-	368,674	14,541	383,215	20,021	-	302,439	13,853	336,313
3039	FLOYD CO HEALTH CENTER	-	-	190,652	30,773	221,425	10,354	-	156,400	70,935	237,689
3040	MARTIN CO HEALTH DEPT	-	-	80,142	-	80,142	4,352	-	65,744	71,700	141,796
3042	BUFFALO TRACE HEALTH DEPT	-	-	162,564	57,204	219,768	8,828	-	133,358	53,579	195,765
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	-	-	326,205	93,444	419,649	17,715	-	267,600	36,010	321,325
3045	PENNYRILE DIST HLTH DEPT	-	-	247,323	31,134	278,457	13,431	-	202,889	84,916	301,236
3047	BREATHITT CO HEALTH DEPT	-	-	274,589	83,386	357,975	14,912	-	225,257	-	240,169
3048	GREENUP CO HLTH DEPT	-	-	177,670	-	177,670	9,649	-	145,750	34,573	189,972
3049	WHITLEY CO HEALTH DEPT	-	-	433,344	252,820	686,164	23,533	-	355,490	-	379,023
3050	LAUREL CO HEALTH DEPT	-	-	220,405	-	220,405	11,969	-	180,808	109,733	302,510
3051	KNOX CO HEALTH DEPT	-	-	423,716	190,311	614,027	23,010	-	347,592	-	370,602
3052	MONROE CO HEALTH DEPT	-	-	51,336	39,055	90,391	2,788	-	42,113	48,324	93,225
3053	BULLITT CO HEALTH DEPT	-	-	216,711	-	216,711	11,769	-	177,777	194,205	383,751
3054	THREE RIVERS DIST HLTH	-	-	352,518	74,516	427,034	19,144	-	289,186	-	308,330
3055	ESTILL CO HEALTH DEPT	-	-	82,614	17,880	100,494	4,486	-	67,772	11,995	84,253
3056	OLDHAM CO HEALTH DEPT	-	-	164,926	-	164,926	8,956	-	135,295	182,294	326,545
3057	LEWIS CO HEALTH DEPT	-	-	54,756	7,119	61,875	2,974	-	44,918	150,180	198,072
3058	FLEMING CO HEALTH DEP	-	-	68,004	-	68,004	3,693	-	55,787	30,541	90,021



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
3059	JESSAMINE CO HEALTH DEPT	-	-	144,706	234,975	379,681	7,858	-	118,708	144,122	270,688
3060	POWELL CO HEALTH DEPT	-	-	67,440	67,440	135,209	3,662	-	55,324	373	59,359
3061	ANDERSON CO HEALTH DEPT	-	-	81,241	55,559	136,800	4,412	-	66,645	6,396	77,453
3062	MADISON CO HEALTH DEP	-	-	792,364	130,186	922,550	43,030	-	650,010	373,799	1,066,839
3064	JOHNSON CO HEALTH DEPT	-	-	239,192	-	239,192	12,990	-	196,219	116,273	325,482
3065	MAGOFFIN CO HEALTH DEPT	-	-	99,125	-	112,707	5,383	-	81,317	9,016	95,716
3066	ALLEN CO HEALTH DEPT	-	-	124,374	-	124,374	6,754	-	102,029	210,735	319,518
3067	FRANKLIN CO HEALTH DEPT	-	-	355,864	-	355,864	19,326	-	291,930	464,607	775,863
3068	LINCOLN CO HEALTH DEPT	-	-	77,752	366	78,118	4,222	-	63,783	42,689	110,694
3069	WOODFORD CO HEALTH DEPT	-	-	91,541	121,146	212,687	4,971	-	75,095	53,937	134,003
3072	MUHLBERG CO HEALTH DEPT	-	-	126,692	40,513	167,205	6,880	-	103,931	53,107	163,918
3073	MARSHALL CO HEALTH DEPT	-	-	231,373	-	231,373	12,565	-	189,805	50,098	252,468
3074	CHRISTIAN CO HEALTH DEPT	-	-	209,264	-	209,264	11,364	-	171,668	290,562	473,594
3075	HOPKINS CO HEALTH DEPT	-	-	275,084	-	275,084	14,939	-	225,663	203,199	443,801
3076	TODD CO HEALTH DEPT	-	-	84,020	327,730	411,750	4,563	-	68,925	-	73,488
3077	BRACKEN CO HEALTH DEPT	-	-	40,575	-	40,575	2,208	-	33,285	104,965	140,453
3078	MONTGOMERY CO HEALTH DEPT	-	-	176,557	56,430	232,987	9,588	-	144,837	372,487	526,912
3079	GARRARD COUNTY HEALTH DPT	-	-	61,064	-	61,064	3,316	-	50,093	38,099	91,508
3080	BRECKINRIDGE CO HEALTH BD	-	-	112,628	26,838	139,466	6,116	-	92,394	28,424	126,934
3081	ASHLAND BOYD CO HEALTH DP	-	-	262,714	115,349	378,063	14,267	-	215,516	31,891	261,674
3082	LAWRENCE CO HEALTH DEPT	-	-	67,054	-	67,054	3,641	-	55,007	246,881	305,529
3083	GRAVES CO HEALTH CENTER	-	-	109,789	21,339	131,128	5,962	-	90,065	318,968	414,995
3084	CALLOWAY CO HEALTH DEPT	-	-	70,657	-	73,475	3,837	-	57,963	137,218	199,018
3085	BELL CO HEALTH DEPT	-	-	166,125	-	166,125	9,022	-	136,279	98,307	243,608
3086	GRAYSON COUNTY HEALTH DEPT	-	-	73,256	-	73,256	3,978	-	60,095	87,994	152,067
3087	HARLAN CO HEALTH DEPT	-	-	112,972	-	112,972	6,135	-	92,675	153,079	251,889
3088	CARTER CO HEALTH DEPT	-	-	87,649	74,563	162,212	4,760	-	71,902	-	76,662
3801	KENTUCKY STATE UNIVERSITY	-	-	685,558	-	685,558	37,230	-	562,392	1,022,853	1,622,475
5470	KCTCS	-	-	2,518,951	-	2,518,951	136,794	-	2,066,403	4,459,259	6,662,456
7403	ASST OF COMMONWEALTH ATTY	-	-	104,652	38,900	143,552	5,683	-	85,850	341,644	433,177
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	6,336,326	6,336,326
7408	FRANKLIN CO COUNCIL AGING	-	-	35,185	81,596	116,781	1,911	-	28,864	-	30,775
7409	MUN ELEC POW ASSOC OF KY	-	-	26,705	-	26,705	1,450	-	21,908	10,878	34,236
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	-	-	19,278	-	19,278	1,047	-	15,815	74,366	91,228
7416	KY OFFICE OF BAR ADMISSIO	-	-	1,033	-	1,033	56	-	848	183,764	184,668
7417	KY ASSOC OF REGIONAL PROG	-	-	27,375	6,895	34,270	1,487	-	22,457	4,731	28,675
7716	MASTER COMMISSIONER BULLITT COUNTY	-	-	2,281	-	2,281	124	-	1,871	22,709	24,704
7718	MASTER COMM BOONE CO	-	-	3,872	27,876	31,748	210	-	3,177	66,561	69,948
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	-	-	1,494	-	1,494	81	-	1,226	64,997	66,304
7724	MASTER COMM CHRISTIAN CO	-	-	861	4	865	47	-	707	18,916	19,670
7725	MASTER COMM CLARK CO	-	-	481	-	481	26	-	394	10,849	11,269
7727	MASTER COMM CLINTON/CUMBE	-	-	1,099	14,792	15,891	60	-	902	22,148	23,110
7730	MASTER COMM DAVIESS CO	-	-	2,149	-	2,149	117	-	1,763	60,376	62,256
7734	MASTER COMM FAYETTE CO	-	-	4,136	-	4,136	225	-	3,393	115,928	119,546
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	7,590	7,590
7741	MASTER COMM GRANT CO	-	-	1,417	8,879	10,296	77	-	1,162	27,486	28,725
7743	MASTER COMM GRAYSON CO	-	-	970	23,225	24,195	53	-	796	13,244	14,093
7747	MASTER COMM HARDIN CO	-	-	3,575	-	3,575	194	-	2,932	85,510	88,636
7750	MASTER COMMISSIONER HART COUNTY	-	-	859	6,075	6,934	47	-	704	22,049	22,800
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	-	-	1,076	10,656	11,732	58	-	883	31,565	32,506
7753	MASTER COMM HOPKINS CO	-	-	-	-	-	-	-	-	56,193	56,193
7756	MASTER COMM JEFF CIRCUIT	-	-	8,763	-	8,763	476	-	7,189	212,546	220,211
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	-	850	-	850	46	-	697	43,586	44,329
7759	MASTER COMM KENTON CO	-	-	3,992	-	3,992	217	-	3,275	108,651	112,143
7763	MASTER COMM LAUREL CO	-	-	1,331	-	1,331	72	-	1,092	32,627	33,791
7773	MASTER COMM MCCracken CO	-	-	2,427	-	2,427	132	-	1,991	63,075	65,198
7776	MASTER COMM MADISON CO	-	-	2,155	-	2,155	117	-	1,768	49,732	51,617
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	-	-	827	-	827	45	-	679	38,777	39,501
7790	MASTER COMM NELSON CO	-	-	1,528	-	1,528	83	-	1,254	42,364	43,701
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	-	-	1,588	10,854	12,442	86	-	1,303	28,475	29,864
7794	MASTER COMM OWEN CO	-	-	524	2,124	2,648	28	-	430	21,914	22,372
7798	MASTER COMM PIKE CO	-	-	2,126	-	2,126	115	-	1,744	47,543	49,402
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	-	-	1,952	6,731	8,683	106	-	1,601	48,029	49,736



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
7807	MASTER COMM SIMPSON CO	-	-	1,022	8,186	9,208	55	-	838	21,781	22,674
7814	MASTER COMM WARREN CO	-	-	2,939	-	2,939	160	-	2,411	72,953	75,524
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	17,268	17,268
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	-	-	658	310	968	36	-	540	14,380	14,956
7821	MASTER COMM MUHLENBERG CO	-	-	1,683	20,217	21,900	91	-	1,381	30,821	32,293
8024	SEVEN CO SERVICES INC	-	-	2,101,397	5,725,207	7,826,604	114,118	-	1,723,865	4,140,853	5,978,836
8201	KY RIVER COMM CARE INC	-	-	363,657	990,775	1,354,432	19,749	-	298,323	57,412	375,484
8202	NORTHERN KY REG MHMR BD	-	-	783,807	2,058,098	2,841,905	42,565	-	642,990	121,184	806,739
8204	COMMUNICARE INC	-	-	1,031,353	330,091	1,361,444	56,009	-	846,063	226,096	1,128,168
8205	ADANTA/BEHAVIORAL HLTH SR	-	-	1,291,654	975,532	2,267,186	70,144	-	1,059,599	307,774	1,437,517
8208	CUMBERLAND RIVER MHMR	-	-	1,547,772	-	1,547,772	84,053	-	1,269,703	1,782,369	3,136,125
8209	WESTERN KY REG MHMR ADV	-	-	550,377	-	550,377	29,889	-	451,497	616,885	1,098,271
8210	NEW VISTA OF THE BLUEGRASS, INC.	-	-	3,273,929	4,537,078	7,811,007	177,794	-	2,685,743	11,280,782	14,144,319
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	1,952,318	1,952,318
8213	GREEN RVR REG MHMR BD	-	-	453,232	-	453,232	24,613	-	371,805	341,300	737,718
8216	COMPREHEND INC REG MHMR B	-	-	488,394	-	488,394	26,523	-	400,651	1,352,333	1,779,507
8220	LIFESKILLS INC	-	-	2,065,702	201,147	2,266,849	112,180	-	1,694,583	369,436	2,176,199
8221	MOUNTAIN COMP CARE CENTER	-	-	738,190	13,567	751,757	40,088	-	605,568	893,039	1,538,695
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	-	-	31,202	82,926	114,128	1,694	-	25,596	695,994	723,284
10010	LEGS LEGISLATIVE RES COMM	-	-	5,137,325	2,890,568	8,027,893	278,987	-	4,214,366	225,627	4,718,980
20020	JUDL JUDICIAL RET SYSTEM	-	-	3,758	32,665	36,423	204	-	3,083	93,452	96,739
20025	JUDL ADM OFF OF THE COURT	-	-	7,743,201	-	7,743,201	420,502	-	6,352,077	12,126,357	18,898,936
31030	UNIFIED PROSECUTORIAL SYS	-	-	11,370,934	2,773,765	14,144,699	617,509	-	9,328,060	2,549,489	12,495,058
31035	DEPT OF AGRICULTURE	-	-	2,154,169	3,574,474	5,728,643	116,984	-	1,767,157	-	1,884,141
31040	ATTORNEY GENERALS OFFICE	-	-	1,889,417	4,976,631	6,866,048	102,607	-	1,549,969	-	1,652,576
31045	AUDITOR OF PUBLIC ACCOUNT	-	-	1,490,002	413,854	1,903,856	80,916	-	1,222,312	1,991,504	3,294,732
31066	REGISTRY OF ELECTION	-	-	139,820	33,717	173,537	7,593	-	114,700	109,178	231,471
31070	GOVERNORS OFFICE	-	-	353,769	53,974	407,743	19,212	-	290,212	901,543	1,210,967
31074	DEPT OF VETERANS AFFAIRS	-	-	4,880,266	-	4,880,266	265,027	-	4,003,490	18,476,087	22,744,604
31076	MILITARY AFFAIRS COMM	-	-	14,095	-	14,095	765	-	11,563	15,724	28,052
31082	KY INFRASTRUCTURE	-	-	154,760	413,892	568,652	8,404	-	126,956	3,116	138,476
31085	LT GOVERNORS OFFICE	-	-	92,382	332,372	424,754	5,017	-	75,785	-	80,802
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	-	-	3,143,639	3,143,639
31094	OFF OF HOMELAND SECURITY	-	-	183,254	76,298	259,552	9,952	-	150,331	83,309	243,592
31095	DEPT MILITARY AFFAIRS	-	-	3,496,976	593,052	4,090,028	189,906	-	2,868,718	5,007,039	8,065,663
31097	OFF OF MINORITY EMPOWERMENT	-	-	-	-	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	-	-	43,090	27,569	70,659	2,340	-	35,349	6,987	44,676
31112	GOV OFF LOCAL DEVELOPMENT	-	-	470,584	269,737	740,321	25,556	-	386,040	426,994	838,590
31120	SECRETARY OF STATE	-	-	342,135	215,876	558,011	18,580	-	280,668	-	299,248
31125	STATE TREASURERS OFFICE	-	-	314,316	-	314,316	17,069	-	257,847	95,215	370,131
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	-	-	27,590	63,224	90,814	1,498	-	22,633	-	24,131
31137	KY COMM NETWORK AUTH	-	-	179,230	90,683	269,913	9,733	-	147,030	874,065	1,030,828
31150	BOARD OF ACCOUNTANCY	-	-	43,688	7,363	51,051	2,373	-	35,839	51,434	89,646
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	-	-	24,344	15,112	39,456	1,322	-	19,971	131,397	152,690
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-
31180	BOARD OF DENTISTRY	-	-	57,701	85,153	142,854	3,133	-	47,334	-	50,467
31185	BOARD OF ELECTIONS	-	-	98,690	37,273	135,963	5,359	-	80,960	148,035	234,354
31190	BRD OF EMBALMERS/FUN DIR	-	-	14,147	6,064	20,211	768	-	11,605	491,747	504,120
31200	BOARD OF EXM ARCHITECTS	-	-	32,009	9,494	41,503	1,738	-	26,258	5,647	33,643
31205	KY LANDSCAPE ARCH REG BD	-	-	5,469	5,045	10,514	297	-	4,487	-	4,784
31215	BD EXAMINERS OF SOCIAL WK	-	-	14,513	-	14,513	788	-	11,906	151,761	164,455
31225	BD OF HAIRDRESSERS/CSMTG	-	-	145,753	532,405	678,158	7,915	-	119,567	-	127,482
31245	BD OF MEDICAL LICENSURE	-	-	152,968	101,172	254,140	8,307	-	125,486	-	133,793
31250	BOARD OF NURSING	-	-	631,079	691,139	1,322,218	34,271	-	517,701	-	551,972
31260	BOARD OF OPTOMETRIC EXM	-	-	17,750	47,396	65,146	964	-	14,561	-	15,525
31263	KY RESPIRATORY CARE BD	-	-	21,013	27,068	48,081	1,141	-	17,238	-	18,379
31268	PERSONNEL BOARD	-	-	73,931	64,634	138,565	4,015	-	60,649	-	64,664
31270	KY BOARD OF PHARMACY	-	-	233,405	161,327	394,732	12,675	-	191,472	-	204,147
31275	BD OF PHYSICAL THERAPY	-	-	34,416	136,385	170,801	1,869	-	28,233	-	30,102
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	-	-	101,103	27,917	129,020	5,490	-	82,939	288,108	376,537
31345	SCHOOL FAC CONSTR COMM	-	-	30,248	5,673	35,921	1,643	-	24,814	5,394	31,851
31354	EXECUTIVE BRANCH ETH COMM	-	-	70,514	-	70,514	3,829	-	57,846	134,553	196,228
31370	COMMISSION ON HUMAN RIGHT	-	-	192,767	69,977	262,744	10,468	-	158,135	-	168,603



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	
												(14)
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	-	-	449,471	37,618	487,089	24,409	-	368,720	763,518	1,156,647	-
31765	OFFICE OF STATE BUD DIREC	-	-	274,872	57,562	332,434	14,927	-	225,489	15,719	256,135	-
35605	TRAN OFF OF THE SECRETARY	-	-	754,480	924,718	1,679,198	40,973	-	618,932	-	659,905	-
35607	TRAN OFFICE OF LEGAL SVC	-	-	419,097	392,285	811,382	22,759	-	343,803	-	366,562	-
35609	DIVISION OF FACILITY MANA	-	-	260,485	27,710	288,195	14,146	-	213,687	1,126,178	1,354,011	-
35615	TRAN DEPT OF AVIATION	-	-	224,867	193,414	418,281	12,212	-	184,468	21,167	217,847	-
35616	TRAN OFFICE OF PERSONNEL	-	-	304,894	-	304,894	16,558	-	250,118	229,403	496,079	-
35617	OFFICE OF INFORMAT TECHNO	-	-	368,648	-	368,648	20,020	-	302,418	723,393	1,045,831	-
35618	OFFICE OF AUDITS	-	-	476,826	304,364	781,190	25,894	-	391,161	551,623	968,678	-
35619	DOT PAYROLL DIVISION	-	-	152,124	52,979	205,103	124,794	-	400,319	533,374	968,678	-
35625	TRAN DEPT OF HIGHWAYS	-	-	36,766,850	8,586,075	45,352,925	1,996,667	-	30,161,402	17,705,075	49,863,144	-
35628	TRAN DEPT OF INTERGOV PRO	-	-	152,238	620,299	772,537	8,267	-	124,888	-	133,155	-
35630	TRAN DEPT OF VEH REGULAT	-	-	1,541,936	380,393	1,922,329	83,736	-	1,264,916	-	1,348,652	-
36635	CAB FOR ECONOMIC DEVELOPMENT	-	-	852,713	372,403	1,225,116	46,307	-	699,516	66,015	811,838	-
39075	KHEAA DIV OF FINANCIAL AF	-	-	121,246	20,183	141,429	6,584	-	99,463	1,096,141	1,202,188	-
39079	COMMONWEALTH OF TECHNOL	-	-	2,942,146	19,499	2,961,645	159,776	-	2,413,568	9,470,798	12,044,142	-
39084	KY RIVER AUTHORITY	-	-	82,634	82,634	165,268	4,488	-	67,789	45,316	117,593	-
39103	OFFICE OF PVA'S	-	-	6,212,930	1,475,896	7,688,826	337,399	-	5,096,731	690,164	6,124,294	-
39130	DEPT OF REVENUE	-	-	6,822,768	717,767	7,540,535	370,517	-	5,597,006	7,379,213	13,346,736	-
39750	OFFICE OF SECRETARY	-	-	1,053,611	633,217	1,686,828	57,217	-	864,321	-	921,538	-
39757	FIN OFFICE OF INSP GENERAL	-	-	1,099	-	1,099	60	-	902	739,489	740,451	-
39758	OFF OF THE CONTROLLER	-	-	759,775	612,545	1,372,320	41,260	-	623,276	-	664,536	-
39785	DEPT FACILITIES SUPP SVCS	-	-	1,975,214	445,249	2,420,463	107,266	-	1,620,352	1,904,316	3,631,934	-
50235	KY STATE FAIR BOARD	-	-	1,637,999	2,465,040	4,103,039	88,953	-	1,343,720	603,327	2,036,000	-
50410	COMM KY HERITAGE COUNCIL	-	-	166,105	13,571	179,676	9,020	-	136,263	582,504	727,787	-
50529	KY ARTS COUNCIL	-	-	115,848	147,667	263,515	6,291	-	95,035	-	101,326	-
50550	KY HISTORICAL SOCIETY	-	-	326,717	64,343	391,060	17,743	-	268,020	319,791	605,554	-
50660	DEPT OF FISH & WILDLIFE	-	-	3,045,682	666,018	3,711,700	165,399	-	2,498,502	-	2,663,901	-
50665	COMM KY HORSE PARK	-	-	462,150	462,150	924,300	25,097	-	379,121	74,872	479,900	-
50670	DEPT OF PARKS	-	-	4,318,879	181,965	4,500,844	234,541	-	3,542,960	2,943,307	6,720,808	-
50850	COMM OFFICE OF SECRETARY	-	-	274,394	30,156	304,550	14,901	-	225,097	377,473	617,471	-
50852	KY ARTISANS CTR AT BEREA	-	-	106,060	38,022	144,082	5,760	-	87,005	73,254	166,019	-
50860	DEPT OF TOURISM	-	-	251,309	395,385	646,694	13,648	-	206,160	-	219,808	-
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	-	-	115,796	29,559	145,355	6,288	-	94,993	51,868	153,149	-
51407	KY ENVIRONMENTAL EDUC COU	-	-	20,592	13,302	33,894	1,118	-	16,893	3,631	21,642	-
51530	EDUC OFFICE OF SECRETARY	-	-	873,322	-	873,322	47,427	-	716,423	120,407	884,257	-
51531	DEPT WORKFORCE INVESTMENT	-	-	1,662,956	-	1,662,956	90,308	-	1,364,193	11,968,191	12,822,692	-
51532	KY COMM ON PROPRIETARY ED	-	-	23,082	20,499	43,581	1,253	-	18,935	25,941	46,129	-
51540	EDUC DEPT OF EDUCATION	-	-	2,651,396	7,067,343	9,718,739	143,986	-	2,175,053	-	2,319,039	-
51545	KY EDUCATIONAL TV AUTHOR	-	-	1,374,117	1,644,578	3,018,695	74,623	-	1,127,247	-	1,201,870	-
51555	KY DEPT LIBRARY & ARCHIVE	-	-	483,143	233,216	716,359	26,237	-	396,342	389,553	812,132	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	-	-	4,509,417	1,733,885	6,243,302	244,888	-	3,699,266	384,889	4,329,043	-
53723	OFFICE INSPECTOR GENERAL	-	-	1,801,314	236,511	2,037,825	97,822	-	1,477,694	3,808,622	5,384,138	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	-	-	1,615,699	964,707	2,580,406	87,742	-	1,325,426	-	1,413,168	-
53727	DEPT FOR INCOME SUPPORT	-	-	3,809,532	5,834,361	9,643,893	206,880	-	3,125,121	-	3,332,001	-
53728	DEPT FOR PUBLIC HEALTH	-	-	3,945,984	2,739,762	6,685,746	214,290	-	3,237,058	-	3,451,348	-
53729	OFF HUMAN RESOURCE MANAGE	-	-	3,239,087	392,319	3,631,406	175,902	-	2,657,161	995,114	3,828,177	-
53730	SERVE KY	-	-	167,596	31,108	198,704	9,101	-	137,486	184,996	331,583	-
53736	H&FS DEPT FOR COMM BASE S	-	-	36,092,417	5,203,232	41,295,649	1,960,031	-	29,608,142	2,950,234	34,518,407	-
53739	HEALTH DATA AND ANALYTICS	-	-	200,924	99,905	300,829	10,911	-	164,826	808,903	984,640	-
53746	DEPT FOR MEDICAID SERVICE	-	-	1,325,495	243,880	1,569,375	71,982	-	1,087,360	1,810,371	2,969,713	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	-	-	1,072,394	224,424	1,296,818	58,237	-	879,730	3,014,323	3,952,290	-
54500	J&PS OFF OF SECRETARY	-	-	1,588,733	1,244,681	2,833,414	86,278	-	1,303,305	-	1,389,583	-
54515	DEPT OF PUBLIC ADVOCACY	-	-	5,723,680	1,241,474	6,965,154	310,830	-	4,695,378	3,951,255	8,957,463	-
54520	J&PS DEPT OF KY STATE POL	-	-	7,214,807	6,267,578	13,482,385	391,807	-	5,918,613	-	6,310,420	-
54523	J&PS OF JUVENILE JUSTICE	-	-	5,604,687	-	5,604,687	304,368	-	4,597,763	2,025,384	6,927,515	-
54525	DEPT OF CRIMINAL JUST TRN	-	-	1,624,834	458,394	2,083,228	88,238	-	1,332,920	66,101	1,487,259	-
54527	J&PS DEPT OF CORRECTIONS	-	-	3,433,534	3,764,136	7,197,670	186,461	-	2,816,674	-	3,003,135	-
55790	OFFICE OF THE SECRETARY	-	-	1,031,633	92,069	1,123,702	56,024	-	846,293	612,516	1,514,833	-
55793	DEPT PERSONNEL ADMIN	-	-	408,942	288,898	697,840	22,208	-	335,473	-	357,681	-
55794	DEPT FOR EMPLOYEE INS	-	-	521,207	218,071	739,278	28,305	-	427,568	-	455,873	-
56102	OFFICE OF THE SECRETARY	-	-	1,140,444	4,079,127	5,219,571	61,933	-	935,554	-	997,487	-
56106	DEPT OF WRKPLACE STANDARD	-	-	1,017,300	-	1,017,300	55,245	-	834,535	324,536	1,214,316	-
56107	DEPT OF WORKERS CLAIMS	-	-	1,292,381	848,269	2,140,650	70,184	-	1,060,195	3,838,928	4,969,307	-



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
56113	KY OSH REVIEW COMMISSION	-	-	43,852	-	43,852	2,381	-	35,973	89,140	127,494
56114	WORKERS COMP FUNDING COMM	-	-	184,877	437,220	622,097	10,040	-	151,662	-	161,702
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	-	3,452,770	34,876,062	38,328,832	187,506	-	2,832,454	-	3,019,960
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	-	-	826,554	562,024	1,388,578	44,887	-	678,057	-	722,944
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	-	-	565,897	1,100,818	1,666,715	30,732	-	464,230	-	494,962
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	-	-	4,660,880	960,435	5,621,315	253,113	-	3,828,518	3,885,960	7,962,591
57129	DEPT FOR ENVIRONM PROTECT	-	-	6,484,239	981,957	7,466,196	352,132	-	5,319,297	3,193,617	8,865,046
57139	OFFICE OF ADMINISTRATIVE SERVICES	-	-	822,553	358,576	1,181,129	44,669	-	674,775	-	719,444
57140	KY NATURE PRESERVES	-	-	204,433	107,153	311,586	11,102	-	167,705	-	178,807
57141	OFFICE OF ENERGY POLICY	-	-	81,444	214,214	295,658	4,423	-	66,812	-	71,235
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	-	-	537,841	580,868	1,118,709	29,208	-	441,214	-	470,422
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	439,116	439,116
58672	OFFICE OF CLAIMS AND APPEALS	-	-	90,565	1,191,807	1,282,372	4,918	-	74,294	-	79,212
58675	OFFICE OF THE SECRETARY	-	-	704,839	803,720	1,508,559	38,277	-	578,209	-	616,486
58676	DEPT OF INSURANCE	-	-	701,960	701,960	1,403,920	38,121	-	575,847	567,502	1,181,470
58677	OFF OF OCCUP & PROFESSION	-	-	279,277	89,001	368,278	15,166	-	229,103	368,141	612,410
58678	KY BOXING & WRESTLING AUT	-	-	11,542	2,254	13,796	627	-	9,469	9,009	19,105
58680	DEPT OF ALCOHOL & BEVERA	-	-	135,931	-	135,931	7,382	-	111,510	779,950	898,842
58681	DEPT OF CHARITABLE GAMING	-	-	244,858	281,449	526,307	13,297	-	200,868	-	214,165
58685	DEPT OF FINANCIAL INSTITU	-	-	1,169,587	372,412	1,541,999	63,516	-	959,462	-	1,022,978
58690	DEPT OF HOUSING & BUILD C	-	-	1,920,564	702,227	2,622,791	104,298	-	1,575,521	-	1,679,819
014A	BRECKINRIDGE CO ATTORNEY	-	-	15,489	2,508	17,997	841	-	12,706	4,852	18,399
024A	CHRISTIAN COUNTY ATTORNEY	-	-	13,978	25,427	39,405	759	-	11,467	562	12,788
031A	EDMONSON COUNTY ATTORNEY	-	-	7,733	-	7,733	420	-	6,344	5,703	12,467
060A	KNOTT COUNTY ATTORNEY	-	-	14,227	-	14,227	773	-	11,671	32,988	45,432
071A	LOGAN COUNTY ATTORNEY	-	-	25,827	27,038	52,865	1,403	-	21,187	12,981	35,571
086A	MONROE CO ATTORNEY	-	-	8,409	22,909	31,318	457	-	6,898	1,309	8,664
116A	WAYNE COUNTY ATTORNEY	-	-	9,101	24,796	33,897	494	-	7,466	1,398	9,358
W002	ALLEN COUNTY ATTORNEY	-	-	24,928	3,949	28,877	1,354	-	20,450	7,945	29,749
W003	ANDERSON COUNTY ATTORNEY	-	-	26,866	72,482	99,348	1,459	-	22,039	4,229	27,727
W005	BARREN COUNTY ATTORNEY	-	-	42,667	1,741	44,408	2,317	-	35,001	37,122	74,440
W006	BATH COUNTY ATTORNEY	-	-	26	98	124	1	-	21	-	22
W007	BELL COUNTY ATTORNEY	-	-	30,057	-	30,057	1,632	-	24,657	16,919	43,208
W008	BOONE COUNTY ATTORNEY	-	-	84,355	25,638	109,993	4,581	-	69,200	115,428	189,209
W011	BOYLE COUNTY ATTORNEY	-	-	2,504	1,032	3,536	136	-	2,054	2,929	5,119
W015	BULLITT COUNTY ATTORNEY	-	-	13,906	78,893	92,799	755	-	11,408	-	12,163
W018	CALLOWAY COUNTY ATTORNEY	-	-	744	2,027	2,771	40	-	610	96	746
W021	CARROLL COUNTY ATTORNEY	-	-	13,677	-	13,677	743	-	11,220	9,357	21,320
W022	CHILD SUPPORT ENFORCEMENT	-	-	5,197	4,437	9,634	282	-	4,264	32,509	37,055
W023	CASEY COUNTY ATTORNEY	-	-	14,296	2,533	16,829	776	-	11,727	4,078	16,581
W025	CLARK COUNTY ATTORNEY	-	-	22,072	-	22,072	1,199	-	18,106	36,355	55,660
W028	CRITTENDEN CO ATTORNEY	-	-	6,356	8,738	15,094	345	-	5,215	2,297	7,857
W030	DAVISS COUNTY ATTORNEY	-	-	22,498	37,072	59,570	1,222	-	18,456	1,141	20,819
W036	FLOYD COUNTY ATTORNEY	-	-	18,743	36,977	55,720	1,018	-	15,376	-	16,394
W037	FRANKLIN COUNTY ATTORNEY	-	-	71,172	56,891	128,063	3,865	-	58,386	9,730	71,981
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	-	-	15,106	-	15,106	820	-	12,392	4,378	17,590
W041	GRANT COUNTY CHILD SUPPOR	-	-	5,827	335	6,162	316	-	4,780	3,759	8,855
W042	GRAVES COUNTY ATTORNEY	-	-	48,270	37,324	85,594	2,621	-	39,598	4,108	46,327
W046	HANCOCK COUNTY ATTORNEY	-	-	5,807	4,866	10,673	315	-	4,764	-	5,079
W049	HARRISON COUNTY ATTORNEY	-	-	3,002	-	3,002	163	-	2,463	36,437	39,063
W053	HICKMAN COUNTY ATTORNEY	-	-	15,217	18,495	33,712	826	-	12,483	3,357	16,666
W054	HOPKINS COUNTY ATTORNEY	-	-	31,886	46,789	78,675	1,732	-	26,157	65,849	93,738
W055	JACKSON COUNTY ATTORNEY	-	-	9,628	24,797	34,425	523	-	7,898	544	8,965
W056	JEFFERSON CO ATTORNEY	-	-	235,806	621,989	857,795	12,806	-	193,442	-	206,248
W058	JOHNSON COUNTY ATTORNEY	-	-	3,154	8,593	11,747	171	-	2,587	498	3,256
W061	KNOX COUNTY ATTORNEY	-	-	77	211	288	4	-	63	11	78
W062	LARUE COUNTY ATTORNEY	-	-	16,102	-	16,102	874	-	13,209	21,013	35,096
W063	LAUREL COUNTY ATTORNEY	-	-	5,378	-	5,378	292	-	4,412	3,653	8,357
W065	LEE COUNTY ATTORNEY	-	-	13,108	11,449	24,557	712	-	10,753	1,872	13,337
W073	MCCRACKEN COUNTY ATTORNEY	-	-	15,970	17,766	33,736	867	-	13,101	1,913	15,881



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources				Total Deferred Outflow of Resources	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
W074	MCCREARY COUNTY ATTORNEY	-	-	28,646	10,224	38,870	1,556	-	23,499	11,074	36,129
W076	MADISON COUNTY ATTORNEY	-	-	97,929	26,707	124,636	5,318	-	80,335	111,589	197,242
W077	MAGOFFIN CO ATTORNEY	-	-	4,387	-	4,387	238	-	3,599	31,176	35,013
W082	MEADE COUNTY ATTORNEY	-	-	22,258	10,112	32,370	1,209	-	18,259	3,022	22,490
W083	MENIFEE COUNTY ATTORNEY	-	-	8,177	11,378	19,555	444	-	6,708	1,357	8,509
W084	MERCER COUNTY ATTORNEY	-	-	7,822	4,381	12,203	425	-	6,417	-	6,842
W087	MONTGOMERY CO ATTORNEY	-	-	25,088	1,899	26,987	1,362	-	20,581	516	22,459
W088	MORGAN COUNTY ATTORNEY	-	-	26,969	16,521	43,490	1,465	-	22,124	4,531	28,120
W092	OHIO COUNTY ATTORNEY	-	-	280	1,334	1,614	15	-	230	45	290
W093	OLDHAM COUNTY ATTORNEY	-	-	28,485	2,749	31,234	1,547	-	23,368	52,669	77,584
W094	OWEN COUNTY ATTORNEY	-	-	7,825	-	7,825	425	-	6,419	11,377	18,221
W096	PENDLETON COUNTY ATTORNEY	-	-	2,126	5,794	7,920	115	-	1,744	363	2,222
W099	POWELL COUNTY ATTORNEY	-	-	358	975	1,333	19	-	293	43	355
W100	PULASKI COUNTY ATTORNEY	-	-	26,462	-	26,462	1,437	-	21,708	56,671	79,816
W102	ROCKCASTLE CO ATTORNEY	-	-	12,945	-	12,945	703	-	10,619	29,763	41,085
W103	ROWAN COUNTY ATTORNEY	-	-	12,558	-	12,558	682	-	10,302	29,001	39,985
W106	SHELBY COUNTY ATTORNEY	-	-	6,917	-	6,917	376	-	5,675	17,101	23,152
W107	SIMPSON COUNTY ATTORNEY	-	-	7,624	-	7,624	414	-	6,255	20,706	27,375
W108	SPENCER COUNTY ATTORNEY	-	-	17,515	16,825	34,340	951	-	14,369	2,113	17,433
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	-	-	14,319	-	14,319	778	-	11,746	3,038	15,562
W112	TRIMBLE COUNTY ATTORNEY	-	-	11,385	-	11,385	618	-	9,340	17,863	27,821
W113	UNION COUNTY ATTORNEY	-	-	6,219	2,590	8,809	338	-	5,102	34,444	39,884
W117	WEBSTER COUNTY ATTORNEY	-	-	20,835	1,985	22,820	1,131	-	17,092	17,465	35,688
W118	WHITLEY COUNTY ATTORNEY	-	-	30,904	-	30,904	1,678	-	25,352	21,537	48,567
X034	FAYETTE CO ATTORNEY OFF	-	-	44,015	85,007	129,022	2,390	-	36,107	8,920	47,417
X059	KENTON COUNTY ATTORNEY	-	-	15,641	1,509	17,150	849	-	12,831	605	14,285
TOTAL		-	-	286,199,894	159,561,677	445,761,571	15,542,345	-	234,781,928	219,966,251	470,290,524

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	3,250,180	(8,601)	(152,250)	762,979	-	-
1433	KET FOUNDATION	(361,772)	1,008	(10,980)	55,027	-	-
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(82,884)	222	(674)	3,378	-	-
1436	LOTUS	(388,295)	484	(1,803)	9,034	-	-
1437	SANCTUARY INC	(224,182)	(389)	(2,173)	10,890	-	-
1438	O A S I S	(243,177)	201	(2,347)	11,762	-	-
1439	BARREN RIVER CHILD ADVOCA	(185,397)	201	(756)	3,788	-	-
1440	MOREHEAD STATE UNIVERSITY	2,088,012	(3,808)	(78,505)	393,417	-	-
1445	MURRAY STATE UNIV	(836,407)	(12,131)	(88,511)	443,560	-	-
1450	NORTHERN KY UNIVERSITY	(19,658,598)	-	-	-	-	-
1451	SILVERLEAF	(137,015)	(409)	(1,584)	7,937	-	-
1452	SPRINGHAVEN INC	(221,126)	(169)	(1,564)	7,837	-	-
1453	SAFE HARBOR	(410,246)	(1,000)	(1,690)	8,470	-	-
1454	D.O.V.E.S.	(193,775)	(41)	(1,432)	7,177	-	-
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(26,230)	(122)	(827)	4,144	-	-
1457	KY RIVER CHILD ADVOCACY	(51,608)	121	(344)	1,722	-	-
1458	BLUEGRASS RAPE CRISIS CTR	(307,466)	(962)	(2,426)	12,158	-	-
1459	NURSING HOME OMBUDSMAN	(78,352)	181	(812)	4,068	-	-
1465	WESTERN KENTUCKY UNIV	(1,505,742)	(1,311)	(125,652)	629,687	-	-
1480	KASAP	(130,148)	1,629	(1,242)	6,225	-	-
1481	KDVA	(273,905)	1,101	(2,598)	13,021	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(41,751)	299	(484)	2,426	-	-
1484	BUFFALO TR CHILD ADV INC	(46,826)	59	(350)	1,752	-	-
1485	CUMBERLAND V C A CENTER	(141,015)	(480)	(755)	3,784	-	-
1486	LAKE CUMB CHILD ADV CTR	(33,187)	268	(584)	2,928	-	-
1487	B.R.A.S.S.	(279,744)	(829)	(2,008)	10,061	-	-
1488	WOMEN AWARE	(74,947)	66	(856)	4,290	-	-
1489	BETHANY HOUSE ABUSE SHEL	(177,122)	265	(1,550)	7,770	-	-
1490	HOPE HARBOR INC	(195,746)	(25)	(1,109)	5,560	-	-
1491	CHILD ADV CTR OF GRN RVR	(12,842)	480	(543)	2,720	-	-
1492	CSG HEADQUARTERS	(1,321,960)	(1,915)	(15,653)	78,442	-	-
1994	KY HIGHER ED STUD LN CORP	(3,502,949)	(12,922)	(61,087)	306,128	-	-
3022	LEX FAYETTE CO HLTH DEPT	(355,426)	(6,711)	(61,021)	305,797	-	-
3023	LAKE CUMBERLAND DISTRICT	(197,830)	(2,526)	(51,165)	256,406	-	-
3024	WEDCO DIST HEALTH DEPT	(660,239)	(5,103)	(19,927)	99,862	-	-
3025	NORTHERN KY DIST HLTH DEP	(1,313,942)	(1,841)	(40,193)	201,423	-	-
3026	BARREN RVR DIST HLTH DEPT	496,442	2,563	(46,036)	230,705	-	-
3027	GREEN RVR DIST HLTH DEPT	(227,683)	(2,123)	(56,613)	283,710	-	-
3028	LINCOLN TRL DIST HLTH DEP	451,878	(3,963)	(44,845)	224,735	-	-
3029	PURCHASE DIST HLTH DEPT	887,219	3,961	(29,287)	146,768	-	-
3030	MERCER CO HEALTH DEPT	40,934	453	(5,980)	29,970	-	-
3031	CUMBERLAND VLY DIST HEALT	2,634,362	8,266	(58,482)	293,074	-	-
3033	KY RIVER DIST HEALTH DEPT	1,497,107	6,070	(46,498)	233,018	-	-
3034	BOURBON CO HEALTH CENTER	83,507	1,614	(5,459)	27,356	-	-
3035	CLARK CO HEALTH DEPT	(173,453)	(436)	(11,399)	57,124	-	-
3036	GATEWAY DIST HEALTH DEPT	(82,767)	(1,517)	(20,493)	102,698	-	-
3037	BOYLE CO HEALTH DEPT	(28,671)	(142)	(4,463)	22,367	-	-
3038	PIKE CO HEALTH DEPT	(19,796)	(341)	(16,712)	83,751	-	-
3039	FLOYD CO HEALTH CENTER	(51,498)	567	(8,642)	43,309	-	-
3040	MARTIN CO HEALTH DEPT	(75,336)	(891)	(3,633)	18,206	-	-
3042	BUFFALO TRACE HEALTH DEPT	(4,477)	(1,082)	(7,369)	36,930	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	39,775	(767)	(14,787)	74,103	-	-
3045	PENNYRILE DIST HLTH DEPT	(68,316)	563	(11,211)	56,185	-	-
3047	BREATHITT CO HEALTH DEPT	67,262	613	(12,447)	62,378	-	-
3048	GREENUP CO HLTH DEPT	(44,490)	(119)	(8,054)	40,361	-	-
3049	WHITLEY CO HEALTH DEPT	227,318	1,024	(19,644)	98,443	-	-
3050	LAUREL CO HEALTH DEPT	(121,243)	(939)	(9,991)	50,068	-	-
3051	KNOX CO HEALTH DEPT	166,086	292	(19,207)	96,255	-	-
3052	MONROE CO HEALTH DEPT	(12,925)	756	(2,327)	11,662	-	-
3053	BULLITT CO HEALTH DEPT	(205,365)	(1,081)	(9,824)	49,230	-	-
3054	THREE RIVERS DIST HLTH	54,057	547	(15,980)	80,080	-	-
3055	ESTILL CO HEALTH DEPT	1,470	(251)	(3,745)	18,768	-	-
3056	OLDHAM CO HEALTH DEPT	(190,573)	(1,037)	(7,476)	37,467	-	-
3057	LEWIS CO HEALTH DEPT	(146,284)	130	(2,482)	12,439	-	-
3058	FLEMING CO HEALTH DEP	(34,051)	(332)	(3,083)	15,449	-	-



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

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
		(24)	(25)	(26)	(27)	(28)	(29)
3059	JESSAMINE CO HEALTH DEPT	78,098	4,580	(6,560)	32,874	-	-
3060	POWELL CO HEALTH DEPT	62,270	1,316	(3,057)	15,321	-	-
3061	ANDERSON CO HEALTH DEPT	43,499	1,074	(3,683)	18,456	-	-
3062	MADISON CO HEALTH DEP	(280,892)	(7,478)	(35,918)	180,000	-	-
3064	JOHNSON CO HEALTH DEPT	(128,475)	(1,309)	(10,843)	54,337	-	-
3065	MAGOFFIN CO HEALTH DEPT	(838)	(196)	(4,493)	22,518	-	-
3066	ALLEN CO HEALTH DEPT	(216,681)	(1,079)	(5,638)	28,254	-	-
3067	FRANKLIN CO HEALTH DEPT	(482,921)	(1,788)	(16,132)	80,842	-	-
3068	LINCOLN CO HEALTH DEPT	(46,707)	(8)	(3,525)	17,664	-	-
3069	WOODFORD CO HEALTH DEPT	59,679	2,358	(4,150)	20,796	-	-
3072	MUHLBERG CO HEALTH DEPT	(20,521)	770	(5,743)	28,781	-	-
3073	MARSHALL CO HEALTH DEPT	(62,947)	(221)	(10,488)	52,561	-	-
3074	CHRISTIAN CO HEALTH DEPT	(300,235)	(2,147)	(9,486)	47,538	-	-
3075	HOPKINS CO HEALTH DEPT	(216,739)	(1,999)	(12,470)	62,491	-	-
3076	TODD CO HEALTH DEPT	316,750	6,234	(3,809)	19,087	-	-
3077	BRACKEN CO HEALTH DEPT	(107,150)	(107)	(1,839)	9,218	-	-
3078	MONTGOMERY CO HEALTH DEPT	(327,103)	1,073	(8,003)	40,108	-	-
3079	GARRARD COUNTY HEALTH DPT	(41,424)	(124)	(2,768)	13,872	-	-
3080	BRECKINRIDGE CO HEALTH BD	(7,370)	(578)	(5,106)	25,586	-	-
3081	ASHLAND BOYD CO HEALTH DP	69,293	(674)	(11,909)	59,679	-	-
3082	LAWRENCE CO HEALTH DEPT	(249,995)	(674)	(3,040)	15,234	-	-
3083	GRAVES CO HEALTH CENTER	(304,229)	397	(4,977)	24,941	-	-
3084	CALLOWAY CO HEALTH DEPT	(138,433)	42	(3,203)	16,051	-	-
3085	BELL CO HEALTH DEPT	(106,906)	(785)	(7,531)	37,739	-	-
3086	GRAYSON COUNTY HEALTH DEPT	(91,980)	(152)	(3,321)	16,642	-	-
3087	HARLAN CO HEALTH DEPT	(158,461)	(999)	(5,121)	25,664	-	-
3088	CARTER CO HEALTH DEPT	69,012	601	(3,973)	19,910	-	-
3801	KENTUCKY STATE UNIVERSITY	(1,055,459)	(6,119)	(31,077)	155,738	-	-
5470	KCTCS	(4,593,623)	(7,922)	(114,186)	572,226	-	-
7403	ASST OF COMMONWEALTH ATTY	(309,399)	743	(4,744)	23,775	-	-
7407	KENTUCKY HOUSING CORP	(6,336,326)	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	78,222	1,386	(1,595)	7,993	-	-
7409	MUN ELEC POW ASSOC OF KY	(12,255)	(130)	(1,211)	6,066	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(75,390)	(64)	(874)	4,379	-	-
7416	KY OFFICE OF BAR ADMISSIO	(182,041)	(1,781)	(47)	234	-	-
7417	KY ASSOC OF REGIONAL PROG	715	(98)	(1,241)	6,218	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	(22,507)	(330)	(103)	517	-	-
7718	MASTER COMM BOONE CO	(39,450)	546	(176)	880	-	-
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	(64,879)	(202)	(68)	339	-	-
7724	MASTER COMM CHRISTIAN CO	(18,960)	0	(99)	194	-	-
7725	MASTER COMM CLARK CO	(10,873)	(3)	(22)	110	-	-
7727	MASTER COMM CLINTON/CUMBE	(7,708)	290	(50)	249	-	-
7730	MASTER COMM DAVIESS CO	(60,363)	(134)	(97)	487	-	-
7734	MASTER COMM FAYETTE CO	(116,005)	(157)	(187)	939	-	-
7740	MASTER COMM GARRARD CO	(7,590)	-	-	-	-	-
7741	MASTER COMM GRANT CO	(18,861)	174	(64)	322	-	-
7743	MASTER COMM GRAYSON CO	9,471	455	(44)	220	-	-
7747	MASTER COMM HARDIN CO	(85,700)	(12)	(162)	813	-	-
7750	MASTER COMMISSIONER HART COUNTY	(16,141)	119	(39)	195	-	-
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	(21,179)	209	(49)	245	-	-
7753	MASTER COMM HOPKINS CO	(56,193)	-	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	(212,867)	(175)	(397)	1,990	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(43,475)	(159)	(39)	194	-	-
7759	MASTER COMM KENTON CO	(108,476)	(401)	(181)	907	-	-
7763	MASTER COMM LAUREL CO	(32,668)	(34)	(60)	302	-	-
7773	MASTER COMM MCCracken CO	(63,112)	(99)	(110)	551	-	-
7776	MASTER COMM MADISON CO	(49,849)	(4)	(98)	489	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(38,746)	(78)	(37)	187	-	-
7790	MASTER COMM NELSON CO	(42,392)	(57)	(69)	346	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDFHAM CO	(17,923)	213	(72)	360	-	-
7794	MASTER COMM OWEN CO	(19,861)	42	(24)	119	-	-
7798	MASTER COMM PIKE CO	(47,655)	(8)	(96)	483	-	-
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(41,540)	132	(88)	443	-	-



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Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
7807	MASTER COMM SIMPSON CO	(13,814)	161	(46)	233	-	-
7814	MASTER COMM WARREN CO	(73,033)	(86)	(133)	667	-	-
7817	LOGAN CO MASTER COM	(17,268)	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	(14,114)	6	(30)	149	-	-
7821	MASTER COMM MUHLENBERG CO	(11,095)	396	(76)	382	-	-
8024	SEVEN CO SERVICES INC	1,547,243	(81,588)	(95,258)	477,372	-	-
8201	KY RIVER COMM CARE INC	914,016	(1,194)	(16,485)	82,611	-	-
8202	NORTHERN KY REG MHMR BD	1,895,163	(2,523)	(35,530)	178,056	-	-
8204	COMMUNICARE INC	39,460	6,278	(46,752)	234,290	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	601,075	(6,278)	(58,552)	293,424	-	-
8208	CUMBERLAND RIVER MHMR	(1,868,046)	(1,751)	(70,162)	351,606	-	-
8209	WESTERN KY REG MHMR ADV	(644,139)	(3,815)	(24,949)	125,029	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(7,016,992)	88,346	(148,409)	743,733	-	-
8211	PENNYROYAL REG MHMR BD	(1,952,318)	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	(365,045)	(1,856)	(20,545)	102,960	-	-
8216	COMPREHEND INC REG MHMR B	(1,376,139)	(3,782)	(22,139)	110,947	-	-
8220	LIFESKILLS INC	(288,528)	3,555	(93,640)	469,263	-	-
8221	MOUNTAIN COMP CARE CENTER	(921,297)	127	(33,463)	167,695	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(616,451)	1,620	(1,414)	7,089	-	-
10010	LEGS LEGISLATIVE RES COMM	2,380,143	(5,391)	(232,878)	1,167,039	-	-
20020	JUDL JUDICIAL RET SYSTEM	(61,640)	639	(170)	854	-	-
20025	JUDL ADM OFF OF THE COURT	(12,548,899)	(14,844)	(351,004)	1,759,012	-	-
31030	UNIFIED PROSECUTORIAL SYS	(365,897)	(52,130)	(515,452)	2,583,120	-	-
31035	DEPT OF AGRICULTURE	3,392,000	60,794	(97,650)	489,359	-	-
31040	ATTORNEY GENERALS OFFICE	4,781,403	88,501	(85,649)	429,217	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	(1,622,486)	(39,329)	(67,543)	338,482	-	-
31066	REGISTRY OF ELECTION	(81,192)	(2,167)	(6,338)	31,763	-	-
31070	GOVERNORS OFFICE	(849,808)	(17,744)	(16,037)	80,366	-	-
31074	DEPT OF VETERANS AFFAIRS	(18,403,281)	(348,474)	(221,226)	1,108,643	-	-
31076	MILITARY AFFAIRS COMM	(16,469)	(52)	(639)	3,203	-	-
31082	KY INFRASTRUCTURE	393,947	8,087	(7,015)	35,157	-	-
31085	LT GOVERNORS OFFICE	322,163	4,991	(4,188)	20,986	-	-
31089	AGRICULTURAL DEVELOP BD	(3,082,974)	(60,665)	-	-	-	-
31094	OFF OF HOMELAND SECURITY	(15,694)	(1,668)	(8,307)	41,629	-	-
31095	DEPT MILITARY AFFAIRS	(4,512,683)	(98,835)	(158,520)	794,404	-	-
31097	OFF OF MINORITY EMPOWMENT	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	18,293	(145)	(1,953)	9,788	-	-
31112	GOV OFF LOCAL DEVELOPMENT	(175,377)	(8,461)	(21,332)	106,902	-	-
31120	SECRETARY OF STATE	195,706	844	(15,509)	77,722	-	-
31125	STATE TREASURERS OFFICE	(112,169)	(800)	(14,248)	71,402	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	60,603	1,063	(1,251)	6,268	-	-
31137	KY COMM NETWORK AUTH	(776,334)	(17,173)	(8,125)	40,716	-	-
31150	BOARD OF ACCOUNTANCY	(45,523)	(1,017)	(1,980)	9,924	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(115,079)	(2,581)	(1,104)	5,531	-	-
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-
31180	BOARD OF DENTISTRY	80,468	1,426	(2,616)	13,109	-	-
31185	BOARD OF ELECTIONS	(113,415)	(2,922)	(4,474)	22,420	-	-
31190	BRD OF EMBALMERS/FUN DIR	(476,837)	(9,645)	(641)	3,214	-	-
31200	BOARD OF EXM ARCHITECTS	2,156	(117)	(1,451)	7,272	-	-
31205	KY LANDSCAPE ARCH REG BD	4,657	79	(248)	1,242	-	-
31215	BD EXAMINERS OF SOCIAL WK	(149,845)	(2,736)	(658)	3,297	-	-
31225	BD OF HAIRDRESSERS/CSMTG	514,887	9,285	(6,607)	33,111	-	-
31245	BD OF MEDICAL LICENSURE	91,056	1,475	(6,934)	34,750	-	-
31250	BOARD OF NURSING	647,573	7,918	(28,607)	143,362	-	-
31260	BOARD OF OPTOMETRIC EXM	45,956	438	(805)	4,032	-	-
31263	KY RESPIRATORY CARE BD	25,437	444	(953)	4,774	-	-
31268	PERSONNEL BOARD	59,448	1,010	(3,351)	16,794	-	-
31270	KY BOARD OF PHARMACY	146,367	1,776	(10,580)	53,022	-	-
31275	BD OF PHYSICAL THERAPY	131,860	2,581	(1,560)	7,818	-	-
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(260,234)	(5,668)	(4,583)	22,968	-	-
31345	SCHOOL FAC CONSTR COMM	(1,318)	(112)	(1,371)	6,871	-	-
31354	EXECUTIVE BRANCH ETH COMM	(136,081)	(2,455)	(3,196)	16,018	-	-
31370	COMMISSION ON HUMAN RIGHT	58,603	486	(8,738)	43,790	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(736,234)	(15,056)	(20,375)	102,106	-	-
31765	OFFICE OF STATE BUD DIREC	25,239	1,077	(12,460)	62,443	-	-
35605	TRAN OFF OF THE SECRETARY	868,578	13,521	(34,201)	171,394	-	-
35607	TRAN OFFICE OF LEGAL SVC	362,193	6,419	(18,998)	95,206	-	-
35609	DIVISION OF FACILITY MANA	(1,091,051)	(22,131)	(11,808)	59,174	-	-
35615	TRAN DEPT OF AVIATION	155,795	3,750	(10,193)	51,082	-	-
35616	TRAN OFFICE OF PERSONNEL	(242,630)	(3,995)	(13,821)	69,261	-	-
35617	OFFICE OF INFORMAT TECHNO	(730,864)	(13,352)	(16,711)	83,744	-	-
35618	OFFICE OF AUDITS	(263,287)	(10,906)	(21,615)	108,320	-	-
35619	DOT PAYROLL DIVISION	(348,054)	(7,878)	(6,896)	34,558	-	-
35625	TRAN DEPT OF HIGHWAYS	(10,841,750)	(354,082)	(1,666,658)	8,352,271	-	-
35628	TRAN DEPT OF INTERGOV PRO	599,710	11,988	(6,901)	34,584	-	-
35630	TRAN DEPT OF VEH REGULAT	291,370	1,925	(69,897)	350,279	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	251,080	7,142	(38,654)	193,710	-	-
39075	KHEAA DIV OF FINANCIAL AF	(1,061,291)	(21,516)	(5,496)	27,544	-	-
39079	COMMONWEALTH OF TECHNOL	(9,455,688)	(181,302)	(133,369)	668,363	-	-
39084	KY RIVER AUTHORITY	(29,580)	(905)	(3,746)	18,771	-	-
39103	OFFICE OF PVA'S	449,488	(14,702)	(281,636)	1,411,382	-	-
39130	DEPT OF REVENUE	(6,900,865)	(145,974)	(309,281)	1,549,920	-	-
39750	OFFICE OF SECRETARY	562,550	11,153	(47,761)	239,348	-	-
39757	FIN OFFICE OF INSP GENERAL	(727,204)	(12,347)	(50)	249	-	-
39758	OFF OF THE CONTROLLER	560,986	8,642	(34,441)	172,597	-	-
39785	DEPT FACILITIES SUPP SVCS	(1,532,928)	(37,712)	(89,538)	448,707	-	-
50235	KY STATE FAIR BOARD	1,721,162	48,026	(74,252)	372,102	-	-
50410	COMM KY HERITAGE COUNCIL	(566,862)	(11,453)	(7,530)	37,734	-	-
50529	KY ARTS COUNCIL	138,928	2,195	(5,251)	26,317	-	-
50550	KY HISTORICAL SOCIETY	(267,571)	(6,331)	(14,810)	74,219	-	-
50660	DEPT OF FISH & WILDLIFE	493,979	(1)	(138,063)	691,884	-	-
50665	COMM KY HORSE PARK	(99,880)	(1,097)	(20,950)	104,987	-	-
50670	DEPT OF PARKS	(2,946,775)	(58,525)	(195,778)	981,114	-	-
50850	COMM OFFICE OF SECRETARY	(355,363)	(7,453)	(12,438)	62,334	-	-
50852	KY ARTISANS CTR AT BEREA	(39,767)	(1,456)	(4,808)	24,094	-	-
50860	DEPT OF TOURISM	374,169	7,021	(11,392)	57,088	-	-
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	(27,811)	(1,039)	(5,249)	26,305	-	-
51407	KY ENVIRONMENTAL EDUC COU	8,583	(75)	(933)	4,677	-	-
51530	EDUC OFFICE OF SECRETARY	(169,549)	(189)	(39,588)	198,390	-	-
51531	DEPT WORKFORCE INVESTMENT	(11,332,453)	(129,671)	(75,383)	377,772	-	-
51532	KY COMM ON PROPRIETARY ED	(6,233)	(513)	(1,046)	5,243	-	-
51540	EDUC DEPT OF EDUCATION	6,790,746	126,829	(120,190)	602,315	-	-
51545	KY EDUCATIONAL TV AUTHOR	1,339,786	27,173	(62,290)	312,156	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(175,898)	(7,729)	(21,901)	109,756	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1,102,671	(8,396)	(204,415)	1,024,399	-	-
53723	OFFICE INSPECTOR GENERAL	(3,598,843)	(75,018)	(81,655)	409,203	-	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	865,839	7,603	(73,241)	367,037	-	-
53727	DEPT FOR INCOME SUPPORT	5,525,636	93,538	(172,689)	865,407	-	-
53728	DEPT FOR PUBLIC HEALTH	2,488,490	28,378	(178,874)	896,405	-	-
53729	OFF HUMAN RESOURCE MANAGE	(765,637)	(20,122)	(146,830)	735,819	-	-
53730	SERVE KY	(159,696)	(3,659)	(7,597)	38,073	-	-
53736	H&FS DEPT FOR COMM BASE S	278,907	(64,640)	(1,636,093)	8,199,068	-	-
53739	HEALTH DATA AND ANALYTICS	(704,449)	(15,899)	(9,108)	45,645	-	-
53746	DEPT FOR MEDICAID SERVICE	(1,605,617)	(35,746)	(60,086)	301,111	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(2,791,169)	(59,306)	(48,612)	243,615	-	-
54500	J&PS OFF OF SECRETARY	1,138,870	16,068	(72,018)	360,910	-	-
54515	DEPT OF PUBLIC ADVOCACY	(2,954,539)	(78,553)	(259,458)	1,300,240	-	-
54520	J&PS DEPT OF KY STATE POL	5,772,587	87,452	(327,052)	1,638,978	-	-
54523	J&PS OF JUVENILE JUSTICE	(2,337,436)	(4,538)	(254,064)	1,273,209	-	-
54525	DEPT OF CRIMINAL JUST TRN	302,114	(1,602)	(73,655)	369,112	-	-
54527	J&PS DEPT OF CORRECTIONS	3,512,310	57,878	(155,644)	779,991	-	-
55790	OFFICE OF THE SECRETARY	(566,516)	(12,204)	(46,765)	234,354	-	-
55793	DEPT PERSONNEL ADMIN	260,960	4,837	(18,538)	92,899	-	-
55794	DEPT FOR EMPLOYEE INS	187,806	825	(23,627)	118,402	-	-
56102	OFFICE OF THE SECRETARY	3,953,386	61,321	(51,697)	259,074	-	-
56106	DEPT OF WRKPLACE STANDARD	(376,270)	(5,729)	(46,115)	231,098	-	-
56107	DEPT OF WORKERS CLAIMS	(2,988,145)	(75,516)	(58,585)	293,589	-	-



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

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
		(24)	(25)	(26)	(27)	(28)	(29)
56113	KY OSH REVIEW COMMISSION	(89,917)	(1,700)	(1,988)	9,963	-	-
56114	WORKERS COMP FUNDING COMM	419,209	7,568	(8,381)	41,999	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	34,127,207	553,820	(156,516)	784,361	-	-
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	504,698	10,636	(37,468)	187,768	-	-
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	1,050,178	18,675	(25,652)	128,552	-	-
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(3,111,728)	(77,072)	(211,281)	1,058,806	-	-
57129	DEPT FOR ENVIRONM PROTECT	(2,514,091)	(63,840)	(293,935)	1,473,016	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	306,494	5,618	(37,287)	186,859	-	-
57140	KY NATURE PRESERVES	93,707	1,899	(9,267)	46,440	-	-
57141	OFFICE OF ENERGY POLICY	206,075	3,539	(3,692)	18,501	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	544,003	6,484	(24,381)	122,181	-	-
58671	KY CLAIMS COMMISSION	(433,194)	(5,922)	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	1,165,980	20,711	(4,105)	20,574	-	-
58675	OFFICE OF THE SECRETARY	754,160	9,746	(31,951)	160,118	-	-
58676	DEPT OF INSURANCE	(598,570)	(8,583)	(31,820)	159,463	-	-
58677	OFF OF OCCUP & PROFESSION	(287,644)	(7,271)	(12,660)	63,444	-	-
58678	KY BOXING & WRESTLING AUT	(7,228)	(179)	(523)	2,621	-	-
58680	DEPT OF ALCOHOL & BEVERA	(772,649)	(14,980)	(6,162)	30,880	-	-
58681	DEPT OF CHARITABLE GAMING	263,429	4,189	(11,100)	55,624	-	-
58685	DEPT OF FINANCIAL INSTITU	305,992	354	(53,018)	265,693	-	-
58690	DEPT OF HOUSING & BUILD C	587,930	5,813	(87,060)	436,290	-	-
014A	BRECKINRIDGE CO ATTORNEY	(3,121)	(98)	(702)	3,519	-	-
024A	CHRISTIAN COUNTY ATTORNEY	24,089	(14)	(634)	3,176	-	-
031A	EDMONSON COUNTY ATTORNEY	(6,084)	(54)	(351)	1,756	-	-
060A	KNOTT COUNTY ATTORNEY	(33,523)	(269)	(645)	3,232	-	-
071A	LOGAN COUNTY ATTORNEY	12,857	(260)	(1,171)	5,867	-	-
086A	MONROE CO ATTORNEY	21,153	(28)	(381)	1,910	-	-
116A	WAYNE COUNTY ATTORNEY	22,913	(29)	(413)	2,068	-	-
W002	ALLEN COUNTY ATTORNEY	(5,244)	(161)	(1,130)	5,662	-	-
W003	ANDERSON COUNTY ATTORNEY	66,824	(88)	(1,218)	6,103	-	-
W005	BARREN COUNTY ATTORNEY	(37,055)	(736)	(1,934)	9,693	-	-
W006	BATH COUNTY ATTORNEY	96	1	(1)	6	-	-
W007	BELL COUNTY ATTORNEY	(18,602)	(15)	(1,362)	6,828	-	-
W008	BOONE COUNTY ATTORNEY	(95,042)	487	(3,824)	19,163	-	-
W011	BOYLE COUNTY ATTORNEY	(2,059)	20	(114)	569	-	-
W015	BULLITT COUNTY ATTORNEY	76,819	1,289	(630)	3,159	-	-
W018	CALLOWAY COUNTY ATTORNEY	1,891	(2)	(34)	170	-	-
W021	CARROLL COUNTY ATTORNEY	(10,047)	(92)	(620)	3,107	-	-
W022	CHILD SUPPORT ENFORCEMENT	(28,453)	86	(236)	1,181	-	-
W023	CASEY COUNTY ATTORNEY	(2,269)	(83)	(648)	3,249	-	-
W025	CLARK COUNTY ATTORNEY	(37,571)	(31)	(1,001)	5,015	-	-
W028	CRITTENDEN CO ATTORNEY	5,912	170	(288)	1,443	-	-
W030	DAVIESS COUNTY ATTORNEY	34,686	(26)	(1,020)	5,111	-	-
W036	FLOYD COUNTY ATTORNEY	35,711	207	(850)	4,258	-	-
W037	FRANKLIN COUNTY ATTORNEY	43,346	(204)	(3,226)	16,167	-	-
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	(5,191)	(40)	(685)	3,432	-	-
W041	GRANT COUNTY CHILD SUPPOR	(3,759)	6	(264)	1,324	-	-
W042	GRAVES COUNTY ATTORNEY	30,578	(90)	(2,188)	10,966	-	-
W046	HANCOCK COUNTY ATTORNEY	4,528	10	(263)	1,319	-	-
W049	HARRISON COUNTY ATTORNEY	(36,562)	(45)	(136)	682	-	-
W053	HICKMAN COUNTY ATTORNEY	14,347	(69)	(690)	3,458	-	-
W054	HOPKINS COUNTY ATTORNEY	(21,772)	911	(1,445)	7,243	-	-
W055	JACKSON COUNTY ATTORNEY	23,721	(13)	(436)	2,187	-	-
W056	JEFFERSON CO ATTORNEY	608,509	161	(10,689)	53,566	-	-
W058	JOHNSON COUNTY ATTORNEY	7,926	(11)	(143)	718	-	-
W061	KNOX COUNTY ATTORNEY	196	(0)	(4)	18	-	-
W062	LARUE COUNTY ATTORNEY	(21,747)	(176)	(730)	3,658	-	-
W063	LAUREL COUNTY ATTORNEY	(3,945)	(12)	(244)	1,222	-	-
W065	LEE COUNTY ATTORNEY	8,876	(39)	(594)	2,977	-	-
W073	MCCRACKEN COUNTY ATTORNEY	14,991	(41)	(724)	3,628	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
W074	MCCREARY COUNTY ATTORNEY	(2,245)	(222)	(1,299)	6,508	-	-
W076	MADISON COUNTY ATTORNEY	(90,919)	506	(4,439)	22,246	-	-
W077	MAGOFFIN CO ATTORNEY	(31,412)	(12)	(199)	997	-	-
W082	MEADE COUNTY ATTORNEY	5,896	(63)	(1,009)	5,056	-	-
W083	MENIFEE COUNTY ATTORNEY	9,588	(29)	(371)	1,858	-	-
W084	MERCER COUNTY ATTORNEY	3,897	43	(355)	1,776	-	-
W087	MONTGOMERY CO ATTORNEY	(19)	(15)	(1,137)	5,699	-	-
W088	MORGAN COUNTY ATTORNEY	10,561	(94)	(1,223)	6,126	-	-
W092	OHIO COUNTY ATTORNEY	1,274	(1)	(13)	64	-	-
W093	OLDHAM COUNTY ATTORNEY	(51,577)	49	(1,291)	6,470	-	-
W094	OWEN COUNTY ATTORNEY	(11,762)	(57)	(355)	1,778	-	-
W096	PENDLETON COUNTY ATTORNEY	5,317	(7)	(96)	483	-	-
W099	POWELL COUNTY ATTORNEY	912	(1)	(16)	82	-	-
W100	PULASKI COUNTY ATTORNEY	(58,071)	(95)	(1,200)	6,012	-	-
W102	ROCKCASTLE CO ATTORNEY	(30,433)	(61)	(587)	2,941	-	-
W103	ROWAN COUNTY ATTORNEY	(29,554)	(155)	(569)	2,852	-	-
W106	SHELBY COUNTY ATTORNEY	(17,489)	(2)	(314)	1,570	-	-
W107	SIMPSON COUNTY ATTORNEY	(21,037)	(100)	(346)	1,731	-	-
W108	SPENCER COUNTY ATTORNEY	13,767	(44)	(794)	3,978	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(3,806)	(40)	(649)	3,253	-	-
W112	TRIMBLE COUNTY ATTORNEY	(18,275)	(231)	(516)	2,586	-	-
W113	UNION COUNTY ATTORNEY	(32,255)	50	(282)	1,412	-	-
W117	WEBSTER COUNTY ATTORNEY	(16,310)	(346)	(944)	4,733	-	-
W118	WHITLEY COUNTY ATTORNEY	(23,066)	(217)	(1,401)	7,021	-	-
X034	FAYETTE CO ATTORNEY OFF	73,785	(183)	(1,995)	9,999	-	-
X059	KENTON COUNTY ATTORNEY	35	(15)	(709)	3,554	-	-
TOTAL		(75,582,695)	(988,283)	(12,973,630)	65,015,656		

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APPENDIX B

COLLECTIVE PENSION AMOUNTS – KERS HAZARDOUS PENSION PLAN

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Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
					(6)	(7)	(8)					
1430	EASTERN KY UNIV	433,019	0.716272%	0.708941%	3,635,195	4,803,376	2,688,515	286,763	37,334	324,097	-	324,097
1440	MOREHEAD STATE UNIVERSITY	100,003	0.165418%	0.207108%	839,523	1,109,306	620,894	66,226	(140,990)	(74,764)	-	(74,764)
1445	MURRAY STATE UNIV	199,871	0.330614%	0.366704%	1,677,919	2,217,123	1,240,954	132,363	(87,451)	44,912	-	44,912
1450	NORTHERN KY UNIVERSITY	239,750	0.396579%	0.359247%	2,012,702	2,659,490	1,488,553	158,772	44,021	202,793	-	202,793
1465	WESTERN KENTUCKY UNIV	344,820	0.570380%	0.592016%	2,894,770	3,825,013	2,140,912	228,354	(125,298)	103,056	-	103,056
3801	KENTUCKY STATE UNIVERSITY	68,421	0.113178%	0.101956%	574,396	758,981	424,812	45,311	117,714	163,025	-	163,025
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	349,840	0.578683%	0.499118%	2,936,909	3,880,693	2,172,077	231,678	199,957	431,635	-	431,635
31095	DEPT MILITARY AFFAIRS	636,890	1.053504%	1.103297%	5,346,702	7,064,880	3,954,310	421,775	39,996	461,771	-	461,771
35615	TRAN DEPT OF AVIATION	43,906	0.072627%	0.074666%	368,594	487,042	272,604	29,077	(840)	28,237	-	28,237
39079	COMMONWEALTH OF TECHNOL	83,375	0.137914%	0.142674%	699,936	924,862	517,658	55,215	(67,586)	(12,371)	-	(12,371)
50660	DEPT OF FISH & WILDLIFE	1,918,258	3.173062%	3.089171%	16,103,798	21,278,802	11,910,036	1,270,350	209,664	1,480,014	-	1,480,014
50665	COMM KY HORSE PARK	101,359	0.167651%	0.176121%	850,906	1,124,348	629,313	67,124	(19,378)	47,746	-	47,746
50670	DEPT OF PARKS	379,798	0.628221%	0.657283%	3,188,322	4,212,899	2,358,017	251,511	(289,144)	(37,633)	-	(37,633)
53729	OFF HUMAN RESOURCE MANAGE	841,095	1.391287%	1.649005%	7,061,005	9,330,079	5,222,173	557,008	(1,179,852)	(622,844)	-	(622,844)
54520	J&PS DEPT OF KY STATE POL	1,836,804	3.038326%	2.663493%	15,419,992	20,375,251	11,404,307	1,216,408	297,648	1,514,056	-	1,514,056
54523	J&PS OF JUVENILE JUSTICE	4,982,236	8.241300%	9.185123%	41,825,919	55,266,802	30,983,584	3,299,443	4,875,096	8,174,539	-	8,174,539
54527	J&PS DEPT OF CORRECTIONS	47,266,227	78.184808%	77.383559%	396,800,437	524,313,430	293,465,395	31,301,658	(2,459,145)	28,842,513	-	28,842,513
58676	DEPT OF INSURANCE	92,768	0.153452%	0.211234%	778,794	1,029,061	575,980	61,435	(159,109)	(97,674)	-	(97,674)
58680	DEPT OF ALCOHOL & BEVERA	536,058	0.886714%	0.829284%	4,500,216	5,946,373	3,328,266	355,000	(19,249)	335,751	-	335,751
TOTAL		60,454,490	100.000000%	100.000000%	507,516,035	670,607,811	375,348,360	40,035,471	1,273,389	41,308,860	-	41,308,860

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Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
1430	EASTERN KY UNIV	31,556	-	712,067	32,370	775,993	65,297	-	558,365	-	623,662
1440	MOREHEAD STATE UNIVERSITY	7,288	-	164,447	-	171,735	15,080	-	128,950	110,325	254,355
1445	MURRAY STATE UNIV	14,566	-	328,673	5,683	348,922	30,139	-	257,728	93,127	380,994
1450	NORTHERN KY UNIVERSITY	17,472	-	394,251	101,698	513,421	36,153	-	309,150	16,344	361,647
1465	WESTERN KENTUCKY UNIV	25,129	-	567,032	-	592,161	51,997	-	444,636	62,057	558,690
3801	KENTUCKY STATE UNIVERSITY	4,986	-	112,514	58,170	175,670	10,318	-	88,227	-	98,545
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	25,494	-	575,286	215,516	816,296	52,754	-	451,108	-	503,862
31095	DEPT MILITARY AFFAIRS	46,413	-	1,047,319	45,724	1,139,456	96,040	-	821,252	124,146	1,041,438
35615	TRAN DEPT OF AVIATION	3,200	-	72,201	4,565	79,966	6,621	-	56,616	4,869	68,106
39079	COMMONWEALTH OF TECHNOL	6,076	-	137,104	-	143,180	12,573	-	107,510	15,921	136,004
50660	DEPT OF FISH & WILDLIFE	139,792	-	3,154,434	265,128	3,559,354	289,263	-	2,478,539	-	2,762,802
50665	COMM KY HORSE PARK	7,386	-	166,677	5,453	179,516	15,284	-	130,699	21,175	167,158
50670	DEPT OF PARKS	27,677	-	624,533	-	652,210	57,270	-	489,725	120,367	667,362
53729	OFF HUMAN RESOURCE MANAGE	61,294	-	1,383,119	-	1,444,413	126,833	-	1,084,568	783,494	1,994,895
54520	J&PS DEPT OF KY STATE POL	133,856	-	3,020,489	1,014,251	4,168,596	276,980	-	2,368,506	129,024	2,774,510
54523	J&PS OF JUVENILE JUSTICE	363,078	-	8,192,918	868,153	9,424,149	751,294	-	6,424,449	2,438,390	9,614,133
54527	J&PS DEPT OF CORRECTIONS	3,444,508	-	77,725,813	2,689,009	83,859,330	7,127,489	-	60,948,436	470,202	68,546,127
58676	DEPT OF INSURANCE	6,760	-	152,551	-	159,311	13,989	-	119,622	154,722	288,333
58680	DEPT OF ALCOHOL & BEVERA	39,065	-	881,508	158,459	1,079,032	80,835	-	691,232	50,937	823,004
TOTAL		4,405,596	-	99,412,936	5,464,178	109,282,710	9,116,209	-	77,954,318	4,595,100	91,665,627

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Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	23,480	13,189	(35,230)	150,892	-	-
1440	MOREHEAD STATE UNIVERSITY	(103,872)	(5,460)	(8,136)	34,848	-	-
1445	MURRAY STATE UNIV	(83,807)	(1,652)	(16,261)	69,649	-	-
1450	NORTHERN KY UNIVERSITY	73,909	13,826	(19,506)	83,546	-	-
1465	WESTERN KENTUCKY UNIV	(63,749)	5,116	(28,054)	120,159	-	-
3801	KENTUCKY STATE UNIVERSITY	54,791	4,057	(5,567)	23,843	-	-
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	193,894	25,095	(28,463)	121,908	-	-
31095	DEPT MILITARY AFFAIRS	(79,620)	7,522	(51,817)	221,933	-	-
35615	TRAN DEPT OF AVIATION	(661)	792	(3,572)	15,300	-	-
39079	COMMONWEALTH OF TECHNOL	(16,423)	1,330	(6,783)	29,052	-	-
50660	DEPT OF FISH & WILDLIFE	215,664	68,510	(156,067)	668,445	-	-
50665	COMM KY HORSE PARK	(15,808)	1,092	(8,246)	35,319	-	-
50670	DEPT OF PARKS	(121,205)	4,609	(30,899)	132,343	-	-
53729	OFF HUMAN RESOURCE MANAGE	(747,438)	(27,704)	(68,431)	293,092	-	-
54520	J&PS DEPT OF KY STATE POL	780,120	123,345	(149,440)	640,061	-	-
54523	J&PS DEPT OF JUVENILE JUSTICE	(1,470,928)	(49,841)	(405,349)	1,736,134	-	-
54527	J&PS DEPT OF CORRECTIONS	1,248,223	1,439,886	(3,845,525)	16,470,619	-	-
58676	DEPT OF INSURANCE	(144,989)	(8,812)	(7,548)	32,327	-	-
58680	DEPT OF ALCOHOL & BEVERA	87,035	25,809	(43,613)	186,797	-	-
TOTAL		(171,384)	1,640,707	(4,918,507)	21,066,267	-	-

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APPENDIX C

PROPORTIONATE SHARE CALCULATION – KERS NON-HAZARDOUS PENSION PLAN

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Appendix C: Proportionate Share Calculation - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,419,304	0.000000%	0.104527%	0.010902%
10010	LEGS LEGISLATIVE RES COMM	20,870,737	1.825050%	1.537066%	1.795013%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	22,290,041	1.825050%	1.641593%	1.805915%
7416	KY OFFICE OF BAR ADMISSIO	46,984	0.000000%	0.003460%	0.000361%
7716	MASTER COMMISSIONER BULLITT COUNTY	103,729	0.000000%	0.007639%	0.000797%
7718	MASTER COMM BOONE CO	176,188	0.000000%	0.012976%	0.001353%
7720	MASTER COMM CAMPBELL CO	68,000	0.000000%	0.005008%	0.000522%
7724	MASTER COMM CHRISTIAN CO	39,186	0.000000%	0.002886%	0.000301%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001608%	0.000168%
7727	MASTER COMM CLINTON/CUMBE	50,013	0.000000%	0.003683%	0.000384%
7730	MASTER COMM DAVIESS CO	97,743	0.000000%	0.007199%	0.000751%
7734	MASTER COMM FAYETTE CO	188,083	0.000000%	0.013852%	0.001445%
7741	MASTER COMM GRANT CO	64,392	0.000000%	0.004742%	0.000495%
7743	MASTER COMM GRAYSON CO	44,167	0.000000%	0.003253%	0.000339%
7747	MASTER COMM HARDIN CO	162,557	0.000000%	0.011972%	0.001249%
7750	MASTER COMMISSIONER HART COUNTY	39,124	0.000000%	0.002881%	0.000300%
7752	HENRY/ TRIMBLE MASTER COM	48,900	0.000000%	0.003601%	0.000376%
7756	MASTER COMM JEFF CIRCUIT	398,609	0.000000%	0.029356%	0.003062%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	38,713	0.000000%	0.002851%	0.000297%
7759	MASTER COMM KENTON CO	181,637	0.000000%	0.013377%	0.001395%
7763	MASTER COMM LAUREL CO	60,500	0.000000%	0.004456%	0.000465%
7773	MASTER COMM MCCracken CO	110,374	0.000000%	0.008129%	0.000848%
7776	MASTER COMM MADISON CO	98,043	0.000000%	0.007221%	0.000753%
7782	MASTER COMM MEADE CO	37,603	0.000000%	0.002769%	0.000289%
7790	MASTER COMM NELSON CO	69,565	0.000000%	0.005123%	0.000534%
7793	MASTER COMM OLDHAM CO	72,244	0.000000%	0.005321%	0.000555%
7794	MASTER COMM OWEN CO	23,795	0.000000%	0.001752%	0.000183%
7798	MASTER COMM PIKE CO	96,736	0.000000%	0.007124%	0.000743%
7805	MASTER COMM SCOTT CO	88,843	0.000000%	0.006543%	0.000682%
7807	MASTER COMM SIMPSON CO	46,518	0.000000%	0.003426%	0.000357%
7814	MASTER COMM WARREN CO	133,651	0.000000%	0.009843%	0.001027%
7820	MASTER COMM BARREN CO	29,910	0.000000%	0.002203%	0.000230%
7821	MASTER COMM MUHLenberg CO	76,558	0.000000%	0.005638%	0.000588%
20020	JUDL JUDICIAL RET SYSTEM	170,896	0.000000%	0.012586%	0.001313%
20025	JUDL ADM OFF OF THE COURT	59,767,527	2.508010%	4.401697%	2.705522%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	62,652,623	2.508010%	4.614175%	2.727684%
31030	UNIFIED PROSECUTORIAL SYS	51,724,900	3.992135%	3.809382%	3.973074%
31035	DEPT OF AGRICULTURE	9,799,039	0.756291%	0.721669%	0.752680%
31040	ATTORNEY GENERALS OFFICE	8,594,710	0.663341%	0.632974%	0.660174%
31045	AUDITOR OF PUBLIC ACCOUNT	6,777,834	0.523114%	0.499167%	0.520616%
31066	REGISTRY OF ELECTION	636,024	0.049088%	0.046841%	0.048854%
31070	GOVERNORS OFFICE	1,609,249	0.124202%	0.118516%	0.123609%
31074	DEPT OF VETERANS AFFAIRS	22,199,703	1.713376%	1.634941%	1.705195%
31076	MILITARY AFFAIRS COMM	64,119	0.004949%	0.004722%	0.004925%
31082	KY INFRASTRUCTURE	703,979	0.054333%	0.051846%	0.054074%
31085	LT GOVERNORS OFFICE	420,234	0.032434%	0.030949%	0.032279%
31094	OFF OF HOMELAND SECURITY	833,601	0.064337%	0.061392%	0.064030%
31095	DEPT MILITARY AFFAIRS	15,907,288	1.227727%	1.171523%	1.221865%
31110	OFF OF SECRETARY TO CABIN	196,007	0.015128%	0.014435%	0.015056%
31112	GOV OFF LOCAL DEVELOPMENT	2,140,628	0.165214%	0.157651%	0.164425%
31120	SECRETARY OF STATE	1,556,325	0.120117%	0.114619%	0.119544%
31125	STATE TREASURERS OFFICE	1,429,785	0.110351%	0.105299%	0.109824%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	125,498	0.009686%	0.009243%	0.009640%
31137	KY COMM NETWORK AUTH	815,287	0.062924%	0.060043%	0.062624%
31150	BOARD OF ACCOUNTANCY	198,727	0.015338%	0.014636%	0.015265%
31165	BOARD OF BARBERING	110,737	0.008547%	0.008155%	0.008506%
31180	BOARD OF DENTISTRY	262,481	0.020258%	0.019331%	0.020161%
31185	BOARD OF ELECTIONS	448,919	0.034648%	0.033062%	0.034483%
31190	BRD OF EMBALMERS/FUN DIR	64,359	0.004967%	0.004740%	0.004943%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011238%	0.010723%	0.011184%
31205	KY LANDSCAPE ARCH REG BD	24,876	0.001920%	0.001832%	0.001911%
31215	BD EXAMINERS OF SOCIAL WK	66,015	0.005095%	0.004862%	0.005071%
31225	BD OF HAIRDRESSERS/CSMTG	663,011	0.051171%	0.048829%	0.050927%
31245	BD OF MEDICAL LICENSURE	695,823	0.053704%	0.051245%	0.053448%
31250	BOARD OF NURSING	2,870,705	0.221561%	0.211419%	0.220503%
31260	BOARD OF OPTOMETRIC EXM	80,750	0.006232%	0.005947%	0.006202%
31263	KY RESPIRATORY CARE BD	95,581	0.007377%	0.007039%	0.007342%
31268	PERSONNEL BOARD	336,309	0.025956%	0.024768%	0.025832%
31270	KY BOARD OF PHARMACY	1,061,724	0.081944%	0.078193%	0.081553%



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Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31275	BD OF PHYSICAL THERAPY	156,562	0.012083%	0.011530%	0.012025%
31290	BD OF PROF ENGINEERS & LA	459,894	0.035495%	0.033870%	0.035326%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010620%	0.010134%	0.010569%
31354	EXECUTIVE BRANCH ETH COMM	320,751	0.024756%	0.023622%	0.024638%
31370	COMMISSION ON HUMAN RIGHT	876,866	0.067677%	0.064579%	0.067354%
31415	KY COUNCIL POSTSEC EDUCAT	2,044,582	0.157801%	0.150577%	0.157048%
31765	OFFICE OF STATE BUD DIREC	1,250,366	0.096503%	0.092086%	0.096042%
35605	TRAN OFF OF THE SECRETARY	3,432,035	0.264885%	0.252759%	0.263620%
35607	TRAN OFFICE OF LEGAL SVC	1,906,413	0.147137%	0.140402%	0.146435%
35609	DIVISION OF FACILITY MANA	1,184,920	0.091452%	0.087266%	0.091015%
35615	TRAN DEPT OF AVIATION	1,022,892	0.078947%	0.075333%	0.078570%
35616	TRAN OFFICE OF PERSONNEL	1,386,918	0.107043%	0.102142%	0.106532%
35617	OFFICE OF INFORMAT TECHNO	1,676,938	0.129426%	0.123501%	0.128808%
35618	OFFICE OF AUDITS	2,169,011	0.167405%	0.159741%	0.166606%
35619	DOT PAYROLL DIVISION	691,989	0.053408%	0.050963%	0.053153%
35625	TRAN DEPT OF HIGHWAYS	167,247,631	12.908195%	12.317277%	12.846562%
35628	TRAN DEPT OF INTERGOV PRO	692,504	0.053448%	0.051001%	0.053193%
35630	TRAN DEPT OF VEH REGULATE	7,014,071	0.541347%	0.516565%	0.538762%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,878,880	0.299372%	0.285668%	0.297943%
39075	KHEAA DIV OF FINANCIAL AF	551,530	0.042567%	0.040619%	0.042364%
39079	COMMONWEALTH OF TECHNOL	13,383,447	1.032936%	0.985650%	1.028004%
39084	KY RIVER AUTHORITY	375,906	0.029012%	0.027684%	0.028873%
39103	OFFICE OF PVA'S	28,261,817	2.181251%	2.081397%	2.170836%
39130	DEPT OF REVENUE	31,035,892	2.395354%	2.285699%	2.383917%
39750	OFFICE OF SECRETARY	4,792,741	0.369904%	0.352971%	0.368138%
39757	FIN OFFICE OF INSP GENERAL	5,000	0.000386%	0.000368%	0.000384%
39758	OFF OF THE CONTROLLER	3,456,125	0.266744%	0.254533%	0.265470%
39785	DEPT FACILITIES SUPP SVCS	8,984,995	0.693463%	0.661718%	0.690152%
50235	KY STATE FAIR BOARD	7,451,052	0.575073%	0.548747%	0.572327%
50410	COMM KY HERITAGE COUNCIL	755,583	0.058316%	0.055646%	0.058038%
50529	KY ARTS COUNCIL	526,979	0.040672%	0.038810%	0.040478%
50550	KY HISTORICAL SOCIETY	1,486,202	0.114705%	0.109454%	0.114157%
50660	DEPT OF FISH & WILDLIFE	13,854,401	1.069285%	1.020335%	1.064180%
50665	COMM KY HORSE PARK	2,102,268	0.162253%	0.154826%	0.161478%
50670	DEPT OF PARKS	19,646,023	1.516283%	1.446870%	1.509043%
50850	COMM OFFICE OF SECRETARY	1,248,183	0.096335%	0.091925%	0.095875%
50852	KY ARTISANS CTR AT BEREA	482,451	0.037236%	0.035531%	0.037058%
50860	DEPT OF TOURISM	1,143,170	0.088230%	0.084191%	0.087809%
51340	KY COMM DEAF/HARD OF HEAR	526,743	0.040654%	0.038793%	0.040460%
51407	KY ENVIRONMENTAL EDUC COU	93,670	0.007229%	0.006899%	0.007195%
51530	EDUC OFFICE OF SECRETARY	3,972,625	0.306608%	0.292572%	0.305144%
51531	DEPT WORKFORCE INVESTMENT	7,564,571	0.583835%	0.557108%	0.581047%
51532	KY COMM ON PROPRIETARY ED	105,000	0.008104%	0.007733%	0.008065%
51540	EDUC DEPT OF EDUCATION	12,060,868	0.930859%	0.888246%	0.926414%
51545	KY EDUCATIONAL TV AUTHOR	6,250,672	0.482428%	0.460343%	0.480125%
51555	KY DEPT LIBRARY & ARCHIVE	2,197,759	0.169623%	0.161858%	0.168813%
53721	H&FS OFF OF THE SECRETARY	20,512,749	1.583177%	1.510702%	1.575618%
53723	OFFICE INSPECTOR GENERAL	8,193,950	0.632410%	0.603459%	0.629390%
53725	DEPT OF AGING/INDEP LIVIN	7,349,601	0.567243%	0.541276%	0.564535%
53727	DEPT FOR INCOME SUPPORT	17,329,065	1.337460%	1.276233%	1.331074%
53728	DEPT FOR PUBLIC HEALTH	17,949,781	1.385366%	1.321947%	1.378751%
53729	OFF HUMAN RESOURCE MANAGE	14,734,189	1.137187%	1.085128%	1.131757%
53730	SERVE KY	762,372	0.058840%	0.056146%	0.058559%
53736	H&FS DEPT FOR COMM BASE S	164,179,729	12.671414%	12.091338%	12.610912%
53739	HEALTH DATA AND ANALYTICS	913,978	0.070541%	0.067312%	0.070204%
53746	DEPT FOR MEDICAID SERVICE	6,029,501	0.465358%	0.444054%	0.463136%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,878,188	0.376499%	0.359264%	0.374701%
54500	J&PS OFF OF SECRETARY	7,226,935	0.557776%	0.532242%	0.555113%
54515	DEPT OF PUBLIC ADVOCACY	26,036,287	2.009484%	1.917493%	1.999889%
54520	J&PS DEPT OF KY STATE POL	32,819,224	2.532992%	2.417036%	2.520898%
54523	J&PS OF JUVENILE JUSTICE	25,494,991	1.967707%	1.877629%	1.958312%
54525	DEPT OF CRIMINAL JUST TRN	7,391,159	0.570451%	0.544336%	0.567727%
54527	J&PS DEPT OF CORRECTIONS	15,618,708	1.205454%	1.150270%	1.199698%
55790	OFFICE OF THE SECRETARY	4,692,759	0.362188%	0.345607%	0.360459%
55793	DEPT PERSONNEL ADMIN	1,860,227	0.143573%	0.137000%	0.142887%
55794	DEPT FOR EMPLOYEE INS	2,370,906	0.182987%	0.174610%	0.182113%
56102	OFFICE OF THE SECRETARY	5,187,734	0.400390%	0.382061%	0.398478%
56106	DEPT OF WRKPLACE STANDARD	4,627,570	0.357156%	0.340806%	0.354514%
56107	DEPT OF WORKERS CLAIMS	5,878,874	0.453732%	0.432961%	0.451566%
56113	KY OSH REVIEW COMMISSION	199,485	0.015396%	0.014691%	0.015322%
56114	WORKERS COMP FUNDING COMM	840,978	0.064907%	0.061935%	0.064597%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	15,706,199	1.212207%	1.156714%	1.206419%
57123	KY PUBLIC SVC COMMISSION	3,759,890	0.290189%	0.276904%	0.288803%



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(1)	(2)	(3)	(4)	(5)	(6)
57126	OFFICE OF THE SECRETARY	2,574,202	0.198677%	0.189582%	0.197728%
57128	DEPT FOR NATURAL RESOURCE	21,201,744	1.636353%	1.561444%	1.628540%
57129	DEPT FOR ENVIRONM PROTECT	29,495,974	2.276503%	2.172289%	2.265633%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,741,692	0.288784%	0.275564%	0.287405%
57140	KY NATURE PRESERVES	929,935	0.071773%	0.068487%	0.071430%
57141	OFFICE OF ENERGY POLICY	370,484	0.028594%	0.027285%	0.028457%
58374	KY HORSE RACING AUTHORITY	2,446,577	0.188827%	0.180183%	0.187925%
58672	OFFICE OF CLAIMS AND APPEALS	411,967	0.031796%	0.030340%	0.031644%
58675	OFFICE OF THE SECRETARY	3,206,227	0.247457%	0.236129%	0.246275%
58676	DEPT OF INSURANCE	3,193,124	0.246446%	0.235164%	0.245269%
58677	OFF OF OCCUP & PROFESSION	1,270,397	0.098049%	0.093561%	0.097581%
58678	KY BOXING & WRESTLING AUT	52,500	0.004052%	0.003866%	0.004033%
58680	DEPT OF ALCOHOL & BEVERA	618,339	0.047723%	0.045539%	0.047495%
58681	DEPT OF CHARITABLE GAMING	1,113,831	0.085966%	0.082030%	0.085555%
58685	DEPT OF FINANCIAL INSTITU	5,320,308	0.410622%	0.391825%	0.408661%
58690	DEPT OF HOUSING & BUILD C	8,736,394	0.674276%	0.643409%	0.671057%
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	1,009,755,047	77.933030%	74.365386%	77.560921%
1430	EASTERN KY UNIV	4,615,608	1.270600%	0.339926%	1.173531%
1433	KET FOUNDATION	1,679,476	0.080090%	0.123688%	0.084637%
1435	CHILD WATCH ADVOCACY CTR	231,172	0.003820%	0.017025%	0.005197%
1436	LOTUS	1,142,920	0.005710%	0.084173%	0.013894%
1437	SANCTUARY INC	625,341	0.013340%	0.046054%	0.016752%
1438	O A S I S	926,642	0.012250%	0.068244%	0.018090%
1439	BARREN RIVER CHILD ADVOCA	506,489	0.002160%	0.037301%	0.005825%
1440	MOREHEAD STATE UNIVERSITY	3,776,279	0.643190%	0.278111%	0.605112%
1445	MURRAY STATE UNIV	6,569,835	0.705340%	0.483848%	0.682238%
1451	SILVERLEAF	337,988	0.010730%	0.024892%	0.012207%
1452	SPRINGHAVEN INC	622,443	0.008120%	0.045841%	0.012054%
1453	SAFE HARBOR	882,111	0.006980%	0.064965%	0.013028%
1454	D.O.V.E.S.	619,814	0.007010%	0.045647%	0.011040%
1456	JUDI'S PLACE FOR KIDS, INC.	348,307	0.004130%	0.025652%	0.006375%
1457	KY RIVER CHILD ADVOCACY	164,137	0.001550%	0.012088%	0.002649%
1458	BLUEGRASS RAPE CRISIS CTR	733,102	0.014590%	0.053991%	0.018700%
1459	NURSING HOME OMBUDSMAN	268,683	0.004680%	0.019788%	0.006256%
1465	WESTERN KENTUCKY UNIV	14,020,022	0.961060%	1.032532%	0.968515%
1480	KASAP	661,008	0.005020%	0.048681%	0.009574%
1481	KDVA	1,100,793	0.012920%	0.081070%	0.020028%
1483	PENNYRILE CHILD ADV CTR	200,192	0.002450%	0.014744%	0.003732%
1484	BUFFALO TR CHILD ADV INC	194,775	0.001340%	0.014345%	0.002696%
1485	CUMBERLAND V C A CENTER	248,217	0.004370%	0.018280%	0.005821%
1486	LAKE CUMB CHILD ADV CTR	248,014	0.002900%	0.018266%	0.004503%
1487	B.R.A.S.S.	693,261	0.011330%	0.051057%	0.015474%
1488	WOMEN AWARE	253,463	0.005190%	0.018667%	0.006596%
1489	BETHANY HOUSE ABUSE SHEL	518,097	0.008900%	0.038156%	0.011951%
1490	HOPE HARBOR INC	602,466	0.004380%	0.044370%	0.008551%
1491	CHILD ADV CTR OF GRN RVR	190,049	0.003040%	0.013997%	0.004183%
1492	CSG HEADQUARTERS	3,759,330	0.102460%	0.276863%	0.120650%
1994	KY HIGHER ED STUD LN CORP	10,535,584	0.435330%	0.775914%	0.470853%
3022	LEX FAYETTE CO HLTH DEPT	6,885,842	0.466060%	0.507121%	0.470343%
3023	LAKE CUMBERLAND DISTRICT	5,709,264	0.391340%	0.420470%	0.394378%
3024	WEDCO DIST HEALTH DEPT	2,532,711	0.149760%	0.186526%	0.153595%
3025	NORTHERN KY DIST HLTH DEP	6,740,087	0.288080%	0.496387%	0.309806%
3026	BARREN RVR DIST HLTH DEPT	3,811,324	0.363480%	0.280692%	0.358485%
3027	GREEN RVR DIST HLTH DEPT	6,143,505	0.434500%	0.452450%	0.436372%
3028	LINCOLN TRL DIST HLTH DEP	3,780,802	0.353490%	0.278445%	0.345663%
3029	PURCHASE DIST HLTH DEPT	2,139,655	0.233680%	0.157579%	0.225743%
3030	MERCER CO HEALTH DEPT	498,297	0.047190%	0.036698%	0.046096%
3031	CUMBERLAND VLY DIST HEALT	2,929,696	0.478140%	0.215763%	0.450774%
3033	KY RIVER DIST HEALTH DEPT	3,132,825	0.373270%	0.230723%	0.358402%
3034	BOURBON CO HEALTH CENTER	658,370	0.041330%	0.048487%	0.042076%
3035	CLARK CO HEALTH DEPT	1,234,101	0.087510%	0.090888%	0.087862%
3036	GATEWAY DIST HEALTH DEPT	2,294,959	0.156670%	0.169017%	0.157958%
3037	BOYLE CO HEALTH DEPT	544,173	0.033740%	0.040077%	0.034401%
3038	PIKE CO HEALTH DEPT	1,780,209	0.128550%	0.131107%	0.128817%
3039	FLOYD CO HEALTH CENTER	1,049,756	0.065370%	0.077311%	0.066615%
3040	MARTIN CO HEALTH DEPT	368,847	0.028100%	0.027164%	0.028002%
3042	BUFFALO TRACE HEALTH DEPT	707,194	0.057350%	0.052083%	0.056801%
3044	N CENTRAL DIST HLTH DEPT	1,472,729	0.114620%	0.108462%	0.113978%
3045	PENNYRILE DIST HLTH DEPT	1,542,524	0.083250%	0.113602%	0.086416%
3047	BREATHITT CO HEALTH DEPT	1,256,419	0.096340%	0.092531%	0.095943%
3048	GREENUP CO HLTH DEPT	947,749	0.061180%	0.069799%	0.062079%



Appendix C: Proportionate Share Calculation - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3049	WHITLEY CO HEALTH DEPT	1,804,424	0.153570%	0.132890%	0.151413%
3050	LAUREL CO HEALTH DEPT	1,052,774	0.076950%	0.077534%	0.077011%
3051	KNOX CO HEALTH DEPT	1,869,089	0.149260%	0.137653%	0.148049%
3052	MONROE CO HEALTH DEPT	390,090	0.016680%	0.028729%	0.017937%
3053	BULLITT CO HEALTH DEPT	1,289,280	0.073480%	0.094952%	0.075720%
3054	THREE RIVERS DIST HLTH	1,870,981	0.121470%	0.137792%	0.123172%
3055	ESTILL CO HEALTH DEPT	299,374	0.029660%	0.022048%	0.028866%
3056	OLDHAM CO HEALTH DEPT	1,005,836	0.055710%	0.074077%	0.057626%
3057	LEWIS CO HEALTH DEPT	593,459	0.016270%	0.043706%	0.019132%
3058	FLEMING CO HEALTH DEP	374,065	0.023320%	0.027549%	0.023761%
3059	JESSAMINE CO HEALTH DEPT	1,369,896	0.044700%	0.100889%	0.050561%
3060	POWELL CO HEALTH DEPT	463,869	0.022330%	0.034163%	0.023564%
3061	ANDERSON CO HEALTH DEPT	549,398	0.026980%	0.040461%	0.028386%
3062	MADISON CO HEALTH DEP	2,907,677	0.284160%	0.214142%	0.276857%
3064	JOHNSON CO HEALTH DEPT	1,282,356	0.082310%	0.094442%	0.083575%
3065	MAGOFFIN CO HEALTH DEPT	500,046	0.034380%	0.036827%	0.034635%
3066	ALLEN CO HEALTH DEPT	754,093	0.042050%	0.055537%	0.043457%
3067	FRANKLIN CO HEALTH DEPT	2,364,737	0.118540%	0.174156%	0.124341%
3068	LINCOLN CO HEALTH DEPT	501,521	0.026030%	0.036936%	0.027167%
3069	WOODFORD CO HEALTH DEPT	783,608	0.028990%	0.057710%	0.031985%
3072	MUHLBERG CO.HEALTH DEPT	874,685	0.041920%	0.064418%	0.044267%
3073	MARSHALL CO HEALTH DEPT	1,064,185	0.081130%	0.078374%	0.080843%
3074	CHRISTIAN CO HEALTH DEPT	1,237,428	0.071020%	0.091133%	0.073118%
3075	HOPKINS CO HEALTH DEPT	1,470,255	0.094700%	0.108280%	0.096116%
3076	TODD CO HEALTH DEPT	915,982	0.024920%	0.067459%	0.029357%
3077	BRACKEN CO HEALTH DEPT	351,886	0.012810%	0.025915%	0.014177%
3078	MONTGOMERY CO HEALTH DEPT	1,398,550	0.056880%	0.102999%	0.061690%
3079	GARRARD COUNTY HEALTH DPT	343,997	0.020870%	0.025334%	0.021336%
3080	BRECKINRIDGE CO HEALTH BD	348,185	0.040950%	0.025643%	0.039353%
3081	ASHLAND BOYD CO HEALTH DP	1,061,477	0.093380%	0.078175%	0.091794%
3082	LAWRENCE CO HEALTH DEPT	652,666	0.020560%	0.048067%	0.023429%
3083	GRAVES CO HEALTH CENTER	1,206,642	0.032480%	0.088866%	0.038361%
3084	CALLOWAY CO HEALTH DEPT	649,871	0.021990%	0.047861%	0.024688%
3085	BELL CO HEALTH DEPT	904,126	0.057050%	0.066586%	0.058045%
3086	GRAYSON COUNTY HEALTH DEPT	482,380	0.024440%	0.035526%	0.025596%
3087	HARLAN CO HEALTH DEPT	664,566	0.038370%	0.048943%	0.039473%
3088	CARTER CO HEALTH DEPT	543,538	0.029530%	0.040030%	0.030625%
3801	KENTUCKY STATE UNIVERSITY	3,668,609	0.235970%	0.270182%	0.239538%
5470	KCTS	17,764,410	0.830280%	1.308295%	0.880137%
7403	ASST OF COMMONWEALTH ATTY	1,160,664	0.030870%	0.085479%	0.036566%
7408	FRANKLIN CO COUNCIL AGING	270,009	0.011410%	0.019885%	0.012294%
7409	MUN ELEC POW ASSOC OF KY	132,668	0.009280%	0.009771%	0.009331%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006736%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008746%	0.009565%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.734241%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.127064%
8202	NORTHERN KY REG MHMR BD	154,801	0.030430%	0.011401%	0.273867%
8204	COMMUNICARE INC	5,649,996	0.353870%	0.416105%	0.360361%
8205	ADANTA/BEHAVIORAL HLTH SR	3,580,395	0.473160%	0.263685%	0.451312%
8208	CUMBERLAND RIVER MHMR	9,503,940	0.522270%	0.699936%	0.540801%
8209	WESTERN KY REG MHMR ADV	3,014,111	0.188850%	0.221980%	0.192305%
8210	NEW VISTA OF THE BLUEGRASS, INC.	35,008,382	0.976910%	2.578261%	1.143931%
8213	GREEN RVR REG MHMR BD	2,114,316	0.158670%	0.155713%	0.158362%
8216	COMPREHEND INC REG MHMR B	4,200,074	0.154500%	0.309323%	0.170648%
8220	LIFESKILLS INC	13,871,059	0.686860%	1.021561%	0.721769%
8221	MOUNTAIN COMP CARE CENTER	5,184,585	0.243500%	0.381829%	0.257928%
014A	BRECKINRIDGE CO ATTORNEY	66,665	0.005470%	0.004910%	0.005412%
024A	CHRISTIAN COUNTY ATTORNEY	26,015	0.005230%	0.001916%	0.004884%
031A	EDMONSON COUNTY ATTORNEY	57,900	0.002520%	0.004264%	0.002702%
060A	KNOTT COUNTY ATTORNEY	88,587	0.004790%	0.006524%	0.004971%
071A	LOGAN COUNTY ATTORNEY	70,492	0.009470%	0.005192%	0.009024%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002938%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003180%
W002	ALLEN COUNTY ATTORNEY	105,460	0.008820%	0.007767%	0.008710%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009387%
W005	BARREN COUNTY ATTORNEY	159,108	0.015280%	0.011718%	0.014908%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	169,709	0.010270%	0.012499%	0.010502%
W008	BOONE COUNTY ATTORNEY	680,574	0.027070%	0.050122%	0.029474%
W011	BOYLE COUNTY ATTORNEY	17,179	0.000830%	0.001265%	0.000875%
W015	BULLITT COUNTY ATTORNEY	196,513	0.003740%	0.014473%	0.004859%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000260%
W021	CARROLL COUNTY ATTORNEY	81,086	0.004640%	0.005972%	0.004779%



Appendix C: Proportionate Share Calculation - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W022	CHILD SUPPORT ENFORCEMENT	77,770	0.001360%	0.005728%	0.001816%
W023	CASEY COUNTY ATTORNEY	62,543	0.005040%	0.004606%	0.004995%
W025	CLARK COUNTY ATTORNEY	184,234	0.007030%	0.013568%	0.007712%
W028	CRITTENDEN CO ATTORNEY	62,974	0.001940%	0.004638%	0.002221%
W030	DAVIESS COUNTY ATTORNEY	44,999	0.008390%	0.003314%	0.007861%
W036	FLOYD COUNTY ATTORNEY	157,630	0.005960%	0.011609%	0.006549%
W037	FRANKLIN COUNTY ATTORNEY	240,680	0.025700%	0.017725%	0.024868%
W040	GARRARD COUNTY ATTORNEY	73,768	0.005260%	0.005433%	0.005278%
W041	GRANT COUNTY CHLD SUPPOR	40,004	0.001930%	0.002946%	0.002036%
W042	GRAVES COUNTY ATTORNEY	166,764	0.017400%	0.012282%	0.016866%
W046	HANCOCK COUNTY ATTORNEY	25,066	0.002050%	0.001846%	0.002029%
W049	HARRISON COUNTY ATTORNEY	65,435	0.000610%	0.004819%	0.001049%
W053	HICKMAN COUNTY ATTORNEY	54,413	0.005470%	0.004007%	0.005317%
W054	HOPKINS COUNTY ATTORNEY	364,760	0.009310%	0.026863%	0.011141%
W055	JACKSON COUNTY ATTORNEY	4,198	0.003720%	0.000309%	0.003364%
W056	JEFFERSON CO ATTORNEY	138,355	0.090800%	0.010189%	0.082392%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001102%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000027%
W062	LARUE COUNTY ATTORNEY	86,462	0.005540%	0.006368%	0.005626%
W063	LAUREL COUNTY ATTORNEY	25,400	0.001880%	0.001871%	0.001879%
W065	LEE COUNTY ATTORNEY	45,806	0.004720%	0.003373%	0.004580%
W073	MCCRACKEN COUNTY ATTORNEY	48,933	0.005810%	0.003604%	0.005580%
W074	MCCREARY COUNTY ATTORNEY	112,409	0.010210%	0.008279%	0.010009%
W076	MADISON COUNTY ATTORNEY	443,225	0.034400%	0.032642%	0.034217%
W077	MAGOFFIN CO ATTORNEY	78,313	0.001040%	0.005768%	0.001533%
W082	MEADE COUNTY ATTORNEY	91,238	0.007900%	0.006719%	0.007777%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001458%	0.002857%
W084	MERCER COUNTY ATTORNEY	40,953	0.002700%	0.003016%	0.002733%
W087	MONTGOMERY CO ATTORNEY	96,403	0.008960%	0.007100%	0.008766%
W088	MORGAN COUNTY ATTORNEY	101,464	0.009650%	0.007473%	0.009423%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000938%	0.000098%
W093	OLDHAM COUNTY ATTORNEY	247,446	0.008990%	0.018224%	0.009953%
W094	OWEN COUNTY ATTORNEY	51,568	0.002610%	0.003798%	0.002734%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000743%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000125%
W100	PULASKI COUNTY ATTORNEY	210,188	0.008520%	0.015480%	0.009246%
W102	ROCKCASTLE CO ATTORNEY	108,415	0.004120%	0.007984%	0.004523%
W103	ROWAN COUNTY ATTORNEY	62,868	0.004360%	0.004630%	0.004388%
W106	SHELBY COUNTY ATTORNEY	66,230	0.002130%	0.004878%	0.002417%
W107	SIMPSON COUNTY ATTORNEY	23,762	0.002770%	0.001750%	0.002664%
W108	SPENCER COUNTY ATTORNEY	52,745	0.006380%	0.003885%	0.006120%
W111	TRIGG COUNTY ATTORNEY	72,884	0.004960%	0.005368%	0.005003%
W112	TRIMBLE COUNTY ATTORNEY	52,576	0.003990%	0.003872%	0.003978%
W113	UNION COUNTY ATTORNEY	101,004	0.001560%	0.007439%	0.002173%
W117	WEBSTER COUNTY ATTORNEY	72,056	0.007510%	0.005307%	0.007280%
W118	WHITLEY COUNTY ATTORNEY	156,859	0.010710%	0.011552%	0.010798%
X034	FAYETTE CO ATTORNEY OFF	58,274	0.016670%	0.004292%	0.015379%
X059	KENTON COUNTY ATTORNEY	78,244	0.005430%	0.005762%	0.005465%
SUBTOTAL ALL OTHER AGENCIES		263,131,562	17.733910%	19.378846%	17.905480%
TOTAL		1,357,829,273	100.000000%	100.000000%	100.000000%

Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2022, within the Executive Branch.

For example, for agency 31030, $3.992135\% = 51,724,900 / 1,009,755,047 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2022 for the entire plan.

For example, for agency 31030, $3.809382\% = 51,724,900 / 1,357,829,273$

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is 89.57% of the aggregate required contribution for the plan.

Column 6 = $89.57\% \times \text{Column 4} + 10.43\% \times \text{Column 5}$



APPENDIX D

EMPLOYER CONTRIBUTION AMOUNTS – KERS NON-HAZARDOUS PENSION PLAN

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Appendix D: Employer Contribution Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Pension Only)	FYE 2022 Amortization Cost Contributions (Pension Only)	FYE 2022 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005	LEGS GENERAL ASSEMBLY	-	0.000000%	127,172	-	127,172
10010	LEGS LEGISLATIVE RES COMM	18,665,304	1.825050%	1,649,312	16,795,041	18,444,352
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	18,665,304	1.825050%	1,776,484	16,795,041	18,571,524
7416	KY OFFICE OF BAR ADMISSIO	-	0.000000%	3,712	-	3,712
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	8,195	-	8,195
7718	MASTER COMM BOONE CO	-	0.000000%	13,919	-	13,919
7720	MASTER COMM CAMPBELL CO	-	0.000000%	5,372	-	5,372
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	3,096	-	3,096
7725	MASTER COMM CLARK CO	-	0.000000%	1,725	-	1,725
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	3,951	-	3,951
7730	MASTER COMM DAVIESS CO	-	0.000000%	7,722	-	7,722
7734	MASTER COMM FAYETTE CO	-	0.000000%	14,858	-	14,858
7741	MASTER COMM GRANT CO	-	0.000000%	5,087	-	5,087
7743	MASTER COMM GRAYSON CO	-	0.000000%	3,489	-	3,489
7747	MASTER COMM HARDIN CO	-	0.000000%	12,842	-	12,842
7750	MASTER COMMISSIONER HART COUNTY	-	0.000000%	3,091	-	3,091
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	3,863	-	3,863
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	31,490	-	31,490
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	3,058	-	3,058
7759	MASTER COMM KENTON CO	-	0.000000%	14,349	-	14,349
7763	MASTER COMM LAUREL CO	-	0.000000%	4,780	-	4,780
7773	MASTER COMM MCCracken CO	-	0.000000%	8,720	-	8,720
7776	MASTER COMM MADISON CO	-	0.000000%	7,745	-	7,745
7782	MASTER COMM MEADE CO	-	0.000000%	2,971	-	2,971
7790	MASTER COMM NELSON CO	-	0.000000%	5,496	-	5,496
7793	MASTER COMM OLDHAM CO	-	0.000000%	5,707	-	5,707
7794	MASTER COMM OWEN CO	-	0.000000%	1,880	-	1,880
7798	MASTER COMM PIKE CO	-	0.000000%	7,642	-	7,642
7805	MASTER COMM SCOTT CO	-	0.000000%	7,019	-	7,019
7807	MASTER COMM SIMPSON CO	-	0.000000%	3,675	-	3,675
7814	MASTER COMM WARREN CO	-	0.000000%	10,559	-	10,559
7820	MASTER COMM BARREN CO	-	0.000000%	2,363	-	2,363
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	6,048	-	6,048
20020	JUDL JUDICIAL RET SYSTEM	-	0.000000%	20,361	-	20,361
20025	JUDL ADM OFF OF THE COURT	25,650,084	2.508010%	4,758,216	23,079,946	27,838,162
SUBTOTAL	JUDICIAL BRANCH AGENCIES	25,650,084	2.508010%	4,992,999	23,079,946	28,072,944
31030	UNIFIED PROSECUTORIAL SYS	40,195,945	3.992135%	4,159,613	36,168,311	40,327,924
31035	DEPT OF AGRICULTURE	7,614,931	0.756291%	778,066	6,851,915	7,629,981
31040	ATTORNEY GENERALS OFFICE	6,679,037	0.663341%	680,103	6,009,798	6,689,900
31045	AUDITOR OF PUBLIC ACCOUNT	5,267,122	0.523114%	537,268	4,739,356	5,276,624
31066	REGISTRY OF ELECTION	494,256	0.049088%	56,340	444,732	501,072
31070	GOVERNORS OFFICE	1,250,563	0.124202%	127,131	1,125,257	1,252,387
31074	DEPT OF VETERANS AFFAIRS	17,251,613	1.713376%	1,767,515	15,523,001	17,290,516
31076	MILITARY AFFAIRS COMM	49,830	0.004949%	5,065	44,837	49,903
31082	KY INFRASTRUCTURE	547,067	0.054333%	59,032	492,251	551,283
31085	LT GOVERNORS OFFICE	326,571	0.032434%	33,198	293,849	327,047
31094	OFF OF HOMELAND SECURITY	647,795	0.064337%	65,854	582,886	648,741
31095	DEPT MILITARY AFFAIRS	12,361,718	1.227727%	1,268,869	11,123,074	12,391,943
31110	OFF OF SECRETARY TO CABIN	152,321	0.015128%	15,485	137,058	152,543
31112	GOV OFF LOCAL DEVELOPMENT	1,663,504	0.165214%	169,110	1,496,821	1,665,931
31120	SECRETARY OF STATE	1,209,432	0.120117%	122,950	1,088,247	1,211,197
31125	STATE TREASURERS OFFICE	1,111,100	0.110351%	114,006	999,768	1,113,774
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	97,526	0.009686%	9,914	87,754	97,668
31137	KY COMM NETWORK AUTH	633,568	0.062924%	68,434	570,085	638,519
31150	BOARD OF ACCOUNTANCY	154,435	0.015338%	15,699	138,961	154,660
31165	BOARD OF BARBERING	86,058	0.008547%	8,748	77,435	86,183
31180	BOARD OF DENTISTRY	203,973	0.020258%	20,736	183,535	204,271
31185	BOARD OF ELECTIONS	348,863	0.034648%	35,464	313,907	349,372
31190	BRD OF EMBALMERS/FUN DIR	50,012	0.004967%	5,084	45,000	50,085
31200	BOARD OF EXM ARCHITECTS	113,153	0.011238%	11,503	101,815	113,318
31205	KY LANDSCAPE ARCH REG BD	19,332	0.001920%	1,965	17,395	19,360
31215	BD EXAMINERS OF SOCIAL WK	51,300	0.005095%	6,607	46,160	52,767
31225	BD OF HAIRDRESSERS/CSMTG	515,230	0.051171%	52,378	463,604	515,982
31245	BD OF MEDICAL LICENSURE	540,734	0.053704%	54,970	486,552	541,522
31250	BOARD OF NURSING	2,230,850	0.221561%	233,466	2,007,319	2,240,785
31260	BOARD OF OPTOMETRIC EXM	62,749	0.006232%	6,379	56,461	62,840
31263	KY RESPIRATORY CARE BD	74,277	0.007377%	7,551	66,835	74,386
31268	PERSONNEL BOARD	261,345	0.025956%	29,078	235,159	264,237
31270	KY BOARD OF PHARMACY	825,076	0.081944%	83,876	742,404	826,280



Appendix D: Employer Contribution Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Pension Only)	FYE 2022 Amortization Cost Contributions (Pension Only)	FYE 2022 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31275	BD OF PHYSICAL THERAPY	121,661	0.012083%	12,368	109,471	121,839
31290	BD OF PROF ENGINEERS & LA	357,391	0.035495%	36,332	321,581	357,913
31345	SCHOOL FAC CONSTR COMM	106,930	0.010620%	10,870	96,216	107,086
31354	EXECUTIVE BRANCH ETH COMM	249,263	0.024756%	25,339	224,287	249,626
31370	COMMISSION ON HUMAN RIGHT	681,425	0.067677%	69,991	613,146	683,137
31415	KY COUNCIL POSTSEC EDUCAT	1,588,864	0.157801%	163,245	1,429,660	1,592,905
31765	OFFICE OF STATE BUD DIREC	971,668	0.096503%	98,779	874,307	973,086
35605	TRAN OFF OF THE SECRETARY	2,667,070	0.264885%	271,158	2,399,829	2,670,987
35607	TRAN OFFICE OF LEGAL SVC	1,481,491	0.147137%	150,606	1,333,045	1,483,652
35609	DIVISION OF FACILITY MANA	920,810	0.091452%	93,710	828,545	922,255
35615	TRAN DEPT OF AVIATION	794,900	0.078947%	87,572	715,251	802,823
35616	TRAN OFFICE OF PERSONNEL	1,077,793	0.107043%	109,567	969,798	1,079,365
35617	OFFICE OF INFORMAT TECHNO	1,303,162	0.129426%	129,115	1,172,586	1,301,700
35618	OFFICE OF AUDITS	1,685,565	0.167405%	172,194	1,516,671	1,688,865
35619	DOT PAYROLL DIVISION	537,754	0.053408%	54,667	483,871	538,538
35625	TRAN DEPT OF HIGHWAYS	129,969,826	12.908195%	13,360,368	116,946,849	130,307,217
35628	TRAN DEPT OF INTERGOV PRO	538,156	0.053448%	54,708	484,233	538,941
35630	TRAN DEPT OF VEH REGULATE	5,450,706	0.541347%	559,018	4,904,545	5,463,563
36635	CAB FOR ECONOMIC DEVELOPMENT	3,014,312	0.299372%	306,431	2,712,278	3,018,709
39075	KHEAA DIV OF FINANCIAL AF	428,598	0.042567%	43,571	385,652	429,223
39079	COMMONWEALTH OF TECHNOL	10,400,409	1.032936%	1,059,614	9,358,288	10,417,902
39084	KY RIVER AUTHORITY	292,116	0.029012%	29,697	262,846	292,542
39103	OFFICE OF PVA'S	21,962,545	2.181251%	2,236,741	19,761,898	21,998,638
39130	DEPT OF REVENUE	24,118,302	2.395354%	2,588,981	21,701,648	24,290,628
39750	OFFICE OF SECRETARY	3,724,483	0.369904%	384,883	3,351,290	3,736,173
39757	FIN OFFICE OF INSP GENERAL	3,887	0.000386%	395	3,497	3,892
39758	OFF OF THE CONTROLLER	2,685,788	0.266744%	274,987	2,416,672	2,691,659
39785	DEPT FACILITIES SUPP SVCS	6,982,329	0.693463%	717,878	6,282,700	7,000,577
50235	KY STATE FAIR BOARD	5,790,286	0.575073%	592,806	5,210,099	5,802,905
50410	COMM KY HERITAGE COUNCIL	587,171	0.058316%	59,691	528,337	588,028
50529	KY ARTS COUNCIL	409,518	0.040672%	45,457	368,484	413,941
50550	KY HISTORICAL SOCIETY	1,154,940	0.114705%	118,504	1,039,215	1,157,719
50660	DEPT OF FISH & WILDLIFE	10,766,400	1.069285%	1,099,546	9,687,606	10,787,152
50665	COMM KY HORSE PARK	1,633,690	0.162253%	163,781	1,469,995	1,633,776
50670	DEPT OF PARKS	15,267,126	1.516283%	1,559,662	13,737,360	15,297,021
50850	COMM OFFICE OF SECRETARY	969,976	0.096335%	97,063	872,785	969,848
50852	KY ARTISANS CTR AT BERA	374,921	0.037236%	38,114	337,354	375,468
50860	DEPT OF TOURISM	888,369	0.088230%	92,515	799,354	891,869
51340	KY COMM DEAF/HARD OF HEAR	409,336	0.040654%	41,613	368,321	409,934
51407	KY ENVIRONMENTAL EDUC COU	72,787	0.007229%	7,400	65,494	72,894
51530	EDUC OFFICE OF SECRETARY	3,087,170	0.306608%	324,458	2,777,835	3,102,293
51531	DEPT WORKFORCE INVESTMENT	5,878,508	0.583835%	604,480	5,289,482	5,893,961
51532	KY COMM ON PROPRIETARY ED	81,597	0.008104%	8,295	73,421	81,716
51540	EDUC DEPT OF EDUCATION	9,372,618	0.930859%	1,067,066	8,433,482	9,500,548
51545	KY EDUCATIONAL TV AUTHOR	4,857,463	0.482428%	495,266	4,370,745	4,866,012
51555	KY DEPT LIBRARY & ARCHIVE	1,707,897	0.169623%	175,303	1,536,766	1,712,069
53721	H&FS OFF OF THE SECRETARY	15,940,667	1.583177%	1,628,642	14,343,412	15,972,054
53723	OFFICE INSPECTOR GENERAL	6,367,600	0.632410%	648,773	5,729,566	6,378,339
53725	DEPT OF AGING/INDEP LIVIN	5,711,447	0.567243%	591,667	5,139,160	5,730,827
53727	DEPT FOR INCOME SUPPORT	13,466,596	1.337460%	1,529,454	12,117,243	13,646,697
53728	DEPT FOR PUBLIC HEALTH	13,948,951	1.385366%	1,436,574	12,551,266	13,987,840
53729	OFF HUMAN RESOURCE MANAGE	11,450,090	1.137187%	1,182,253	10,302,791	11,485,044
53730	SERVE KY	592,447	0.058840%	61,829	533,084	594,913
53736	H&FS DEPT FOR COMM BASE S	127,585,729	12.671414%	13,292,312	114,801,639	128,093,951
53739	HEALTH DATA AND ANALYTICS	710,262	0.070541%	72,204	639,094	711,298
53746	DEPT FOR MEDICAID SERVICE	4,685,589	0.465358%	482,854	4,216,093	4,698,947
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,790,887	0.376499%	387,573	3,411,040	3,798,613
54500	J&PS OFF OF SECRETARY	5,616,126	0.557776%	572,353	5,053,390	5,625,744
54515	DEPT OF PUBLIC ADVOCACY	20,233,060	2.009484%	2,074,080	18,205,707	20,279,788
54520	J&PS DEPT OF KY STATE POL	25,504,149	2.532992%	2,608,886	22,948,633	25,557,520
54523	J&PS OF JUVENILE JUSTICE	19,812,417	1.967707%	2,029,576	17,827,212	19,856,789
54525	DEPT OF CRIMINAL JUST TRN	5,743,748	0.570451%	583,903	5,168,224	5,752,127
54527	J&PS DEPT OF CORRECTIONS	12,137,456	1.205454%	1,300,903	10,921,283	12,222,186
55790	OFFICE OF THE SECRETARY	3,646,793	0.362188%	372,363	3,281,384	3,653,747
55793	DEPT PERSONNEL ADMIN	1,445,606	0.143573%	148,528	1,300,756	1,449,284
55794	DEPT FOR EMPLOYEE INS	1,842,457	0.182987%	189,931	1,657,842	1,847,773
56102	OFFICE OF THE SECRETARY	4,031,440	0.400390%	418,552	3,627,490	4,046,042
56106	DEPT OF WRKPLACE STANDARD	3,596,127	0.357156%	366,083	3,235,795	3,601,877
56107	DEPT OF WORKERS CLAIMS	4,568,529	0.453732%	464,431	4,110,763	4,575,194
56113	KY OSH REVIEW COMMISSION	155,019	0.015396%	15,759	139,486	155,245
56114	WORKERS COMP FUNDING COMM	653,535	0.064907%	66,437	588,050	654,488
56142	OFFICE OF UNEMPLOYMENT INSURANCE	12,205,450	1.212207%	1,270,349	10,982,464	12,252,813
57123	KY PUBLIC SVC COMMISSION	2,921,850	0.290189%	297,031	2,629,081	2,926,112
57126	OFFICE OF THE SECRETARY	2,000,436	0.198677%	204,762	1,799,992	2,004,754



Appendix D: Employer Contribution Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Pension Only)	FYE 2022 Amortization Cost Contributions (Pension Only)	FYE 2022 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
57128	DEPT FOR NATURAL RESOURCE	16,476,085	1.636353%	1,684,557	14,825,181	16,509,738
57129	DEPT FOR ENVIRONM PROTECT	22,921,617	2.276503%	2,443,437	20,624,871	23,068,308
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,907,704	0.288784%	308,716	2,616,352	2,925,068
57140	KY NATURE PRESERVES	722,667	0.071773%	73,465	650,256	723,721
57141	OFFICE OF ENERGY POLICY	287,907	0.028594%	37,561	259,059	296,619
58374	KY HORSE RACING AUTHORITY	1,901,258	0.188827%	195,620	1,710,752	1,906,372
58672	OFFICE OF CLAIMS AND APPEALS	320,147	0.031796%	32,545	288,068	320,614
58675	OFFICE OF THE SECRETARY	2,491,591	0.247457%	255,431	2,241,934	2,497,364
58676	DEPT OF INSURANCE	2,481,412	0.246446%	253,198	2,232,774	2,485,973
58677	OFF OF OCCUP & PROFESSION	987,234	0.098049%	100,361	888,313	988,675
58678	KY BOXING & WRESTLING AUT	40,799	0.004052%	4,148	36,711	40,858
58680	DEPT OF ALCOHOL & BEVERA	480,513	0.047723%	48,849	432,365	481,214
58681	DEPT OF CHARITABLE GAMING	865,573	0.085966%	87,993	778,843	866,835
58685	DEPT OF FINANCIAL INSTITU	4,134,464	0.410622%	421,676	3,720,191	4,141,867
58690	DEPT OF HOUSING & BUILD C	6,789,139	0.674276%	695,707	6,108,868	6,804,574
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	784,690,836	77.933030%	81,246,587	706,064,814	787,311,401
1430	EASTERN KY UNIV	12,995,736	1.270600%	366,985	11,693,563	12,060,548
1433	KET FOUNDATION	819,108	0.080090%	132,679	737,033	869,712
1435	CHILD WATCH ADVOCACY CTR	41,292	0.003820%	18,263	37,155	55,417
1436	LOTUS	58,440	0.005710%	90,291	52,584	142,875
1437	SANCTUARY INC	136,440	0.013340%	49,402	122,769	172,171
1438	O A S I S	125,316	0.012250%	74,659	112,759	187,418
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	40,013	19,846	59,859
1440	MOREHEAD STATE UNIVERSITY	6,592,452	0.643190%	298,692	5,931,888	6,230,581
1445	MURRAY STATE UNIV	7,233,300	0.705340%	524,006	6,508,523	7,032,530
1451	SILVERLEAF	109,704	0.010730%	26,701	98,712	125,413
1452	SPRINGHAVEN INC	83,088	0.008120%	49,173	74,763	123,936
1453	SAFE HARBOR	71,340	0.006980%	70,873	64,192	135,064
1454	D.O.V.E.S.	71,760	0.007010%	48,965	64,570	113,535
1456	JUDI'S PLACE FOR KIDS, INC.	42,228	0.004130%	27,516	37,997	65,513
1457	KY RIVER CHILD ADVOCACY	15,816	0.001550%	12,967	14,231	27,198
1458	BLUEGRASS RAPE CRISIS CTR	149,220	0.014590%	57,915	134,268	192,183
1459	NURSING HOME OMBUDSMAN	47,844	0.004680%	21,226	43,050	64,276
1465	WESTERN KENTUCKY UNIV	9,828,972	0.961060%	1,935,264	8,844,109	10,779,373
1480	KASAP	51,276	0.005020%	52,220	46,138	98,358
1481	KDVA	132,180	0.012920%	86,963	118,936	205,898
1483	PENNYRILE CHILD ADV CTR	25,080	0.002450%	15,815	22,567	38,382
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	15,387	12,363	27,751
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	19,609	40,243	59,852
1486	LAKE CUMB CHILD ADV CTR	29,652	0.002900%	19,593	26,681	46,274
1487	B.R.A.S.S.	115,956	0.011330%	54,768	104,337	159,105
1488	WOMEN AWARE	53,040	0.005190%	20,024	47,725	67,749
1489	BETHANY HOUSE ABUSE SHEL	91,104	0.008900%	40,930	81,975	122,905
1490	HOPE HARBOR INC	44,832	0.004380%	47,595	40,340	87,935
1491	CHILD ADV CTR OF GRN RVR	31,104	0.003040%	15,014	27,987	43,001
1492	CSG HEADQUARTERS	1,047,864	0.102460%	296,987	942,868	1,239,855
1994	KY HIGHER ED STUD LN CORP	4,452,228	0.435330%	836,848	4,006,115	4,842,963
3022	LEX FAYETTE CO HLTH DEPT	4,841,136	0.466060%	543,982	4,356,054	4,900,036
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	455,233	3,601,259	4,056,492
3024	WEDCO DIST HEALTH DEPT	1,531,608	0.149760%	203,480	1,378,141	1,581,621
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	545,916	2,651,005	3,196,921
3026	BARREN RVR DIST HLTH DEPT	3,743,256	0.363480%	309,135	3,368,182	3,677,316
3027	GREEN RVR DIST HLTH DEPT	4,488,408	0.434500%	486,357	4,038,670	4,525,027
3028	LINCOLN TRL DIST HLTH DEP	3,651,024	0.353490%	299,530	3,285,191	3,584,722
3029	PURCHASE DIST HLTH DEPT	2,437,320	0.233680%	170,231	2,193,101	2,363,331
3030	MERCER CO HEALTH DEPT	549,468	0.047190%	39,366	494,411	533,777
3031	CUMBERLAND VLY DIST HEALT	4,890,012	0.478140%	238,136	4,400,033	4,638,169
3033	KY RIVER DIST HEALTH DEPT	3,837,576	0.373270%	254,646	3,453,051	3,707,697
3034	BOURBON CO HEALTH CENTER	575,052	0.041330%	52,011	517,432	569,443
3035	CLARK CO HEALTH DEPT	970,188	0.087510%	97,967	872,975	970,942
3036	GATEWAY DIST HEALTH DEPT	1,602,324	0.156670%	181,302	1,441,771	1,623,073
3037	BOYLE CO HEALTH DEPT	345,024	0.033740%	42,990	310,453	353,442
3038	PIKE CO HEALTH DEPT	1,368,132	0.128550%	140,637	1,231,045	1,371,682
3039	FLOYD CO HEALTH CENTER	695,880	0.065370%	82,931	626,153	709,084
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	29,139	258,624	287,763
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	55,868	527,722	583,590
3044	N CENTRAL DIST HLTH DEPT	1,172,232	0.114620%	116,582	1,054,774	1,171,357
3045	PENNYRILE DIST HLTH DEPT	888,564	0.083250%	121,860	799,530	921,389
3047	BREATHITT CO HEALTH DEPT	1,009,284	0.096340%	100,061	908,154	1,008,215
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	76,164	562,998	639,162
3049	WHITLEY CO HEALTH DEPT	1,570,596	0.153570%	148,302	1,413,222	1,561,524



Appendix D: Employer Contribution Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Pension Only)	FYE 2022 Amortization Cost Contributions (Pension Only)	FYE 2022 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3050	LAUREL CO HEALTH DEPT	786,972	0.076950%	83,169	708,117	791,287
3051	KNOX CO HEALTH DEPT	1,526,508	0.149260%	148,044	1,373,552	1,521,596
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	30,817	153,455	184,273
3053	BULLITT CO HEALTH DEPT	751,500	0.073480%	102,824	676,200	779,023
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	147,808	1,117,843	1,265,651
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	23,651	272,942	296,592
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	79,461	512,659	592,120
3057	LEWIS CO HEALTH DEPT	166,392	0.016270%	46,923	149,720	196,642
3058	FLEMING CO HEALTH DEP	238,440	0.023320%	29,551	214,548	244,099
3059	JESSAMINE CO HEALTH DEPT	472,200	0.044700%	114,510	424,886	539,396
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	36,646	205,478	242,124
3061	ANDERSON CO HEALTH DEPT	275,988	0.026980%	43,402	248,334	291,736
3062	MADISON CO HEALTH DEP	2,912,016	0.284160%	231,017	2,620,232	2,851,249
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	101,306	757,419	858,725
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	39,504	316,359	355,863
3066	ALLEN CO HEALTH DEPT	430,092	0.042050%	59,573	386,997	446,570
3067	FRANKLIN CO HEALTH DEPT	1,233,480	0.118540%	186,814	1,109,885	1,296,700
3068	LINCOLN CO HEALTH DEPT	266,208	0.026030%	39,620	239,534	279,154
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	64,643	266,766	331,409
3072	MUHLBERG CO.HEALTH DEPT	428,736	0.041920%	69,100	385,777	454,877
3073	MARSHALL CO HEALTH DEPT	934,728	0.081130%	84,071	841,068	925,139
3074	CHRISTIAN CO HEALTH DEPT	726,336	0.071020%	97,575	653,557	751,314
3075	HOPKINS CO HEALTH DEPT	968,532	0.094700%	116,150	871,485	987,635
3076	TODD CO HEALTH DEPT	254,880	0.024920%	77,212	229,341	306,553
3077	BRACKEN CO HEALTH DEPT	131,028	0.012810%	27,799	117,899	145,698
3078	MONTGOMERY CO HEALTH DEPT	646,284	0.056880%	110,663	581,526	692,189
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	27,176	192,100	219,276
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	27,507	376,890	404,397
3081	ASHLAND BOYD CO HEALTH DP	966,660	0.093380%	84,206	869,801	954,006
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	52,603	189,293	241,896
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	95,549	298,953	394,503
3084	CALLOWAY CO HEALTH DEPT	224,928	0.021990%	51,340	202,390	253,730
3085	BELL CO HEALTH DEPT	583,464	0.057050%	71,426	525,001	596,427
3086	GRAYSON COUNTY HEALTH DEPT	249,996	0.024440%	38,108	224,946	263,055
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	52,884	353,125	406,009
3088	CARTER CO HEALTH DEPT	301,980	0.029530%	42,940	271,722	314,661
3801	KENTUCKY STATE UNIVERSITY	2,413,284	0.235970%	291,698	2,171,473	2,463,171
5470	KCTCS	8,500,260	0.830280%	1,406,287	7,648,534	9,054,821
7403	ASST OF COMMONWEALTH ATTY	315,720	0.030870%	91,693	284,085	375,778
7408	FRANKLIN CO COUNCIL AGING	116,796	0.011410%	21,331	105,093	126,424
7409	MUN ELEC POW ASSOC OF KY	94,944	0.009280%	10,481	85,431	95,911
7415	HIGHSCHOOL ATHLETIC ASSOC	76,860	0.007520%	-	69,159	69,159
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	9,381	88,897	98,278
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-
8201	KY RIVER COMM CARE INC	1,450,812	0.141860%	-	1,305,441	1,305,441
8202	NORTHERN KY REG MHMR BD	3,115,704	0.304430%	12,229	2,803,510	2,815,740
8204	COMMUNICARE INC	3,620,040	0.353870%	450,109	3,257,312	3,707,421
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,672	0.473160%	284,426	4,354,737	4,639,163
8208	CUMBERLAND RIVER MHMR	5,342,136	0.522270%	754,548	4,806,854	5,561,402
8209	WESTERN KY REG MHMR ADV	1,931,436	0.188850%	238,115	1,737,906	1,976,021
8210	NEW VISTA OF THE BLUEGRASS, INC.	20,430,024	0.976910%	2,767,930	18,382,936	21,150,865
8213	GREEN RVR REG MHMR BD	1,772,220	0.158670%	197,532	1,594,644	1,792,176
8216	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	341,713	1,421,742	1,763,455
8220	LIFESKILLS INC	7,818,432	0.686860%	1,098,309	7,035,025	8,133,335
8221	MOUNTAIN COMP CARE CENTER	2,496,480	0.243500%	410,400	2,246,333	2,656,733
014A	BRECKINRIDGE CO ATTORNEY	55,956	0.005470%	5,267	50,349	55,616
024A	CHRISTIAN COUNTY ATTORNEY	53,460	0.005230%	2,055	48,103	50,158
031A	EDMONSON COUNTY ATTORNEY	25,800	0.002520%	4,574	23,215	27,789
060A	KNOTT COUNTY ATTORNEY	48,984	0.004790%	6,998	44,076	51,074
071A	LOGAN COUNTY ATTORNEY	96,828	0.009470%	5,569	87,126	92,695
086A	MONROE CO ATTORNEY	33,587	0.003280%	-	30,222	30,222
116A	WAYNE COUNTY ATTORNEY	36,395	0.003550%	-	32,748	32,748
W002	ALLEN COUNTY ATTORNEY	90,168	0.008820%	8,331	81,133	89,465
W003	ANDERSON COUNTY ATTORNEY	107,208	0.010480%	-	96,466	96,466
W005	BARREN COUNTY ATTORNEY	156,300	0.015280%	12,570	140,639	153,208
W006	BATH COUNTY ATTORNEY	172	0.000010%	-	155	155
W007	BELL COUNTY ATTORNEY	105,036	0.010270%	13,407	94,511	107,918
W008	BOONE COUNTY ATTORNEY	276,924	0.027070%	53,765	249,176	302,942
W011	BOYLE COUNTY ATTORNEY	8,436	0.000830%	1,357	7,591	8,948
W015	BULLITT COUNTY ATTORNEY	38,280	0.003740%	15,525	34,444	49,969
W018	CALLOWAY COUNTY ATTORNEY	3,016	0.000290%	-	2,714	2,714
W021	CARROLL COUNTY ATTORNEY	47,532	0.004640%	6,406	42,769	49,175
W022	CHILD SUPPORT ENFORCEMENT	13,944	0.001360%	6,144	12,547	18,691
W023	CASEY COUNTY ATTORNEY	51,480	0.005040%	4,941	46,322	51,263



Appendix D: Employer Contribution Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Pension Only)	FYE 2022 Amortization Cost Contributions (Pension Only)	FYE 2022 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
W025	CLARK COUNTY ATTORNEY	71,964	0.007030%	14,555	64,753	79,308
W028	CRITTENDEN CO ATTORNEY	19,872	0.001940%	4,975	17,881	22,856
W030	DAVISS COUNTY ATTORNEY	85,800	0.008390%	3,555	77,203	80,758
W036	FLOYD COUNTY ATTORNEY	60,948	0.005960%	12,453	54,841	67,294
W037	FRANKLIN COUNTY ATTORNEY	262,788	0.025700%	19,014	236,457	255,471
W040	GARRARD COUNTY ATTORNEY	53,772	0.005260%	5,828	48,384	54,212
W041	GRANT COUNTY CHILD SUPPOR	19,764	0.001930%	3,160	17,784	20,944
W042	GRAVES COUNTY ATTORNEY	177,924	0.017400%	13,174	160,096	173,270
W046	HANCOCK COUNTY ATTORNEY	21,012	0.002050%	1,980	18,907	20,887
W049	HARRISON COUNTY ATTORNEY	6,252	0.000610%	5,169	5,626	10,795
W053	HICKMAN COUNTY ATTORNEY	55,956	0.005470%	4,299	50,349	54,648
W054	HOPKINS COUNTY ATTORNEY	95,268	0.009310%	28,816	85,722	114,538
W055	JACKSON COUNTY ATTORNEY	38,064	0.003720%	332	34,250	34,582
W056	JEFFERSON CO ATTORNEY	932,436	0.090800%	10,931	839,006	849,937
W058	JOHNSON COUNTY ATTORNEY	12,582	0.001230%	-	11,321	11,321
W061	KNOX COUNTY ATTORNEY	312	0.000030%	-	281	281
W062	LARUE COUNTY ATTORNEY	56,688	0.005540%	6,831	51,008	57,838
W063	LAUREL COUNTY ATTORNEY	19,248	0.001880%	2,007	17,319	19,326
W065	LEE COUNTY ATTORNEY	48,252	0.004720%	3,619	43,417	47,036
W073	MCCRACKEN COUNTY ATTORNEY	59,388	0.005810%	3,866	53,437	57,303
W074	MCCREARY COUNTY ATTORNEY	104,412	0.010210%	8,880	93,950	102,830
W076	MADISON COUNTY ATTORNEY	351,900	0.034400%	37,842	316,640	354,481
W077	MAGOFFIN CO ATTORNEY	10,620	0.001040%	6,187	9,556	15,743
W082	MEADE COUNTY ATTORNEY	80,808	0.007900%	7,208	72,711	79,919
W083	MENIFEE COUNTY ATTORNEY	30,888	0.003020%	1,564	27,793	29,357
W084	MERCER COUNTY ATTORNEY	27,576	0.002700%	3,235	24,813	28,048
W087	MONTGOMERY CO ATTORNEY	91,620	0.008960%	7,616	82,440	90,055
W088	MORGAN COUNTY ATTORNEY	98,688	0.009650%	8,016	88,799	96,815
W092	OHIO COUNTY ATTORNEY	-	0.000000%	1,006	-	1,006
W093	OLDHAM COUNTY ATTORNEY	91,932	0.008990%	19,548	82,720	102,269
W094	OWEN COUNTY ATTORNEY	26,640	0.002610%	4,074	23,971	28,045
W096	PENDLETON COUNTY ATTORNEY	8,423	0.000830%	-	7,579	7,579
W099	POWELL COUNTY ATTORNEY	1,456	0.000140%	-	1,310	1,310
W100	PULASKI COUNTY ATTORNEY	87,144	0.008520%	16,605	78,412	95,017
W102	ROCKCASTLE CO ATTORNEY	42,120	0.004120%	8,565	37,900	46,464
W103	ROWAN COUNTY ATTORNEY	44,616	0.004360%	4,967	40,145	45,112
W106	SHELBY COUNTY ATTORNEY	21,744	0.002130%	5,232	19,565	24,797
W107	SIMPSON COUNTY ATTORNEY	28,404	0.002770%	1,877	25,558	27,435
W108	SPENCER COUNTY ATTORNEY	65,316	0.006380%	4,167	58,771	62,938
W111	TRIGG COUNTY ATTORNEY	50,748	0.004960%	5,758	45,663	51,421
W112	TRIMBLE COUNTY ATTORNEY	40,776	0.003990%	4,153	36,690	40,844
W113	UNION COUNTY ATTORNEY	15,912	0.001560%	7,979	14,318	22,297
W117	WEBSTER COUNTY ATTORNEY	76,860	0.007510%	5,692	69,159	74,851
W118	WHITLEY COUNTY ATTORNEY	109,512	0.010710%	16,889	98,539	115,428
X034	FAYETTE CO ATTORNEY OFF	170,544	0.016670%	4,604	153,455	158,059
X059	KENTON COUNTY ATTORNEY	55,536	0.005430%	6,181	49,971	56,153
SUBTOTAL	ALL OTHER AGENCIES	185,336,655	17.733910%	21,770,440	166,765,922	188,536,363
TOTAL		1,014,342,879	100.000000%	109,786,510	912,705,723	1,022,492,232

Notes:

- Column 3 - Amortization Cost contributions for the Legislative Branch, Judicial Branch, and Executive Branch were available in aggregate from KPPA. Within each Branch, the amortization cost contribution was allocated based on the proportionate share calculation determined in Appendix C. For example, for agency 31030, $40,195,945 = 784,690,836 \times 3.992135\% / 77.933030\%$
- Column 4 - See Appendix C, Column 4
- Column 5 - Payroll-based contributions for each agency provided by KPPA.
- Column 6 = Column 3 x 89.98%
The amortization cost contribution attributable to the pension fund is 89.98% of the total amortization contribution for FY2022, as determined in the June 30, 2020 Actuarial Valuation, amended by HB8.
- Column 7 = Column 5 + Column 6



State Police Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2022

DRAFT





January 3, 2023

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

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2022

Dear Members of the Board:

This report provided herein contains information for the **State Police Retirement System (SPRS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by the Commonwealth of Kentucky for fiscal years ending between (and including) June 30, 2022 and June 30, 2023, for the financial reporting and disclosure requirements of GASB Statement No. 68. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and the Commonwealth of Kentucky in compliance with the financial reporting and disclosure requirements of GASB Statement No. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement No. 68 and are not applicable for other purposes, such as determining the plan's funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2021. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2022 using generally accepted actuarial principles. The exhibits provided in this report include the applicable information for historical years that were calculated in accordance with this accounting standard. Information disclosed for years prior to June 30, 2017 were prepared by the prior actuary.

Actuarial Assumptions and Plan Provisions

There have been no actuarial assumption or method changes since June 30, 2021. House Bill 259 passed during the 2022 legislative session and will increase the benefits in the Tier 3 cash balance plan by allowing the conversion of unused sick leave in excess of 480 hours to cash balance pay credits at the end

Board of Trustees
January 3, 2023
Page 2

of each fiscal year. Similarly, House Bill 259 will also allow the conversion of a member's balance of unused sick leave to cash balance pay credits upon termination of employment. The total pension liability as of June 30, 2022 is determined using these updated benefit provisions. There have been no other plan provision changes that would materially impact the total pension liability since June 30, 2021.

House Bill 259 also provided meaningful salary increases effective July 1, 2022 for eligible State Troopers. While these salary increases may produce an actuarial loss with respect to the liability attributable to Tier 1 and Tier 2 active members (i.e. a higher total pension liability than expected based on current actuarial assumptions), there was not sufficient information available at the time the roll-forward Total Pension Liability was calculated to make a reasonable adjustment to reflect these anticipated salary increases. It is our opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

401(h) Subaccount

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

Additional Disclosures

This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 67 accounting valuation report as of June 30, 2022, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2021", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2022. Please see the GASB 67 accounting valuation report as of June 30, 2022 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

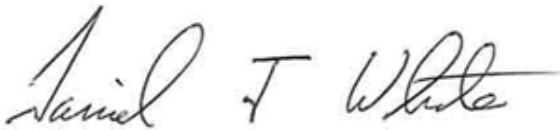
Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or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



Board of Trustees
January 3, 2023
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To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Both of the undersigned are Enrolled Actuaries, members of the American Academy of Actuaries and meet all of the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. In addition, both are independent of KPPA and are experienced in performing valuations for large public retirement systems. This communication shall not be construed to provide tax advice, legal advice or investment advice.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Daniel J. White, FSA, EA, MAAA
Senior Consultant



Janie Shaw, ASA, EA, MAAA
Consultant

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SECTION 1

EXECUTIVE SUMMARY

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Executive Summary

Summary of Principal Results

Actuarial Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Membership Information	
Number of	
- Inactive employees or beneficiaries currently receiving benefits	1,673
- Inactive employees entitled to but not yet receiving benefits	634
- Active employees	775
- Total	3,082
Covered Payroll ¹	\$ 48,060,510
Net Pension Liability	
Total Pension Liability	\$ 1,057,752,456
Plan Fiduciary Net Position	551,698,915
Net Pension Liability	\$ 506,053,541
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	52.16%
Net Pension Liability as a Percentage of Covered Payroll	1052.94%
Pension Expense and Deferred Outflows/(Inflows) of Resources	
GASB 68 Pension Expense	\$ 47,600,105
Deferred Outflows of Resources	43,615,150
Deferred Inflow of Resources	29,694,143
Development of the Single Discount Rate	
Single Discount Rate	5.25%
Long-Term Expected Rate of Return	5.25%
Long-Term Municipal Bond Rate	N/A

Notes:

¹ Based on derived compensation using the provided employer contribution information for fiscal year 2022.



Summary of Change in Net Pension Liability
(\$ in thousands)

	Total Pension Liability (1)	Plan Fiduciary Net Position¹ (2)	Net Pension Liability (1) - (2) (3)
Balance at June 30, 2021	\$ 1,055,824	\$ 356,346	\$ 699,478
Adjustment to prior year		-	-
1. Service cost	12,158		12,158
2. Interest	53,740		53,740
3. Benefit changes	3,130		3,130
4. Assumption changes	-		-
5. Difference between expected and actual experience	(2,700)		(2,700)
6. Employer contributions		277,341	(277,341)
7. Member contributions ²		4,773	(4,773)
8. Net investment income ²		(22,088)	22,088
9. Benefit payments	(64,120)	(64,120)	-
10. Refund of member contributions	(280)	(280)	-
11. Administrative expense	-	(273)	273
12. Other changes	-	-	-
13. Net changes	\$ 1,928	\$ 195,353	\$ (193,425)
Balance at June 30, 2022	\$ 1,057,752	\$ 551,699	\$ 506,053

Notes:

¹ Does not include 401(h) assets

² Does not include 401(h) contributions or associated investment income



Report Purpose and Scope

Under GASB No. 68, employers must report the net pension liability, pension expense, and related deferred inflows and outflows of resources associated with providing retirement benefits to their employees (and former employees) in their basic financial statements. In addition, extensive note disclosures and related Required Supplementary Information are also required. The purpose of this report is to provide the employer with the actuarially calculated pension amounts.

Actuarial information required to be reported or disclosed by GASB No. 68 are contained in this report. However, the following information is not included in this report because it is not actuarial in nature:

- Pension Plan Description - A description of the plan is provided by KPPA, and also in the KPPA Annual Report, both found on their website. The Commonwealth can use the description information and provide their respective plan provisions in their disclosure.

Financial Reporting Overview

GASB 68 requires employers to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

In addition, employers are responsible for allocating the pension amounts between the governmental activities and business-type activities columns of the government-wide financial statements and between individual proprietary funds.

Timing of the Valuation

For the employer's financial reporting purposes, the net pension liability and pension expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2021. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2022 using generally accepted actuarial principles. The exhibits provided in this report include the applicable information for historical years that were calculated in accordance with this accounting standard. Information disclosed for years prior to June 30, 2017 were prepared by the prior actuary.

There have been no actuarial assumption or method changes since June 30, 2021. House Bill 259 passed during the 2022 legislative session and will increase the benefits in the Tier 3 cash balance plan by allowing the conversion of unused sick leave in excess of 480 hours to cash balance pay credits at the end of each fiscal year. Similarly, House Bill 259 will also allow the conversion of a member's balance of unused sick leave to cash balance pay credits upon termination of employment. The total pension liability as of June 30, 2022 is determined using these updated benefit provisions. There have been no other plan provision changes that would materially impact the total pension liability since June 30, 2021.



House Bill 259 also provided meaningful salary increases effective July 1, 2022 for eligible State Troopers. While these salary increases may produce an actuarial loss with respect to the liability attributable to Tier 1 and Tier 2 active members (i.e. a higher total pension liability than expected based on current actuarial assumptions), there was not sufficient information available at the time the roll-forward Total Pension Liability was calculated to make a reasonable adjustment to reflect these anticipated salary increases. It is our opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

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

Paragraph 57 of GASB No. 68 indicates that employer contributions made subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to pensions. The information contained in this report does not incorporate any contributions made to the pension plan subsequent to June 30, 2022.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

A single discount rate of 5.25% was used to measure the total pension liability for the fiscal year ending June 30, 2022. This single discount rate was based on the expected rate of return on pension plan investments. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability.

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



Summary of Population Statistics

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

Inactive plan members currently receiving benefits:	1,673
Inactive plan members entitled to but not yet receiving benefits:	634
Active plan members:	775
Total plan members:	3,082

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2022 measurement period, the expected remaining service lives of all employees was 9,185 years and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2022 measurement period was 2.98 years (9,185 total expected remaining service period divided by 3,082 plan members).

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

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

As of June 30, 2022, the Net Pension Liability is \$506,053,541. Below is a table providing the sensitivity of the Net Pension Liability to changes in the discount rate. In particular, the table shows the plan's Net Pension Liability if it were calculated using a single discount rate that is one-percentage point lower or one-percentage point higher than the single discount rate:

1% Decrease 4.25%	Current Single Rate Assumption 5.25%	1% Increase 6.25%
\$642,237,174	\$506,053,541	\$395,014,165



SECTION 2

ACCOUNTING EXHIBITS

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Exhibit 1

Schedule of Pension Expense as of June 30, 2022

1. Service cost	\$ 12,157,777
2. Interest on the Total Pension Liability	53,740,228
3. Current period benefit changes	3,129,755
4. Member contributions	(4,773,170)
5. Projected earnings on plan investments	(24,415,957)
6. Administrative expense	273,471
7. Other changes in fiduciary net position	-
8. Recognition of outflows (inflow) of resources - liability experience	4,616,175
9. Recognition of outflows (inflow) of resources - assumption changes	2,253,695
10. Recognition of outflows (inflow) of resources - investment experience	<u>618,131</u>
11. Pension Expense	\$ 47,600,105



Exhibit 2

Outstanding Balance of Deferred Outflows and Inflows of Resources to be Recognized in Future Years

	Deferred Outflow of Resources	Deferred Inflow of Resources
	(1)	(2)
1. Differences between expected and actual liability experience	\$ 2,924,755	\$ 1,793,016
2. Changes in assumptions	-	-
3. Differenced between projected and actual earnings on plan investments	40,690,395	27,901,127
4. Employer contributions subsequent to the measurement date ¹	Unknown	
5. Total	\$ 43,615,150	\$ 29,694,143

Notes:

¹ Employer contributions to the Plan made after the measurement date and up to the fiscal year end should be reported as a deferred outflow of resources.



Exhibit 3

Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Original Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ 25,126,723	\$ -	3.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	20,951,182	-	3.16	1,060,819	-	-	-	-	-
2019-2020	10,859,554	1,443,757	3.46	3,138,599	1,443,757	-	-	-	-
2020-2021	4,125,640	1,480,998	3.12	1,322,321	1,322,321	158,677	-	-	-
2021-2022	(2,698,580)	(1,793,016)	2.98	(905,564)	(905,564)	(887,452)	-	-	-
		\$ 1,131,739		\$ 4,616,175	\$ 1,860,514	\$ (728,775)	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Original Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ (5,184,510)	\$ -	5.00	\$ (1,036,902)	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	(668,792)	(133,760)	5.00	(133,758)	(133,760)	-	-	-	-
2019-2020	8,719,821	3,487,929	5.00	1,743,964	1,743,964	1,743,965	-	-	-
2020-2021	(46,278,945)	(27,767,367)	5.00	(9,255,789)	(9,255,789)	(9,255,789)	(9,255,789)	-	-
2021-2022	46,503,082	37,202,466	5.00	9,300,616	9,300,616	9,300,616	9,300,616	9,300,618	-
		\$ 12,789,268		\$ 618,131	\$ 1,655,031	\$ 1,788,792	\$ 44,827	\$ 9,300,618	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Original Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ -	\$ -	3.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	44,510,450	-	3.16	2,253,695	-	-	-	-	-
2019-2020	-	-	3.46	-	-	-	-	-	-
2020-2021	-	-	3.12	-	-	-	-	-	-
2021-2022	-	-	2.98	-	-	-	-	-	-
		\$ -		\$ 2,253,695	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 4

Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

	Period		Amount
	(1)		(2)
1.	Fiscal Year + 1	\$	3,515,545
2.	Fiscal Year + 2		1,060,017
3.	Fiscal Year + 3		44,827
4.	Fiscal Year + 4		9,300,618
5.	Fiscal Year + 5		-
6.	Thereafter		-
7.	Total	\$	13,921,007



Exhibit 5

Schedule of Changes in the Employers' Net Pension Liability (\$ in thousands)

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability									
1. Service Cost	12,158	12,530	13,192	11,726	11,890	8,297	8,402	7,695	7,142
2. Interest (on the Total Pension Liability)	53,740	53,417	52,697	49,301	47,978	51,769	52,951	50,661	50,391
3. Benefit Changes ¹	3,130	35	0	0	184	0	0	0	0
4. Difference between expected and actual experience	(2,700)	4,127	10,859	20,952	25,126	8,143	0	9,331	0
5. Changes of assumptions	0	0	0	44,510	0	136,602	56,191	40,201	0
6. Benefit payments	(64,120)	(63,249)	(62,423)	(60,949)	(58,805)	(56,934)	(56,268)	(54,765)	(53,026)
7. Refund of member contributions	(280)	(273)	(88)	(162)	(22)	(26)	(11)	(85)	(213)
8. Net change in total pension liability	\$ 1,928	\$ 6,587	\$ 14,237	\$ 65,378	\$ 26,351	\$ 147,850	\$ 61,265	\$ 53,038	\$ 4,294
9. Total pension liability – beginning	1,055,824	1,049,237	1,035,000	969,622	943,271	795,421	734,156	681,118	676,824
10. Total pension liability – ending	\$ 1,057,752	\$ 1,055,824	\$ 1,049,237	\$ 1,035,000	\$ 969,622	\$ 943,271	\$ 795,421	\$ 734,156	\$ 681,118
Plan fiduciary net position¹									
1. Contributions – employer	\$ 277,341	\$ 59,650	\$ 59,453	\$ 60,048	\$ 46,877	\$ 63,239	\$ 25,822	\$ 31,990	\$ 20,279
2. Contributions – member ²	4,773	4,752	4,767	5,062	5,522	5,348	5,263	5,244	5,075
3. Net investment income ²	(22,088)	61,729	6,341	14,816	18,437	26,795	(3,843)	3,426	40,374
4. Benefit payments	(64,120)	(63,249)	(62,423)	(60,949)	(58,805)	(56,934)	(56,268)	(54,765)	(53,026)
5. Refund of member contributions	(280)	(273)	(88)	(162)	(22)	(26)	(11)	(85)	(213)
6. Administrative Expense	(273)	(212)	(266)	(225)	(194)	(181)	(178)	(201)	(215)
7. Other ³	0	0	0	3	21	(517)	0	645	0
8. Net change in plan fiduciary net position	\$ 195,353	\$ 62,397	\$ 7,784	\$ 18,593	\$ 11,836	\$ 37,724	\$ (29,215)	\$ (13,746)	\$ 12,274
9. Plan fiduciary net position – beginning	356,346	293,949	286,165	267,572	255,737	218,012	247,228	260,974	248,700
10. Prior year Adjustment	-	-	-	-	(1)	-	-	-	-
11. Plan fiduciary net position – ending	\$ 551,699	\$ 356,346	\$ 293,949	\$ 286,165	\$ 267,572	\$ 255,737	\$ 218,012	\$ 247,228	\$ 260,974
Net pension liability	\$ 506,053	\$ 699,478	\$ 755,288	\$ 748,835	\$ 702,050	\$ 687,534	\$ 577,409	\$ 486,928	\$ 420,144
Plan fiduciary net position as a percentage of the total pension liability	52.16%	33.75%	28.02%	27.65%	27.60%	27.11%	27.41%	33.68%	38.32%
Covered-employee payroll⁴	\$ 48,061	\$ 47,873	\$ 49,019	\$ 49,515	\$ 50,346	\$ 54,065	\$ 46,685	\$ 45,765	\$ 44,616
Net pension liability as a percentage of covered employee payroll	1052.94%	1461.11%	1540.81%	1512.34%	1394.45%	1271.68%	1236.82%	1063.97%	941.69%

Notes:

¹ Does not include 401(h) assets for fiscal years 2017 and later

² Does not include 401(h) contributions or associated investment income for fiscal years 2017 and later. For 2022, 401(h) contributions equaled -\$26,000; and associated investment return equaled -\$61,000.

³ Northern Trust Settlement for fiscal year 2018 and 2019.

⁴ Adjustment due to 401(h) plan asset balance that is considered an OPEB asset under GASB 74 for fiscal year 2017

⁴ Based on derived compensation using the provided employer contribution information for fiscal years 2017 and later



Exhibit 6

Schedule of the Employers' Contributions (\$ in thousands)

Fiscal Year Ending	Actuarially Determined Contribution ¹	Total Employer Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll ²	Actual Contributions as a Percentage of Covered Payroll
2022	\$ 62,341	\$ 277,341	\$ (215,000)	\$ 48,061	577.06%
2021	59,263	59,650	(387)	47,873	124.60%
2020	58,358	59,453	(1,095)	49,019	121.29%
2019	58,948	60,048	(1,100)	49,515	121.27%
2018	36,033	46,877	(10,844)	50,346	93.11%
2017	35,937	63,240	(27,303)	54,065	116.97%
2016	25,723	25,822	(99)	46,685	55.31%
2015	31,444	31,990	(546)	45,765	69.90%
2014	25,808	20,279	5,529	44,616	45.45%
2013	23,117	18,501	4,616	45,256	40.88%

Notes:

¹ Actuarially determined contribution for fiscal year ending 2022 is based on the contribution rate calculated with the June 30, 2020 actuarial valuation

² Based on derived compensation using the provided employer contribution information for fiscal years 2017 and later.



Notes to Schedule of Employers' Contributions for FYE 2022

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

Determined by the Actuarial Valuation as of:	June 30, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	0.00%
Investment Return:	5.25%
Inflation:	2.30%
Salary Increases:	3.55% to 16.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019

SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

DRAFT

Long-Term Expected Investment Return

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

Equity	39.50%	
Public Equity	32.50%	4.45%
Private Equity	7.00%	10.15%
Fixed Income	40.50%	
Core Bonds	20.50%	0.28%
Specialty Credit/High Yield	15.00%	2.28%
Cash	5.00%	-0.91%
Inflation Protected	20.00%	
Real Estate	10.00%	3.67%
Real Return	10.00%	4.07%
Expected Real Return	100.00%	3.28%
Long Term Inflation Assumption		2.30%
Expected Nominal Return for Portfolio		5.58%

Source: Kentucky Public Pensions Authority





KPPPA
Kentucky Public Pensions Authority

Schedules of Employer Allocations and OPEB
Amounts by Employer

for

KENTUCKY PUBLIC PENSIONS AUTHORITY

For the Fiscal Year Ended June 30, 2022 with
Report of Independent Auditors

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Report of Independent Auditors

To the Members
Kentucky Public Pensions Authority
Frankfort, Kentucky

We have audited the accompanying schedules of employer allocations of Kentucky Employees Retirement System – Nonhazardous Other Post Employee Benefit Plan (OPEB) (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous OPEB Plan (KERS Hazardous), County Employees Retirement System – OPEB Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous OPEB Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous as of and for the fiscal year ended June 30, 2022, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair representation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocation and specified column totals included in the schedules of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocation and specified column totals included in the schedules of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer.

**Kentucky Public Pensions Authority's
Report of Independent Auditors (Continued)**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Plans as of and for the fiscal year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of Kentucky Public Pensions Authority (KPPA) as of and for the fiscal year ended June 30, 2022, and our report thereon, dated **December 7, 2022**, expressed an unmodified opinion on those combining financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated **March 14, 2023**, on our consideration of the KPPA's internal control over the preparation of these Schedules and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering KPPA's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of KPPA management, Audit Committee, KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous OPEB Plans employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Blue & Co., LLC

Lexington, Kentucky
March 14, 2023

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,419,304	0.000000%	0.104527%	0.086674%
10010	LEGS LEGISLATIVE RES COMM	20,870,737	1.825050%	1.537066%	1.586254%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	22,290,041	1.825050%	1.641593%	1.672928%
7416	KY OFFICE OF BAR ADMISSIO	46,984	0.000000%	0.003460%	0.002869%
7716	MASTER COMMISSIONER BULLITT COUNTY	103,729	0.000000%	0.007639%	0.006334%
7718	MASTER COMM BOONE CO	176,188	0.000000%	0.012976%	0.010760%
7720	MASTER COMM CAMPBELL CO	68,000	0.000000%	0.005008%	0.004153%
7724	MASTER COMM CHRISTIAN CO	39,186	0.000000%	0.002886%	0.002393%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001608%	0.001333%
7727	MASTER COMM CLINTON/CUMBE	50,013	0.000000%	0.003683%	0.003054%
7730	MASTER COMM DAVIESS CO	97,743	0.000000%	0.007199%	0.005969%
7734	MASTER COMM FAYETTE CO	188,083	0.000000%	0.013852%	0.011486%
7741	MASTER COMM GRANT CO	64,392	0.000000%	0.004742%	0.003932%
7743	MASTER COMM GRAYSON CO	44,167	0.000000%	0.003253%	0.002697%
7747	MASTER COMM HARDIN CO	162,557	0.000000%	0.011972%	0.009927%
7750	MASTER COMMISSIONER HART COUNTY	39,124	0.000000%	0.002881%	0.002389%
7752	HENRY/ TRIMBLE MASTER COM	48,900	0.000000%	0.003601%	0.002986%
7756	MASTER COMM JEFF CIRCUIT	398,609	0.000000%	0.029356%	0.024342%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	38,713	0.000000%	0.002851%	0.002364%
7759	MASTER COMM KENTON CO	181,637	0.000000%	0.013377%	0.011092%
7763	MASTER COMM LAUREL CO	60,500	0.000000%	0.004456%	0.003695%
7773	MASTER COMM MCCracken CO	110,374	0.000000%	0.008129%	0.006741%
7776	MASTER COMM MADISON CO	98,043	0.000000%	0.007221%	0.005988%
7782	MASTER COMM MEADE CO	37,603	0.000000%	0.002769%	0.002296%
7790	MASTER COMM NELSON CO	69,565	0.000000%	0.005123%	0.004248%
7793	MASTER COMM OLDHAM CO	72,244	0.000000%	0.005321%	0.004412%
7794	MASTER COMM OWEN CO	23,795	0.000000%	0.001752%	0.001453%
7798	MASTER COMM PIKE CO	96,736	0.000000%	0.007124%	0.005907%
7805	MASTER COMM SCOTT CO	88,843	0.000000%	0.006543%	0.005425%
7807	MASTER COMM SIMPSON CO	46,518	0.000000%	0.003426%	0.002841%
7814	MASTER COMM WARREN CO	133,651	0.000000%	0.009843%	0.008162%
7820	MASTER COMM BARREN CO	29,910	0.000000%	0.002203%	0.001827%
7821	MASTER COMM MUHLENBERG CO	76,558	0.000000%	0.005638%	0.004675%
20020	JUDL JUDICIAL RET SYSTEM	170,896	0.000000%	0.012586%	0.010436%
20025	JUDL ADM OFF OF THE COURT	59,767,527	2.508010%	4.401697%	4.078255%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	62,652,623	2.508010%	4.614175%	4.254441%
31030	UNIFIED PROSECUTORIAL SYS	51,724,900	3.992135%	3.809382%	3.840596%
31035	DEPT OF AGRICULTURE	9,799,039	0.756291%	0.721669%	0.727582%
31040	ATTORNEY GENERALS OFFICE	8,594,710	0.663341%	0.632974%	0.638161%
31045	AUDITOR OF PUBLIC ACCOUNT	6,777,834	0.523114%	0.499167%	0.503257%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31066	REGISTRY OF ELECTION	636,024	0.049088%	0.046841%	0.047225%
31070	GOVERNORS OFFICE	1,609,249	0.124202%	0.118516%	0.119487%
31074	DEPT OF VETERANS AFFAIRS	22,199,703	1.713376%	1.634941%	1.648338%
31076	MILITARY AFFAIRS COMM	64,119	0.004949%	0.004722%	0.004761%
31082	KY INFRASTRUCTURE	703,979	0.054333%	0.051846%	0.052271%
31085	LT GOVERNORS OFFICE	420,234	0.032434%	0.030949%	0.031203%
31094	OFF OF HOMELAND SECURITY	833,601	0.064337%	0.061392%	0.061895%
31095	DEPT MILITARY AFFAIRS	15,907,288	1.227727%	1.171523%	1.181123%
31110	OFF OF SECRETARY TO CABIN	196,007	0.015128%	0.014435%	0.014553%
31112	GOV OFF LOCAL DEVELOPMENT	2,140,628	0.165214%	0.157651%	0.158943%
31120	SECRETARY OF STATE	1,556,325	0.120117%	0.114619%	0.115558%
31125	STATE TREASURERS OFFICE	1,429,785	0.110351%	0.105299%	0.106162%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	125,498	0.009686%	0.009243%	0.009319%
31137	KY COMM NETWORK AUTH	815,287	0.062924%	0.060043%	0.060535%
31150	BOARD OF ACCOUNTANCY	198,727	0.015338%	0.014636%	0.014756%
31165	BOARD OF BARBERING	110,737	0.008547%	0.008155%	0.008222%
31180	BOARD OF DENTISTRY	262,481	0.020258%	0.019331%	0.019489%
31185	BOARD OF ELECTIONS	448,919	0.034648%	0.033062%	0.033333%
31190	BRD OF EMBALMERS/FUN DIR	64,359	0.004967%	0.004740%	0.004779%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011238%	0.010723%	0.010811%
31205	KY LANDSCAPE ARCH REG BD	24,876	0.001920%	0.001832%	0.001847%
31215	BD EXAMINERS OF SOCIAL WK	66,015	0.005095%	0.004862%	0.004902%
31225	BD OF HAIRDRESSERS/CSMTG	663,011	0.051171%	0.048829%	0.049229%
31245	BD OF MEDICAL LICENSURE	695,823	0.053704%	0.051245%	0.051665%
31250	BOARD OF NURSING	2,870,705	0.221561%	0.211419%	0.213151%
31260	BOARD OF OPTOMETRIC EXM	80,750	0.006232%	0.005947%	0.005996%
31263	KY RESPIRATORY CARE BD	95,581	0.007377%	0.007039%	0.007097%
31268	PERSONNEL BOARD	336,309	0.025956%	0.024768%	0.024971%
31270	KY BOARD OF PHARMACY	1,061,724	0.081944%	0.078193%	0.078834%
31275	BD OF PHYSICAL THERAPY	156,562	0.012083%	0.011530%	0.011624%
31290	BD OF PROF ENGINEERS & LA	459,894	0.035495%	0.033870%	0.034148%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010620%	0.010134%	0.010217%
31354	EXECUTIVE BRANCH ETH COMM	320,751	0.024756%	0.023622%	0.023816%
31370	COMMISSION ON HUMAN RIGHT	876,866	0.067677%	0.064579%	0.065108%
31415	KY COUNCIL POSTSEC EDUCAT	2,044,582	0.157801%	0.150577%	0.151811%
31765	OFFICE OF STATE BUD DIREC	1,250,366	0.096503%	0.092086%	0.092840%
35605	TRAN OFF OF THE SECRETARY	3,432,035	0.264885%	0.252759%	0.254830%
35607	TRAN OFFICE OF LEGAL SVC	1,906,413	0.147137%	0.140402%	0.141552%
35609	DIVISION OF FACILITY MANA	1,184,920	0.091452%	0.087266%	0.087981%
35615	TRAN DEPT OF AVIATION	1,022,892	0.078947%	0.075333%	0.075950%
35616	TRAN OFFICE OF PERSONNEL	1,386,918	0.107043%	0.102142%	0.102979%
35617	OFFICE OF INFORMAT TECHNO	1,676,938	0.129426%	0.123501%	0.124513%
35618	OFFICE OF AUDITS	2,169,011	0.167405%	0.159741%	0.161050%
35619	DOT PAYROLL DIVISION	691,989	0.053408%	0.050963%	0.051381%
35625	TRAN DEPT OF HIGHWAYS	167,247,631	12.908195%	12.317277%	12.418204%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
35628	TRAN DEPT OF INTERGOV PRO	692,504	0.053448%	0.051001%	0.051419%
35630	TRAN DEPT OF VEH REGULATE	7,014,071	0.541347%	0.516565%	0.520798%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,878,880	0.299372%	0.285668%	0.288009%
39075	KHEAA DIV OF FINANCIAL AF	551,530	0.042567%	0.040619%	0.040952%
39079	COMMONWEALTH OF TECHNOL	13,383,447	1.032936%	0.985650%	0.993726%
39084	KY RIVER AUTHORITY	375,906	0.029012%	0.027684%	0.027911%
39103	OFFICE OF PVA'S	28,261,817	2.181251%	2.081397%	2.098452%
39130	DEPT OF REVENUE	31,035,892	2.395354%	2.285699%	2.304428%
39750	OFFICE OF SECRETARY	4,792,741	0.369904%	0.352971%	0.355863%
39757	FIN OFFICE OF INSP GENERAL	5,000	0.000386%	0.000368%	0.000371%
39758	OFF OF THE CONTROLLER	3,456,125	0.266744%	0.254533%	0.256619%
39785	DEPT FACILITIES SUPP SVCS	8,984,995	0.693463%	0.661718%	0.667140%
50235	KY STATE FAIR BOARD	7,451,052	0.575073%	0.548747%	0.553243%
50410	COMM KY HERITAGE COUNCIL	755,583	0.058316%	0.055646%	0.056102%
50529	KY ARTS COUNCIL	526,979	0.040672%	0.038810%	0.039128%
50550	KY HISTORICAL SOCIETY	1,486,202	0.114705%	0.109454%	0.110351%
50660	DEPT OF FISH & WILDLIFE	13,854,401	1.069285%	1.020335%	1.028696%
50665	COMM KY HORSE PARK	2,102,268	0.162253%	0.154826%	0.156095%
50670	DEPT OF PARKS	19,646,023	1.516283%	1.446870%	1.458726%
50850	COMM OFFICE OF SECRETARY	1,248,183	0.096335%	0.091925%	0.092678%
50852	KY ARTISANS CTR AT BEREA	482,451	0.037236%	0.035531%	0.035822%
50860	DEPT OF TOURISM	1,143,170	0.088230%	0.084191%	0.084881%
51340	KY COMM DEAF/HARD OF HEAR	526,743	0.040654%	0.038793%	0.039111%
51407	KY ENVIRONMENTAL EDUC COU	93,670	0.007229%	0.006899%	0.006955%
51530	EDUC OFFICE OF SECRETARY	3,972,625	0.306608%	0.292572%	0.294969%
51531	DEPT WORKFORCE INVESTMENT	7,564,571	0.583835%	0.557108%	0.561673%
51532	KY COMM ON PROPRIETARY ED	105,000	0.008104%	0.007733%	0.007796%
51540	EDUC DEPT OF EDUCATION	12,060,868	0.930859%	0.888246%	0.895524%
51545	KY EDUCATIONAL TV AUTHOR	6,250,672	0.482428%	0.460343%	0.464115%
51555	KY DEPT LIBRARY & ARCHIVE	2,197,759	0.169623%	0.161858%	0.163184%
53721	H&FS OFF OF THE SECRETARY	20,512,749	1.583177%	1.510702%	1.523081%
53723	OFFICE INSPECTOR GENERAL	8,193,950	0.632410%	0.603459%	0.608404%
53725	DEPT OF AGING/INDEP LIVIN	7,349,601	0.567243%	0.541276%	0.545711%
53727	DEPT FOR INCOME SUPPORT	17,329,065	1.337460%	1.276233%	1.286691%
53728	DEPT FOR PUBLIC HEALTH	17,949,781	1.385366%	1.321947%	1.332779%
53729	OFF HUMAN RESOURCE MANAGE	14,734,189	1.137187%	1.085128%	1.094020%
53730	SERVE KY	762,372	0.058840%	0.056146%	0.056606%
53736	H&FS DEPT FOR COMM BASE S	164,179,729	12.671414%	12.091338%	12.190415%
53739	HEALTH DATA AND ANALYTICS	913,978	0.070541%	0.067312%	0.067864%
53746	DEPT FOR MEDICAID SERVICE	6,029,501	0.465358%	0.444054%	0.447693%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,878,188	0.376499%	0.359264%	0.362208%
54500	J&PS OFF OF SECRETARY	7,226,935	0.557776%	0.532242%	0.536603%
54515	DEPT OF PUBLIC ADVOCACY	26,036,287	2.009484%	1.917493%	1.933205%
54520	J&PS DEPT OF KY STATE POL	32,819,224	2.532992%	2.417036%	2.436841%
54523	J&PS OF JUVENILE JUSTICE	25,494,991	1.967707%	1.877629%	1.893014%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
54525	DEPT OF CRIMINAL JUST TRN	7,391,159	0.570451%	0.544336%	0.548796%
54527	J&PS DEPT OF CORRECTIONS	15,618,708	1.205454%	1.150270%	1.159695%
55790	OFFICE OF THE SECRETARY	4,692,759	0.362188%	0.345607%	0.348439%
55793	DEPT PERSONNEL ADMIN	1,860,227	0.143573%	0.137000%	0.138123%
55794	DEPT FOR EMPLOYEE INS	2,370,906	0.182987%	0.174610%	0.176041%
56102	OFFICE OF THE SECRETARY	5,187,734	0.400390%	0.382061%	0.385192%
56106	DEPT OF WRKPLACE STANDARD	4,627,570	0.357156%	0.340806%	0.343599%
56107	DEPT OF WORKERS CLAIMS	5,878,874	0.453732%	0.432961%	0.436509%
56113	KY OSH REVIEW COMMISSION	199,485	0.015396%	0.014691%	0.014811%
56114	WORKERS COMP FUNDING COMM	840,978	0.064907%	0.061935%	0.062443%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	15,706,199	1.212207%	1.156714%	1.166192%
57123	KY PUBLIC SVC COMMISSION	3,759,890	0.290189%	0.276904%	0.279173%
57126	OFFICE OF THE SECRETARY	2,574,202	0.198677%	0.189582%	0.191135%
57128	DEPT FOR NATURAL RESOURCE	21,201,744	1.636353%	1.561444%	1.574238%
57129	DEPT FOR ENVIRONM PROTECT	29,495,974	2.276503%	2.172289%	2.190089%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,741,692	0.288784%	0.275564%	0.277822%
57140	KY NATURE PRESERVES	929,935	0.071773%	0.068487%	0.069048%
57141	OFFICE OF ENERGY POLICY	370,484	0.028594%	0.027285%	0.027509%
58374	KY HORSE RACING AUTHORITY	2,446,577	0.188827%	0.180183%	0.181659%
58672	OFFICE OF CLAIMS AND APPEALS	411,967	0.031796%	0.030340%	0.030589%
58675	OFFICE OF THE SECRETARY	3,206,227	0.247457%	0.236129%	0.238064%
58676	DEPT OF INSURANCE	3,193,124	0.246446%	0.235164%	0.237091%
58677	OFF OF OCCUP & PROFESSION	1,270,397	0.098049%	0.093561%	0.094328%
58678	KY BOXING & WRESTLING AUT	52,500	0.004052%	0.003866%	0.003898%
58680	DEPT OF ALCOHOL & BEVERA	618,339	0.047723%	0.045539%	0.045912%
58681	DEPT OF CHARITABLE GAMING	1,113,831	0.085966%	0.082030%	0.082702%
58685	DEPT OF FINANCIAL INSTITU	5,320,308	0.410622%	0.391825%	0.395036%
58690	DEPT OF HOUSING & BUILD C	8,736,394	0.674276%	0.643409%	0.648681%
SUBTOTAL EXECUTIVE BRANCH AGENCIES		1,009,755,047	77.933030%	74.365386%	74.974741%
1430	EASTERN KY UNIV	4,615,608	1.270600%	0.339926%	0.498885%
1433	KET FOUNDATION	1,679,476	0.080090%	0.123688%	0.116241%
1435	CHILD WATCH ADVOCACY CTR	231,172	0.003820%	0.017025%	0.014770%
1436	LOTUS	1,142,920	0.005710%	0.084173%	0.070772%
1437	SANCTUARY INC	625,341	0.013340%	0.046054%	0.040466%
1438	O A S I S	926,642	0.012250%	0.068244%	0.058680%
1439	BARREN RIVER CHILD ADVOCA	506,489	0.002160%	0.037301%	0.031299%
1440	MOREHEAD STATE UNIVERSITY	3,776,279	0.643190%	0.278111%	0.340466%
1445	MURRAY STATE UNIV	6,569,835	0.705340%	0.483848%	0.521679%
1451	SILVERLEALF	337,988	0.010730%	0.024892%	0.022473%
1452	SPRINGHAVEN INC	622,443	0.008120%	0.045841%	0.039398%
1453	SAFE HARBOR	882,111	0.006980%	0.064965%	0.055061%
1454	D.O.V.E.S.	619,814	0.007010%	0.045647%	0.039048%
1456	JUDI'S PLACE FOR KIDS, INC.	348,307	0.004130%	0.025652%	0.021976%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

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Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1457	KY RIVER CHILD ADVOCACY	164,137	0.001550%	0.012088%	0.010288%
1458	BLUEGRASS RAPE CRISIS CTR	733,102	0.014590%	0.053991%	0.047261%
1459	NURSING HOME OMBUDSMAN	268,683	0.004680%	0.019788%	0.017208%
1465	WESTERN KENTUCKY UNIV	14,020,022	0.961060%	1.032532%	1.020325%
1480	KASAP	661,008	0.005020%	0.048681%	0.041224%
1481	KDVA	1,100,793	0.012920%	0.081070%	0.069430%
1483	PENNYRILE CHILD ADV CTR	200,192	0.002450%	0.014744%	0.012644%
1484	BUFFALO TR CHILD ADV INC	194,775	0.001340%	0.014345%	0.012124%
1485	CUMBERLAND V C A CENTER	248,217	0.004370%	0.018280%	0.015904%
1486	LAKE CUMB CHILD ADV CTR	248,014	0.002900%	0.018266%	0.015641%
1487	B.R.A.S.S.	693,261	0.011330%	0.051057%	0.044272%
1488	WOMEN AWARE	253,463	0.005190%	0.018667%	0.016365%
1489	BETHANY HOUSE ABUSE SHEL	518,097	0.008900%	0.038156%	0.033159%
1490	HOPE HARBOR INC	602,466	0.004380%	0.044370%	0.037540%
1491	CHILD ADV CTR OF GRN RVR	190,049	0.003040%	0.013997%	0.012126%
1492	CSG HEADQUARTERS	3,759,330	0.102460%	0.276863%	0.247075%
1994	KY HIGHER ED STUD LN CORP	10,535,584	0.435330%	0.775914%	0.717742%
3022	LEX FAYETTE CO HLTH DEPT	6,885,842	0.466060%	0.507121%	0.500108%
3023	LAKE CUMBERLAND DISTRICT	5,709,264	0.391340%	0.420470%	0.415495%
3024	WEDCO DIST HEALTH DEPT	2,532,711	0.149760%	0.186526%	0.180246%
3025	NORTHERN KY DIST HLTH DEP	6,740,087	0.288080%	0.496387%	0.460808%
3026	BARREN RVR DIST HLTH DEPT	3,811,324	0.363480%	0.280692%	0.294832%
3027	GREEN RVR DIST HLTH DEPT	6,143,505	0.434500%	0.452450%	0.449384%
3028	LINCOLN TRL DIST HLTH DEP	3,780,802	0.353490%	0.278445%	0.291263%
3029	PURCHASE DIST HLTH DEPT	2,139,655	0.233680%	0.157579%	0.170577%
3030	MERCER CO HEALTH DEPT	498,297	0.047190%	0.036698%	0.038490%
3031	CUMBERLAND VLY DIST HEALT	2,929,696	0.478140%	0.215763%	0.260577%
3033	KY RIVER DIST HEALTH DEPT	3,132,825	0.373270%	0.230723%	0.255070%
3034	BOURBON CO HEALTH CENTER	658,370	0.041330%	0.048487%	0.047265%
3035	CLARK CO HEALTH DEPT	1,234,101	0.087510%	0.090888%	0.090311%
3036	GATEWAY DIST HEALTH DEPT	2,294,959	0.156670%	0.169017%	0.166908%
3037	BOYLE CO HEALTH DEPT	544,173	0.033740%	0.040077%	0.038995%
3038	PIKE CO HEALTH DEPT	1,780,209	0.128550%	0.131107%	0.130670%
3039	FLOYD CO HEALTH CENTER	1,049,756	0.065370%	0.077311%	0.075271%
3040	MARTIN CO HEALTH DEPT	368,847	0.028100%	0.027164%	0.027324%
3042	BUFFALO TRACE HEALTH DEPT	707,194	0.057350%	0.052083%	0.052983%
3044	N CENTRAL DIST HLTH DEPT	1,472,729	0.114620%	0.108462%	0.109514%
3045	PENNYRILE DIST HLTH DEPT	1,542,524	0.083250%	0.113602%	0.108418%
3047	BREATHITT CO HEALTH DEPT	1,256,419	0.096340%	0.092531%	0.093182%
3048	GREENUP CO HLTH DEPT	947,749	0.061180%	0.069799%	0.068327%
3049	WHITLEY CO HEALTH DEPT	1,804,424	0.153570%	0.132890%	0.136422%
3050	LAUREL CO HEALTH DEPT	1,052,774	0.076950%	0.077534%	0.077434%
3051	KNOX CO HEALTH DEPT	1,869,089	0.149260%	0.137653%	0.139635%
3052	MONROE CO HEALTH DEPT	390,090	0.016680%	0.028729%	0.026671%
3053	BULLITT CO HEALTH DEPT	1,289,280	0.073480%	0.094952%	0.091285%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

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Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3054	THREE RIVERS DIST HLTH	1,870,981	0.121470%	0.137792%	0.135004%
3055	ESTILL CO HEALTH DEPT	299,374	0.029660%	0.022048%	0.023348%
3056	OLDHAM CO HEALTH DEPT	1,005,836	0.055710%	0.074077%	0.070940%
3057	LEWIS CO HEALTH DEPT	593,459	0.016270%	0.043706%	0.039020%
3058	FLEMING CO HEALTH DEP	374,065	0.023320%	0.027549%	0.026827%
3059	JESSAMINE CO HEALTH DEPT	1,369,896	0.044700%	0.100889%	0.091292%
3060	POWELL CO HEALTH DEPT	463,869	0.022330%	0.034163%	0.032142%
3061	ANDERSON CO HEALTH DEPT	549,398	0.026980%	0.040461%	0.038158%
3062	MADISON CO HEALTH DEP	2,907,677	0.284160%	0.214142%	0.226101%
3064	JOHNSON CO HEALTH DEPT	1,282,356	0.082310%	0.094442%	0.092370%
3065	MAGOFFIN CO HEALTH DEPT	500,046	0.034380%	0.036827%	0.036409%
3066	ALLEN CO HEALTH DEPT	754,093	0.042050%	0.055537%	0.053233%
3067	FRANKLIN CO HEALTH DEPT	2,364,737	0.118540%	0.174156%	0.164657%
3068	LINCOLN CO HEALTH DEPT	501,521	0.026030%	0.036936%	0.035073%
3069	WOODFORD CO HEALTH DEPT	783,608	0.028990%	0.057710%	0.052805%
3072	MUHLENBERG CO.HEALTH DEPT	874,685	0.041920%	0.064418%	0.060575%
3073	MARSHALL CO HEALTH DEPT	1,064,185	0.081130%	0.078374%	0.078845%
3074	CHRISTIAN CO HEALTH DEPT	1,237,428	0.071020%	0.091133%	0.087698%
3075	HOPKINS CO HEALTH DEPT	1,470,255	0.094700%	0.108280%	0.105961%
3076	TODD CO HEALTH DEPT	915,982	0.024920%	0.067459%	0.060193%
3077	BRACKEN CO HEALTH DEPT	351,886	0.012810%	0.025915%	0.023677%
3078	MONTGOMERY CO HEALTH DEPT	1,398,550	0.056880%	0.102999%	0.095122%
3079	GARRARD COUNTY HEALTH DPT	343,997	0.020870%	0.025334%	0.024572%
3080	BRECKINRIDGE CO HEALTH BD	348,185	0.040950%	0.025643%	0.028257%
3081	ASHLAND BOYD CO HEALTH DP	1,061,477	0.093380%	0.078175%	0.080772%
3082	LAWRENCE CO HEALTH DEPT	652,666	0.020560%	0.048067%	0.043369%
3083	GRAVES CO HEALTH CENTER	1,206,642	0.032480%	0.088866%	0.079235%
3084	CALLOWAY CO HEALTH DEPT	649,871	0.021990%	0.047861%	0.043442%
3085	BELL CO HEALTH DEPT	904,126	0.057050%	0.066586%	0.064957%
3086	GRAYSON COUNTY HEALTH DEPT	482,380	0.024440%	0.035526%	0.033633%
3087	HARLAN CO HEALTH DEPT	664,566	0.038370%	0.048943%	0.047137%
3088	CARTER CO HEALTH DEPT	543,538	0.029530%	0.040030%	0.038237%
3801	KENTUCKY STATE UNIVERSITY	3,668,609	0.235970%	0.270182%	0.264339%
5470	KCTCS	17,764,410	0.830280%	1.308295%	1.226650%
7403	ASST OF COMMONWEALTH ATTY	1,160,664	0.030870%	0.085479%	0.076152%
7408	FRANKLIN CO COUNCIL AGING	270,009	0.011410%	0.019885%	0.018437%
7409	MUN ELEC POW ASSOC OF KY	132,668	0.009280%	0.009771%	0.009687%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.001284%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008746%	0.008902%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.140012%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.024230%
8202	NORTHERN KY REG MHMR BD	154,801	0.304430%	0.011401%	0.061450%
8204	COMMUNICARE INC	5,649,996	0.353870%	0.416105%	0.405475%
8205	ADANTA/BEHAVIORAL HLTH SR	3,580,395	0.473160%	0.263685%	0.299463%
8208	CUMBERLAND RIVER MHMR	9,503,940	0.522270%	0.699936%	0.669591%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

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Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
8209	WESTERN KY REG MHMR ADV	3,014,111	0.188850%	0.221980%	0.216321%
8210	NEW VISTA OF THE BLUEGRASS, INC.	35,008,382	0.976910%	2.578261%	2.304750%
8213	GREEN RVR REG MHMR BD	2,114,316	0.158670%	0.155713%	0.156218%
8216	COMPREHEND INC REG MHMR B	4,200,074	0.154500%	0.309323%	0.282879%
8220	LIFESKILLS INC	13,871,059	0.686860%	1.021561%	0.964394%
8221	MOUNTAIN COMP CARE CENTER	5,184,585	0.243500%	0.381829%	0.358202%
014A	BRECKINRIDGE CO ATTORNEY	66,665	0.005470%	0.004910%	0.005006%
024A	CHRISTIAN COUNTY ATTORNEY	26,015	0.005230%	0.001916%	0.002482%
031A	EDMONSON COUNTY ATTORNEY	57,900	0.002520%	0.004264%	0.003966%
060A	KNOTT COUNTY ATTORNEY	88,587	0.004790%	0.006524%	0.006228%
071A	LOGAN COUNTY ATTORNEY	70,492	0.009470%	0.005192%	0.005923%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.000560%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.000606%
W002	ALLEN COUNTY ATTORNEY	105,460	0.008820%	0.007767%	0.007947%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.001790%
W005	BARREN COUNTY ATTORNEY	159,108	0.015280%	0.011718%	0.012326%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000002%
W007	BELL COUNTY ATTORNEY	169,709	0.010270%	0.012499%	0.012118%
W008	BOONE COUNTY ATTORNEY	680,574	0.027070%	0.050122%	0.046185%
W011	BOYLE COUNTY ATTORNEY	17,179	0.000830%	0.001265%	0.001191%
W015	BULLITT COUNTY ATTORNEY	196,513	0.003740%	0.014473%	0.012640%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000050%
W021	CARROLL COUNTY ATTORNEY	81,086	0.004640%	0.005972%	0.005744%
W022	CHILD SUPPORT ENFORCEMENT	77,770	0.001360%	0.005728%	0.004982%
W023	CASEY COUNTY ATTORNEY	62,543	0.005040%	0.004606%	0.004680%
W025	CLARK COUNTY ATTORNEY	184,234	0.007030%	0.013568%	0.012451%
W028	CRITTENDEN CO ATTORNEY	62,974	0.001940%	0.004638%	0.004177%
W030	DAVISS COUNTY ATTORNEY	44,999	0.008390%	0.003314%	0.004181%
W036	FLOYD COUNTY ATTORNEY	157,630	0.005960%	0.011609%	0.010644%
W037	FRANKLIN COUNTY ATTORNEY	240,680	0.025700%	0.017725%	0.019087%
W040	GARRARD COUNTY ATTORNEY	73,768	0.005260%	0.005433%	0.005403%
W041	GRANT COUNTY CHILD SUPPOR	40,004	0.001930%	0.002946%	0.002772%
W042	GRAVES COUNTY ATTORNEY	166,764	0.017400%	0.012282%	0.013156%
W046	HANCOCK COUNTY ATTORNEY	25,066	0.002050%	0.001846%	0.001881%
W049	HARRISON COUNTY ATTORNEY	65,435	0.000610%	0.004819%	0.004100%
W053	HICKMAN COUNTY ATTORNEY	54,413	0.005470%	0.004007%	0.004257%
W054	HOPKINS COUNTY ATTORNEY	364,760	0.009310%	0.026863%	0.023865%
W055	JACKSON COUNTY ATTORNEY	4,198	0.003720%	0.000309%	0.000892%
W056	JEFFERSON CO ATTORNEY	138,355	0.090800%	0.010189%	0.023957%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000210%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000005%
W062	LARUE COUNTY ATTORNEY	86,462	0.005540%	0.006368%	0.006227%
W063	LAUREL COUNTY ATTORNEY	25,400	0.001880%	0.001871%	0.001873%
W065	LEE COUNTY ATTORNEY	45,806	0.004720%	0.003373%	0.003603%
W073	MCCRACKEN COUNTY ATTORNEY	48,933	0.005810%	0.003604%	0.003981%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W074	MCCREARY COUNTY ATTORNEY	112,409	0.010210%	0.008279%	0.008609%
W076	MADISON COUNTY ATTORNEY	443,225	0.034400%	0.032642%	0.032942%
W077	MAGOFFIN CO ATTORNEY	78,313	0.001040%	0.005768%	0.004960%
W082	MEADE COUNTY ATTORNEY	91,238	0.007900%	0.006719%	0.006921%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001458%	0.001725%
W084	MERCER COUNTY ATTORNEY	40,953	0.002700%	0.003016%	0.002962%
W087	MONTGOMERY CO ATTORNEY	96,403	0.008960%	0.007100%	0.007418%
W088	MORGAN COUNTY ATTORNEY	101,464	0.009650%	0.007473%	0.007845%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000938%	0.000778%
W093	OLDHAM COUNTY ATTORNEY	247,446	0.008990%	0.018224%	0.016647%
W094	OWEN COUNTY ATTORNEY	51,568	0.002610%	0.003798%	0.003595%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000142%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000024%
W100	PULASKI COUNTY ATTORNEY	210,188	0.008520%	0.015480%	0.014291%
W102	ROCKCASTLE CO ATTORNEY	108,415	0.004120%	0.007984%	0.007324%
W103	ROWAN COUNTY ATTORNEY	62,868	0.004360%	0.004630%	0.004584%
W106	SHELBY COUNTY ATTORNEY	66,230	0.002130%	0.004878%	0.004409%
W107	SIMPSON COUNTY ATTORNEY	23,762	0.002770%	0.001750%	0.001924%
W108	SPENCER COUNTY ATTORNEY	52,745	0.006380%	0.003885%	0.004311%
W111	TRIGG COUNTY ATTORNEY	72,884	0.004960%	0.005368%	0.005298%
W112	TRIMBLE COUNTY ATTORNEY	52,576	0.003990%	0.003872%	0.003892%
W113	UNION COUNTY ATTORNEY	101,004	0.001560%	0.007439%	0.006435%
W117	WEBSTER COUNTY ATTORNEY	72,056	0.007510%	0.005307%	0.005683%
W118	WHITLEY COUNTY ATTORNEY	156,859	0.010710%	0.011552%	0.011408%
X034	FAYETTE CO ATTORNEY OFF	58,274	0.016670%	0.004292%	0.006406%
X059	KENTON COUNTY ATTORNEY	78,244	0.005430%	0.005762%	0.005705%
SUBTOTAL ALL OTHER AGENCIES		263,131,562	17.733910%	19.378846%	19.097890%
TOTAL		1,357,829,273	100.000000%	100.000000%	100.000000%

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2022, within the Executive Branch. For example, for agency 31030, $3.992135\% = 51,724,900 / 1,009,755,047 \times 77.933030\%$.

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2022 for the entire plan. For example, for agency 31030, $3.809382\% = 51,724,900 / 1,357,829,273$

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 17% of the aggregate required contribution for the plan.

Column 6 = $17.08\% \times \text{Column 4} + 82.92\% \times \text{Column 5}$

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority Schedule B - Schedule of OPEB Amounts by Employer Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Net OPEB Liability as of June 30, 2022										Outstanding Balance of Deferred Outflows of Resources										Recognition of Existing Deferred Outflows (Inflows) of Resources for												
		Discount Rate					Health Care					Proportionate Share of Employer Costs					Proportion & Difference Between Employer Costs and Proportionate Share of Employer Costs					Total Deferred Outflows of Resources					Total Deferred Inflows of Resources							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
7256	MASTER COMM HOPKINS CO																																	
7753	MASTER COMM HOPKINS CO	58,472	64,845	440,765	443,713	641,300	30,426	(88,453)	(88,453)	(128,503)	10,740	13,130	2,074	287	40,455	4,498	4,498	43,120	35,774	28,466	67,821	67,821	248,813	313,155	248,813	313,155	248,813	313,155	248,813	313,155	248,813	313,155		
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	52,294	62,005	42,805	42,995	62,281	2,955	20,450	(23,501)	(23,501)	10,345	1,376	2,839	3,029	21,797	11,933	11,933	43,120	34,869	2,862	46,292	56,813	31,828	31,828	31,828	31,828	31,828	31,828	31,828	31,828	31,828	31,828		
7758	MASTER COMM HENDERSON CO	245,267	293,781	302,865	263,731	292,327	8,868	(10,679)	(10,679)	(10,679)	10,679	1,807	1,807	2,018	22,018	2,018	2,018	43,120	35,774	28,466	67,821	67,821	248,813	313,155	248,813	313,155	248,813	313,155	248,813	313,155	248,813	313,155		
7763	MASTER COMM LAUREL CO	81,737	97,584	66,506	67,202	97,348	4,618	(15,959)	(15,959)	(15,959)	1,634	1,922	4,594	6,141	39,554	52,881	52,881	43,120	34,869	5,433	44,741	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881	5,881			
7775	MASTER COMM MADISON CO	144,518	178,521	122,608	122,608	177,598	8,496	(10,679)	(10,679)	(10,679)	10,679	1,807	1,807	2,018	22,018	2,018	2,018	43,120	35,774	28,466	67,821	67,821	248,813	313,155	248,813	313,155	248,813	313,155	248,813	313,155	248,813	313,155		
7776	MASTER COMM MADISON CO	132,461	158,579	108,426	108,426	157,758	7,485	(15,333)	(15,333)	(15,333)	1,634	1,922	4,594	6,141	39,554	52,881	52,881	43,120	34,869	5,433	44,741	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881	5,881			
7781	MASTER COMM MADISON CO																																	
7782	MASTER COMM MADISON CO	50,790	60,805	41,574	41,758	60,490	4,870	(20,450)	(20,450)	(20,450)	1,014	1,237	2,855	3,845	26,877	34,958	34,958	43,120	35,774	2,862	43,702	52,700	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881			
7790	MASTER COMM NELSON CO	93,970	112,489	76,919	77,259	111,947	5,310	(13,130)	(13,130)	(13,130)	1,876	2,296	5,382	7,066	45,478	60,111	60,111	43,120	35,774	5,463	43,033	61,907	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881			
7792	MASTER COMM OWEN CO																																	
7793	MASTER COMM OWEN CO	97,588	116,842	79,889	80,242	116,237	5,515	(8,458)	(8,458)	(8,458)	2,608	3,178	5,486	7,351	55,889	74,188	74,188	43,120	35,774	5,463	43,033	61,907	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881			
7794	MASTER COMM OWEN CO	132,142	160,400	106,210	106,210	158,266	1,516	(15,333)	(15,333)	(15,333)	1,634	1,922	4,594	6,141	39,554	52,881	52,881	43,120	34,869	5,433	44,741	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881	5,881			
7798	MASTER COMM OWEN CO	130,669	156,484	106,599	107,432	155,628	7,383	(2,706)	(2,706)	(2,706)	2,608	3,178	5,486	7,351	55,889	74,188	74,188	43,120	35,774	5,463	43,033	61,907	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881	5,881		
7799	MASTER COMM OWEN CO																																	
7805	MASTER COMM SCOTT CO	120,007	143,680	98,231	98,666	142,800	6,781	(12,448)	(12,448)	(12,448)	2,955	3,524	7,944	10,644	64,041	82,279	82,279	43,120	35,774	5,463	43,033	61,907	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881			
7807	MASTER COMM SPANCO CO	62,844	75,218	51,442	51,670	74,844	3,551	(13,737)	(13,737)	(13,737)	1,255	1,531	3,513	4,722	42,611	52,299	52,299	43,120	35,774	5,463	43,033	61,907	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881			
7814	MASTER COMM WARREN CO	180,558	216,391	146,444	146,444	215,064	10,006	(10,006)	(10,006)	(10,006)	10,006	1,807	1,807	2,018	22,018	2,018	2,018	43,120	35,774	28,466	67,821	67,821	248,813	313,155	248,813	313,155	248,813	313,155	248,813	313,155	248,813	313,155		
7817	LOGAN CO MASTER COMM																																	
7818	MASTER COMM WARREN CO																																	
7820	MASTER COMM WARREN CO	40,415	48,384	33,002	33,328	48,114	2,284	(19,882)	(17,598)	(17,598)	1,506	1,807	2,272	3,036	20,437	26,737	26,737	43,120	35,774	5,463	43,033	61,907	32,794	49,233	68,040	3,046	5,881	5,881	5,881	5,881	5,881			
8004	SEVEN IN KEY EMMAR BD	1,399,220	1,707,913	2,135,221	2,144,430	1,688,742	175,005	463,182	618,877	618,877	61,824	75,403	174,094	232,693	1,524,572	1,636,822	1,636,822	248,813	208,415	169,502	1,572,720	1,870,734	416,521	1,419,130	1,512,238	50,000	50,000	50,000	50,000	50,000	50,000			
8024	SEVEN IN KEY EMMAR BD	1,399,220	1,707,913	2,135,221	2,144,430	1,688,742	175,005	463,182	618,877	618,877	61,824	75,403	174,094	232,693	1,524,572	1,636,822	1,636,822	248,813	208,415	169,502	1,572,720	1,870,734	416,521	1,419,130	1,512,238	50,000	50,000	50,000	50,000	50,000	50,000			
8208	COMMUNICARE INC	8,896,504	10,738,123	7,942,006	7,974,466	10,882,546	506,615	(666,609)	(666,609)	(666,609)	30,748	36,542	50,177	67,881	800,621	2,229,223	2,229,223	718,626	595,074	490,877	672,895	2,422,005	(138,696)	(139,442)	(4,871)	4,871	144,899	144,899	144,899	144,899	144,899	144,899		
8209	ASANTY REHABILITATION HEALTH	6,624,452	7,981,457	5,422,428	5,445,402	7,899,174	312,508	(172,408)	(172,408)	(172,408)	117,236	140,644	189,276	258,443	1,940,641	5,360,641	5,360,641	1,500,074	1,200,074	2,660,671	2,660,671	1,500,074	1,200,074	2,660,671	1,500,074	1,200,074	2,660,671	1,500,074	1,200,074	2,660,671	1,500,074	1,200,074		
8208	CUMBERLAND BIRMINGHAM	14,812,209	17,732,861	12,124,400	12,124,004	17,246,888	838,942	(124,867)	(87,665)	(87,665)	39,678	46,909	62,558	83,258	1,113,820	1,698,075	1,698,075	1,188,390	962,889	800,621	1,178,084	2,466,364	545,909	(5,587)	5,587	29,441	29,441	29,441	29,441	29,441	29,441			
8209	VETERANS KEY EMMAR BD	4,782,259	5,728,791	3,516,362	3,534,270	4,979,546	226,366	(454,652)	(454,652)	(454,652)	95,522	116,527	208,778	292,518	2,313,155	6,718,265	6,718,265	382,300	317,472	251,813	345,450	1,272,400	(127,400)	(127,400)	(127,400)	(127,400)	(127,400)	(127,400)	(127,400)	(127,400)	(127,400)	(127,400)		
8210	NEW VETERAN THE BLUEGRASS INC	30,845,633	36,936,290	24,732,505	24,732,505	36,720,385	2,880,777	(2,880,777)	(2,880,777)	(2,880,777)	1,017,734	1,242,206	2,880,777	3,835,887	15,539,344	24,732,505	24,732,505	4,083,585	3,384,423	2,796,180	12,429,248	22,885,487	(228,419)	(228,419)	(228,419)	(228,419)	(228,419)	(228,419)	(228,419)	(228,419)	(228,419)			
84111	PENNSYLVANIA REHAB CENTER																																	
8213	GREEN VETERAN BIRMINGHAM	3,655,735	4,337,094	2,828,666	2,843,172	4,115,885	195,582	(858,889)	(663,677)	(663,677)	103,728	84,198	134,245	209,627	1,588,078	4,337,094	4,337,094	276,789	229,285	188,124	666,827	1,376,563	(67,563)	(67,563)	(232,528)	(7,729)	15,588	15,588	15,588	15,588	15,588			
8213	GREEN VETERAN BIRMINGHAM	3,655,735	4,337,094	2,828,666	2,843,172	4,115,885	195,582	(858,889)	(663,677)	(663,677)	103,728	84,198	134,245	209,627	1,588,078	4,337,094	4,337,094	276,789	229,285	188,124	666,827	1,376,563	(67,563)	(67,563)	(232,528)	(7,729)	15,588	15,588	15,588	15,588	15,588			
8240	LIFEPLAN INC	23,145,449	25,539,827	17,462,448	17,530,613	24,607,160	1,305,435	(1,454,494)	(1,454,494)	(1,454,494)	425,854	519,766	1,199,156	1,609,778	3,797,977	7,079,661	7,079,661	1,708,725	1,415,341	1,147,556	1,459,597	4,811,088	1,011,795	884,816	27,687	34,848	34,848	34,848	34,848	34,848				
8221	UNION CAMP COMM CENTER	7,923,823	9,486,201	6,486,025	6,514,701	9,407,100	447,728	(1,385,500)	(582,218)	(582,218)	54,224	119,262	1,199,156	1,609,778	3,797,977	7,079,661	7,079,661	1,708,725</																

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
 Schedule B - Schedule of OPEB Amounts by Employer
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	Net OPEB Liability as of June 30, 2022					OPEB Expense				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30				
		Discount Rate 5.75%	Discount Rate Less 1.00% 4.75%	Discount Rate Plus 1.00% 6.75%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Controls, & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2022	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Controls & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Controls & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026
																						(1)	(2)	(3)	(4)
W118	WHITLEY COUNTY ATTORNEY	252,358	302,116	206,567	207,480	300,552	14,259	(8,379)	4,880	4,880	5,038	6,149	14,185	18,960	2,358	41,657	20,213	16,742	13,811	13,385	64,115	(12,432)	(10,484)	(3,662)	4,079
X048	FARRETT COUNTY ATTORNEY OFF	145,708	169,689	115,895	116,509	168,374	8,907	(8,041)	(20,098)	(20,098)	2,826	3,482	7,882	20,648	86,239	398,461	11,350	9,481	7,705	133,309	138,810	(8,848)	(12,242)	(13,186)	2,281
X059	KENTON COUNTY ATTORNEY	126,201	151,085	103,301	103,758	150,303	7,131	4,752	11,883	11,883	2,519	3,075	7,084	9,481	6,875	26,513	10,108	8,373	6,907	-	25,388	2,157	(1,697)	(1,363)	2,040
TOTAL		2,212,110,931	2,648,282,465	1,810,717,227	1,818,722,734	2,634,976,663	124,993,021	(20,567,752)	104,425,269	104,425,269	44,457,681	33,897,655	124,942,285	166,195,354	190,848,916	534,584,210	177,181,350	146,759,659	121,062,152	217,565,892	682,568,950	(51,278,951)	(75,458,719)	(37,602,927)	35,755,151



The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2022	2022 Proportionate Share
(1)	(2)	(3)	(4)
1430	EASTERN KY UNIV	1,295,116	0.716181%
1440	MOREHEAD STATE UNIVERSITY	298,979	0.165331%
1445	MURRAY STATE UNIV	597,660	0.330497%
1450	NORTHERN KY UNIVERSITY	717,169	0.396584%
1465	WESTERN KENTUCKY UNIV	1,031,211	0.570245%
3801	KENTUCKY STATE UNIVERSITY	204,671	0.113180%
31040	ATTORNEY GENERALS OFFICE	1,046,439	0.578666%
31095	DEPT MILITARY AFFAIRS	1,905,090	1.053487%
35615	TRAN DEPT OF AVIATION	131,338	0.072628%
39079	COMMONWEALTH OF TECHNOL	249,403	0.137916%
50660	DEPT OF FISH & WILDLIFE	5,739,433	3.173824%
50665	COMM KY HORSE PARK	303,196	0.167663%
50670	DEPT OF PARKS	1,136,002	0.628192%
53729	OFF HUMAN RESOURCE MANAGE	2,516,194	1.391419%
54520	J&PS DEPT OF KY STATE POL	5,494,280	3.038258%
54523	J&PS OF JUVENILE JUSTICE	14,902,291	8.240752%
54527	J&PS DEPT OF CORRECTIONS	141,388,058	78.185564%
58676	DEPT OF INSURANCE	277,501	0.153454%
58680	DEPT OF ALCOHOL & BEVERA	1,602,500	0.886159%
TOTAL		180,836,531	100.000000%

The accompanying notes are an integral part of these schedules.

Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
Schedule B - Schedule of OPEB Amounts by Employer
Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	Net OPEB Liability as of June 30, 2022										OPEB Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		Discount Rate		Discount Rate		Health Care		Health Care		Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Changes in Proportion & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Net Employer OPEB Expense	Implicit Subsidy Year Ending 6/30/2022	Liability Experience	Assumption Change	Investment Experience	Change in Proportion & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Change	Investment Experience	Change in Proportion & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	
		5.50%	Less 1.00%	5.50%	Plus 1.00%	Trend Rate	1% Increase	(1)	(2)																				(3)
1430	EASTERN KY UNIV	54,626	654,880	(432,727)	(386,299)	590,009		189,854	(13,808)	176,045	176,045	25,133		88,070	314,843	481,454		224,939	261,930	413,137	32,583	332,553	14,807	(21,383)	(16,430)	34,788			
1440	MOREHEAD STATE UNIVERSITY	12,610	15,203	(9,885)	(89,177)	136,224		43,829	5,241	49,069	49,069	5,802		15,714	72,679	111,144		51,925	60,482	85,373	1,623	208,383	12,044	1,681	(20,510)	8,632			
1445	MURKIN STATE UNIV	25,208	382,254	(198,993)	(178,368)	273,323		83,623	(8,608)	85,006	85,006	13,098		33,442	146,285	223,277		3,646	7,002	24,681	7,864	432,285	30,332	(6,937)	(42,810)	36,894			
1450	NORTHERN KY UNIVERSITY	30,249	362,694	(239,622)	(213,912)	326,763		105,131	(6,374)	98,757	98,757	13,913		37,694	174,336	266,604		9,668	479,802	124,554	145,032	228,774	13,259	511,613	9,482	(8,517)	(51,788)	18,707	
1460	WESTERN MICHIGAN UNIV	44,495	521,555	(344,509)	(307,588)	469,858		151,087	(6,968)	144,118	144,118	20,071		58,900	293,677	38,948		32,095	208,641	268,641	23,838	238,879	23,838	35,927	(13,096)	(16,530)	26,607		
3001	KENTUCKY STATE UNIVERSITY	4,633	103,568	(68,385)	(65,046)	93,254		30,003	(5,473)	24,530	24,530	3,973		10,717	49,753	76,085		17,427	154,012	85,446	41,390	65,269	2,131	164,356	(1,016)	(14,548)	5,317		
3100	ATTORNEY GENERALS OFFICE	44,337	529,236	(348,638)	(332,125)	476,799		155,490	(6,331)	149,089	149,089	20,306		16,000	264,378	38,000		3,269	326,878	182,760	215,820	333,820	20,081	342,251	37,831	(22,848)	(77,465)	27,008	
3105	DEPT MILITARY AFFAIRS	80,353	961,462	(636,332)	(566,738)	868,018		273,271	(19,758)	253,517	253,517	36,963		100,130	483,307	708,200		1,274,444	310,866	382,244	607,716	42,604	1,366,652	21,397	(28,500)	(141,811)	51,008		
35015	TRAN DEPT OF AVIATION	1,540	66,422	(43,881)	(39,375)	99,844		10,263	2,474	21,727	21,727	2,549		6,003	31,927	48,824		6,422	34,078	22,810	26,560	41,896	2,026	58,202	5,448	1,036	(8,250)	3,568	
39079	COMMONWEALTH OF TECHNOLOGY	10,519	124,130	(81,331)	(74,901)	111,638		36,560	(4,173)	32,387	32,387	4,841		11,098	60,627	93,714		25,706	103,161	42,815	50,456	79,558	1,506	114,952	19,992	7,155	(16,477)	6,194	
50660	DEPT OF FISH & WILDLIFE	242,079	2,862,606	(1,892,669)	(1,718,931)	2,611,006		841,355	(19,972)	821,383	821,383	111,373		391,660	1,395,196	2,113,612		16,118	3,366,348	997,924	1,169,878	1,830,857	69,501	4,957,830	107,605	(64,763)	(437,500)	153,409	
50665	CORN KY HORSE PARK	11,788	151,335	(101,304)	(90,415)	134,144		44,446	313	44,759	44,759	5,884		15,936	73,704	112,712		4,751	207,103	52,673	161,315	86,718	6,571	217,263	7,280	(1,042)	(12,476)	8,334	
50670	DEPT OF PARKS	47,915	574,932	(379,562)	(338,499)	517,598		166,929	(16,495)	150,434	150,434	22,044		50,707	276,150	427,403		18,885	772,040	397,284	229,712	362,380	11,424	806,401	27,096	(6,546)	(79,566)	31,904	
51729	OFF HUMAN RESOURCE MANAGE	106,129	1,272,514	(842,710)	(792,514)	1,144,415		368,804	(21,586)	392,440	392,440	48,827		112,249	611,660	816,588		55,837	1,731,114	436,999	508,882	802,036	4,452	1,751,394	80,480	2,022	(170,443)	71,348	
54020	JRPS DEPT OF JUSTICE	241,770	2,778,824	(1,885,766)	(1,638,786)	2,560,361		806,417	(33,800)	839,217	839,217	106,618		288,775	1,306,602	2,062,478		100,814	3,796,168	864,417	1,111,061	1,439,839	166,486	3,878,613	166,486	(18,567)	(193,545)	142,781	
54233	JRPS DEPT OF CORRECTIONS	626,553	7,530,540	(4,979,170)	(4,444,959)	6,789,956		2,184,556	(78,450)	2,106,106	2,106,106	289,182		791,252	3,622,590	5,539,883		9,946,702	2,588,149	8,003,671	4,703,772	1,264,412	11,202,004	(148,051)	(563,055)	(1,107,611)	414,402		
58027	JRPS DEPT OF INSURANCE	5,961,901	75,360,291	(49,240,812)	(46,217,316)	64,426,868		20,929,310	(2,023,510)	20,929,310	2,243,668			7,431,338	38,368,965	57,604,491		417,510	94,793,168	24,555,518	28,992,211	45,302,240	2,111,282	100,361,761	2,436,667	(1,529,931)	(16,292,438)	3,097,001	
58076	DEPT OF INSURANCE	11,705	140,341	(92,719)	(82,771)	126,438		40,679	1,624	44,303	44,303	1,387		14,585	67,454	103,150		16,675	200,878	48,135	58,819	88,522	13,250	206,089	9,320	(1,088)	(20,114)	8,375	
58080	DEPT OF ALCOHOLS & BEVERA	67,951	816,431	(535,630)	(477,983)	739,144		243,413	(19,888)	223,525	223,525	31,020		86,236	399,151	595,728		8,393	1,077,861	378,318	342,071	511,181	23,348	1,142,848	22,440	(16,300)	(114,633)	42,191	
TOTAL		7,627,372	81,454,523	(60,421,401)	(53,938,752)	82,394,824		26,509,181	(1,450,388)	25,058,793	25,058,793	3,509,178		9,504,616	43,920,454	67,225,213		71,129	121,400,412	31,406,714	36,570,334	57,686,146	3,738,510	129,401,704	2,557,955	(2,165,518)	(13,164,292)	4,870,629	

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	5,773	0.005006%
20025	JUDL ADM OFF OF THE COURT	2,487,766	2.157089%
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%
39931	JEFFERSON CO CLERK	443,108	0.384210%
39932	JEFFERSON CO SHERIFF	114,360	0.099160%
39933	KENTON CO COURT CLERK	63,007	0.054632%
39934	KENTON CO SHERIFF	24,366	0.021128%
39935	CAMPBELL COUNTY CLERK	45,613	0.039550%
39936	CAMPBELL CO SHERIFF	20,655	0.017910%
39937	FAYETTE CO CLERK	158,769	0.137666%
39938	FAYETTE CO SHERIFF	77,661	0.067338%
39939	DAVIESS CO CLERK	46,293	0.040140%
39940	DAVIESS CO SHERIFF	11,363	0.009853%
39941	PIKE CO CLERK	21,229	0.018407%
39942	PIKE CO SHERIFF	33,994	0.029475%
39943	HARDIN COUNTY CLERK OFFIC	54,936	0.047634%
39944	HARDIN COUNTY SHERIFF	22,824	0.019790%
39945	WARREN COUNTY CLERKS OFF	53,389	0.046292%
39946	WARREN COUNTY SHERIFF	74,842	0.064894%
39947	BOONE COUNTY CLERK	59,062	0.051212%
39948	BOONE COUNTY SHERIFF	17,359	0.015051%
39949	CHRISTIAN COUNTY CLERK	25,318	0.021953%
39950	CHRISTIAN COUNTY SHERIFF	80,735	0.070003%
39951	MADISON COUNTY CLERK	42,500	0.036851%
39952	MADISON COUNTY SHERIFF	12,038	0.010438%
39961	BULLITT COUNTY CLERK	48,719	0.042243%
39962	BULLITT CO SHERIFF	50,068	0.043413%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
014A	BRECKINRIDGE CO ATTORNEY	247	0.000214%
116A	WAYNE COUNTY ATTORNEY	4,758	0.004125%
A051	HENDERSON CO TOURIST COMM	2,260	0.001960%
A073	HOUSING AUTH OF PADUCAH	56,549	0.049032%
A113	MORGANFIELD HOUSING AUTH	-	0.000000%
A156	CITY OF ANCHORAGE	20,921	0.018140%
AB19	BELLEVUE/DAYTON FIRE	1,582	0.001371%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
B008	BURLINGTON FIRE PRO DIST	2,142	0.001858%
B010	HOUSING AUTHORITY OF CATLETTSBURG	10,051	0.008715%
B015	CITY OF HILLVIEW	24,619	0.021347%
B017	PENNYRILE EMER ASST CTR	12,094	0.010487%
B018	W KY ED COOPERATIVE	6,016	0.005216%
B023	CITY OF LONDON TOURISM	2,510	0.002176%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	10,851	0.009409%
B030	OWENSBORO/DAV CO ECO DEV	8,339	0.007231%
B035	GTR FLEMING CO WATER COMM	4,426	0.003838%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
B038	CITY OF HICKMAN	19,741	0.017117%
B042	HOUSING AUTH OF MAYFIELD	24,343	0.021107%
B043	GRAYSON CO CONSERV DIST	1,149	0.000997%
B045	CITY OF BELLEFONTE	190	0.000165%
B048	CITY OF HARLAN	40,959	0.035514%
B051	HENDERSON CITY/CO PLANNIN	14,585	0.012647%
B052	HENRY CO WATER DIST #2	39,526	0.034272%
B054	CITY OF NORTONVILLE	8,421	0.007301%
B058	JOHNSON CO FISCAL COURT	83,472	0.072377%
B061	KNOX CO UTILITIES COMM	15,914	0.013799%
B072	LAKE BARKLEY TOUR COMM	1,856	0.001609%
B078	MARION CO WATER DISTRICT	20,346	0.017642%
B084	N MERCER WATER DISTRICT	23,674	0.020527%
B087	MONTGOMERY CO FIRE DIST	112,015	0.097126%
B097	KY RIVER REGIONAL JAIL	35,856	0.031090%
B098	PIKE CO SENIOR CITIZEN PR	7,920	0.006867%
B100	CITY OF SCIENCE HILL	4,910	0.004258%
B104	RUSSELL CO AMBULANCE SER	30,938	0.026826%
B106	NORTH SHELBY WATER CO	24,280	0.021053%
B109	CAMPBELL/TAYLOR CO I D A	3,962	0.003435%
B113	UNION CO ECONOMIC DEVELOP	3,441	0.002984%
B116	MONTICELLO/WAYNE TELE BOA	10,185	0.008831%
B118	WHITLEY CO CONSERV DIST	487	0.000422%
B124	HOPKINS-CHRIST CO PLANNIN	42,869	0.037171%
B156	LOU POLICE RETIRE FUND	4,710	0.004084%
B179	HOUSING AUTH OF BENTON	8,847	0.007671%
B230	RIVERPARK CTR OWENSBORO	18,884	0.016374%
B256	BUECHEL FIRE PROTECT DIST	2,459	0.002132%
B259	CITY OF LUDLOW	9,979	0.008653%
B356	CITY OF DOUGLASS HILLS	9,323	0.008084%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	20,766	0.018005%
B656	LOUISVILLE AIRPORT AUTHOR	312,637	0.271081%
B756	LEGAL AID SOCIETY INC	112,107	0.097205%
B856	JEFF CO SOIL/CONSER DIST	962	0.000834%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	3,810	0.003304%
C079	JONATHAN CREEK WATER DIST	12,681	0.010995%
C087	CITY OF JEFFERSONVILLE	8,522	0.007390%
C105	CITY OF SADIEVILLE	1,669	0.001447%
C106	CITY OF SIMPSONVILLE	17,248	0.014956%
C118	HOUSING AUTH OF CORBIN	11,971	0.010380%
C230	HOUSING AUTH OF OWENSBORO	47,794	0.041441%
C256	LOUISVILLE/JEFF CO METRO	6,575,542	5.701513%
D017	CALDWELL CO WATER DISTRIC	10,480	0.009087%
D025	WINCHESTER-CLARK COUNTY TOURISM	3,273	0.002838%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
D052	CITY OF PLEASUREVILLE	1,270	0.001101%
D071	CITY OF LEWISBURG	8,358	0.007247%
D079	NORTH MARSHALL WATER DIST	24,918	0.021606%
D084	GTR H/MERCER PL&ZONING CO	2,793	0.002421%
D098	CITY OF COAL RUN VILLAGE	11,053	0.009584%
D113	UNION CO WATER DISTRICT	10,234	0.008873%
D118	WHITLEY CO WATER DIST	7,048	0.006111%
D135	WESTERN FLEMING WATER DIS	9,595	0.008320%
G015	ZONETON FIRE PROT DIST	1,564	0.001356%
G090	NELSON CO. DISPATCH	24,595	0.021326%
GS06	SHELBY CO SUB FIRE DIST	3,106	0.002693%
J001	ADAIR CO BD OF EDUCATION	161,532	0.140061%
J002	CITY OF SCOTTSVILLE	78,407	0.067985%
J003	CITY OF LAWRENCEBURG	98,382	0.085305%
J004	BALLARD CO BD OF ED	75,001	0.065032%
J005	GLASGOW BD OF EDUCATION	115,353	0.100020%
J006	BATH CO BD OF EDUC	118,889	0.103086%
J007	CITY OF MIDDLESBORO	52,454	0.045481%
J008	BOONE CO WATER DISTRICT	60,186	0.052186%
J009	BOURBON CO BD OF EDUCATIO	189,915	0.164672%
J010	FAIRVIEW BD OF EDUCATION	33,587	0.029122%
J011	DANVILLE CITY BD OF ED	110,566	0.095869%
J012	BRACKEN CO BD OF EDUC	60,283	0.052270%
J013	BREATHITT CO BD OF ED	115,951	0.100539%
J014	BRECKINRIDGE CO BD OF ED	167,140	0.144924%
J015	BULLITT CO BD OF ED	744,225	0.645302%
J016	BUTLER CO BD OF ED	113,044	0.098018%
J017	CALDWELL CO BD EDUCATION	119,699	0.103788%
J018	CALLOWAY CO BD OF EDUC	147,082	0.127532%
J019	SANITATION DISTRICT NO 1	567,015	0.491646%
J021	CARROLL CO BD OF ED	188,493	0.163438%
J022	CARTER CO BD OF ED	252,245	0.218716%
J023	CASEY CO BD OF ED	156,500	0.135698%
J024	CITY OF HOPKINSVILLE	242,670	0.210414%
J025	CLARK CO BD OF ED	348,731	0.302377%
J026	CLAY CO BD OF ED	172,481	0.149555%
J027	CLINTON CO BD OF ED	112,460	0.097511%
J028	CRITTENDEN CO BD OF ED	82,054	0.071147%
J029	CUMBERLAND CO BD OF ED	63,379	0.054955%
J030	DAVISS CO LIBRARY DIST	72,553	0.062909%
J031	EDMONSON CO BD OF EDUC	113,735	0.098617%
J032	ELLIOTT CO BD OF ED	51,652	0.044787%
J033	ESTILL CO CONSERVATION DI	3,516	0.003049%
J034	GREATER LEX CONV&VISITOR	63,893	0.055400%
J035	FLEMING CO BD OF ED	118,622	0.102854%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J037	CITY OF FRANKFORT	326,159	0.282805%
J038	FULTON COUNTY BD OF EDUC	27,937	0.024223%
J039	GALLATIN CO BD OF EDUC	107,727	0.093407%
J040	CITY OF LANCASTER	37,549	0.032558%
J041	WILLIAMSTOWN INDEPN DNT SC	59,414	0.051516%
J042	GRAVES CO LIBRARY	10,108	0.008765%
J043	GRAYSON CO BD OF ED	254,937	0.221051%
J044	GREEN CO BD OF EDUCATION	104,710	0.090792%
J045	RUSSELL INDPT BD OF ED	114,529	0.099306%
J046	HANCOCK CO BD EDUCATION	119,552	0.103661%
J047	HARDIN CO SOIL CN DIST	2,402	0.002083%
J048	HARLAN CO BD OF EDUCATION	270,011	0.234121%
J049	HARRISON CO BD OF ED	166,835	0.144659%
J050	HART CO BD OF ED	141,616	0.122792%
J051	HENDERSON PUBLIC LIBRARY	48,766	0.042284%
J052	EMINENCE INDEP BD OF EDUC	54,936	0.047634%
J053	HICKMAN CO BD OF ED	36,486	0.031636%
J054	HOPKINS CO BD OF ED	392,073	0.339958%
J055	JACKSON CO BD OF ED	116,366	0.100898%
J056	JEFF CO METRO SEWER DIST	2,112,273	1.831507%
J057	JESSAMINE CO BD OF ED	530,913	0.460343%
J058	PAINTSVILLE GAS/WATER SYS	77,381	0.067096%
J059	KENTON COUNTY AIRPORT BD	910,349	0.789345%
J060	KNOTT CO BD OF EDUCATION	154,924	0.134331%
J061	KNOX CO BD OF EDUCATION	298,476	0.258802%
J062	LARUE CO PUBLIC LIBRARY	6,572	0.005698%
J063	CITY OF LONDON	112,430	0.097485%
J064	LAWRENCE CO BD OF ED	157,825	0.136846%
J065	LEE CO BD OF ED	67,654	0.058661%
J066	LESLIE CO BD OF ED	111,553	0.096725%
J067	CITY OF WHITESBURG	48,397	0.041964%
J068	ELEC PLT BD OF VANCEBURG	41,510	0.035993%
J069	LINCOLN CO BD OF EDUC	221,696	0.192228%
J070	LIVINGSTON CO BD OF ED	98,892	0.085747%
J071	LOGAN CO BD OF EDUCATION	171,783	0.148950%
J072	LYON CO. PUBLIC LIBRARY	5,667	0.004914%
J073	PADUCAH WATER WORKS	136,356	0.118231%
J074	MCCREARY CO BD OF EDUCATN	196,747	0.170595%
J075	MCLEAN CO BD OF ED	83,892	0.072741%
J076	MADISON CO BD OF ED	650,560	0.564087%
J077	MAGOFFIN CO BD OF ED	134,672	0.116771%
J078	MARION CO BD OF EDUCATION	170,762	0.148064%
J079	MARSHALL COUNTY BD OF ED	252,067	0.218562%
J080	MARTIN CO BD OF ED	121,289	0.105167%
J081	MASON CO BD OF ED	143,918	0.124788%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J082	MEADE CO PUBLIC LIBRARY	14,218	0.012328%
J083	MENIFEE CO BD OF ED	70,455	0.061090%
J084	CITY OF HARRODSBURG	110,749	0.096028%
J085	METCALFE CO BD OF ED	106,694	0.092512%
J086	MONROE CO BOARD OF ED	147,994	0.128323%
J087	MT STERLING WATER WORKS	77,378	0.067093%
J088	MORGAN CO BD OF EDUCATION	123,695	0.107253%
J089	MUHLENBERG CO LIB BD DIST	17,446	0.015127%
J090	CITY OF BARDSTOWN	202,259	0.175375%
J091	NICHOLAS CO BD OF ED	64,361	0.055806%
J092	OHIO CO BD OF ED	271,242	0.235188%
J093	OLDHAM COUNTY BD OF ED	729,191	0.632266%
J094	OWEN CO BD OF ED	113,727	0.098610%
J095	OWSLEY CO BD OF EDUCATION	76,449	0.066287%
J096	PENDLETON CO BD OF ED	121,448	0.105305%
J097	HAZARD CITY SCHOOLS	61,004	0.052896%
J098	PIKE CO BD OF EDUCATION	570,994	0.495097%
J099	POWELL CO BD OF EDUCATION	163,033	0.141362%
J100	CITY OF SOMERSET	277,288	0.240431%
J101	ROBERTSON CO BD OF ED	38,976	0.033796%
J102	ROCKCASTLE CO BD OF ED	152,828	0.132514%
J103	ROWAN CO BD OF ED	212,836	0.184545%
J104	RUSSELL CO BD OF ED	180,187	0.156236%
J105	SCOTT CO BOARD OF ED	583,596	0.506024%
J106	SHELBY CO LIBRARY	16,428	0.014245%
J107	SIMPSON CO BD OF ED	183,658	0.159246%
J108	SPENCER CO BD OF EDUC	196,499	0.170380%
J109	TAYLOR CO BD OF ED	217,914	0.188948%
J110	TODD CO BD OF ED	147,965	0.128298%
J111	TRIGG CO BD OF ED	128,511	0.111429%
J112	TRIMBLE CO BD OF ED	71,541	0.062032%
J113	CITY OF MORGANFIELD	85,223	0.073895%
J115	SPRINGFIELD WATER & SEWER	34,676	0.030067%
J117	CITY OF SEBREE	9,936	0.008615%
J118	CITY OF CORBIN	78,130	0.067745%
J119	WOLFE CO BD OF EDUCATION	89,840	0.077899%
J120	WOODFORD CO BD OF ED	256,735	0.222609%
J124	PENNYRILE NAR TASK FORCE	1,301	0.001128%
J134	LEX-FAY CO HUM RIGHTS COM	6,092	0.005282%
J135	FLEMING CO EMS	27,261	0.023637%
J154	CITY OF EARLINGTON	6,886	0.005971%
J156	CITY OF JEFFERSONTOWN	168,520	0.146120%
J178	LEBANON HOUSING AUTHORITY	11,795	0.010228%
J179	MARSHALL CO TOURIST COMM	2,606	0.002260%
J190	CITY OF BLOOMFIELD	12,483	0.010824%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J200	SOMERSET-PULASKI CONV & V	5,875	0.005094%
J203	FRONTIER HOUSING INC	9,961	0.008637%
J205	GEORGETOWN-SCOTT CO P COM	21,747	0.018856%
J210	BOYD CO AMBULANCE SERVICE	2,458	0.002132%
J214	COMM ACTION SOUTHERN KY	220,833	0.191480%
J217	CITY OF PROVIDENCE	74,034	0.064194%
J219	CAMPBELL CO PUBLIC LIBRAR	77,150	0.066895%
J224	HOUSING AUTH OF HOPKINSVL	22,831	0.019796%
J234	LFUC HOUSING AUTHORITY	136,283	0.118168%
J256	CITY OF ST MATTHEWS	65,362	0.056674%
J259	CITY OF PARK HILLS	5,098	0.004420%
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%
J310	CANNONSBURG WATER DIST	19,651	0.017039%
J314	BOWL GRN WARREN AIRPRT BD	9,180	0.007960%
J317	PROVIDENCE MUN HOUSING AU	6,049	0.005245%
J319	CITY OF ALEXANDRIA	29,901	0.025926%
J324	CITY OF OAK GROVE	38,543	0.033420%
J334	CENTRAL KY ED COOPERATIVE	4,104	0.003558%
J356	CITY OF WEST BUECHEL	9,244	0.008015%
J359	CITY OF FORT WRIGHT	15,216	0.013194%
J405	GEORGETOWN HOUSING AUTHOR	16,925	0.014675%
J414	WARREN CO PLANNING COMM	30,014	0.026025%
J417	WEBSTER CO CONSER DIST	2,929	0.002540%
J419	CITY OF COLD SPRING	14,970	0.012980%
J424	CITY OF CROFTON	789	0.000684%
J434	KY LEAGUE OF CITIES	242,629	0.210378%
J456	CITY OF SHIVELY	34,568	0.029974%
J459	N KY AREA PLAN COMMISSION	104,644	0.090734%
J510	CITY OF CATLETTSBURG	15,119	0.013109%
J514	BARREN RIVER AREA DEV	75,401	0.065379%
J519	NORTHERN KY COOP ED SER	49,944	0.043305%
J524	HOPKINSVILLE S W AUTHORI	108,064	0.093700%
J534	BLUEGRASS AREA DEV DISRIC	113,168	0.098126%
J556	LOUISVILLE CONV BUREAU	177,175	0.153625%
J559	CITY OF CRESCENT SPRINGS	10,574	0.009168%
J610	BOYD CO CONSERVATION DIST	1,807	0.001566%
J614	BOWL GRN CONV & VISIT BUR	13,598	0.011791%
J619	CITY OF FORT THOMAS	81,829	0.070952%
J656	OHIO VALLEY ED COOP	142,187	0.123287%
J710	BIG SANDY WATER DISTRICT	11,449	0.009927%
J714	BOWLING GR/WARREN COMM ED	22,424	0.019443%
J719	CITY OF SOUTHGATE	9,811	0.008507%
J756	CITY OF PROSPECT	13,746	0.011919%
J759	N KY COMMUNITY ACT COMM	181,899	0.157720%
J810	HOUSING AUTH OF ASHLAND	27,776	0.024084%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J814	HOUSING AUTH BOWLING GRN	64,221	0.055685%
J819	CITY OF BELLEVUE	25,778	0.022351%
J834	KY LEGAL SERVICE PROGRAMS	22,854	0.019816%
J856	LOUISVILLE WATER COMPANY	1,399,520	1.213494%
J859	CITY OF VILLA HILLS	16,937	0.014685%
J910	SANITATION DISTRICT #4	20,548	0.017817%
J914	BOWLING GRN HUM RIGHT COM	3,196	0.002771%
J919	CITY OF DAYTON	17,712	0.015358%
J956	OKOLONA FIRE DISTRICT	5,723	0.004962%
J959	CITY OF INDEPENDENCE	39,294	0.034071%
K001	CITY OF COLUMBIA	34,177	0.029634%
K002	ALLEN CO BD OF ED	171,088	0.148347%
K003	ANDERSON CO BD OF ED	208,983	0.181205%
K004	CITY OF WICKLIFFE	10,236	0.008875%
K005	BARREN CO BD OF EDUCATION	306,712	0.265944%
K006	CITY OF OWINGSVILLE	21,556	0.018691%
K007	BELL CO BD OF ED	163,050	0.141377%
K009	PARIS BD OF EDUCATION	64,326	0.055776%
K010	CITY OF ASHLAND	363,970	0.315591%
K011	CITY OF DANVILLE	184,800	0.160236%
K012	AUGUSTA BD OF ED	11,763	0.010199%
K013	JACKSON CITY SCHOOLS	24,971	0.021652%
K014	CLOVERPORT INDEPENDENT SC	20,273	0.017579%
K015	BULLITT CO PUBLIC LIBRARY	76,915	0.066691%
K016	CITY OF MORGANTOWN	34,557	0.029964%
K017	GEORGE COON PUBLIC LIBRAR	5,331	0.004622%
K018	CITY OF MURRAY	180,322	0.156353%
K019	CITY OF NEWPORT	120,761	0.104709%
K020	CARLISLE CO BD OF ED	37,237	0.032288%
K021	CARROLL CO PUBLIC LIBRARY	14,786	0.012820%
K022	CARTER CO EMER AMBUL DIST	62,222	0.053952%
K023	CASEY CO AMBULANCE SERV	23,802	0.020638%
K025	CLARK CO LIBRARY BD	34,687	0.030076%
K026	CITY OF MANCHESTER	42,418	0.036779%
K027	CLINTON CO PUBLIC LIBRARY	2,839	0.002461%
K028	CITY OF MARION	38,629	0.033495%
K029	CITY OF BURKESVILLE	29,674	0.025730%
K030	OWENSBORO BD OF ED	395,270	0.342730%
K032	ELLIOTT CO AMB SERVICE	-	0.000000%
K033	ESTILL CO BD OF EDUCATION	135,562	0.117543%
K034	LEX/FAYETTE URBAN CO GOVT	3,550,173	3.078280%
K035	LICKING VALLEY COM ACTION	73,618	0.063832%
K036	FLOYD CO SCHOOLS	454,574	0.394152%
K038	FULTON CITY SCHOOLS	23,369	0.020262%
K039	GALLATIN CO PUBLIC LIB	7,574	0.006568%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
K040	GARRARD CO BD OF ED	139,629	0.121070%
K041	CITY OF WILLIAMSTOWN	79,221	0.068691%
K042	GRAVES CO BD OF ED	233,641	0.202585%
K043	CITY OF LEITCHFIELD	60,905	0.052809%
K044	CITY OF GREENSBURG	32,128	0.027858%
K045	GREENUP CO BD OF ED	183,755	0.159330%
K046	CITY OF HAWESVILLE	12,772	0.011075%
K047	HARDIN CO BD OF ED	908,293	0.787562%
K048	HARLAN INDEPENDENT SCHOOL	31,434	0.027256%
K049	CITY OF CYNTHIANA	64,917	0.056288%
K050	CAVERNA INDEPENDENT SCH	51,169	0.044367%
K052	HENRY CO BD OF EDUCATION	130,350	0.113024%
K055	JACKSON CO CONSERV DIST	-	0.000000%
K057	JESSAMINE CO PUBLIC LIBRA	70,451	0.061087%
K058	JOHNSON CO BD OF ED	200,815	0.174122%
K060	LKLP COMM ACTION COUNCIL	393,882	0.341527%
K061	BARBOURVILLE CITY SCHOOLS	23,478	0.020357%
K062	LARUE CO BD OF EDUCATION	128,840	0.111714%
K063	LONDON UTILITY COMM	62,072	0.053821%
K064	CITY OF LOUISA	26,417	0.022905%
K065	CITY OF BEATTYVILLE	30,717	0.026634%
K066	LESLIE CO PUBLIC LIBRARY	8,862	0.007684%
K067	LETCHER CO BD OF ED	192,157	0.166616%
K068	LEWIS CO BD OF ED	129,697	0.112457%
K069	LINCOLN CO PUBLIC LIBRARY	9,328	0.008088%
K070	LIVINGSTON CO CONSERV DIS	2,110	0.001830%
K071	CITY OF RUSSELLVILLE	81,780	0.070909%
K072	LYON CO BD OF EDUCATION	58,354	0.050597%
K073	PADUCAH BOARD OF ED	199,555	0.173030%
K074	MCCREARY CO WATER DIST	53,332	0.046243%
K075	CITY OF CALHOUN	9,105	0.007895%
K077	MAGOFFIN CO LIBRARY	1,794	0.001555%
K078	CITY OF LEBANON	70,927	0.061499%
K079	CITY OF BENTON	69,753	0.060482%
K080	MARTIN COUNTY LIBRARY	8,040	0.006971%
K081	MAYSVILLE UTILITY COMM	-	0.000000%
K082	CITY OF MULDRAUGH	13,422	0.011638%
K083	CITY OF FRENCHBURG	12,535	0.010869%
K085	METCALFE HEALTH CARE CTN	72,099	0.062516%
K086	MONROE CO CONSERV DIST	2,791	0.002420%
K087	MONTGOMERY CO BD OF ED	254,717	0.220860%
K088	GATEWAY COMM SER ORGANIZ	252,780	0.219181%
K089	MUHLENBERG CO BD OF ED	337,350	0.292509%
K090	NELSON COUNTY BD OF ED	278,235	0.241252%
K091	CITY OF CARLISLE	36,264	0.031443%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
K092	OHIO CO LIBRARY	16,292	0.014126%
K093	OLDHAM CO LIBRARY BD	35,957	0.031177%
K094	OWEN CO PUBLIC LIBRARY	9,424	0.008172%
K095	OWSLEY CO PUBLIC LIBRARY	2,332	0.002022%
K096	PENDLETON CO LIBRARY	11,456	0.009933%
K097	PERRY CO BD OF EDUCATION	255,168	0.221251%
K098	PIKEVILLE INDEPENDENT SCH	49,931	0.043294%
K099	CITY OF STANTON	12,026	0.010428%
K100	SOMERSET BD OF EDUCATION	85,067	0.073760%
K101	CITY OF MOUNT OLIVET	811	0.000704%
K102	ROCKCASTLE CONSERV DIST	1,867	0.001619%
K103	CITY OF MOREHEAD	65,856	0.057102%
K104	RUSSELL CO CONS DIST	868	0.000752%
K105	CITY OF GEORGETOWN	169,831	0.147257%
K106	CITY OF SHELBYVILLE	70,661	0.061269%
K107	FRANKLIN/SIMPSON PARKS BD	7,541	0.006539%
K108	CITY OF TAYLORSVILLE	34,539	0.029948%
K109	CAMPBELLSVLE MUN WTR&SEWR	79,908	0.069287%
K110	TODD COUNTY WATER DIST	14,818	0.012849%
K111	CITY OF CADIZ	43,939	0.038099%
K112	TRIMBLE CO LIBRARY	10,819	0.009381%
K113	UNION CO BD OF EDUCATION	166,002	0.143937%
K114	CITY OF BOWLING GREEN	516,656	0.447982%
K115	CITY OF SPRINGFIELD	33,126	0.028723%
K116	WAYNE CO BD OF ED	215,863	0.187170%
K117	WEBSTER CO PUBLIC LIBRARY	6,420	0.005566%
K118	WHITLEY CO BD OF ED	276,328	0.239599%
K119	WOLFE COUNTY LIBRARY	2,961	0.002568%
K120	CITY OF VERSAILLES	103,530	0.089769%
K137	KY MAGISTRATES/COMM ASSOC	8,893	0.007711%
K141	GRANT CO PLANNING COMM	2,254	0.001955%
K181	WESTERN LEWIS-RECTORVILLE	8,549	0.007413%
K200	CITY OF FERGUSON	20	0.000017%
K214	GREEN RIVER EDUC COOP	5,716	0.004957%
K219	NORTHERN KY WATER SER DIS	393,455	0.341156%
K237	KY CO JUDGE/EX ASSOC	9,246	0.008017%
K256	JEFFERSONTOWN FIRE DIST	4,181	0.003625%
K314	KY LEGAL AID	103,508	0.089750%
K315	MT WASHINGTON FIRE P DIST	2,812	0.002438%
K319	CITY OF SILVER GROVE	4,625	0.004010%
K337	KY COUNCIL OF ADD'S	-	0.000000%
K356	ST MATTHEWS FIRE DIST.	2,612	0.002265%
K414	CITY OF SMITHS GROVE	-	0.000000%
K419	ALEXANDRIA FIRE DISTRICT	1,966	0.001705%
K459	CITY OF LAKESIDE PARK	3,509	0.003043%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
K519	CITY OF MELBOURNE	1,525	0.001322%
K559	CITY OF TAYLOR MILL	21,364	0.018524%
K614	WARREN CO PUBLIC LIBRARY	35,125	0.030456%
K619	CAMPBELL CO CONS DISPATCH	61,383	0.053224%
K659	CITY OF EDGEWOOD	40,701	0.035291%
K719	CENTRAL CAMPBELL CO FIRE	1,265	0.001096%
K759	LAKESIDE/CRESTVIEWHLS POL	2,547	0.002208%
K856	HIGHVIEW FIRE DISTRICT	4,124	0.003575%
K859	CITY OF FORT MITCHELL	26,905	0.023329%
K959	HOUSING AUTH OF COVINGTON	63,101	0.054714%
L002	ALLEN CO CONSERVATION DIS	1,716	0.001488%
L003	ANDERSON PUBLIC LIBRARY	13,292	0.011526%
L004	CITY OF BARLOW	3,874	0.003359%
L005	CITY OF GLASGOW	172,808	0.149838%
L006	BATH CO WATER DISTRICT	15,455	0.013401%
L007	BELL CO COURT CLERK	11,171	0.009686%
L008	BOONE CO BD OF ED	1,308,584	1.134645%
L009	CITY OF PARIS	207,366	0.179803%
L010	FIVCO AREA DEVELOPMT DIST	47,119	0.040856%
L011	DANVILLE BOYLE CO REC	-	0.000000%
L012	BRACKEN COUNTY PUB LIBRAR	5,845	0.005068%
L013	BREATHITT CO PUBLIC LIB	7,806	0.006768%
L014	BRECKINRIDGE CO CLERK OFF	14,059	0.012190%
L015	CITY OF MT WASHINGTON	96,694	0.083841%
L016	BUTLER CO AMBULANCE SVC	25,261	0.021903%
L018	MURRAY PUBLIC SCHOOLS	194,824	0.168927%
L021	CITY OF CARROLLTON	61,587	0.053401%
L022	NORTHEAST KY CAA	129,491	0.112279%
L023	CITY OF LIBERTY	35,447	0.030735%
L024	HOPKINSVLE CHRIST LIBRARY	15,289	0.013257%
L025	CITY OF WINCHESTER	106,702	0.092519%
L026	DANIEL BOONE COMM AGENCY	159,399	0.138211%
L027	CITY OF ALBANY	51,275	0.044459%
L028	CRITTENDEN/LIV CO WAT DIS	20,900	0.018122%
L029	CUMBERLAND CO SOIL & WAT	1,436	0.001245%
L031	EDMONSON CO AMBULANCE DIS	14,004	0.012143%
L032	SANDY HOOK WATER DISTRICT	9,153	0.007937%
L033	CITY OF IRVINE	25,287	0.021926%
L035	CITY OF FLEMINGSBURG	27,086	0.023486%
L036	FLOYD CO LIBRARY	19,812	0.017178%
L038	FULTON CO LIBRARY	5,425	0.004704%
L039	CITY OF WARSAW	12,439	0.010786%
L041	GRANT CO PUBLIC LIBRARY	13,913	0.012064%
L042	MAYFIELD CITY SCHOOLS	158,321	0.137277%
L043	LEITCHFIELD UTILITY COMM	61,158	0.053029%

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Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
L044	GREEN CO AMBULANCE SVC	12,631	0.010952%
L045	RACELAND BOARD OF EDUC	48,585	0.042127%
L046	HANCOCK CO PUBLIC LIBRARY	11,852	0.010276%
L047	WEST POINT INDEPENDENT SC	-	0.000000%
L049	CYNTHIANA/HARRISON LIBRAR	8,793	0.007624%
L050	CITY OF MUNFORDVILLE	11,304	0.009801%
L051	HENDERSON CO WATER DIST	18,620	0.016145%
L052	CITY OF EMINENCE	16,905	0.014658%
L054	DAWSON SPRINGS PUBLIC SCH	33,864	0.029363%
L057	CITY OF NICHOLASVILLE	275,127	0.238557%
L058	PAINTSVILLE BD OF ED	38,143	0.033073%
L060	KNOTT CO SOIL CONV DIST	1,397	0.001211%
L061	CITY OF BARBOURVILLE	32,487	0.028169%
L062	CITY OF HODGENVILLE	45,969	0.039859%
L063	LAUREL CO PUBLIC LIB DIST	35,763	0.031009%
L064	LOUISA WATER & SEWER COMM	21,019	0.018225%
L065	LEE CO PUBLIC LIBRARY	4,549	0.003944%
L066	CITY OF HYDEN	5,509	0.004777%
L067	LETCHER COUNTY CONS DIST	1,491	0.001293%
L068	HOUSING AUTH OF VANCEBURG	3,585	0.003109%
L069	STANFORD WATER COMMISSION	23,201	0.020117%
L071	RUSSELLVILLE CITY SCHOOLS	62,479	0.054174%
L072	CITY OF EDDYVILLE	14,625	0.012681%
L073	CITY OF PADUCAH	364,366	0.315934%
L074	HOUSING AUTH MCREARY CO	6,868	0.005955%
L075	CITY OF LIVERMORE	9,914	0.008596%
L076	BEREA BD OF ED	58,565	0.050781%
L077	CITY OF SALYERSVILLE	33,799	0.029307%
L078	MARION FREE PUBLIC LIBRAR	10,002	0.008673%
L079	MARSHALL CO SOIL & WATER	1,465	0.001270%
L080	MARTIN CO CONSERV DIST	991	0.000859%
L082	MEADE CO BD OF ED	262,954	0.228002%
L083	MENIFEE CO PUBLIC LIBRARY	1,743	0.001511%
L084	BURGIN INDEPENDENT SCH	21,624	0.018750%
L085	METCALFE CO PUBLIC LIB	5,964	0.005171%
L086	CITY OF TOMPKINSVILLE	32,587	0.028256%
L087	MONTGOMERY CO SAN DIST #2	4,077	0.003535%
L088	MORGAN COUNTY LIBRARY	5,681	0.004926%
L090	CITY OF NEW HAVEN	3,960	0.003434%
L091	NICHOLAS COUNTY LIBRARY	959	0.000832%
L092	OHIO CO WATER DIST	38,465	0.033352%
L093	LAGRANGE UTILITY COMM	24,049	0.020852%
L096	PENDLETON COUNTY WATER	12,989	0.011263%
L099	POWELLS VALLEY WATER DIST	11,491	0.009964%
L100	SCIENCE HILL BD OF ED	25,217	0.021865%

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Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
L102	CITY OF MOUNT VERNON	47,476	0.041165%
L103	MOREHEAD UTILITY PLANT BD	88,216	0.076491%
L104	LAKE CUMBERLAND ADD	109,476	0.094924%
L105	GEORGETOWN/SCOTT CO PARKS	35,818	0.031057%
L106	TRIPLE S PLANNING & ZONIN	7,212	0.006254%
L107	CITY OF FRANKLIN	92,333	0.080060%
L108	SPENCER CO FIRE DIST	1,909	0.001655%
L109	CAMPBELLSVILLE CITY SCHOO	72,460	0.062828%
L110	CITY OF ELKTON	27,827	0.024128%
L111	HOUSING AUTH OF CADIZ	5,118	0.004437%
L112	CITY OF BEDFORD	5,142	0.004459%
L113	UNION CO PLANNING COMM	2,586	0.002242%
L114	WARREN COUNTY BD OF ED	866,037	0.750923%
L115	WASHINGTON CO SCHOOLS	105,047	0.091084%
L118	CORBIN BD OF ED	124,221	0.107710%
L119	CITY OF CAMPTON	14,154	0.012272%
L120	FALLING SPRINGS ARTS	22,641	0.019631%
L141	CORINTH WATER DISTRICT	3,821	0.003313%
L156	CITY OF LYNDON	8,897	0.007714%
L159	ELSMERE FIRE PROTECTION	2,545	0.002207%
L256	CITY OF HURSTBOURNE	6,115	0.005302%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	5,324	0.004617%
L756	PLEASURE RIDGE PARK FIRE	10,593	0.009185%
L959	NORTHERN KY CONV CTR CORP	52,693	0.045689%
M001	COLUMBIA/ADAIR UTILITIES	38,993	0.033810%
M003	LAWBG-ANDERSON PLAN COMM	755	0.000654%
M005	GLASGOW WATER COMPANY	107,660	0.093350%
M006	GATEWAY AREA DEV DISTRICT	35,772	0.031017%
M007	MIDDLESBORO CITY SCHOOL	64,191	0.055659%
M008	WALTON/VERONA BD OF ED	101,036	0.087606%
M009	PARIS BOURBON CO LIBRARY	15,397	0.013351%
M010	BOYD CO BD OF ED	280,786	0.243464%
M011	BOYLE COUNTY BD OF EDUC	123,921	0.107449%
M012	EAST PENDLETON WATER DIST	13,401	0.011620%
M013	BREATHITT CO SOIL CONSERV	1,061	0.000920%
M014	CITY OF HARDINSBURG	8,395	0.007279%
M015	BULLITT CO FISCAL COURT	285,417	0.247479%
M017	CITY OF FREDONIA	1,131	0.000981%
M018	CALLOWAY CO PUBLIC LIBRAR	13,793	0.011960%
M019	CAMPBELL CO COURTHOUSE	3,280	0.002844%
M020	CITY OF BARDWELL	19,757	0.017131%
M021	CARROLL CO WATER DISTRICT	21,545	0.018681%
M022	CITY OF OLIVE HILL	37,185	0.032242%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
M023	E CASEY CO WATER DISTRICT	10,786	0.009352%
M024	CHRISTIAN CO BD OF ED	542,018	0.469973%
M025	WINCHESTER MUNICIPAL UTIL	137,354	0.119097%
M026	CLAY COUNTY 911 BOARD	11,832	0.010259%
M027	HOUSING AUTH OF ALBANY	6,808	0.005903%
M029	CUMBERLAND CO FISCAL CT	46,539	0.040353%
M030	DAVIESS CO BD OF EDUC	736,950	0.638994%
M031	EDMONSON CO CONSERV DIST	1,135	0.000984%
M033	IRVINE MUNICIPAL UTILITY	31,055	0.026927%
M034	FAYETTE CO BD EDUCATION	2,870,774	2.489187%
M035	FLEMING COUNTY LIBRARY	6,664	0.005778%
M037	FRANKLIN CO BD OF ED	456,617	0.395922%
M038	HICKMAN/FULTON RIV PRT AU	12,694	0.011007%
M039	GALLATIN CO WATER DIS	11,821	0.010249%
M040	GARRARD CO PUBLIC LIBRARY	7,491	0.006495%
M041	GRANT CO BD OF ED	210,919	0.182884%
M042	CITY OF MAYFIELD	41,544	0.036022%
M043	CITY OF CANEYVILLE	2,898	0.002513%
M044	GREEN/TAYLOR WATER DIST	19,571	0.016970%
M045	CITY OF FLATWOODS	52,800	0.045782%
M046	CITY OF LEWISPORT	29,587	0.025654%
M047	HARDIN CO PUBLIC LIBRARY	13,378	0.011599%
M048	CITY OF BENHAM	5,675	0.004920%
M049	HARRISON CO CONSERVA DIST	2,931	0.002541%
M050	HART CO CONSERVATION DIST	1,893	0.001641%
M051	HENDERSON CO BD OF ED	446,316	0.386991%
M052	HENRY CO LIBRARY	6,600	0.005722%
M054	CITY OF DAWSON SPRINGS	23,040	0.019978%
M056	JEFF CO MED CTR STM & CHL	49,041	0.042523%
M057	NICH-VLE/JESS CO PK & REC	14,757	0.012795%
M058	CITY OF PAINTSVILLE	116,745	0.101227%
M059	KENTON COUNTY FISCAL CT	419,848	0.364042%
M060	CITY OF HINDMAN	2,514	0.002180%
M061	KNOX CO E M S	60,622	0.052564%
M062	LARUE CO WATER DIST #1	9,682	0.008395%
M064	HOUSING AUTH/ LAWRENCE CO	7,051	0.006114%
M065	LEE CO SOIL CONSERV DIST	1,576	0.001366%
M067	JENKINS BD OF ED	21,880	0.018972%
M068	CITY OF VANCEBURG	17,403	0.015090%
M069	CITY OF STANFORD	7,726	0.006699%
M070	LEDBETTER WATER DISTRICT	10,659	0.009242%
M073	W MCCRACKEN CO WATER DIST	2,634	0.002284%
M075	CITY OF SACRAMENTO	8,166	0.007081%
M076	CITY OF RICHMOND	226,722	0.196586%
M077	MAGOFFIN CO COURT CLERK	9,643	0.008362%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
M078	LEBANON WATER WORKS	31,265	0.027109%
M079	MARSHALL CO REF DISP DIST	27,950	0.024235%
M081	CITY OF MAYSVILLE	148,327	0.128611%
M082	CITY OF BRANDENBURG	22,081	0.019146%
M084	MERCER CO BOARD OF ED	150,306	0.130327%
M085	CITY OF EDMONTON	34,118	0.029583%
M087	MT STERL/MONTGOMERY LIB	14,536	0.012604%
M088	MORGAN CO CONSERVAT DIST	1,367	0.001185%
M090	BARDSTOWN BD OF ED	214,839	0.186282%
M091	NICHOLAS CO WATER DIST	5,987	0.005191%
M092	CITY OF BEAVER DAM	35,478	0.030762%
M093	OLDHAM CO WATER DIST	50,824	0.044068%
M096	CITY OF FALMOUTH	36,939	0.032029%
M097	E KY CONCEN EMPLOY PRO	97,084	0.084179%
M098	PIKE CO HOUSING AUTHORITY	8,384	0.007270%
M099	BEECH FORK WATER COMM	14,693	0.012740%
M100	PULASKI CO BD OF ED	479,611	0.415860%
M104	RUSSELL CO PUBLIC LIBRARY	10,313	0.008943%
M105	SCOTT COUNTY LIBRARY	40,094	0.034765%
M106	SHELBY CO BD OF ED	424,409	0.367996%
M107	FRANKLIN ELECTRIC PLNT BD	58,474	0.050701%
M108	SPENCER CO PUBLIC LIB	10,287	0.008919%
M109	CITY OF CAMPBELLSVILLE	98,516	0.085421%
M110	CITY OF GUTHRIE	20,003	0.017344%
M111	TRIGG CO CONS DISTRICT	1,598	0.001386%
M112	CITY OF MILTON	12,348	0.010707%
M113	CITY OF STURGIS	25,165	0.021820%
M115	WASHINGTON CO LIBRARY BD	6,585	0.005710%
M116	WAYNE CO PUBLIC LIBRARY	8,274	0.007174%
M117	WEBSTER CO BD OF ED	143,677	0.124579%
M118	WHITLEY CO FISCAL COURT	194,781	0.168890%
M119	WOLFE CO FISCAL COURT	61,448	0.053281%
M120	WOODFORD COUNTY LIBRARY	22,014	0.019088%
M215	SHEPHER/BULLITT CO TOURIST	21,692	0.018809%
M315	CITY OF PIONEER VILLAGE	2,046	0.001774%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
M415	BULLITT CO SANITATION DIS	13,912	0.012063%
N001	ADAIR CO CONSERVATION DIS	4,181	0.003625%
N006	HOUSING AUTH OWINGSVILLE	3,884	0.003368%
N007	PINEVILLE BD OF EDUCATION	25,777	0.022350%
N008	CITY OF FLORENCE	210,415	0.182446%
N009	CITY OF MILLERSBURG	2,074	0.001798%
N010	BOYD CO PUBLIC LIBRARY	28,910	0.025067%
N011	CITY OF PERRYVILLE	1,134	0.000983%
N012	CITY OF BROOKSVILLE	11,281	0.009782%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
N013	MIDDLE KY COMM ACT PART	95,505	0.082810%
N014	CITY OF IRVINGTON	7,891	0.006842%
N015	BULLITT CO CONSERVAT DIST	1,378	0.001195%
N017	PRINCETON ELECTRIC PL BD	58,778	0.050965%
N018	MURRAY/CALLOWAY CO AIRPRT	1,932	0.001675%
N020	CARLISLE CO SANIT DIST 1	3,613	0.003133%
N021	CARROLLTON UTILITIES COMM	65,330	0.056647%
N022	CITY OF GRAYSON	13,928	0.012076%
N025	EAST CLARK CO WATER DIST	13,601	0.011793%
N029	CUMBERLAND CO PUBLIC LIB	4,971	0.004310%
N033	ESTILL CO WATER DIST NO 1	13,758	0.011929%
N035	HOUSING AUTH FLEMINGSBURG	1,842	0.001597%
N036	PRESTONSBURG CITY UTIL	109,651	0.095076%
N037	FRANKFORT INDEP SCHOOLS	60,417	0.052387%
N038	HOUSING AUTH OF HICKMAN	7,809	0.006771%
N041	BULLOCK PEN WATER DIST	33,133	0.028729%
N042	PURCHASE AREA DEV DIST	86,583	0.075075%
N043	GRAYSON CO LIBRARY	9,446	0.008190%
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%
N045	KENTUCKY ED DEV CORP	35,126	0.030457%
N047	ELIZABETHTOWN BD OF EDUC	120,966	0.104887%
N049	CYNTHIANA HARRISON CO JPC	4,061	0.003521%
N050	CITY OF HORSE CAVE	17,617	0.015275%
N051	CITY OF HENDERSON	315,863	0.273878%
N052	CITY OF NEW CASTLE	6,568	0.005695%
N054	CITY OF MADISONVILLE	406,122	0.352140%
N057	NICHOLASVILLE HOUSING AUT	2,618	0.002270%
N058	JOHNSON CO LIBRARY	12,245	0.010617%
N060	KNOTT CO WATER & SEWER	25,516	0.022124%
N061	KNOX CO SOIL CONSERV DIS	1,567	0.001359%
N063	CUMBERLAND VAL AREA DEV	42,198	0.036589%
N065	THREE FORKS REG JAIL	49,453	0.042879%
N067	HOUSING ORIENTED MINISTRI	17,177	0.014894%
N068	GAR,QUI,KY-O-HTS WTR DIST	9,519	0.008253%
N069	CITY OF CRAB ORCHARD	1,868	0.001619%
N071	CITY OF AUBURN	16,398	0.014218%
N072	LYON CO AMBULANCE SERVICE	29,282	0.025390%
N075	CITY OF ISLAND	5,381	0.004665%
N076	MADISON CO EMS	3,731	0.003235%
N077	MAGOFFIN CO WATER DIST	15,328	0.013290%
N078	CENTRAL KY COMM ACTION	272,030	0.235872%
N079	BENTON ELECTRIC SYSTEM	34,802	0.030176%
N080	MARTIN CO WATER DISTRICT	-	0.000000%
N081	BUFFALO TRACE AR DEV DIST	66,095	0.057310%
N082	MEADE CO WATER DISTRICT	19,832	0.017196%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
N084	MERCER CO PUBLIC LIBRARY	17,272	0.014977%
N085	METCALFE CO CONSERV DIST	1,312	0.001138%
N087	CITY OF MT STERLING	44,352	0.038457%
N088	MORGAN CO AMBULANCE SERV	14,866	0.012890%
N089	MUHLENBERG CO WATER DIST	30,990	0.026871%
N090	BARDSTOWN-NELSON CO TOURI	9,316	0.008078%
N092	CITY OF HARTFORD	31,801	0.027574%
N093	CITY OF LAGRANGE	30,192	0.026179%
N094	CITY OF OWENTON	3,312	0.002872%
N097	KY VALLEY ED COOPERATIVE	5,870	0.005090%
N098	PIKE CO LIBRARY DISTRICT	36,651	0.031779%
N099	CITY OF CLAY CITY	10,560	0.009157%
N100	CITY OF BURNSIDE	11,183	0.009697%
N103	HOUSING AUTH OF MOREHEAD	15,426	0.013376%
N104	CITY OF JAMESTOWN	47,482	0.041171%
N106	W SHELBY WATER DISTRICT	10,150	0.008801%
N107	SIMPSON CO CONSER DIST	1,196	0.001037%
N110	LOGAN/TODD REG. WATER COM	25,380	0.022007%
N111	BARKLEY LAKE WATER DIST	29,141	0.025267%
N112	TRIMBLE CO WATER DIST	5,657	0.004905%
N113	UNION CO LIBRARY BD	10,867	0.009423%
N114	BOWLING GRN MUNICIPAL UTI	596,606	0.517305%
N115	WASHINGTON CO CONSER DIST	1,328	0.001151%
N116	MONTICELLO UTILITY COMM	51,949	0.045044%
N117	CITY OF DIXON	4,086	0.003543%
N118	CITY OF WILLIAMSBURG	98,853	0.085714%
N119	WOLFE CO CONSER DISTRICT	1,836	0.001592%
N120	WOODFORD CO PLAN ZONING	11,449	0.009927%
N959	N KY CONV & VISITORS BUR	27,345	0.023711%
P001	HOUSING AUTH OF COLUMBIA	3,896	0.003378%
P005	GLASGOW ELECTRIC PLANT BD	170,444	0.147788%
P006	BATH COUNTY E.M.S.	19,795	0.017164%
P007	CITY OF PINEVILLE	13,977	0.012119%
P008	BOONE CO PLANNING COMM	43,181	0.037441%
P009	HOUSING AUTHORITY PARIS	8,302	0.007198%
P010	REGIONAL PUBLIC SAFETY	33,210	0.028795%
P011	CITY OF JUNCTION CITY	6,126	0.005311%
P013	CITY OF JACKSON	58,715	0.050910%
P014	BRECKINRIDGE CO PUBLIC LI	10,708	0.009285%
P015	CITY OF LEBANON JUNCTION	11,348	0.009839%
P017	PRINCETON WATER/WASTEWATE	29,640	0.025700%
P018	MURRAY/CALLOWAY TRANS AUT	17,090	0.014818%
P022	RATTLESNAKE RIDGE WATER	27,405	0.023763%
P023	LIBERTY TOURISM	1,965	0.001704%
P025	CLARK CO CONSVATION DIST	1,003	0.000869%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	8,139	0.007058%
P037	COMMUNITY ACTION KENTUCKY	32,848	0.028482%
P038	HICKMAN ELECTRIC SYSTEM	17,090	0.014818%
P041	CITY OF DRY RIDGE	12,257	0.010627%
P043	CITY OF CLARKSON	7,301	0.006331%
P045	GREENUP CO ENVIR COMM	6,061	0.005256%
P047	CITY OF WEST POINT	6,358	0.005513%
P048	HARLAN COUNTY C A A	55,941	0.048505%
P049	HOUSING AUTHORITY OF CYNT	16,965	0.014710%
P050	HART CO SOLID WASTE SVC	34,148	0.029609%
P051	HENDERSON MUN POWER&LIGHT	157,571	0.136626%
P052	LITTLE KY RV WS CONV DIST	2,769	0.002401%
P054	HOUSING AUTH DAWSON SPG	11,817	0.010246%
P057	VALLEY VIEW FERRY AUTHORI	6,846	0.005936%
P061	BARBOURVILLE UTILITY COMM	112,701	0.097720%
P063	LAUREL CO WATER DIST #2	34,559	0.029966%
P068	LEWIS CO PUBLIC LIBRARY	4,127	0.003578%
P069	LINCOLN CO CLERK	18,273	0.015844%
P071	LOGAN CO CONS DISTRICT	3,847	0.003336%
P072	LYON CO WATER DISTRICT	6,098	0.005288%
P075	MCLEAN CO REG WATER COMM	9,775	0.008476%
P076	MADISON CO PUBLIC LIBRARY	47,815	0.041459%
P077	SALYERS/MAG CO JOINT HOUS	5,500	0.004769%
P078	MARION CO CONSERVAT DIST	1,306	0.001132%
P079	CITY OF CALVERT CITY	55,053	0.047735%
P081	MASON COUNTY LIBRARY	6,662	0.005776%
P084	ANDERSON-DEAN COMM PARK	2,244	0.001945%
P087	MONTGOMERY CTY WATER DIST	2,379	0.002063%
P088	MORGAN CO WATER DIST	12,683	0.010997%
P089	MUHLENBERG WATER DIST #3	11,541	0.010007%
P090	NORTH NELSON WATER DIST	9,157	0.007940%
P092	OHIO CO REG WASTEWATER D	10,862	0.009418%
P097	KY RIVER AREA DEV DIST	65,941	0.057176%
P100	LAKE CUMBERLAND CAA, INC	172,703	0.149747%
P103	MOREHEAD TOURISM COMMISSI	10,659	0.009242%
P104	RUSSELL CO TOURIST COMM	2,819	0.002444%
P105	GEORGETOWN/SCOTT TOURISM	5,490	0.004760%
P106	MULTI PURPOSE COMM ACTION	16,874	0.014631%
P107	SIMPSON CO LIBRARY DIST	8,948	0.007759%
P110	TODD COUNTY CONSERVATION DISTRICT	1,908	0.001655%
P111	JOHN L STREET LIBRARY	4,640	0.004023%
P113	STURGIS HOUSING AUTHORITY	2,608	0.002261%
P115	HOUSING AUTH SPRINGFIELD	3,694	0.003203%
P116	CITY OF MONTICELLO	17,770	0.015408%

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 Schedule A - Schedule of Employer Allocations
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Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
P117	CITY OF CLAY	14,289	0.012389%
P120	WOODFORD CO CONSERV DIST	3,074	0.002666%
P959	CITY OF CRESTVIEW HILLS	10,522	0.009124%
R003	SOUTH ANDERSON WATER DIST	10,580	0.009174%
R005	BARREN CO SOIL CONS DIS	1,345	0.001166%
R008	BOONE CO LIBRARY DIST	134,595	0.116705%
R010	ASHLAND BD OF ED	196,678	0.170536%
R011	DANVILLE BOYLE PLANNING	3,795	0.003290%
R013	BREATHITT COUNTY WATER DISTRICT	8,302	0.007198%
R015	CITY OF SHEPHERDSVILLE	59,988	0.052015%
R017	CITY OF PRINCETON	23,280	0.020185%
R018	MURRAY ELECTRIC SYSTEM	118,894	0.103090%
R019	FORT THOMAS BOARD OF ED	144,696	0.125462%
R021	CARROLLTON/CARR CO REC TR	2,266	0.001965%
R024	CHRISTIAN CO WATER DIST	25,240	0.021885%
R030	DAVIESS CO AIRPORT BD	10,044	0.008709%
R033	CITY OF RAVENNA	2,704	0.002344%
R034	LEXINGTON PUBLIC LIBRARY	219,291	0.190142%
R036	CITY OF PRESTONSBURG	116,214	0.100767%
R037	PAUL SAWYIER LIBRARY	47,665	0.041330%
R038	CITY OF FULTON	54,564	0.047311%
R041	CITY OF CRITTENDEN	4,376	0.003794%
R042	MAYFIELD ELEC & WATER SYS	173,046	0.150044%
R045	CITY OF RUSSELL	42,195	0.036586%
R047	LINCOLN TRAIL AREA DEV DI	66,093	0.057308%
R048	HARLAN CO CONSERV DIST	1,766	0.001531%
R050	HART CO AMB SERVICE	44,358	0.038462%
R051	HENDERSON MUN W & S DEPT	163,130	0.141446%
R052	CITY OF CAMPBELLSBURG	2,557	0.002217%
R054	SOUTH HOPKINS WATER DIST	11,585	0.010045%
R057	CITY OF WILMORE	41,266	0.035781%
R058	HOUSING AUTH OF PAINTSVLE	21,497	0.018639%
R061	KY COMM ECONOMIC OPPORT	322,663	0.279774%
R063	WOODCREEK WATER DISTRICT	98,630	0.085520%
R071	LOGAN CO PUBLIC LIBRARY	20,660	0.017914%
R072	LYON CO HOUSING AUTHORITY	10,954	0.009498%
R073	MCCRACKEN CO BD OF ED	410,934	0.356312%
R076	RICHMOND UTILITIES	138,638	0.120210%
R078	CITY OF LORETTO	1,061	0.000920%
R079	MARSHALL CO PUB LIBRARY	31,520	0.027331%
R088	CITY OF WEST LIBERTY	57,099	0.049509%
R089	CENTRAL CITY MUN WTR&SEWR	44,446	0.038538%
R090	NELSON CO PUBLIC LIBRARY	46,602	0.040408%
R093	TRI CO COMM ACTION AGENCY	11,355	0.009846%
R097	PERRY COUNTY PUBLIC LIB	24,417	0.021171%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
R103	ROWAN CO PUBLIC LIBRARY	16,947	0.014694%
R104	CITY OF RUSSELL SPRINGS	43,276	0.037524%
R105	CITY OF STAMPING GROUND	972	0.000843%
R106	SHELBY CO PARK RECREATION	19,399	0.016821%
R109	TAYLOR CO PUBLIC LIBRARY	12,312	0.010675%
R114	BOWLING GREEN PUBLIC SCHO	276,039	0.239347%
R115	S W E D A	2,752	0.002386%
R116	WAYNE CO CONSERV DIST	2,455	0.002129%
R117	WEBSTER COUNTY WATER DIST	17,648	0.015302%
R118	WILLIAMSBURG IND BD OF ED	43,519	0.037734%
R120	CITY OF MIDWAY	13,513	0.011717%
R959	N KY LEGAL AID SOCIETY	119,764	0.103845%
T036	FLOYD COUNTY CONSV DIST	4,399	0.003814%
V001	ADAIR COUNTY FISCAL COURT	92,285	0.080018%
V002	ALLEN COUNTY FISCAL COURT	100,699	0.087314%
V003	ANDERSON CO FISCAL COURT	138,495	0.120086%
V004	BALLARD COUNTY FISCAL CT	107,604	0.093301%
V005	BARREN CO FISCAL CT	74,453	0.064557%
V006	BATH CO FISCAL COURT	58,732	0.050925%
V007	BELL CO FISCAL CT	95,363	0.082688%
V008	BOONE CO FISCAL CT	455,989	0.395379%
V009	BOURBON CO FISCAL COURT	110,569	0.095872%
V010	BOYD COUNTY FISCAL COURT	334,456	0.289999%
V011	BOYLE COUNTY FISCAL COURT	145,441	0.126109%
V012	BRACKEN CO FISCAL COURT	59,939	0.051972%
V013	BREATHITT CO FISCAL COURT	60,222	0.052217%
V014	BRECKINRIDGE CO FISCAL CT	107,942	0.093595%
V016	BUTLER COUNTY FISCAL CT	96,305	0.083504%
V017	CALDWELL CO FISCAL COURT	63,769	0.055293%
V018	CALLOWAY CO FISCAL COURT	169,969	0.147377%
V019	CAMPBELL CO FISCAL CT	359,481	0.311699%
V020	CARLISLE CO FISCAL COURT	47,747	0.041400%
V021	CARROLL CO FISCAL CT	122,773	0.106454%
V022	CARTER CO FISCAL CT	173,731	0.150639%
V023	CASEY CO FISCAL COURT	96,226	0.083436%
V024	CHRISTIAN CO FISCAL COURT	146,715	0.127213%
V025	CLARK COUNTY FISCAL COURT	147,072	0.127523%
V026	CLAY COUNTY FISCAL CT	211,538	0.183420%
V027	CLINTON CO FISCAL COURT	74,795	0.064853%
V028	CRITTENDEN CO FIS CT	96,975	0.084085%
V030	DAVISS CO FISCAL COURT	282,069	0.244576%
V031	EDMONSON CO FISCAL CRT	79,990	0.069358%
V032	ELLIOTT CO FISCAL CT	35,996	0.031211%
V033	ESTILL CO FISCAL COURT	90,186	0.078198%
V035	FLEMING CO FISCAL COURT	54,792	0.047509%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V036	FLOYD CO FISCAL COURT	171,983	0.149123%
V037	FRANKLIN CO FISCAL COURT	229,177	0.198715%
V038	FULTON COUNTY FIS CT	119,327	0.103466%
V039	GALLATIN CO FISCAL COURT	94,782	0.082184%
V040	GARRARD CO FISCAL COURT	102,770	0.089109%
V041	GRANT COUNTY FISCAL COURT	141,964	0.123094%
V042	GRAVES COUNTY FISCAL CT	179,542	0.155677%
V043	GRAYSON CO FISCAL COURT	203,987	0.176873%
V044	GREEN COUNTY FISCAL COURT	34,753	0.030134%
V045	GREENUP CO FISCAL CT	196,865	0.170698%
V046	HANCOCK CO FISCAL COURT	101,240	0.087783%
V047	HARDIN CO FISCAL COURT	153,120	0.132767%
V048	HARLAN CO FIS CT	155,374	0.134721%
V049	HARRISON CO FISCAL COURT	61,792	0.053579%
V050	HART COUNTY FISCAL COURT	117,220	0.101639%
V051	HENDERSON CO FISCAL COURT	276,596	0.239830%
V052	HENRY CO FISCAL COURT	52,604	0.045612%
V053	HICKMAN CO FISCAL COURT	47,933	0.041561%
V054	HOPKINS CO FISCAL COURT	197,816	0.171522%
V055	JACKSON CO FISCAL COURT	113,816	0.098688%
V057	JESSAMINE CO FISCAL COURT	269,675	0.233829%
V060	KNOTT CO FISCAL CT	72,207	0.062609%
V061	KNOX CO FISCAL CT	161,281	0.139844%
V062	LARUE CO FISCAL COURT	96,411	0.083596%
V063	LAUREL COUNTY FISCAL COUR	287,532	0.249313%
V064	LAWRENCE CO FISCAL CT	111,205	0.096423%
V065	LEE COUNTY FISCAL COURT	88,285	0.076550%
V066	LESLIE CO FISCAL COURT	111,406	0.096597%
V067	LETCHER CO FISCAL COURT	94,060	0.081557%
V068	LEWIS COUNTY FISCAL COURT	71,250	0.061779%
V069	LINCOLN CO FISCAL COURT	67,101	0.058181%
V070	LIVINGSTON CO FISCAL CT	89,487	0.077592%
V071	LOGAN COUNTY FISCAL COURT	169,253	0.146756%
V072	LYON COUNTY FISCAL COURT	41,869	0.036304%
V073	MCCRACKEN CO FISCAL COURT	160,447	0.139120%
V074	MCCREARY CO FISCAL CT	125,770	0.109053%
V075	MCLEAN COUNTY FISCAL CT	85,663	0.074277%
V076	MADISON CO FISCAL COURT	243,836	0.211425%
V077	MAGOFFIN CO FISCAL COURT	55,461	0.048089%
V078	MARION CO FISCAL COURT	211,481	0.183371%
V079	MARSHALL CO FISCAL COURT	176,733	0.153241%
V080	MARTIN CO FISCAL COURT	69,314	0.060101%
V081	MASON CO FIS CT	137,943	0.119607%
V082	MEADE COUNTY FISCAL COURT	262,763	0.227836%
V083	MENIFEE CO FISCAL COURT	39,685	0.034410%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V084	MERCER COUNTY FISCAL COUR	86,922	0.075368%
V085	METCALFE CO FISCAL COURT	47,261	0.040979%
V086	MONROE CO FISCAL COURT	42,165	0.036561%
V087	MONTGOMERY CO FISCAL CT	156,934	0.136074%
V088	MORGAN CO FISCAL CT	68,021	0.058979%
V089	MUHLENBERG CO FISCAL CT	218,447	0.189410%
V090	NELSON CO FISCAL CT	285,668	0.247696%
V091	NICHOLAS CO FISCAL COURT	65,721	0.056986%
V092	OHIO COUNTY FISCAL CRT	135,403	0.117405%
V093	OLDHAM CO FISCAL COURT	194,273	0.168450%
V094	OWEN COUNTY FISCAL COURT	93,163	0.080780%
V095	OWSLEY CO FISCAL COURT	33,502	0.029049%
V096	PENDLETON CO FISCAL COURT	62,913	0.054550%
V097	PERRY COUNTY FISCAL COURT	174,752	0.151524%
V098	PIKE COUNTY FISCAL COURT	357,185	0.309708%
V099	POWELL CO FISCAL CT	147,420	0.127824%
V100	PULASKI CO FISCAL CT	316,476	0.274409%
V101	ROBERTSON CO FISCAL CT	20,317	0.017616%
V102	ROCKCASTLE CO FISCAL CT	113,176	0.098132%
V103	ROWAN CO FISCAL COURT	181,393	0.157282%
V104	RUSSELL CO FISCAL COURT	123,314	0.106923%
V105	SCOTT CO FISCAL CT	183,782	0.159354%
V106	SHELBY CO FISCAL COURT	154,351	0.133834%
V107	SIMPSON CO FISCAL COURT	125,667	0.108963%
V108	SPENCER CO TREASURER	63,816	0.055334%
V109	TAYLOR COUNTY FISCAL COUR	129,007	0.111859%
V110	TODD COUNTY FISCAL COURT	85,089	0.073779%
V111	TRIGG COUNTY FISCAL COURT	97,185	0.084267%
V112	TRIMBLE CO FISCAL COURT	55,931	0.048497%
V113	UNION COUNTY FISCAL COURT	126,009	0.109260%
V114	WARREN COUNTY FISCAL COUR	388,076	0.336492%
V115	WASHINGTON CO FIS COURT	77,395	0.067107%
V116	WAYNE COUNTY FISCAL COURT	190,190	0.164910%
V117	WEBSTER CO FISCAL COURT	110,847	0.096113%
V119	CITY OF HIGHLAND HEIGHTS	23,380	0.020273%
V120	WOODFORD CO FISCAL COURT	123,720	0.107275%
V122	FAMILY HEALTH CENTER	762,697	0.661318%
V125	LOUISVILLE MEM COMM	6,125	0.005311%
V126	LOU & JEFF CO RIVERPORT	3,753	0.003254%
V127	LOU LABOR MANAGER COM	2,820	0.002445%
V129	T A R C	1,345,835	1.166945%
V130	ANCHORAGE BD OF EDUCATION	37,557	0.032565%
V136	MOUNTAIN ARTS CENTER	-	0.000000%
V137	FRANKLIN CO CONS DIST	2,070	0.001795%
V145	CITY OF WURLAND	3,803	0.003298%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V147	HARDIN CO WATER DIST #2	169,806	0.147235%
V151	HOUSING AUTH OF HENDERSON	45,659	0.039590%
V156	JEFF CO BD OF ED	8,976,282	7.783140%
V158	BIG SANDY AREA COMM PRO	82,117	0.071202%
V159	CITY OF ERLANGER	78,391	0.067971%
V163	EAST BERNSTADT BD OF ED	16,776	0.014546%
V171	CITY OF ADAIRVILLE	7,736	0.006708%
V176	MADISON CO CONSERVAT DIST	1,710	0.001482%
V179	MARSHALL CO SEN CITIZENS	-	0.000000%
V189	CITY OF CENTRAL CITY	62,019	0.053775%
V196	CITY OF BUTLER	1,932	0.001675%
V197	CITY OF HAZARD	155,501	0.134832%
V198	MOUNTAIN WATER DISTRICT	90,933	0.078846%
V200	PULASKI COUNTY LIBRARY	22,062	0.019129%
V205	BARREN/METCALFE CO AMB SR	7,152	0.006202%
V206	SHELBYVLE MUN WATER&SEWER	61,376	0.053218%
V207	BELL CO PUBLIC LIBRARY	11,780	0.010214%
V208	CITY OF WALTON	19,148	0.016603%
V218	MURRAY TOURISM COMMISSION	3,990	0.003460%
V219	BELLEVUE BD OF EDUCATION	47,523	0.041206%
V224	PENNYROYAL AREA MUSEUM	1,961	0.001701%
V230	OWENSBORO RIVERPORT AUTH	112,814	0.097819%
V236	BIG SANDY AREA DEV DIST	91,909	0.079693%
V237	BLUE GRASS COMM ACTION	239,173	0.207382%
V247	HARDIN CO WATER DIST #1	162,619	0.141004%
V251	HENDERSON CO RIVER AUTH	32,657	0.028316%
V259	KENTON CO PUBLIC LIBRARY	215,177	0.186576%
V263	LAUREL CO BD OF EDUCATION	406,314	0.352306%
V271	RUSSELLVILLE ELEC PL BD	55,638	0.048242%
V281	HOUSING AUTH OF MAYSVILLE	17,286	0.014989%
V298	CITY OF PIKEVILLE	146,898	0.127373%
V300	HOUSING AUTH OF SOMERSET	19,987	0.017331%
V305	CITY OF CAVE CITY	25,993	0.022538%
V306	HOUSING AUTH OF SHELBYVLE	4,296	0.003725%
V308	NORTHERN KY AREA DEV.DIST	132,478	0.114869%
V319	CAMPBELL CO BD OF ED	364,163	0.315758%
V324	CHRISTIAN CO CONS DIST	1,980	0.001717%
V330	CITY OF OWENSBORO	480,531	0.416659%
V336	SANDY VALLEY TRANS SER IN	89,292	0.077423%
V337	FRANKFORT ELEC WATER BD	645,725	0.559894%
V347	CITY OF RADCLIFF	94,880	0.082269%
V359	CITY OF ELSMERE	23,587	0.020452%
V363	LONDON LAUREL CO COMM CTR	32,510	0.028189%
V373	PADUCAH MCCRACKEN CO TOUR	13,744	0.011917%
V376	CITY OF BERA	196,198	0.170119%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V398	CITY OF ELKHORN CITY	4,718	0.004091%
V400	PULASKI CO SOIL CONS DIST	4,542	0.003939%
V405	MARY W WELDON MEM PUB LIB	10,499	0.009104%
V407	BELL/WHITLEY COMM ACTION	125,544	0.108856%
V408	UNION EMERGENCY SERVICES	3,286	0.002849%
V419	DAYTON CITY SCHOOLS	56,158	0.048693%
V424	PENNYRILE ALLIED COMM SER	184,348	0.159845%
V430	OWENSBORO MUN UTILITIES	593,900	0.514958%
V436	APPALACHIAN RES & DEFENSE	100,446	0.087095%
V437	FKT/FKLN CO TOUR&CONV COM	4,964	0.004304%
V447	CITY OF ELIZABETHTOWN	350,364	0.303794%
V459	LUDLOW BD OF EDUCATION	26,958	0.023375%
V463	LONDON LAUREL TOURIST COM	6,754	0.005856%
V473	PADUCAH POWER SYSTEM	258,791	0.224392%
V476	KY RIVER FOOTHILLS DEV CO	243,076	0.210766%
V500	WEST PULASKI WATER DISTR	23,616	0.020477%
V505	CITY OF PARK CITY	1,646	0.001427%
V507	BELL CO SOLID WASTE OFFIC	6,634	0.005753%
V508	CITY OF UNION	6,991	0.006062%
V524	HOPKINSVL WATER ENV ATH	194,997	0.169077%
V530	AUDUBON AREA COMM SER INC	715,254	0.620181%
V537	CAPITAL COMMUNITY E I D A	4,170	0.003616%
V547	ELIZABETHTOWN TOUR/CON BU	8,994	0.007798%
V559	BEECHWOOD BOARD OF EDUC	54,656	0.047391%
V563	LONDON-LAUREL CO IDA	4,483	0.003887%
V576	SOUTHERN MADISON WATER DT	12,619	0.010942%
V607	PINEVILLE UTILITY COMM	48,042	0.041656%
V608	WALTON FIRE DIST/EMS	838	0.000727%
V619	SOUTHGATE BD OF ED	12,251	0.010623%
V624	HOPKINSVL ELECTRIC SYSTEM	171,175	0.148422%
V630	CITY OF WHITESVILLE	6,595	0.005719%
V637	FARMDALE WATER DISTRICT	5,410	0.004691%
V647	CITY OF VINE GROVE	27,695	0.024013%
V659	KENTON CO BD OF ED	793,955	0.688422%
V663	LAUREL CO CONSERV DIST	2,471	0.002143%
V673	PADUCAH-MCCRACKEN CO JOIN	64,103	0.055582%
V676	MADISON CO UTILITIES DIST	25,918	0.022473%
V707	BELL CO CONSERVATION DIST	720	0.000624%
V708	HEBRON FIRE PROTECTION DI	3,218	0.002790%
V719	SILVER GROVE BD OF ED	-	0.000000%
V724	PENNYRILE AREA DEVP DIST	73,140	0.063418%
V730	GREEN RIV AREA DEL DIST	103,042	0.089346%
V737	KY ASSOC OF CO (KACO)	163,328	0.141618%
V756	JEFF CO MED CENTER LAUNDR	94,666	0.082083%
V759	ERLANGER/ELSMERE BD OF ED	151,518	0.131378%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V773	MCCRACKEN CO PUB LIBRARY	43,419	0.037648%
V808	POINT PLEASANT FIRE DIST	5	0.000005%
V819	NEWPORT BD OF ED	140,193	0.121558%
V830	REGIONAL WTR RESOURCE AGY	225,765	0.195756%
V856	KYIANA REG PLANNING DEV	173,179	0.150160%
V859	COVINGTON BD OF ED	381,380	0.330686%
V873	PADUCAH-MCRACKEN CO RIV	19,646	0.017035%
V919	CITY OF WILDER	10,540	0.009139%
V930	OWENSBORO METRO PLAN COMM	29,786	0.025827%
V937	HOUSING AUTH OF FRANKFORT	25,293	0.021931%
V959	CITY OF COVINGTON	355,528	0.308271%
W001	ADAIR COUNTY ATTORNEY	4,649	0.004031%
W003	ANDERSON COUNTY ATTORNEY	2,612	0.002265%
W004	BALLARD COUNTY ATTORNEY	3,382	0.002932%
W010	BOYD COUNTY ATTORNEY	8,709	0.007552%
W011	BOYLE COUNTY ATTORNEY	3,670	0.003182%
W013	BREATHITT CO ATTORNEY	1,257	0.001090%
W015	BULLITT COUNTY ATTORNEY	15,668	0.013585%
W016	BUTLER COUNTY ATTORNEY	2,709	0.002349%
W017	CALDWELL COUNTY ATTORNEY	4,317	0.003743%
W018	CALLOWAY COUNTY ATTORNEY	8,897	0.007715%
W019	CAMPBELL COUNTY ATTORNEY	21,549	0.018685%
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%
W021	CARROLL COUNTY ATTORNEY	1,183	0.001026%
W022	CHILD SUPPORT ENFORCEMENT	3,157	0.002737%
W024	CHRISTIAN COUNTY ATTORNEY	15,271	0.013242%
W026	CLAY COUNTY ATTORNEY	5,850	0.005072%
W027	CLINTON CO ATTORNEY	3,408	0.002955%
W029	CUMBERLAND CO ATTORNEY	2,310	0.002003%
W031	EDMONSON COUNTY ATTORNEY	1,251	0.001085%
W032	ELLIOTT COUNTY ATTORNEY	2,460	0.002133%
W033	ESTILL COUNTY ATTORNEY	4,438	0.003848%
W035	FLEMING COUNTY ATTORNEY	7,872	0.006826%
W036	FLOYD COUNTY ATTORNEY	7,657	0.006639%
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%
W041	GRANT COUNTY CHILD SUPPOR	3,290	0.002852%
W043	GRAYSON COUNTY ATTORNEY	4,097	0.003553%
W044	GREEN COUNTY ATTORNEY	2,194	0.001902%
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%
W047	HARDIN COUNTY ATTORNEY	27,307	0.023677%
W048	HARLAN COUNTY ATTORNEY	11,213	0.009723%
W050	HART COUNTY ATTORNEY	7,439	0.006450%
W051	HENDERSON CO ATTORNEY	10,089	0.008748%
W052	HENRY COUNTY ATTORNEY	1,691	0.001467%
W055	JACKSON COUNTY ATTORNEY	3,500	0.003034%

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Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
W056	JEFFERSON CO ATTORNEY	201,260	0.174508%
W058	JOHNSON CO ATTORNEY	6,623	0.005742%
W060	KNOTT COUNTY ATTORNEY	4,320	0.003746%
W061	KNOX COUNTY ATTORNEY	8,178	0.007091%
W063	LAUREL COUNTY ATTORNEY	15,306	0.013272%
W064	LAWRENCE COUNTY ATTORNEY	2,656	0.002303%
W066	LESLIE COUNTY ATTORNEY	3,378	0.002929%
W067	LETCHER COUNTY ATTORNEY	6,056	0.005251%
W069	LINCOLN COUNTY ATTORNEY	5,440	0.004717%
W070	LIVINGSTON CO ATTORNEY	2,809	0.002436%
W071	LOGAN COUNTY ATTORNEY	109	0.000095%
W073	MCCRACKEN COUNTY ATTORNEY	1,915	0.001660%
W075	MCLEAN COUNTY ATTORNEY	639	0.000554%
W076	MADISON COUNTY ATTORNEY	3,039	0.002635%
W077	MAGOFFIN CO ATTORNEY	1,441	0.001249%
W078	MARION COUNTY ATTORNEY	2,041	0.001770%
W079	MARSHALL COUNTY ATTORNEY	1,480	0.001283%
W080	MARTIN COUNTY ATTORNEY	5,050	0.004379%
W082	MEADE COUNTY ATTORNEY	3,601	0.003122%
W083	MENIFEE COUNTY ATTORNEY	1,844	0.001599%
W084	MERCER COUNTY ATTORNEY	4,701	0.004076%
W085	METCALFE COUNTY ATTORNEY	3,661	0.003174%
W087	MONTGOMERY CO ATTORNEY	417	0.000362%
W090	NELSON COUNTY ATTORNEY	10,877	0.009431%
W091	NICHOLAS COUNTY ATTORNEY	1,836	0.001592%
W092	OHIO COUNTY ATTORNEY	183	0.000158%
W095	OWSLEY COUNTY ATTORNEY	2,444	0.002120%
W096	PENDLETON COUNTY ATTORNEY	3,824	0.003316%
W097	PERRY COUNTY ATTORNEY	10,995	0.009533%
W098	PIKE COUNTY ATTORNEY	20,828	0.018059%
W099	POWELL COUNTY ATTORNEY	5,200	0.004508%
W103	ROWAN COUNTY ATTORNEY	2,407	0.002087%
W104	RUSSELL COUNTY ATTORNEY	5,754	0.004989%
W105	SCOTT COUNTY ATTORNEY	-	0.000000%
W106	SHELBY COUNTY ATTORNEY	2,283	0.001979%
W107	SIMPSON COUNTY ATTORNEY	1,873	0.001624%
W109	TAYLOR COUNTY ATTORNEY	5,875	0.005094%
W110	TODD COUNTY ATTORNEY	-	0.000000%
W113	UNION COUNTY ATTORNEY	473	0.000410%
W114	WARREN CO ATTY/CHILD SUPP	21,971	0.019051%
W115	WASHINGTON CO ATTORNEY	2,384	0.002067%
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%
W119	WOLFE COUNTY ATTORNEY	2,684	0.002327%
W120	WOODFORD COUNTY ATTORNEY	5,570	0.004830%
X030	OWENSBORO DAVIESS CO TOUR	14,367	0.012457%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
X034	FAYETTE CO ATTORNEY OFF	59,612	0.051688%
X059	KENTON COUNTY ATTORNEY	30,971	0.026855%
X105	GEORGETOWN WATER & SEWER	148,634	0.128878%
X956	LOU FIREFIGHTERS PENS FUN	8,148	0.007065%
TOTAL		115,329,772	100.000000%

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Joint Audit Committee Meeting - External Audit Updates

Kentucky Public Pensions Authority
 Schedule B - Schedule of OPEB Amounts by Employer
 Fiscal Year Ended June 30, 2022
 (Continued)

Employer	OPEB Expense										Actuarial Valuation of Defined Pension Obligations										Actuarial Valuation of Defined OPEB Obligations															
	Present Rate		Health Care		Life Insurance		Disability		Other		Total		Present Rate		Health Care		Life Insurance		Disability		Other		Total		Present Rate		Health Care		Life Insurance		Disability		Other		Total	
	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022				
0001		

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority Schedule
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
39932	JEFFERSON CO SHERIFF	546,153	0.960141%
39934	KENTON CO SHERIFF	126,381	0.222179%
39936	CAMPBELL CO SHERIFF	5,123	0.009007%
39938	FAYETTE CO SHERIFF	219,643	0.386134%
39940	DAVISS CO SHERIFF	170,599	0.299914%
39944	HARDIN COUNTY SHERIFF	116,982	0.205655%
39946	WARREN COUNTY SHERIFF	188,045	0.330585%
39948	BOONE COUNTY SHERIFF	836,134	1.469929%
39952	MADISON COUNTY SHERIFF	100,033	0.175858%
39962	BULLITT CO SHERIFF	134,440	0.236346%
A156	CITY OF ANCHORAGE	7,785	0.013686%
AB19	BELLEVUE/DAYTON FIRE	115,290	0.202681%
AC19	CAMPBELL CO FIRE DIST 1	49,401	0.086847%
AD19	SOUTHERN CAMPBELL F DIST	43,777	0.076960%
AS02	ALLEN CO AMBULANCE SVC	70,154	0.123332%
AS20	WOODFORD CO FIRE DISTRICT	25,657	0.045105%
B008	BURLINGTON FIRE PRO DIST	142,635	0.250754%
B015	CITY OF HILLVIEW	93,759	0.164828%
B045	CITY OF BELLEFONTE	19,725	0.034676%
B048	CITY OF HARLAN	3,897	0.006851%
B256	BUECHEL FIRE PROTECT DIST	209,122	0.367637%
B259	CITY OF LUDLOW	83,184	0.146238%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	1,391,586	2.446417%
B656	LOUISVILLE AIRPORT AUTHOR	167,283	0.294085%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C106	CITY OF SIMPSONVILLE	37,532	0.065982%
C156	FAIRDALE FIRE DISTRICT	88,054	0.154799%
C256	LOUISVILLE/JEFF CO METRO	14,744,696	25.921270%
C356	INDIAN HILLS POLICE DEPT	18,256	0.032095%
D024	CITY OF PEMBROKE	-	0.000000%
D071	CITY OF LEWISBURG	4,527	0.007959%
D098	CITY OF COAL RUN VILLAGE	13,132	0.023085%
D106	SIMPSONVILLE RURAL FIRE	45,904	0.080700%
G015	ZONETON FIRE PROT DIST	94,976	0.166969%
GS06	SHELBY CO SUB FIRE DIST	6,869	0.012075%
J002	CITY OF SCOTTSVILLE	58,700	0.103194%
J003	CITY OF LAWRENCEBURG	72,324	0.127146%
J007	CITY OF MIDDLESBORO	214,725	0.377488%
J024	CITY OF HOPKINSVILLE	811,256	1.426193%
J037	CITY OF FRANKFORT	807,709	1.419958%
J040	CITY OF LANCASTER	23,117	0.040640%
J059	KENTON COUNTY AIRPORT BD	724,444	1.273577%
J063	CITY OF LONDON	204,127	0.358857%
J067	CITY OF WHITESBURG	37,845	0.066532%
J084	CITY OF HARRODSBURG	32,390	0.056942%
J090	CITY OF BARDSTOWN	187,805	0.330162%
J100	CITY OF SOMERSET	569,258	1.000759%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority Schedule
 A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J113	CITY OF MORGANFIELD	16,267	0.028598%
J118	CITY OF CORBIN	164,453	0.289109%
J156	CITY OF JEFFERSONTOWN	407,631	0.716618%
J210	BOYD CO AMBULANCE SERVICE	202,464	0.355933%
J256	CITY OF ST MATTHEWS	179,073	0.314812%
J259	CITY OF PARK HILLS	23,049	0.040519%
J319	CITY OF ALEXANDRIA	84,476	0.148510%
J324	CITY OF OAK GROVE	77,476	0.136204%
J356	CITY OF WEST BUECHEL	31,260	0.054956%
J359	CITY OF FORT WRIGHT	143,969	0.253099%
J410	CANNONSBURG VOL FIRE DEPT	6,530	0.011480%
J419	CITY OF COLD SPRING	48,662	0.085547%
J456	CITY OF SHIVELY	376,951	0.662682%
J510	CITY OF CATLETTSBURG	47,332	0.083210%
J619	CITY OF FORT THOMAS	360,339	0.633478%
J719	CITY OF SOUTHGATE	10,630	0.018688%
J756	CITY OF PROSPECT	11,130	0.019566%
J819	CITY OF BELLEVUE	58,669	0.103141%
J859	CITY OF VILLA HILLS	59,659	0.104881%
J919	CITY OF DAYTON	54,561	0.095919%
J956	OKOLONA FIRE DISTRICT	372,882	0.655528%
J959	CITY OF INDEPENDENCE	156,093	0.274413%
K001	CITY OF COLUMBIA	56,792	0.099841%
K010	CITY OF ASHLAND	652,533	1.147157%
K011	CITY OF DANVILLE	299,472	0.526473%
K016	CITY OF MORGANTOWN	28,155	0.049497%
K018	CITY OF MURRAY	300,133	0.527635%
K019	CITY OF NEWPORT	559,681	0.983923%
K026	CITY OF MANCHESTER	39,998	0.070316%
K029	CITY OF BURKESVILLE	24,080	0.042332%
K034	LEX/FAYETTE URBAN CO GOVT	1,277,825	2.246424%
K041	CITY OF WILLIAMSTOWN	40,401	0.071025%
K043	CITY OF LEITCHFIELD	92,058	0.161839%
K049	CITY OF CYNTHIANA	129,172	0.227086%
K065	CITY OF BEATTYVILLE	21,222	0.037308%
K071	CITY OF RUSSELLVILLE	134,842	0.237053%
K078	CITY OF LEBANON	67,960	0.119475%
K079	CITY OF BENTON	43,812	0.077022%
K090	NELSON COUNTY BD OF ED	-	0.000000%
K091	CITY OF CARLISLE	2,787	0.004900%
K099	CITY OF STANTON	41,889	0.073642%
K103	CITY OF MOREHEAD	89,665	0.157631%
K105	CITY OF GEORGETOWN	618,065	1.086562%
K106	CITY OF SHELBYVILLE	268,671	0.472326%
K108	CITY OF TAYLORSVILLE	12,874	0.022632%
K111	CITY OF CADIZ	28,515	0.050130%
K114	CITY OF BOWLING GREEN	1,505,212	2.646173%
K115	CITY OF SPRINGFIELD	39,610	0.069634%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority Schedule
 A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
K120	CITY OF VERSAILLES	245,240	0.431134%
K256	JEFFERSONTOWN FIRE DIST	520,220	0.914549%
K315	MT WASHINGTON FIRE P DIST	90,913	0.159825%
K356	ST MATTHEWS FIRE DIST.	614,057	1.079516%
K414	CITY OF SMITHS GROVE	10,194	0.017921%
K419	ALEXANDRIA FIRE DISTRICT	107,434	0.188870%
K456	CAMP TAYLOR FIRE PRO DIST	4,160	0.007314%
K559	CITY OF TAYLOR MILL	101,702	0.178793%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	163,458	0.287361%
K719	CENTRAL CAMPBELL CO FIRE	152,299	0.267743%
K759	LAKESIDE/CRESTVIEWHLS POL	73,741	0.129637%
K856	HIGHVIEW FIRE DISTRICT	143,444	0.252176%
K859	CITY OF FORT MITCHELL	169,649	0.298244%
L001	ADAIR CO AMBULANCE SER	68,719	0.120809%
L005	CITY OF GLASGOW	338,316	0.594761%
L009	CITY OF PARIS	99,479	0.174885%
L015	CITY OF MT WASHINGTON	118,981	0.209169%
L025	CITY OF WINCHESTER	436,506	0.767381%
L031	EDMONSON CO AMBULANCE DIS	20,331	0.035743%
L035	CITY OF FLEMINGSBURG	23,703	0.041670%
L039	CITY OF WARSAW	19,939	0.035053%
L044	GREEN CO AMBULANCE SVC	28,226	0.049621%
L050	CITY OF MUNFORDVILLE	15,654	0.027520%
L052	CITY OF EMINENCE	35,276	0.062015%
L057	CITY OF NICHOLASVILLE	632,371	1.111712%
L061	CITY OF BARBOURVILLE	22,395	0.039371%
L072	CITY OF EDDYVILLE	15,382	0.027042%
L073	CITY OF PADUCAH	894,026	1.571704%
L077	CITY OF SALYERSVILLE	22,004	0.038683%
L086	CITY OF TOMPKINSVILLE	27,432	0.048226%
L090	CITY OF NEW HAVEN	1,929	0.003392%
L107	CITY OF FRANKLIN	103,816	0.182509%
L108	SPENCER CO FIRE DIST	12,475	0.021931%
L110	CITY OF ELKTON	9,710	0.017070%
L159	ELSMERE FIRE PROTECTION	67,216	0.118166%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L556	LYNDON FIRE PROTECT DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	244,071	0.429078%
L756	PLEASURE RIDGE PARK FIRE	554,956	0.975617%
L956	WORTHINGTON FIRE DEPT	-	0.000000%
M014	CITY OF HARDINSBURG	16,463	0.028942%
M015	BULLITT CO FISCAL COURT	4,301	0.007561%
M022	CITY OF OLIVE HILL	27,684	0.048669%
M042	CITY OF MAYFIELD	289,633	0.509176%
M054	CITY OF DAWSON SPRINGS	20,331	0.035742%
M059	KENTON COUNTY FISCAL CT	266,651	0.468775%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority Schedule
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
M069	CITY OF STANFORD	53,644	0.094306%
M076	CITY OF RICHMOND	647,961	1.139120%
M081	CITY OF MAYSVILLE	240,798	0.423325%
M082	CITY OF BRANDENBURG	19,155	0.033675%
M085	CITY OF EDMONTON	27,166	0.047758%
M096	CITY OF FALMOUTH	-	0.000000%
M109	CITY OF CAMPBELLSVILLE	112,948	0.198564%
M110	CITY OF GUTHRIE	-	0.000000%
M118	WHITLEY CO FISCAL COURT	15,221	0.026759%
M315	CITY OF PIONEER VILLAGE	24,189	0.042524%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
N008	CITY OF FLORENCE	884,355	1.554701%
N011	CITY OF PERRYVILLE	3,036	0.005337%
N012	CITY OF BROOKSVILLE	-	0.000000%
N014	CITY OF IRVINGTON	16,626	0.029228%
N022	CITY OF GRAYSON	69,962	0.122994%
N050	CITY OF HORSE CAVE	6,039	0.010616%
N051	CITY OF HENDERSON	575,059	1.010957%
N054	CITY OF MADISONVILLE	605,250	1.064034%
N076	MADISON CO EMS	243,438	0.427966%
N087	CITY OF MT STERLING	116,541	0.204880%
N088	MORGAN CO AMBULANCE SERV	15,076	0.026505%
N093	CITY OF LAGRANGE	58,674	0.103149%
N094	CITY OF OWENTON	13,796	0.024253%
N099	CITY OF CLAY CITY	-	0.000000%
N100	CITY OF BURNSIDE	13,612	0.023930%
N104	CITY OF JAMESTOWN	4,392	0.007721%
P007	CITY OF PINEVILLE	18,755	0.032971%
P015	CITY OF LEBANON JUNCTION	13,951	0.024525%
P033	ESTILL COUNTY EMS	59,375	0.104382%
P041	CITY OF DRY RIDGE	95,446	0.167795%
P043	CITY OF CLARKSON	3,822	0.006718%
P079	CITY OF CALVERT CITY	42,759	0.075170%
P093	SOUTH OLDHAM FIRE DEPT	83,819	0.147354%
P116	CITY OF MONTICELLO	33,291	0.058526%
P117	CITY OF CLAY	-	0.000000%
R015	CITY OF SHEPHERDSVILLE	412,536	0.725241%
R017	CITY OF PRINCETON	48,454	0.085182%
R045	CITY OF RUSSELL	75,360	0.132484%
R057	CITY OF WILMORE	39,378	0.069226%
R104	CITY OF RUSSELL SPRINGS	36,163	0.063574%
R105	CITY OF STAMPING GROUND	3,919	0.006891%
TS59	INDEPENDENCE FIRE DIST	233,758	0.410948%
V001	ADAIR COUNTY FISCAL COURT	37,489	0.065905%
V002	ALLEN COUNTY FISCAL COURT	69,263	0.121765%
V003	ANDERSON CO FISCAL COURT	55,825	0.098141%
V005	BARREN CO FISCAL CT	150,262	0.264162%
V007	BELL CO FISCAL CT	29,308	0.051523%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority Schedule
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V008	BOONE CO FISCAL CT	213,121	0.374668%
V009	BOURBON CO FISCAL COURT	33,262	0.058475%
V011	BOYLE COUNTY FISCAL COURT	196,254	0.345016%
V012	BRACKEN CO FISCAL COURT	9,104	0.016005%
V013	BREATHITT CO FISCAL COURT	8,393	0.014755%
V014	BRECKINRIDGE CO FISCAL CT	33,787	0.059397%
V017	CALDWELL CO FISCAL COURT	35,581	0.062552%
V019	CAMPBELL CO FISCAL CT	207,324	0.364477%
V023	CASEY CO FISCAL COURT	23,382	0.041105%
V025	CLARK COUNTY FISCAL COURT	180,942	0.318098%
V030	DAVISS CO FISCAL COURT	374,163	0.657781%
V032	ELLIOTT CO FISCAL CT	13,542	0.023806%
V035	FLEMING CO FISCAL COURT	26,160	0.045989%
V037	FRANKLIN CO FISCAL COURT	412,886	0.725857%
V041	GRANT COUNTY FISCAL COURT	84,810	0.149097%
V043	GRAYSON CO FISCAL COURT	161,360	0.283672%
V047	HARDIN CO FISCAL COURT	370,809	0.651885%
V049	HARRISON CO FISCAL COURT	28,311	0.049770%
V052	HENRY CO FISCAL COURT	25,412	0.044675%
V054	HOPKINS CO FISCAL COURT	142,840	0.251114%
V057	JESSAMINE CO FISCAL COURT	327,775	0.576231%
V060	KNOTT CO FISCAL CT	14,619	0.025701%
V062	LARUE CO FISCAL COURT	17,499	0.030763%
V063	LAUREL COUNTY FISCAL COUR	21,511	0.037817%
V067	LETCHER CO FISCAL COURT	27,904	0.049055%
V070	LIVINGSTON CO FISCAL CT	25,895	0.045524%
V072	LYON COUNTY FISCAL COURT	15,166	0.026661%
V073	MCCRACKEN CO FISCAL COURT	409,884	0.720578%
V076	MADISON CO FISCAL COURT	80,948	0.142307%
V078	MARION CO FISCAL COURT	42,860	0.075349%
V079	MARSHALL CO FISCAL COURT	191,501	0.336660%
V081	MASON CO FIS CT	51,219	0.090044%
V083	MENIFEE CO FISCAL COURT	19,734	0.034692%
V087	MONTGOMERY CO FISCAL CT	62,642	0.110124%
V088	MORGAN CO FISCAL CT	3,837	0.006746%
V090	NELSON CO FISCAL CT	134,841	0.237052%
V093	OLDHAM CO FISCAL COURT	355,882	0.625643%
V094	OWEN COUNTY FISCAL COURT	14,217	0.024994%
V096	PENDLETON CO FISCAL COURT	20,264	0.035624%
V100	PULASKI CO FISCAL CT	312,893	0.550068%
V103	ROWAN CO FISCAL COURT	35,622	0.062623%
V105	SCOTT CO FISCAL CT	775,156	1.362730%
V106	SHELBY CO FISCAL COURT	311,592	0.547781%
V107	SIMPSON CO FISCAL COURT	62,933	0.110637%
V108	SPENCER CO TREASURER	79,998	0.140638%
V109	TAYLOR COUNTY FISCAL COUR	44,752	0.078675%
V112	TRIMBLE CO FISCAL COURT	8,244	0.014494%
V113	UNION COUNTY FISCAL COURT	21,012	0.036940%

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority Schedule
A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	2022 Employer Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V115	WASHINGTON CO FIS COURT	33,395	0.058709%
V119	CITY OF HIGHLAND HEIGHTS	53,628	0.094279%
V120	WOODFORD CO FISCAL COURT	92,661	0.162899%
V159	CITY OF ERLANGER	396,059	0.696274%
V171	CITY OF ADAIRVILLE	-	0.000000%
V196	CITY OF BUTLER	4,611	0.008106%
V197	CITY OF HAZARD	5,688	0.009999%
V205	BARREN/METCALFE CO AMB SR	184,654	0.324623%
V298	CITY OF PIKEVILLE	76,093	0.133773%
V330	CITY OF OWENSBORO	1,077,162	1.893658%
V347	CITY OF RADCLIFF	298,378	0.524550%
V359	CITY OF ELSMERE	75,597	0.132900%
V376	CITY OF BERA	200,647	0.352738%
V408	UNION EMERGENCY SERVICES	191,816	0.337213%
V447	CITY OF ELIZABETHTOWN	575,384	1.011530%
V608	WALTON FIRE DIST/EMS	156,685	0.275453%
V647	CITY OF VINE GROVE	30,325	0.053312%
V708	HEBRON FIRE PROTECTION DI	279,917	0.492096%
V808	POINT PLEASANT FIRE DIST	78,249	0.137562%
V919	CITY OF WILDER	128,406	0.225738%
V959	CITY OF COVINGTON	1,793,639	3.153228%
TOTAL		56,882,615	100.000000%

Kentucky Public Pensions Authority
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

Organization

Under the provisions of Kentucky Revised Statute Section 78.782 and 61.645 the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the CERS Nonhazardous, and Hazardous which are administered by the CERS Board, the KERS Nonhazardous and Hazardous, and State Police Retirement System (SPRS) which are administered by the Kentucky Retirement Systems Board (KRS). Although the assets of the plans are invested as a whole, each plan's assets are accounted for separately, invested according to plan-specific asset allocation goals, and are used only for the payment of benefits to the members of that plan and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 78.630, 61.570 and 16.555.

The KPPA Board is comprised of elected representatives from the CERS and KRS boards and appointed representatives from the Governor. The KPPA Board, as of December 7, 2022, is comprised of Jerry W. Powell, Chair, elected by CERS, selected by CERS Board Chair; C. Prewitt Lane, Vice Chair, Governor Appointee, KRS Investment Committee Chair; Betty Pendergrass, elected by CERS, CERS Board Chair; Dr. Merl Hackbart, Governor Appointee, CERS Investment Committee Chair; William O'Mara, Governor Appointee, selected by CERS Chair; Ellen Lynn Hampton, Governor Appointee, KRS Board Chair; Keith Peercy, elected by SPRS, selected by KRS Chair; and John Cheshire III, Governor Appointee, selected by KRS Chair.

The CERS Board and the KRS Board each have nine trustees. Three elected by the membership and six appointed by the Governor. For more information on the Boards and their makeup including bios for each trustee, please visit the KPPA website, kyret.ky.gov.

KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous are cost-sharing multiple-employer other post employment benefits (OPEB) plans that cover all regular full-time members employed in nonhazardous and hazardous positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for health insurance benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

SPRS is a single-employer defined benefit OPEB plan that covers all full-time state troopers employed in a hazardous duty position by the Kentucky State Police. The plan provides for health insurance benefits to plan members. OPEB may be extended to beneficiaries of plan members under certain circumstances. No schedule has been presented for SPRS, since it is a single-employer defined benefit OPEB plan.

Relationship to Combining Financial Statements

The accompanying schedules were reconciled to the KPPA's Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in KPPA's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, with the following difference. The 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount on the Pension Funds are considered as an OPEB asset. As a result, the reported plan fiduciary net position for the Insurance Fund as of June 30, 2017, includes the 401(h) asset balance.

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

The components associated with OPEB expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 74 and 75. The net OPEB liability at June 30, 2022, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Measurement Focus, Basis of Accounting and Basis of Presentation

The accompanying Schedules were prepared in accordance with US generally accepted accounting principles as applicable to governmental organizations. In doing so, KPPA adheres to the reporting requirements established by GASB.

The CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, KERS Hazardous Insurance Funds are reported as OPEB trust funds, and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the CERS and KRS Boards and required by the employers, and the employees' contributions are set by Kentucky Revised Statute 78.5536(3)(b)(1) and 61.702(3)(b)(1). KPPA recognized employer and employee contributions to the plans through June 30, 2022. OPEB expenses are recognized as the benefits come due for the CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, and KERS Hazardous Insurance Plans, which includes payments made to the Department of Employee Insurance (DEI), and Humana Inc. for OPEB costs incurred for the fiscal year ended June 30, 2022. KPPA contracts with DEI and Humana to administer the claims. DEI administers retiree claims for retirees who are non-Medicare eligible, and Humana administers retiree claims for members who are Medicare eligible. Since, the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 74 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

The plans are charged administrative expenses based on the number of members and dependents electing an insurance policy provided by DEI or Humana, on a monthly basis. The administrative expenses are reported in KPPA's basic financial statements included in the ACFR for the Insurance Fund.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2022, and includes the following for each individual employer:

- employer contributing entity and reporting code;
- the amount of the employer contributing entity's contributions; and,
- the employer contributing entity's contributions as a percentage of total employer contributions, defined by this allocation.

The Employer Allocation Percentage has been rounded to six decimal places.

The components of the net OPEB liability of CERS and KERS for participating employers as of June 30, 2022, calculated in accordance with GASB Statement No. 74, are as follows (dollars in thousands):

	CERS Non-Hazardous	CERS Hazardous	KERS Non-Hazardous	KERS Hazardous	SPRS	Ins Total
Total OPEB Liability	\$ 5,053,498	\$ 2,374,457	\$ 3,576,530	\$ 595,789	\$ 351,453	\$ 11,951,727
Fiduciary Net Position	3,079,984	1,522,671	1,364,419	588,162	231,242	\$ 6,786,478
Net OPEB Liability	<u>\$ 1,973,514</u>	<u>\$ 851,786</u>	<u>\$ 2,212,111</u>	<u>\$ 7,627</u>	<u>\$ 120,211</u>	<u>\$ 5,165,249</u>

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

Net investment income represents realized and unrealized gains and losses based on the fair value of investments, interest, and dividends, net of investment expenses. Investment income/loss is allocated to each plan based on the plan’s ownership in the respective investment account.

Actuarial Methods and Assumptions to Determine the Total OPEB Liability and the Net OPEB Liability

For financial reporting, the actuarial valuation as of June 30, 2022, was performed by Gabriel Roeder Smith (GRS). The total OPEB liability, net OPEB liability, and sensitivity information as of June 30, 2022, were based on an actuarial valuation date of June 30, 2021. The total OPEB liability was rolled-forward from the valuation date (June 30, 2021) to the plan’s fiscal year ending June 30, 2022, using the generally accepted actuarial principles.

The following actuarial assumptions were used in performing the actuarial valuation as of June 30, 2022:

Inflation	2.30%
Payroll Growth Rate	2.0% for CERS Nonhazardous and CERS Hazardous 0.0% for KERS Nonhazardous and KERS Hazardous
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05% varise by service for CERS Hazardous 3.30% to 15.30%, varies by service for KERS Nonhazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.25%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 6.20% at January 1, 2024, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.
Post - 65	Initial trend starting at 9.00% in 2024, then gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years
Mortality	
Pre-retirement	PUB-2010 General Mortality table, for the Nonhazardous Systems, and the PUB-2010 Public Safety Mortality table for the Hazardous Systems, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010
Post-retirement (non-disabled)	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019
Post-retirement (disabled)	PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010

The single discount rates used to calculate the total OPEB liability within each plan changed since the prior year. The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2021, valuation process and was updated to better reflect the plan’s anticipated long-term healthcare costs. There were no other material assumption changes.

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

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

reimbursement of premiums for health plans other than those administered by KPPA.

The total OPEB liability as of June 30, 2022, is determined using these updated benefit provisions. There were no other material plan provision changes.

Discount Rate

Single discount rates of 5.70% for CERS Nonhazardous, 5.61% for CERS Hazardous, 5.72% for KERS Nonhazardous, and 5.59% for KERS Hazardous systems were used to measure the total OPEB liability as of June 30, 2022. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25%, and a municipal bond rate of 3.69%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan's fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy was not included in the calculation of the plans actuarially determined contributions, and any cost associated with the implicit subsidy will not be paid out of the plan trusts. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the ACFR.

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

Basis of Accounting

The underlying financial information used to prepare allocation schedules is based on KPPA's combining financial statements. KPPA's combining financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United State of America (GAAP) that apply to governmental accounting for fiduciary funds.

Use of Estimates in the Preparation of the Schedules

The preparation of the schedules in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect certain amounts and disclosures. KPPA accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2022, are presented below (dollars in thousands):

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

	CERS Non-Hazardous	CERS Hazardous	KERS Hazardous
Per GRS Schedule A	\$ 115,329,772	\$ 56,882,615	\$ -
Retired Reemployed	2,640,311	1,254,560	-
Other Employer Contributions	592,154	237,448	1,332
Write-Offs/Refunds	(11,663)	8	(19)
PC001 Adj for half 7/21pp reported at 6/21 rate			
KRS			
KTRS			
Total	\$ 118,550,575	\$ 58,374,631	\$ 1,313
Employer Contributions per Statement of Change in Fiduciary Net Position	\$ 118,550,575	\$ 58,374,631	\$ 1,313
	\$ -	\$ -	\$ -
	0.00%	0.00%	0.00%

***Other Employer Contributions**-contributions from prior period adjustments; omitted contributions/invoices; and, other ER invoice not sick leave.

The items listed above are included in the contributions on the Combining Statements of Changes in Fiduciary Net Position, but are not included in the Schedule A (GRS reports). The contributions per Schedule A (GRS reports) represents actual contributions made related to the measurement period.

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2022

The following actuarial methods and assumptions, were used to determine the actuarially determined

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

contributions effective for fiscal year ending June 30, 2022:

Valuation Date	June 30, 2020
Experience Study	July 1, 2013 - June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Pay
Remaining Amortization Period	30 years, closed period at June 30, 2019, <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.0% for CERS Nonhazardous and CERS Hazardous 0.0% for KERS Nonhazardous and KERS Hazardous
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increases	3.30% to 10.30%, varies by service for CERS Nonhazardous 3.55% to 19.05% varies by service for CERS Hazardous 3.30% to 15.30% varies by service for KERS Nonhazardous Hazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.25%
Healthcare Trend Rates	
Pre - 65	Initial trend starting at 6.40% at January 1, 2022 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post - 65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement. Additionally, Humana provided "Not to Exceed" 2022 Medicare premiums, which were incorporated and resulted in an assumed 2.90% increase in Medicare premiums at January 1, 2022.

Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and OPEB Expense included in the Schedule of OPEB Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of OPEB Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net OPEB liability as of June 30, 2022, is based on the June 30, 2021, actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members
Kentucky Public Pensions Authority
Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the schedules of employer allocations of the Kentucky Employees Retirement System – Nonhazardous Other Post Employee Benefit Plan (OPEB) (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous OPEB Plan (KERS Hazardous), County Employees Retirement System – OPEB Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous OPEB Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2022, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Pension Plans as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated **March 23, 2023**.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered KPPA' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of KPPA' internal control. Accordingly, we do not express an opinion on the effectiveness of KPPA' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KPPA' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blue & Co., LLC

Lexington, Kentucky

March 23, 2023

County Employees Retirement System

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

DRAFT





January 12, 2023

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

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

Dear Members of the Board:

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

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

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

Actuarial Assumptions

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

Board of Trustees
January 12, 2023
Page 2

Plan Provisions

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

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

Implicit Employer Subsidy for non-Medicare retirees

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

401(h) Subaccount

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

Additional Disclosures

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

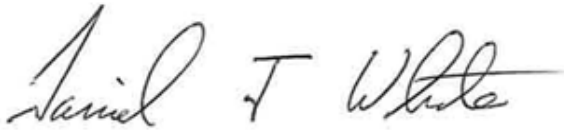


Board of Trustees
January 12, 2023
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Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Daniel J. White, FSA, EA, MAAA
Senior Consultant



Janie Shaw, ASA, EA, MAAA
Consultant

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SECTION 1

DISCUSSION

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Discussion

Report Purpose and Scope

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

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

Financial Reporting Overview

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

Timing of the Valuation

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

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

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



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

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

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

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

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

Single Discount Rate

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

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



Methodology for Proportionate Shares

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

Non-Employer Contributions

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

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Summary of Population Statistics

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

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

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

Recognition of Deferred Outflows and Inflows of Resources

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

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

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

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



Implicit Subsidy

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

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

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



SECTION 2

ACCOUNTING EXHIBITS

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Exhibit 1

Development of Single Discount Rate at June 30, 2022

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

¹ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022.

Exhibit 2

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

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

Note:

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



Exhibit 3

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

Change in the Net OPEB Liability	Non-Hazardous Plan	Hazardous Plan
(1)	(2)	(3)
Total OPEB liability		
Service Cost	\$ 138,225	\$ 52,265
Interest	263,390	120,640
Benefit Changes	74,108	44,909
Difference between actual and expected experience	(68,111)	(7,814)
Assumption Changes	(323,247)	(176,969)
Benefit Payments ^{1,2}	(192,118)	(94,957)
Net Change in Total OPEB Liability	(107,753)	(61,926)
Total OPEB Liability - Beginning	5,161,251	2,436,383
Total OPEB Liability - Ending (a)	\$ 5,053,498	\$ 2,374,457
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 187,204	\$ 66,320
Contributions - Member	15,925	3,654
Benefit Payments ^{1,2}	(192,118)	(94,957)
Net Investment Income	(176,895)	(79,668)
Administrative Expense	(933)	(502)
Other	0	0
Net Change in Plan Fiduciary Net Position	(166,817)	(105,153)
Plan Fiduciary Net Position - Beginning	3,246,801	1,627,824
Plan Fiduciary Net Position - Ending (b)	\$ 3,079,984	\$ 1,522,671
Net OPEB Liability - Ending (a) - (b)	1,973,514	851,786
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	60.95%	64.13%
Covered Payroll³	\$ 2,843,218	\$ 668,667
Net OPEB Liability as a Percentage of Covered Payroll	69.41%	127.39%

Notes:

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

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

³ Based on derived compensation using the provided employer contribution information.



Exhibit 4

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

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

Note:

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

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

³ Based on derived compensation using the provided employer contribution information.



Notes to Schedule of Employers' Contributions for FYE 2022

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

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



Exhibit 5

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

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

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

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

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



Exhibit 6

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

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

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 7a

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

Differences Between Expected and Actual Liability Experience

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

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments					Thereafter	
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026		2026-2027
2016-2017	(118,759,618)	-	5.00	-	-	-	-	-	-	-
2017-2018	(63,799,976)	-	5.00	(12,759,996)	-	-	-	-	-	-
2018-2019	13,848,522	2,769,706	5.00	2,769,704	2,769,706	-	-	-	-	-
2019-2020	151,527,044	60,610,817	5.00	30,305,409	30,305,409	30,305,408	-	-	-	-
2020-2021	(478,980,942)	(287,388,566)	5.00	(95,796,188)	(95,796,188)	(95,796,188)	(95,796,190)	-	-	-
2021-2022	380,135,006	304,108,005	5.00	76,027,001	76,027,001	76,027,001	76,027,001	76,027,002	-	-
		80,099,962		545,930	13,305,928	10,536,221	(19,769,189)	76,027,002	-	-

Effects of Changes of Assumptions

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



Exhibit 7b

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

Differences Between Expected and Actual Liability Experience

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

Differences Between Projected and Actual Earnings on OPEB Plan Investments

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

Effects of Changes of Assumptions

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



Exhibit 8

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

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

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



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

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Long-Term Expected Investment Return

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

Applicable for the Non-Hazardous and Hazardous Plans

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

Source: Kentucky Public Pensions Authority

SECTION 4

DEVELOPMENT OF BASELINE CLAIMS COST

DRAFT

Development of Baseline Claims Cost

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

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

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

FOR THOSE NOT ELIGIBLE FOR MEDICARE			FOR THOSE ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE	AGE	MALE	FEMALE
40	\$394.59	\$641.19	65	\$188.91	\$178.18
50	639.64	787.97	75	221.03	215.67
60	1,087.09	1,070.41	85	233.72	236.47
64	1,321.93	1,247.54			

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



Blake Orth, FSA, EA, MAAA



APPENDIX A

COLLECTIVE OPEB AMOUNTS – CERS NON-HAZARDOUS INSURANCE PLAN

DRAFT

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

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



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
B118	WHITLEY CO CONSERV DIST	0.000422%	0.001960%	487	269	756	8,328	11,134	6,009	6,192	10,894
B124	HOPKINS-CHRIST CO PLANNIN	0.037171%	0.036612%	42,869	23,729	66,598	733,575	980,672	529,307	545,397	959,541
B156	LOU POLICE RETIRE FUND	0.004084%	0.004238%	4,710	2,607	7,317	80,598	107,747	58,155	59,923	105,425
B179	HOUSING AUTH OF BENTON	0.007671%	0.007376%	8,847	4,897	13,744	151,388	202,382	109,233	112,554	198,021
B230	RIVERPARK CTR OWENSBORO	0.016374%	0.008080%	18,884	10,453	29,337	323,143	431,991	233,162	240,250	422,682
B256	BUECHEL FIRE PROTECT DIST	0.002132%	0.002166%	2,459	1,361	3,820	42,075	56,248	30,359	31,282	55,306
B259	CITY OF LUDLOW	0.008653%	0.009355%	9,979	5,524	15,503	170,768	228,290	123,217	126,962	223,371
B356	CITY OF DOUGLASS HILLS	0.008084%	0.006244%	9,323	5,161	14,484	159,539	213,278	115,114	118,614	208,682
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	0.018005%	0.018452%	20,766	11,494	32,260	355,331	475,021	256,387	264,181	464,785
B656	LOUISVILLE AIRPORT AUTHOR	0.271081%	0.283083%	312,637	173,051	485,688	5,349,820	7,151,857	3,860,137	3,977,473	6,997,751
B756	LEGAL AID SOCIETY INC	0.097205%	0.093253%	112,107	62,053	174,160	1,918,354	2,564,533	1,384,179	1,426,254	2,509,274
B856	JEFF CO SOIL/CONSER DIST	0.000834%	0.000000%	962	532	1,494	16,459	22,003	11,876	12,237	21,529
B956	LAKE DREAMLAND FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	0.003304%	0.004116%	3,810	2,109	5,919	65,205	87,169	47,048	48,478	85,290
C079	JONATHAN CREEK WATER DIST	0.010995%	0.010658%	12,681	7,019	19,700	216,988	290,078	156,566	161,326	283,828
C087	CITY OF JEFFERSONVILLE	0.007390%	0.008614%	8,522	4,718	13,240	145,843	194,968	105,232	108,431	190,767
C105	CITY OF SADIEVILLE	0.001447%	0.001607%	1,669	924	2,593	28,557	38,176	20,605	21,231	37,353
C106	CITY OF SIMPSONVILLE	0.014956%	0.016516%	17,248	9,548	26,796	295,159	394,580	212,970	219,444	386,078
C118	HOUSING AUTH OF CORBIN	0.010380%	0.008540%	11,971	6,626	18,597	204,851	273,853	147,809	152,302	267,952
C230	HOUSING AUTH OF OWENSBORO	0.041441%	0.039827%	47,794	26,455	74,249	817,844	1,093,327	590,111	608,049	1,069,768
C256	LOUISVILLE/JEFF CO METRO	5.701513%	5.513501%	6,575,542	3,639,700	10,215,242	112,520,135	150,421,476	81,188,352	83,656,221	147,180,253
D017	CALDWELL CO WATER DISTRICT	0.009087%	0.008184%	10,480	5,801	16,281	179,333	239,740	129,397	133,330	234,574
D025	WINCHESTER-CLARK COUNTY TOURISM	0.002838%	0.002923%	3,273	1,812	5,085	56,008	74,874	40,413	41,641	73,261
D052	CITY OF PLEASUREVILLE	0.001101%	0.001156%	1,270	703	1,973	21,728	29,047	15,678	16,155	28,421
D071	CITY OF LEWISBURG	0.007247%	0.008305%	8,358	4,626	12,984	143,021	191,196	103,196	106,333	187,076
D079	NORTH MARSHALL WATER DIST	0.021606%	0.022473%	24,918	13,793	38,711	426,397	570,025	307,665	317,017	557,743
D084	GTR H/MERCER PL&ZONING CO	0.002421%	0.002543%	2,793	1,546	4,339	47,779	63,873	34,475	35,522	62,496
D098	CITY OF COAL RUN VILLAGE	0.009584%	0.006445%	11,053	6,118	17,171	189,142	252,852	136,474	140,623	247,404
D113	UNION CO WATER DISTRICT	0.008873%	0.009968%	10,234	5,664	15,898	175,110	234,094	126,350	130,190	229,500
D118	WHITLEY CO WATER DIST	0.006111%	0.007624%	7,048	3,901	10,949	120,601	161,225	87,019	89,664	157,751
D135	WESTERN FLEMING WATER DIS	0.008320%	0.008662%	9,595	5,311	14,906	164,196	219,504	118,475	122,076	214,775
G015	ZONETON FIRE PROT DIST	0.001356%	0.001260%	1,564	866	2,430	26,761	35,775	19,309	19,896	35,004
G090	NELSON CO DISPATCH	0.021326%	0.020657%	24,595	13,614	38,209	420,872	562,638	303,678	312,909	550,515
G506	SHELBY CO SUB FIRE DIST	0.002693%	0.002443%	3,106	1,719	4,825	53,147	71,049	38,348	39,513	69,518
J001	ADAIR CO BD OF EDUCATION	0.140061%	0.133448%	161,532	89,411	250,943	2,764,123	3,695,191	1,994,439	2,055,064	3,615,569
J002	CITY OF SCOTTSVILLE	0.067985%	0.069629%	78,407	43,400	121,807	1,341,693	1,793,630	968,092	997,519	1,754,981
J003	CITY OF LAWRENCEBURG	0.085305%	0.083975%	98,382	54,457	152,839	1,683,506	2,250,579	1,214,725	1,251,649	2,202,084
J004	BALLARD CO BD OF ED	0.065032%	0.065648%	75,001	41,515	116,516	1,283,415	1,715,722	926,042	954,191	1,678,752
J005	GLASGOW BD OF EDUCATION	0.100020%	0.101781%	115,353	63,850	179,203	1,973,908	2,638,801	1,424,264	1,467,557	2,581,941
J006	BATH CO BD OF EDUC	0.103086%	0.100248%	118,889	65,807	184,696	2,034,416	2,719,690	1,467,923	1,512,543	2,661,087
J007	CITY OF MIDDLESBORO	0.045481%	0.040100%	52,454	29,034	81,488	897,574	1,199,913	647,640	667,326	1,174,058
J008	BOONE CO WATER DISTRICT	0.052186%	0.056384%	60,186	33,314	93,500	1,029,898	1,376,809	743,118	765,706	1,347,142
J009	BOURBON CO BD OF EDUCATIO	0.164672%	0.156799%	189,915	105,122	295,037	3,249,824	4,344,497	2,344,895	2,416,172	4,250,883
J010	FAIRVIEW BD OF EDUCATION	0.029122%	0.032386%	33,587	18,591	52,178	574,727	768,318	414,691	427,296	751,762
J011	DANVILLE CITY BD OF ED	0.095869%	0.091853%	110,566	61,200	171,766	1,891,988	2,529,286	1,365,154	1,406,651	2,474,786
J012	BRACKEN CO BD OF EDUC	0.052270%	0.053042%	60,283	33,368	93,651	1,031,556	1,379,025	744,314	766,939	1,349,311
J013	BREATHITT CO BD OF ED	0.100539%	0.092447%	115,951	64,182	180,133	1,984,151	2,652,493	1,431,654	1,475,172	2,595,338
J014	BRECKINRIDGE CO BD OF ED	0.144924%	0.146548%	167,140	92,516	259,656	2,860,095	3,823,491	2,063,687	2,126,417	3,741,104
J015	BULLITT CO BD OF ED	0.0645302%	0.0641366%	744,225	411,944	1,156,169	12,735,123	17,024,828	9,188,965	9,468,281	16,657,984
J016	BUTLER CO BD OF ED	0.098018%	0.102871%	113,044	62,572	175,616	1,934,399	2,585,982	1,395,756	1,438,182	2,530,261
J017	CALDWELL CO BD EDUCATION	0.103788%	0.100470%	119,699	66,256	185,955	2,048,270	2,738,211	1,477,919	1,522,843	2,679,209
J018	CALLOWAY CO BD OF EDUC	0.127532%	0.122089%	147,082	81,413	228,495	2,516,861	3,364,642	1,816,029	1,871,231	3,292,142
J019	SANITATION DISTRICT NO 1	0.491646%	0.519490%	567,015	313,854	880,869	9,702,701	12,970,963	7,000,936	7,213,742	12,691,470
J021	CARROLL CO BD OF ED	0.163438%	0.162035%	188,493	104,335	292,828	3,225,471	4,311,941	2,327,323	2,398,066	4,219,029
J022	CARTER CO BD OF ED	0.218716%	0.235290%	252,245	139,623	391,868	4,316,390	5,770,325	3,114,470	3,209,140	5,645,988
J023	CASEY CO BD OF ED	0.135698%	0.135413%	156,500	86,626	243,126	2,678,019	3,580,084	1,932,311	1,991,047	3,502,941
J024	CITY OF HOPKINSVILLE	0.210414%	0.191400%	242,670	134,323	376,993	4,152,549	5,551,296	2,996,251	3,087,328	5,431,679
J025	CLARK CO BD OF ED	0.302377%	0.279702%	348,731	193,030	541,761	5,967,451	7,977,531	4,305,785	4,436,667	7,805,634
J026	CLAY CO BD OF ED	0.149555%	0.160508%	172,481	95,472	267,953	2,951,488	3,945,669	2,129,632	2,194,366	3,860,649
J027	CLINTON CO BD OF ED	0.097511%	0.102941%	112,460	62,249	174,709	1,924,393	2,572,606	1,388,536	1,430,743	2,517,173
J028	CRITTENDEN CO BD OF ED	0.071147%	0.071529%	82,054	45,418	127,472	1,404,096	1,877,052	1,013,118	1,043,914	1,836,606
J029	CUMBERLAND CO BD OF ED	0.054955%	0.051282%	63,379	35,082	98,461	1,084,544	1,449,863	782,548	806,335	1,418,622
J030	DAVISS CO LIBRARY DIST	0.062909%	0.066336%	72,553	40,159	112,712	1,241,518	1,659,711	895,811	923,041	1,623,948
J031	EDMONSON CO BD OF EDUC	0.098617%	0.100201%	113,735	62,955	176,690	1,946,220	2,601,786	1,404,285	1,446,971	2,545,723
J032	ELLIOTT CO BD OF ED	0.044787%	0.042333%	51,652	28,591	80,243	883,878	1,181,603	637,758	657,143	1,156,143
J033	ESTILL CO CONSERVATION DI	0.003049%	0.002216%	3,516	1,946	5,462	60,172	80,441	43,417	44,737	78,708
J034	GREATER LEX CONN&VISITOR	0.055400%	0.056385%	63,893	35,366	99,259	1,093,327	1,461,603	788,884	812,864	1,430,109



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

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2022					Net OPEB Liability as of June 30, 2022				
		2022 Proportionate Share	2021 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J035	FLEMING CO BD OF ED	0.102854%	0.099206%	118,622	65,659	184,281	2,029,838	2,713,569	1,464,619	1,509,139	2,655,098
J037	CITY OF FRANKFORT	0.282805%	0.285865%	326,159	180,535	506,694	5,581,195	7,461,168	4,027,084	4,149,495	7,300,398
J038	FULTON COUNTY BD OF EDUC	0.024223%	0.023197%	27,937	15,463	43,400	478,044	639,069	344,930	355,415	625,298
J039	GALLATIN CO BD OF EDUC	0.093407%	0.094142%	107,727	59,629	167,356	1,843,400	2,464,332	1,330,096	1,370,527	2,411,231
J040	CITY OF LANCASTER	0.032558%	0.032590%	37,549	20,784	58,333	642,537	858,969	463,619	477,712	840,460
J041	WILLIAMSTOWN INDEPNNT SC	0.051516%	0.056504%	59,414	32,886	92,300	1,016,675	1,359,133	733,577	755,875	1,329,847
J042	GRAVES CO LIBRARY	0.008765%	0.009324%	10,108	5,595	15,703	172,978	231,245	124,812	128,606	226,262
J043	GRAYSON CO BD OF ED	0.221051%	0.218056%	254,937	141,113	396,050	4,362,472	5,831,929	3,147,720	3,243,401	5,706,265
J044	GREEN CO BD OF EDUCATION	0.090792%	0.097841%	104,710	57,959	162,669	1,791,792	2,395,341	1,292,859	1,332,158	2,343,727
J045	RUSSELL INDPT BD OF ED	0.099306%	0.108128%	114,529	63,394	177,923	1,959,817	2,619,963	1,414,097	1,457,081	2,563,509
J046	HANCOCK CO BD EDUCATION	0.103661%	0.103198%	119,552	66,175	185,727	2,045,764	2,734,860	1,476,111	1,520,980	2,675,930
J047	HARDIN CO SOIL CN DIST	0.002083%	0.001278%	2,402	1,330	3,732	41,108	54,955	29,661	30,563	53,771
J048	HARLAN CO BD OF EDUCATION	0.234121%	0.216636%	270,011	149,457	419,468	4,620,410	6,176,751	3,333,834	3,435,172	6,043,657
J049	HARRISON CO BD OF ED	0.144659%	0.146335%	166,835	92,347	259,182	2,854,865	3,816,499	2,059,914	2,122,529	3,734,263
J050	HART CO BD OF ED	0.122792%	0.119273%	141,616	78,387	220,003	2,423,317	3,239,588	1,748,532	1,801,682	3,169,783
J051	HENDERSON PUBLIC LIBRARY	0.042284%	0.043018%	48,766	26,993	75,759	834,480	1,115,567	602,115	620,418	1,091,530
J052	EMINENCE INDEP BD OF EDUC	0.047634%	0.047172%	54,936	30,408	85,344	940,063	1,256,715	678,298	698,916	1,229,636
J053	HICKMAN CO BD OF ED	0.031636%	0.038371%	36,486	20,196	56,682	624,341	834,644	450,490	464,183	816,659
J054	HOPKINS CO BD OF ED	0.339958%	0.340356%	392,073	217,020	609,093	6,709,117	8,969,020	4,840,931	4,988,080	8,775,759
J055	JACKSON CO BD OF ED	0.100898%	0.107787%	116,366	64,411	180,777	1,991,236	2,661,965	1,436,766	1,480,440	2,604,606
J056	JEFF CO METRO SEWER DIST	1.831507%	1.953294%	2,112,273	1,169,187	3,281,460	36,145,040	48,320,154	26,080,276	26,873,034	47,278,970
J057	JESSAMINE CO BD OF ED	0.460343%	0.442378%	530,913	293,871	824,784	9,084,932	12,145,105	6,555,188	6,754,445	11,883,407
J058	PAINTSVILLE GAS/WATER SYS	0.067096%	0.068182%	77,381	42,832	120,213	1,324,149	1,770,176	955,433	984,475	1,732,033
J059	KENTON COUNTY AIRPORT BD	0.789345%	0.812227%	910,349	503,898	1,414,247	15,577,831	20,825,076	11,240,108	11,581,771	20,376,345
J060	KNOTT CO BD OF EDUCATION	0.134331%	0.136676%	154,924	85,753	240,677	2,651,041	3,544,018	1,912,845	1,970,990	3,467,653
J061	KNOX CO BD OF EDUCATION	0.258802%	0.267847%	298,476	165,213	463,689	5,107,493	6,827,903	3,685,286	3,797,307	6,680,778
J062	LARUE CO PUBLIC LIBRARY	0.005698%	0.005583%	6,572	3,637	10,209	112,451	150,329	81,138	83,605	147,090
J063	CITY OF LONDON	0.097485%	0.100235%	112,430	62,232	174,662	1,923,880	2,571,920	1,388,166	1,430,362	2,516,502
J064	LAWRENCE CO BD OF ED	0.136846%	0.137884%	157,825	87,359	245,184	2,700,674	3,610,371	1,948,658	2,007,891	3,532,576
J065	LEE CO BD OF ED	0.058661%	0.053537%	67,654	37,448	105,102	1,157,683	1,547,637	835,320	860,711	1,514,289
J066	LESLIE CO BD OF ED	0.096725%	0.097062%	111,553	61,747	173,300	1,908,881	2,551,870	1,377,344	1,419,211	2,496,883
J067	CITY OF WHITESBURG	0.041964%	0.032981%	48,397	26,789	75,186	828,165	1,107,125	597,559	615,722	1,083,269
J068	ELEC PLT BD OF VANCEBURG	0.035993%	0.037422%	41,510	22,977	64,487	710,327	949,594	512,533	528,112	929,132
J069	LINCOLN CO BD OF EDUC	0.192228%	0.194988%	221,696	122,713	344,409	3,793,646	5,071,499	2,737,286	2,820,491	4,962,221
J070	LIVINGSTON CO BD OF ED	0.085747%	0.083586%	98,892	54,739	153,631	1,692,229	2,262,240	1,221,019	1,258,134	2,213,494
J071	LOGAN CO BD OF EDUCATION	0.148950%	0.146715%	171,783	95,086	266,869	2,939,549	3,929,708	2,121,017	2,185,489	3,845,032
J072	LYON CO. PUBLIC LIBRARY	0.004914%	0.005036%	5,667	3,137	8,804	96,978	129,645	69,974	72,101	126,851
J073	PADUCAH WATER WORKS	0.118231%	0.131426%	136,356	75,476	211,832	2,333,305	3,119,257	1,683,585	1,734,760	3,052,044
J074	MCCREARY CO BD OF EDUCATN	0.170595%	0.178376%	196,747	108,903	305,650	3,366,716	4,500,762	2,429,237	2,503,078	4,403,781
J075	MCCLEAN CO BD OF ED	0.072741%	0.070434%	83,892	46,436	130,328	1,435,554	1,919,106	1,035,817	1,067,302	1,877,754
J076	MADISON CO BD OF ED	0.564087%	0.516956%	650,560	360,099	1,010,659	11,132,334	14,882,155	8,032,481	8,276,643	14,561,480
J077	MAGOFFIN CO BD OF ED	0.116771%	0.124700%	134,672	74,544	209,216	2,304,492	3,080,738	1,662,795	1,713,338	3,014,355
J078	MARION CO BD OF EDUCATION	0.148064%	0.129357%	170,762	94,520	265,282	2,922,063	3,906,332	2,108,400	2,172,489	3,822,160
J079	MARSHALL COUNTY BD OF ED	0.218562%	0.214076%	252,067	139,524	391,591	4,313,351	5,766,262	3,112,277	3,206,881	5,642,013
J080	MARTIN CO BD OF ED	0.105167%	0.116175%	121,289	67,136	188,425	2,075,485	2,774,593	1,497,556	1,543,077	2,714,807
J081	MASON CO BD OF ED	0.124788%	0.129282%	143,918	79,661	223,579	2,462,708	3,292,248	1,776,955	1,830,969	3,221,308
J082	MEADE CO PUBLIC LIBRARY	0.012328%	0.011818%	14,218	7,870	22,088	243,295	325,246	175,548	180,884	318,238
J083	MENIFEE CO BD OF ED	0.061090%	0.054410%	70,455	38,998	109,453	1,205,619	1,611,721	869,909	896,351	1,576,992
J084	CITY OF HARRODSBURG	0.096028%	0.112153%	110,749	61,302	172,051	1,895,126	2,533,481	1,367,419	1,408,984	2,478,890
J085	METCALFE CO BD OF ED	0.092512%	0.096049%	106,694	59,057	165,751	1,825,737	2,440,719	1,317,352	1,357,395	2,388,127
J086	MONROE CO BOARD OF ED	0.128323%	0.135029%	147,994	81,918	229,912	2,532,472	3,385,511	1,827,293	1,882,837	3,312,561
J087	MT STERLING WATER WORKS	0.067093%	0.059963%	77,378	42,830	120,208	1,324,089	1,770,096	955,390	984,431	1,731,955
J088	MORGAN CO BD OF EDUCATION	0.107253%	0.110092%	123,695	68,648	192,343	2,116,653	2,829,627	1,527,260	1,573,684	2,768,655
J089	MUHENBERG CO LIB BD DIST	0.015127%	0.016688%	17,446	9,657	27,103	298,533	399,092	215,405	221,953	390,492
J090	CITY OF BARDSTOWN	0.175375%	0.180279%	202,259	111,955	314,214	3,461,050	4,626,871	2,497,303	2,573,213	4,527,173
J091	NICHOLAS CO BD OF ED	0.055806%	0.047793%	64,361	35,625	99,986	1,101,339	1,472,315	794,666	818,821	1,440,590
J092	OHIO CO BD OF ED	0.235188%	0.202577%	271,242	150,138	421,380	4,641,467	6,204,901	3,349,028	3,450,828	6,071,201
J093	OLDHAM COUNTY BD OF ED	0.632266%	0.591756%	729,191	403,622	1,132,813	12,477,856	16,680,903	9,003,335	9,277,008	16,321,469
J094	OWEN CO BD OF ED	0.098610%	0.098337%	113,727	62,950	176,677	1,946,082	2,601,601	1,404,186	1,446,869	2,545,543
J095	OWSLEY CO BD OF EDUCATION	0.066287%	0.062370%	76,449	42,316	118,765	1,308,183	1,748,832	943,913	972,605	1,711,149
J096	PENDLETON CO BD OF ED	0.105305%	0.108955%	121,448	67,224	188,672	2,078,209	2,778,233	1,499,521	1,545,102	2,718,369
J097	HAZARD CITY SCHOOLS	0.052896%	0.050918%	61,004	33,767	94,771	1,043,910	1,395,541	753,228	776,124	1,365,470
J098	PIKE CO BD OF EDUCATION	0.495097%	0.599755%	570,994	316,057	887,051	9,770,807	13,062,010	7,050,078	7,264,378	12,780,555
J099	POWELL CO BD OF EDUCATION	0.141362%	0.138520%	163,033	90,242	253,275	2,789,798	3,729,515	2,012,965	2,074,153	3,649,153
J100	CITY OF SOMERSET	0.240431%	0.246709%	277,288	153,485	430,773	4,744,939	6,343,226	3,423,687	3,527,756	6,206,545
J101	ROBERTSON CO BD OF ED	0.033796%	0.027798%	38,976	21,574	60,550	666,969	891,631	481,248	495,876	872,418
J102	ROCKCASTLE CO BD OF ED	0.132514%	0.144661%	152,828	84,594	237,422	2,615,182	3,496,081	1,886,972	1,944,330	3,420,749



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
J103	ROWAN CO BD OF ED	0.184545%	0.186567%	212,836	117,809	330,645	3,642,021	4,868,801	2,627,882	2,707,761	4,763,890
J104	RUSSELL CO BD OF ED	0.156236%	0.161491%	180,187	99,737	279,924	3,083,339	4,121,932	2,224,768	2,292,394	4,033,114
J105	SCOTT CO BOARD OF ED	0.506024%	0.529359%	583,596	323,033	906,629	9,986,453	13,350,294	7,205,676	7,424,706	13,062,628
J106	SHELBY CO LIBRARY	0.014245%	0.014618%	16,428	9,094	25,522	281,127	375,822	202,846	209,012	367,724
J107	SIMPSON CO BD OF ED	0.159246%	0.154832%	183,658	101,659	285,317	3,142,741	4,201,344	2,267,630	2,336,558	4,110,815
J108	SPENCER CO BD OF EDUC	0.170380%	0.164422%	196,499	108,766	305,265	3,362,473	4,495,089	2,426,176	2,499,924	4,398,231
J109	TAYLOR CO BD OF ED	0.188948%	0.161445%	217,914	120,620	338,534	3,728,915	4,984,964	2,690,580	2,772,365	4,877,550
J110	TODD CO BD OF ED	0.128298%	0.133555%	147,965	81,902	229,867	2,531,979	3,384,851	1,826,937	1,882,470	3,311,916
J111	TRIGG CO BD OF ED	0.111429%	0.109368%	128,511	71,133	199,644	2,199,066	2,939,801	1,586,726	1,634,957	2,876,456
J112	TRIMBLE CO BD OF ED	0.062032%	0.063204%	71,541	39,600	111,141	1,224,210	1,636,573	883,323	910,173	1,601,309
J113	CITY OF MORGANFIELD	0.073895%	0.075675%	85,223	47,173	132,396	1,458,328	1,949,552	1,052,249	1,084,234	1,907,544
J115	SPRINGFIELD WATER & SEWER	0.030677%	0.030788%	34,676	19,194	53,870	593,376	793,250	428,148	441,162	776,157
J117	CITY OF SEBREE	0.008615%	0.009048%	9,936	5,500	15,436	170,018	227,287	122,676	126,405	222,390
J118	CITY OF CORBIN	0.067745%	0.068460%	78,130	43,247	121,377	1,336,957	1,787,298	964,675	993,998	1,748,786
J119	WOLFE CO BD OF EDUCATION	0.077899%	0.068248%	89,840	49,729	139,569	1,537,347	2,055,188	1,109,265	1,142,984	2,010,904
J120	WOODFORD CO BD OF ED	0.222609%	0.240578%	256,735	142,108	398,843	4,393,219	5,873,033	3,169,906	3,266,261	5,746,483
J124	PENNYRILE NAR TASK FORCE	0.001128%	0.001215%	1,301	720	2,021	22,261	29,760	16,062	16,551	29,118
J134	LEX-FAY CO HUM RIGHTS COM	0.005282%	0.006571%	6,092	3,372	9,464	104,241	139,354	75,215	77,501	136,351
J135	FLEMING CO EMS	0.023637%	0.019775%	27,261	15,089	42,350	466,479	623,609	336,586	346,817	610,171
J154	CITY OF EARLINGTON	0.005971%	0.008197%	6,886	3,812	10,698	117,338	157,531	85,206	87,610	152,317
J156	CITY OF JEFFERSONTOWN	0.146120%	0.143057%	168,520	93,279	261,799	2,883,698	3,855,044	2,080,718	2,143,965	3,771,977
J178	LEBANON HOUSING AUTHORITY	0.010228%	0.010466%	11,795	6,529	18,324	201,851	269,843	145,645	150,072	264,028
J179	MARSHALL CO TOURIST COMM	0.002260%	0.002088%	2,606	1,443	4,049	44,601	59,625	32,182	33,160	58,340
J190	CITY OF BLOOMFIELD	0.010824%	0.011676%	12,483	6,910	19,393	213,613	285,567	154,131	158,817	279,413
J200	SOMERSET-PULASKI CONV & V	0.005094%	0.005124%	5,875	3,252	9,127	100,531	134,394	72,537	74,742	131,498
J203	FRONTIER HOUSING INC	0.008637%	0.009101%	9,961	5,514	15,475	170,452	227,868	122,989	126,728	222,958
J205	GEORGETOWN-SCOTT CO P COM	0.018856%	0.019309%	21,747	12,037	33,784	372,126	497,473	268,505	276,667	486,753
J210	BOYD CO AMBULANCE SERVICE	0.002132%	0.002119%	2,458	1,361	3,819	42,075	56,248	30,359	31,282	55,036
J214	COMM ACTION SOUTHERN KY	0.191480%	0.206511%	220,833	122,236	343,069	3,778,884	5,051,765	2,726,635	2,809,516	4,942,912
J217	CITY OF PROVIDENCE	0.064194%	0.060508%	74,034	40,980	115,014	1,266,877	1,693,613	914,109	941,895	1,657,120
J219	CAMPBELL CO PUBLIC LIBRAR	0.066895%	0.072536%	77,150	42,704	119,854	1,320,182	1,764,873	952,571	981,526	1,726,844
J224	HOUSING AUTH OF HOPKINSVL	0.019796%	0.025797%	22,831	12,637	35,468	390,677	522,273	281,891	290,459	511,019
J234	LFUC HOUSING AUTHORITY	0.118168%	0.125241%	136,283	75,435	211,718	2,332,062	3,117,594	1,682,688	1,733,836	3,050,418
J256	CITY OF ST MATTHEWS	0.056674%	0.058000%	65,362	36,179	101,541	1,118,469	1,495,215	807,026	831,557	1,462,997
J259	CITY OF PARK HILLS	0.004420%	0.004634%	5,098	2,822	7,920	87,229	116,612	62,940	64,853	114,099
J305	SCOTT CO SOIL CONSER DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
J310	CANNONSBURG WATER DIST	0.017039%	0.016541%	19,651	10,877	30,528	336,267	449,535	242,632	250,007	439,849
J314	BOWL GRN WARREN AIRPRT BD	0.007960%	0.009021%	9,180	5,081	14,261	157,092	210,007	113,349	116,794	205,481
J317	PROVIDENCE MUN HOUSING AU	0.005245%	0.006019%	6,049	3,348	9,397	103,511	138,377	74,688	76,958	135,396
J319	CITY OF ALEXANDRIA	0.025926%	0.027523%	29,901	16,550	46,451	511,653	683,999	369,181	380,403	669,260
J324	CITY OF OAK GROVE	0.033420%	0.028791%	38,543	21,334	59,877	659,548	881,711	475,894	490,359	862,712
J334	CENTRAL KY ED COOPERATIVE	0.003558%	0.003037%	4,104	2,271	6,375	70,218	93,870	50,665	52,205	91,847
J356	CITY OF WEST BUECHEL	0.008015%	0.008641%	9,244	5,117	14,361	158,177	211,458	114,132	117,601	206,901
J359	CITY OF FORT WRIGHT	0.013194%	0.015796%	15,216	8,423	23,639	260,385	348,094	187,880	193,591	304,593
J405	GEORGETOWN HOUSING AUTHOR	0.014675%	0.014936%	16,925	9,368	26,293	289,613	387,167	208,969	215,321	378,824
J414	WARREN CO PLANNING COMM	0.026025%	0.028103%	30,014	16,614	46,628	513,607	686,611	370,591	381,855	671,816
J417	WEBSTER CO CONSER DIST	0.002540%	0.003406%	2,929	1,621	4,550	50,127	67,012	36,169	37,268	65,568
J419	CITY OF COLD SPRING	0.012980%	0.014592%	14,970	8,286	23,256	256,162	342,448	184,832	190,451	335,069
J424	CITY OF CROFTON	0.000684%	0.001523%	789	437	1,226	13,499	18,046	9,740	10,036	17,657
J434	KY LEAGUE OF CITIES	0.210378%	0.217960%	242,629	134,300	376,929	4,151,838	5,550,346	2,995,739	3,086,800	5,430,749
J456	CITY OF SHIVELY	0.029974%	0.029934%	34,568	19,135	53,703	591,541	790,796	426,823	439,798	773,756
J459	N KY AREA PLAN COMMISSION	0.090734%	0.099685%	104,644	57,922	162,566	1,790,648	2,393,811	1,292,033	1,331,307	2,342,230
J510	CITY OF CATLETTSBURG	0.013109%	0.014458%	15,119	8,368	23,487	258,708	345,851	186,669	192,344	338,399
J514	BARREN RIVER AREA DEV	0.065379%	0.062529%	75,401	41,736	117,137	1,290,263	1,724,876	930,983	959,282	1,687,710
J519	NORTHERN KY COOP ED SER	0.043305%	0.050694%	49,944	27,645	77,589	854,630	1,142,504	616,654	635,398	1,117,886
J524	HOPKINSVILLE S W AUTHORI	0.093700%	0.099661%	108,064	59,816	167,880	1,849,182	2,472,062	1,334,268	1,374,826	2,418,795
J534	BLUEGRASS AREA DEV DISRIC	0.098126%	0.108934%	113,168	62,641	175,809	1,936,530	2,588,832	1,397,294	1,439,767	2,533,049
J556	LOUISVILLE CONV BUREAU	0.153625%	0.137334%	177,175	98,070	275,245	3,031,810	4,053,047	2,187,588	2,254,084	3,965,713
J559	CITY OF CRESCENT SPRINGS	0.009168%	0.011391%	10,574	5,853	16,427	180,932	241,877	130,550	134,519	236,665
J610	BOYD CO CONSERVATION DIST	0.001566%	0.001620%	1,807	1,000	2,807	30,905	41,315	22,300	22,977	40,425
J614	BOWL GRN CONV & VISIT BUR	0.011791%	0.011977%	13,598	7,527	21,125	232,697	311,079	167,901	173,005	304,376
J619	CITY OF FORT THOMAS	0.070952%	0.069744%	81,829	45,294	127,123	1,400,247	1,871,907	1,010,342	1,041,053	1,831,572
J656	OHIO VALLEY ED COOP	0.123287%	0.112643%	142,187	78,703	220,890	2,433,086	3,252,648	1,755,581	1,808,945	3,182,561
J710	BIG SANDY WATER DISTRICT	0.009927%	0.010505%	11,449	6,337	17,786	195,911	261,901	141,358	145,655	258,528
J714	BOWLING GR/WARREN COMM ED	0.019443%	0.017245%	22,424	12,412	34,836	383,710	512,959	276,864	285,280	501,906
J719	CITY OF SOUTHGATE	0.008507%	0.010036%	9,811	5,431	15,242	167,887	224,438	121,138	124,820	219,602
J756	CITY OF PROSPECT	0.011919%	0.012423%	13,746	7,609	21,355	235,223	314,456	169,724	174,883	307,680



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
J759	N KY COMMUNITY ACT COMM	0.157720%	0.191898%	181,899	100,684	282,583	3,112,626	4,161,084	2,245,900	2,314,168	4,071,423
J810	HOUSING AUTH OF ASHLAND	0.024084%	0.024049%	27,776	15,375	43,151	27,776	635,402	342,951	353,376	621,710
J814	HOUSING AUTH BOWLING GRN	0.055685%	0.062091%	64,221	35,548	99,769	1,098,951	1,469,122	792,943	817,046	1,437,466
J819	CITY OF BELLEVUE	0.022351%	0.023670%	25,778	14,268	40,046	441,100	589,680	318,274	327,948	576,974
J834	KY LEGAL SERVICE PROGRAMS	0.019816%	0.019509%	22,854	12,650	35,504	391,071	522,800	282,176	290,753	511,535
J856	LOUISVILLE WATER COMPANY	1.213494%	1.280726%	1,399,520	774,663	2,174,183	23,948,469	32,015,284	17,279,901	17,805,155	31,325,431
J859	CITY OF VILLA HILLS	0.014685%	0.014474%	16,937	9,375	26,312	289,810	387,430	209,111	215,468	379,082
J910	SANITATION DISTRICT #4	0.017817%	0.018258%	20,548	11,374	31,922	351,621	470,061	253,710	261,422	459,932
J914	BOWLING GRN HUM RIGHT COM	0.002771%	0.002888%	3,196	1,769	4,965	54,686	73,107	39,458	40,658	71,531
J919	CITY OF DAYTON	0.015358%	0.016124%	17,712	9,804	27,516	303,092	405,186	218,695	225,342	396,455
J956	OKOLONA FIRE DISTRICT	0.004962%	0.004917%	5,723	3,168	8,891	97,926	130,911	70,658	72,806	128,090
J959	CITY OF INDEPENDENCE	0.034071%	0.034251%	39,294	21,750	61,044	672,396	898,886	485,164	499,911	879,517
K001	CITY OF COLUMBIA	0.029634%	0.028598%	34,177	18,918	53,095	584,831	781,826	421,982	434,809	764,979
K002	ALLEN CO BD OF ED	0.148347%	0.156093%	171,088	94,701	265,789	2,927,648	3,913,799	2,112,430	2,176,641	3,829,466
K003	ANDERSON CO BD OF ED	0.181205%	0.184117%	208,983	115,677	324,660	3,576,105	4,780,683	2,580,321	2,658,755	4,677,670
K004	CITY OF WICKLIFFE	0.008875%	0.009174%	10,236	5,666	15,902	175,149	234,147	126,378	130,220	229,101
K005	BARREN CO BD OF EDUCATION	0.265944%	0.265502%	306,712	169,772	476,484	5,248,441	7,016,329	3,786,987	3,902,099	6,865,144
K006	CITY OF OWINGSVILLE	0.018691%	0.019185%	21,556	11,932	33,488	368,869	493,120	266,156	274,246	482,494
K007	BELL CO BD OF ED	0.141377%	0.158125%	163,050	90,251	253,301	2,790,094	3,729,911	2,013,179	2,074,373	3,649,541
K009	PARIS BD OF EDUCATION	0.055776%	0.042142%	64,326	35,606	99,932	1,100,747	1,471,523	794,239	818,381	1,439,815
K010	CITY OF ASHLAND	0.315591%	0.317742%	363,970	201,465	565,435	6,228,231	8,326,152	4,493,950	4,630,552	8,146,743
K011	CITY OF DANVILLE	0.160236%	0.147127%	184,800	102,291	287,091	3,162,279	4,227,463	2,281,727	2,351,084	4,136,371
K012	AUGUSTA BD OF ED	0.010199%	0.011362%	11,763	6,511	18,274	201,279	269,077	145,232	149,646	263,279
K013	JACKSON CITY SCHOOLS	0.021652%	0.017171%	24,971	13,822	38,793	427,305	571,239	308,320	317,692	558,390
K014	CLOVERPORT INDEPENDENT SC	0.017579%	0.016234%	20,273	11,222	31,495	346,924	463,782	250,321	257,930	453,789
K015	BULLITT CO PUBLIC LIBRARY	0.066691%	0.066999%	76,915	42,574	119,489	1,316,156	1,759,491	949,666	978,533	1,721,578
K016	CITY OF MORGANTOWN	0.029964%	0.029399%	34,557	19,128	53,685	591,344	790,532	426,681	439,651	773,498
K017	GEORGE COON PUBLIC LIBRAR	0.004622%	0.005234%	5,331	2,951	8,282	91,216	121,941	65,816	67,817	119,313
K018	CITY OF MURRAY	0.156353%	0.162063%	180,322	99,812	280,134	3,085,648	4,125,019	2,226,434	2,294,111	4,036,135
K019	CITY OF NEWPORT	0.104709%	0.097980%	120,761	66,844	187,605	2,066,446	2,762,509	1,491,034	1,536,357	2,702,984
K020	CARLISLE CO BD OF ED	0.032288%	0.033897%	37,237	20,612	57,849	637,208	851,846	459,774	473,750	833,490
K021	CARROLL CO PUBLIC LIBRARY	0.012820%	0.014038%	14,786	8,184	22,970	253,004	338,227	182,554	188,103	330,939
K022	CARTER CO EMER AMBUL DIST	0.053952%	0.050150%	62,222	34,442	96,664	1,064,750	1,423,401	768,265	791,618	1,392,730
K023	CASEY CO AMBULANCE SERV	0.020638%	0.020852%	23,802	13,175	36,977	407,294	544,487	293,881	302,814	532,754
K025	CLARK CO LIBRARY BD	0.030076%	0.033151%	34,687	19,200	53,887	593,554	793,487	428,276	441,294	776,389
K026	CITY OF MANCHESTER	0.036779%	0.035047%	42,418	23,479	65,897	725,839	970,330	523,725	539,645	949,422
K027	CLINTON CO PUBLIC LIBRARY	0.002461%	0.003024%	2,839	1,571	4,410	48,568	64,928	35,044	36,109	63,529
K028	CITY OF MARION	0.033495%	0.035024%	38,629	21,382	60,011	661,028	883,690	476,962	491,460	864,648
K029	CITY OF BURKESVILLE	0.025730%	0.025085%	29,674	16,425	46,099	507,785	678,828	366,390	377,527	664,201
K030	OWENSBORO BD OF ED	0.342730%	0.316005%	395,270	218,790	614,060	6,763,823	9,042,153	4,880,403	5,028,752	8,847,316
K032	ELLIOTT CO AMB SERVICE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K033	ESTILL CO BD OF EDUCATION	0.117543%	0.120415%	135,562	75,036	210,598	2,319,727	3,101,105	1,673,788	1,724,666	3,034,284
K034	LEX/FAYETTE URBAN CO GOVT	3.078280%	2.962597%	3,550,173	1,965,095	5,515,268	60,750,275	81,213,429	43,834,063	45,166,480	79,463,474
K035	LICKING VALLEY COM ACTION	0.063832%	0.061047%	73,618	40,749	114,367	1,259,733	1,684,062	908,954	936,584	1,647,775
K036	FLOYD CO SCHOOLS	0.394152%	0.365939%	454,574	251,617	706,191	7,778,643	10,398,806	5,612,642	5,783,249	10,174,736
K038	FULTON CITY SCHOOLS	0.020262%	0.017965%	23,369	12,935	36,304	399,873	534,567	288,527	297,297	523,048
K039	GALLATIN CO PUBLIC LIB	0.006568%	0.006923%	7,574	4,193	11,767	129,620	173,282	93,527	96,370	169,548
K040	GARRARD CO BD OF ED	0.121070%	0.120197%	139,629	77,288	216,917	2,389,333	3,194,157	1,724,011	1,776,416	3,125,331
K041	CITY OF WILLIAMSTOWN	0.068691%	0.072574%	79,221	43,851	123,072	1,355,626	1,812,256	978,145	1,007,878	1,773,206
K042	GRAVES CO BD OF ED	0.202585%	0.212692%	233,641	129,325	362,966	3,998,043	5,344,745	2,884,768	2,972,456	5,229,579
K043	CITY OF LEITCHFIELD	0.052809%	0.057398%	60,905	33,712	94,617	1,042,193	1,393,246	751,989	774,847	1,363,224
K044	CITY OF GREENSBURG	0.027858%	0.028849%	32,128	17,784	49,912	549,781	734,970	396,692	408,750	719,133
K045	GREENUP CO BD OF ED	0.159330%	0.155447%	183,755	101,712	285,467	3,144,399	4,203,560	2,268,826	2,337,791	4,112,984
K046	CITY OF HAWESVILLE	0.011075%	0.013224%	12,772	7,070	19,842	218,567	292,189	157,706	162,499	285,893
K047	HARDIN CO BD OF ED	0.787562%	0.775832%	908,293	502,759	1,411,052	15,542,643	20,778,035	11,214,718	11,555,610	20,330,318
K048	HARLAN INDEPENDENT SCHOOL	0.027256%	0.024700%	31,434	17,400	48,834	537,901	719,088	388,120	399,917	703,593
K049	CITY OF CYNTHIANA	0.056288%	0.057667%	64,917	35,933	100,850	1,110,851	1,485,031	801,529	825,893	1,453,032
K050	CAVERNA INDEPENDENT SCH	0.044367%	0.038801%	51,169	28,323	79,492	875,589	1,170,523	631,777	650,981	1,145,301
K052	HENRY CO BD OF EDUCATION	0.113024%	0.106656%	130,350	72,152	202,502	2,230,544	2,981,882	1,609,438	1,658,360	2,917,629
K055	JACKSON CO CONSERV DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K057	JESSAMINE CO PUBLIC LIBRA	0.061087%	0.062326%	70,451	38,996	109,447	1,205,560	1,611,642	869,866	896,307	1,576,915
K058	JOHNSON CO BD OF ED	0.174122%	0.165962%	200,815	111,155	311,970	3,436,321	4,593,814	2,479,461	2,554,829	4,494,828
K060	LKLP COMM ACTION COUNCIL	0.341527%	0.358007%	393,882	218,022	611,904	6,740,082	9,010,414	4,863,273	5,011,101	8,816,262
K061	BARBOURVILLE CITY SCHOOLS	0.020357%	0.025406%	23,478	12,995	36,473	401,748	537,073	289,879	298,691	525,501
K062	LARUE CO BD OF EDUCATION	0.111714%	0.119381%	128,840	71,315	200,155	2,204,691	2,947,320	1,590,784	1,639,139	2,883,813
K063	LONDON UTILITY COMM	0.053821%	0.056783%	62,072	34,358	96,430	1,062,165	1,419,945	766,400	789,696	1,389,348
K064	CITY OF LOUISA	0.022905%	0.021670%	26,417	14,622	41,039	452,033	604,296	326,162	336,077	591,275



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
K065	CITY OF BEATTYVILLE	0.026634%	0.028829%	30,717	17,002	47,719	525,626	702,678	379,263	390,791	687,537
K066	LESLIE CO PUBLIC LIBRARY	0.007684%	0.009779%	8,862	4,905	13,767	151,645	202,725	109,419	112,745	198,357
K067	LETCHER CO BD OF ED	0.166616%	0.167975%	192,157	106,363	298,520	3,288,189	4,395,785	2,372,577	2,444,696	4,301,066
K068	LEWIS CO BD OF ED	0.112457%	0.112374%	129,697	71,790	201,487	2,219,354	2,966,923	1,601,364	1,650,041	2,902,993
K069	LINCOLN CO PUBLIC LIBRARY	0.008088%	0.007807%	9,328	5,163	14,491	159,618	213,384	115,171	118,672	208,786
K070	LIVINGSTON CO CONSERV DIS	0.001830%	0.001734%	2,110	1,168	3,278	36,115	48,280	26,059	26,851	47,240
K071	CITY OF RUSSELLVILLE	0.070909%	0.074515%	81,780	45,266	127,046	1,399,399	1,870,773	1,009,729	1,040,422	1,830,462
K072	LYON CO BD OF EDUCATION	0.050597%	0.053537%	58,354	32,300	90,654	998,539	1,334,887	720,491	742,391	1,306,123
K073	PADUCAH BOARD OF ED	0.173030%	0.181897%	199,555	110,458	310,013	3,414,771	4,565,004	2,463,911	2,538,806	4,466,639
K074	MCCREARY CO WATER DIST	0.046243%	0.044216%	53,332	29,520	82,852	912,612	1,220,017	658,491	678,507	1,193,728
K075	CITY OF CALHOUN	0.007895%	0.008145%	9,105	5,040	14,145	155,809	208,292	112,423	115,840	203,803
K077	MAGOFFIN CO LIBRARY	0.001555%	0.001752%	1,794	993	2,787	30,688	41,025	22,143	22,816	40,141
K078	CITY OF LEBANON	0.061499%	0.060417%	70,927	39,259	110,186	1,213,691	1,622,511	875,733	902,352	1,587,550
K079	CITY OF BENTON	0.060482%	0.062658%	69,753	38,610	108,363	1,193,621	1,595,680	861,251	887,430	1,561,297
K080	MARTIN COUNTY LIBRARY	0.006971%	0.006900%	8,040	4,450	12,490	137,574	183,914	99,266	102,283	179,951
K081	MAYSVILLE UTILITY COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K082	CITY OF MULDRUGH	0.011638%	0.011366%	13,422	7,429	20,851	229,678	307,042	165,723	170,760	300,426
K083	CITY OF FRENCHBURG	0.010869%	0.011001%	12,535	6,938	19,473	214,501	286,754	154,772	159,477	280,575
K085	METCALFE HEALTH CARE CTN	0.062516%	0.062912%	72,099	39,909	112,008	1,233,762	1,649,343	890,215	917,274	1,613,803
K086	MONROE CO CONSERV DIST	0.002420%	0.002439%	2,791	1,545	4,336	47,759	63,846	34,460	35,508	62,470
K087	MONTGOMERY CO BD OF ED	0.220860%	0.202909%	254,717	140,991	395,708	4,358,702	5,826,890	3,145,000	3,240,598	5,701,334
K088	GATEWAY COMM SER ORGANIZ	0.219181%	0.194568%	252,780	139,920	392,700	4,325,567	5,782,593	3,121,092	3,215,963	5,657,992
K089	MUHENBERG CO BD OF ED	0.292509%	0.283202%	337,350	186,730	524,080	5,772,705	7,717,186	4,165,267	4,291,778	7,550,899
K090	NELSON COUNTY BD OF ED	0.241252%	0.243085%	278,235	154,009	432,244	4,761,141	6,364,886	3,435,378	3,539,803	6,227,738
K091	CITY OF CARLISLE	0.031443%	0.025622%	36,264	20,072	56,336	620,532	829,552	447,742	461,352	811,677
K092	OHIO CO LIBRARY	0.014126%	0.015359%	16,292	9,018	25,310	278,779	372,682	201,151	207,266	364,652
K093	OLDHAM CO LIBRARY BD	0.031177%	0.032566%	35,957	19,903	55,860	615,282	822,534	443,954	457,449	804,811
K094	OWEN CO PUBLIC LIBRARY	0.008172%	0.007784%	9,424	5,217	14,641	161,276	215,600	116,368	119,905	210,954
K095	OWSLEY CO PUBLIC LIBRARY	0.002022%	0.001796%	2,332	1,291	3,623	39,904	53,346	28,793	29,668	52,196
K096	PENDLETON CO LIBRARY	0.009933%	0.010366%	11,456	6,341	17,797	196,029	262,060	141,444	145,743	256,413
K097	PERRY CO BD OF EDUCATION	0.221251%	0.221827%	255,168	141,241	396,409	4,366,419	5,837,205	3,150,568	3,246,335	5,711,428
K098	PIKEVILLE INDEPENDENT SCH	0.043294%	0.047260%	49,931	27,638	77,569	854,413	1,142,214	616,497	635,237	1,117,602
K099	CITY OF STANTON	0.010428%	0.010858%	12,026	6,657	18,683	205,798	275,119	148,493	153,006	269,191
K100	SOMERSET BD OF EDUCATION	0.073760%	0.079213%	85,067	47,086	132,153	1,455,664	1,945,990	1,050,327	1,082,254	1,904,059
K101	CITY OF MOUNT OLIVET	0.000704%	0.000682%	811	449	1,260	13,894	18,573	10,025	10,330	18,173
K102	ROCKCASTLE CONSERV DIST	0.001619%	0.001497%	1,867	1,034	2,901	31,951	42,714	23,054	23,755	41,793
K103	CITY OF MOREHEAD	0.057102%	0.058090%	65,856	36,452	102,308	1,126,916	1,506,507	813,121	837,837	1,474,045
K104	RUSSELL CO CONS DIST	0.000752%	0.001147%	868	480	1,348	14,841	19,840	10,708	11,034	19,412
K105	CITY OF GEORGETOWN	0.147257%	0.139036%	169,831	94,005	263,836	2,906,137	3,885,042	2,096,909	2,160,648	3,801,328
K106	CITY OF SHELBYVILLE	0.061269%	0.064166%	70,661	39,113	109,774	1,209,152	1,616,443	872,458	898,978	1,581,613
K107	FRANKLIN/SIMPSON PARKS BD	0.006539%	0.006102%	7,541	4,174	11,715	129,048	172,517	93,114	95,944	168,799
K108	CITY OF TAYLORSVILLE	0.029948%	0.030070%	34,539	19,118	53,657	591,028	790,110	426,453	439,416	773,085
K109	CAMPBELLSVILLE MUN WTR&SEWR	0.069287%	0.069488%	79,908	44,231	124,139	1,367,388	1,827,980	986,632	1,016,623	1,788,592
K110	TODD COUNTY WATER DIST	0.012849%	0.013586%	14,818	8,202	23,020	253,577	338,992	182,967	188,529	331,687
K111	CITY OF CADIZ	0.038099%	0.043272%	43,939	24,321	68,260	751,889	1,005,156	542,522	559,013	983,497
K112	TRIMBLE CO LIBRARY	0.009381%	0.008560%	10,819	5,989	16,808	185,135	247,496	133,583	137,644	242,163
K113	UNION CO BD OF EDUCATION	0.143937%	0.136196%	166,002	91,886	257,888	2,840,616	3,797,451	2,049,633	2,111,935	3,715,625
K114	CITY OF BOWLING GREEN	0.447982%	0.442360%	516,656	285,980	802,636	8,840,986	11,818,988	6,379,170	6,573,076	11,564,317
K115	CITY OF SPRINGFIELD	0.028723%	0.029021%	33,126	18,336	51,462	566,852	757,791	409,010	421,442	741,463
K116	WAYNE CO BD OF ED	0.187170%	0.168107%	215,863	119,485	335,348	3,693,825	4,938,055	2,665,262	2,746,277	4,831,652
K117	WEBSTER CO PUBLIC LIBRARY	0.005566%	0.005971%	6,420	3,553	9,973	109,846	146,846	79,259	81,668	143,682
K118	WHITLEY CO BD OF ED	0.239599%	0.236354%	276,328	152,954	429,282	4,728,519	6,321,276	3,411,840	3,515,549	6,185,067
K119	WOLFE COUNTY LIBRARY	0.002568%	0.003365%	2,961	1,639	4,600	50,680	67,751	36,568	37,679	66,291
K120	CITY OF VERSAILLES	0.089769%	0.091754%	103,530	57,306	160,836	1,771,603	2,368,351	1,278,292	1,317,148	2,317,319
K137	KY MAGISTRATES/COMM ASSOC	0.007711%	0.007918%	8,893	4,923	13,816	152,178	203,437	109,803	113,141	199,054
K141	GRANT CO PLANNING COMM	0.001955%	0.002116%	2,254	1,248	3,502	38,582	51,578	27,839	28,685	50,467
K181	WESTERN LEWIS-RECTORVILLE	0.007413%	0.006879%	8,549	4,732	13,281	146,297	195,575	105,560	108,768	191,361
K200	CITY OF FERGUSON	0.000017%	0.000549%	20	11	31	335	449	242	249	439
K214	GREEN RIVER EDUC COOP	0.004957%	0.003343%	5,716	3,164	8,880	97,827	130,779	70,587	72,732	127,961
K219	NORTHERN KY WATER SER DIS	0.341156%	0.351554%	393,455	217,785	611,240	6,732,760	9,000,626	4,857,990	5,005,658	8,806,685
K237	KY CO JUDGE/EX ASSOC	0.008017%	0.007979%	9,246	5,118	14,364	158,217	211,510	114,160	117,631	206,953
K256	JEFFERSONTOWN FIRE DIST	0.003625%	0.003807%	4,181	2,314	6,495	71,540	95,637	51,619	53,188	93,577
K314	KY LEGAL AID	0.089750%	0.082970%	103,508	57,294	160,802	1,771,228	2,367,850	1,278,021	1,316,869	2,316,828
K315	MT WASHINGTON FIRE P DIST	0.002438%	0.002335%	2,812	1,556	4,368	48,114	64,321	34,717	35,772	62,935
K319	CITY OF SILVER GROVE	0.004010%	0.003752%	4,625	2,560	7,185	79,138	105,795	57,102	58,837	103,515
K337	KY COUNCIL OF ADD'S	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	0.002265%	0.003097%	2,612	1,446	4,058	44,700	59,757	32,253	33,234	58,469



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
K414	CITY OF SMITHS GROVE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	0.001705%	0.000000%	1,966	1,088	3,054	33,648	44,983	24,279	25,017	44,013
K459	CITY OF LAKESIDE PARK	0.003043%	0.002682%	3,509	1,943	5,452	60,054	80,283	43,332	44,649	78,553
K519	CITY OF MELBOURNE	0.001322%	0.001388%	1,525	844	2,369	26,090	34,878	18,825	19,397	34,126
K559	CITY OF TAYLOR MILL	0.018524%	0.020374%	21,364	11,825	33,189	365,574	488,714	263,778	271,796	478,183
K614	WARREN CO PUBLIC LIBRARY	0.030456%	0.051797%	35,125	19,442	54,567	601,053	803,512	433,687	446,870	786,199
K619	CAMPBELL CO CONS DISPATCH	0.053224%	0.055269%	61,383	33,977	95,360	1,050,383	1,404,194	757,899	780,936	1,373,937
K659	CITY OF EDGEWOOD	0.035291%	0.034489%	40,701	22,529	63,230	696,473	931,073	502,536	517,812	911,011
K719	CENTRAL CAMPBELL CO FIRE	0.001096%	0.001168%	1,265	700	1,965	21,630	28,915	15,607	16,081	28,292
K759	LAKESIDE/CRESTVIEWHLS POL	0.002208%	0.002303%	2,547	1,410	3,957	43,575	58,253	31,441	32,397	56,998
K856	HIGHVIEW FIRE DISTRICT	0.003575%	0.002487%	4,124	2,282	6,406	70,553	94,318	50,907	52,455	92,286
K859	CITY OF FORT MITCHELL	0.023329%	0.023059%	26,905	14,893	41,798	460,401	615,483	332,200	342,298	602,221
K959	HOUSING AUTH OF COVINGTON	0.054714%	0.059956%	63,101	34,928	98,029	1,079,788	1,443,505	779,116	802,799	1,412,401
L002	ALLEN CO CONSERVATION DIS	0.001488%	0.001390%	1,716	950	2,666	29,366	39,258	21,189	21,833	38,412
L003	ANDERSON PUBLIC LIBRARY	0.011526%	0.010516%	13,292	7,358	20,650	227,467	304,087	164,128	169,117	297,355
L004	CITY OF BARLOW	0.003359%	0.004189%	3,874	2,144	6,018	66,290	88,620	47,831	49,285	86,710
L005	CITY OF GLASGOW	0.149838%	0.128408%	172,808	95,653	268,461	2,957,073	3,953,135	2,133,662	2,198,518	3,867,955
L006	BATH CO WATER DISTRICT	0.013401%	0.014776%	15,455	8,555	24,010	264,471	353,555	190,827	196,628	345,397
L007	BELL CO COURT CLERK	0.009686%	0.009599%	11,171	6,183	17,354	191,155	255,543	137,927	142,119	250,377
L008	BOONE CO BD OF ED	1.134645%	1.175504%	1,308,584	724,328	2,032,912	22,392,374	29,935,032	16,157,107	16,648,232	29,290,004
L009	CITY OF PARIS	0.179803%	0.177071%	207,366	114,782	322,148	3,548,437	4,743,694	2,560,357	2,638,184	4,641,479
L010	FIVCO AREA DEVELOPMT DIST	0.040856%	0.046388%	47,119	26,081	73,200	806,299	1,077,893	581,781	599,465	1,054,667
L011	DANVILLE BOYLE CO REC	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L012	BRACKEN COUNTY PUB LIBRAR	0.005068%	0.005275%	5,845	3,235	9,080	100,018	133,708	72,167	74,361	130,827
L013	BREATHITT CO PUBLIC LIB	0.006768%	0.006928%	7,806	4,321	12,127	133,567	178,558	96,375	99,304	174,711
L014	BRECKINRIDGE CO CLERK OFF	0.012190%	0.013886%	14,059	7,782	21,841	240,571	321,605	173,583	178,859	314,671
L015	CITY OF MT WASHINGTON	0.083841%	0.090472%	96,694	53,522	150,216	1,654,614	2,211,954	1,193,878	1,230,168	2,164,292
L016	BUTLER CO AMBULANCE SVC	0.021903%	0.023011%	25,261	13,982	39,243	432,259	577,861	311,894	321,375	565,409
L018	MURRAY PUBLIC SCHOOLS	0.168927%	0.167856%	194,824	107,839	302,663	3,333,797	4,456,755	2,405,485	2,478,604	4,360,723
L021	CITY OF CARROLLTON	0.053401%	0.056655%	61,587	34,090	95,677	1,053,876	1,408,864	760,419	783,533	1,378,506
L022	NORTHEAST KY CAA	0.112279%	0.118963%	129,491	71,676	201,167	2,215,841	2,962,226	1,598,829	1,647,429	2,898,398
L023	CITY OF LIBERTY	0.030735%	0.031620%	35,447	19,620	55,067	606,559	810,873	437,660	450,963	793,401
L024	HOPKINSVILLE CHRIST LIBRARY	0.013257%	0.014137%	15,289	8,463	23,752	261,629	349,756	188,777	194,515	342,219
L025	CITY OF WINCHESTER	0.092519%	0.083566%	106,702	59,062	165,764	1,825,875	2,440,904	1,317,451	1,357,498	2,388,308
L026	DANIEL BOONE COMM AGENCY	0.138211%	0.132307%	159,399	88,230	247,629	2,727,613	3,646,383	1,968,096	2,027,920	3,567,813
L027	CITY OF ALBANY	0.044599%	0.045080%	51,275	28,381	79,656	877,404	1,172,950	633,087	652,331	1,147,766
L028	CRITTENDEN/LIV CO WAT DIS	0.018122%	0.018892%	20,900	11,569	32,469	357,640	478,108	258,053	265,897	467,806
L029	CUMBERLAND CO SOIL & WAT	0.001245%	0.001205%	1,436	795	2,231	24,570	32,846	17,729	18,267	32,139
L031	EDMONSON CO AMBULANCE DIS	0.012143%	0.011765%	14,004	7,752	21,756	239,644	320,365	172,914	178,170	313,462
L032	SANDY HOOK WATER DISTRICT	0.007937%	0.008591%	9,153	5,067	14,220	156,638	209,400	113,021	116,457	204,888
L033	CITY OF IRVINE	0.021926%	0.021094%	25,287	13,997	39,284	432,713	578,468	312,222	321,712	566,003
L035	CITY OF FLEMINGSBURG	0.023486%	0.026718%	27,086	14,993	42,079	463,499	619,625	334,436	344,602	606,273
L036	FLOYD CO LIBRARY	0.017178%	0.018649%	19,812	10,966	30,778	339,010	453,203	244,611	252,047	443,430
L038	FULTON CO LIBRARY	0.004704%	0.004630%	5,425	3,003	8,428	92,834	124,104	66,984	69,020	121,430
L039	CITY OF WARSAW	0.010786%	0.011173%	12,439	6,886	19,325	212,863	284,564	153,590	158,259	278,432
L041	GRANT CO PUBLIC LIBRARY	0.012064%	0.014960%	13,913	7,701	21,614	238,085	318,281	171,789	177,011	311,423
L042	MAYFIELD CITY SCHOOLS	0.137277%	0.131816%	158,321	87,634	245,955	2,709,180	3,621,742	1,954,796	2,014,215	3,543,702
L043	LEITCHFIELD UTILITY COMM	0.053029%	0.055165%	61,158	33,852	95,010	1,046,535	1,399,050	755,122	778,075	1,368,904
L044	GREEN CO AMBULANCE SVC	0.010952%	0.011985%	12,631	6,991	19,622	216,139	288,944	155,954	160,695	282,718
L045	RACELAND BOARD OF EDUC	0.042127%	0.042527%	48,585	26,893	75,478	831,382	1,111,425	599,880	618,114	1,087,477
L046	HANCOCK CO PUBLIC LIBRARY	0.010276%	0.010526%	11,852	6,560	18,412	202,798	271,109	146,328	150,776	265,267
L047	WEST POINT INDEPENDENT SC	0.000000%	0.000654%	-	-	-	-	-	-	-	-
L049	CYNTHIANA/HARRISON LIBRAR	0.007624%	0.008701%	8,793	4,867	13,660	150,461	201,142	108,564	111,864	196,808
L050	CITY OF MUNFORDVILLE	0.009801%	0.010410%	11,304	6,257	17,561	193,424	258,577	139,564	143,806	253,005
L051	HENDERSON CO WATER DIST	0.016145%	0.015702%	18,620	10,307	28,927	318,624	425,949	229,901	236,890	416,771
L052	CITY OF EMINENCE	0.014658%	0.013054%	16,905	9,357	26,262	289,278	386,718	208,727	215,071	378,385
L054	DAWSON SPRINGS PUBLIC SCH	0.029363%	0.031601%	33,864	18,745	52,609	579,483	774,676	418,123	430,833	757,984
L057	CITY OF NICHOLASVILLE	0.238557%	0.210793%	275,127	152,289	427,416	4,707,955	6,293,785	3,397,002	3,500,260	6,158,169
L058	PAINTSVILLE BD OF ED	0.033073%	0.029348%	38,143	21,113	59,256	652,700	872,556	470,953	485,268	853,755
L060	KNOTT CO SOIL CONV DIST	0.001211%	0.001256%	1,397	773	2,170	23,899	31,949	17,244	17,769	31,261
L061	CITY OF BARBOURVILLE	0.028169%	0.026401%	32,487	17,982	50,469	555,919	743,175	401,121	413,313	727,161
L062	CITY OF HODGENVILLE	0.039859%	0.041509%	45,969	25,445	71,414	786,623	1,051,589	567,584	584,837	1,028,930
L063	LAUREL CO PUBLIC LIB DIST	0.031009%	0.033139%	35,763	19,795	55,558	611,967	818,102	441,562	454,984	800,474
L064	LOUISA WATER & SEWER COMM	0.018225%	0.018877%	21,019	11,634	32,653	359,673	480,825	259,520	267,409	470,465
L065	LEE CO PUBLIC LIBRARY	0.003944%	0.003053%	4,549	2,518	7,067	77,835	104,053	56,162	57,869	101,811
L066	CITY OF HYDEN	0.004777%	0.004868%	5,509	3,050	8,559	94,275	126,030	68,023	70,091	123,315
L067	LETCHER COUNTY CONS DIST	0.001293%	0.001324%	1,491	825	2,316	25,518	34,113	18,412	18,972	33,378



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
L068	HOUSING AUTH OF VANCEBURG	0.003109%	0.003365%	3,585	1,985	5,570	61,357	82,024	44,272	45,617	80,256
L069	STANFORD WATER COMMISSION	0.020117%	0.020598%	23,201	12,842	36,043	397,012	530,741	286,462	295,169	519,305
L071	RUSSELLVILLE CITY SCHOOLS	0.054174%	0.059236%	62,479	34,583	97,062	1,069,131	1,429,258	771,426	794,875	1,398,461
L072	CITY OF EDDYVILLE	0.012681%	0.010982%	14,625	8,095	22,720	250,261	334,559	180,575	186,064	327,350
L073	CITY OF PADUCAH	0.315934%	0.324971%	364,366	201,684	566,050	6,235,001	8,335,201	4,498,834	4,635,584	8,155,598
L074	HOUSING AUTH MCREARY CO	0.005955%	0.006646%	6,868	3,802	10,670	117,523	157,109	84,798	87,376	153,724
L075	CITY OF LIVERMORE	0.008596%	0.008320%	9,914	5,487	15,401	169,643	226,786	122,405	126,126	221,899
L076	BEREA BD OF ED	0.050781%	0.046061%	58,565	32,417	90,982	1,002,170	1,339,741	723,111	745,091	1,310,873
L077	CITY OF SALYERSVILLE	0.029307%	0.032129%	33,799	18,709	52,508	578,378	773,199	417,326	430,011	756,538
L078	MARION FREE PUBLIC LIBRAR	0.008673%	0.009434%	10,002	5,537	15,539	171,163	228,817	123,502	127,256	223,887
L079	MARSHALL CO SOIL & WATER	0.001270%	0.001330%	1,465	811	2,276	25,064	33,506	18,085	18,634	32,784
L080	MARTIN CO CONSERV DIST	0.000859%	0.000896%	991	548	1,539	16,952	22,663	12,232	12,604	22,174
L082	MEADE CO BD OF ED	0.228002%	0.229690%	262,954	145,551	408,505	4,499,651	6,015,315	3,246,701	3,345,390	5,885,699
L083	MENIFEES CO PUBLIC LIBRARY	0.001511%	0.000657%	1,743	965	2,708	29,820	39,864	21,516	22,170	39,005
L084	BURGIN INDEPENDENT SCH	0.018750%	0.019529%	21,624	11,970	33,594	370,034	494,676	266,996	275,112	484,017
L085	METCALFE CO PUBLIC LIB	0.005171%	0.005708%	5,964	3,301	9,265	102,050	136,425	73,634	75,872	133,485
L086	CITY OF TOMPKINSVILLE	0.028256%	0.028624%	32,587	18,038	50,625	557,636	745,470	402,360	414,590	729,407
L087	MONTGOMERY CO SAN DIST #2	0.003535%	0.002179%	4,077	2,257	6,334	69,764	93,263	50,338	51,868	91,253
L088	MORGAN COUNTY LIBRARY	0.004926%	0.005429%	5,681	3,145	8,826	97,215	129,961	70,145	72,277	127,616
L090	CITY OF NEW HAVEN	0.003434%	0.004435%	3,960	2,192	6,152	67,770	90,598	48,899	50,386	88,646
L091	NICHOLAS COUNTY LIBRARY	0.000832%	0.001914%	959	531	1,490	16,420	21,950	11,848	12,208	21,477
L092	OHIO CO WATER DIST	0.033352%	0.035048%	38,465	21,291	59,756	658,206	879,917	474,925	489,362	860,957
L093	LAGRANGE UTILITY COMM	0.020852%	0.024398%	24,049	13,311	37,360	411,517	550,133	296,928	305,954	538,279
L096	PENDLETON COUNTY WATER	0.011263%	0.014462%	12,989	7,190	20,179	222,277	297,149	160,383	165,258	290,746
L099	POWELLS VALLEY WATER DIST	0.009964%	0.009145%	11,491	6,361	17,852	196,641	262,878	141,885	146,198	257,213
L100	SCIENCE HILL BD OF ED	0.021865%	0.024600%	25,217	13,958	39,175	431,509	576,858	311,353	320,817	564,228
L102	CITY OF MOUNT VERNON	0.041165%	0.048969%	47,476	26,279	73,755	812,397	1,086,045	586,181	603,999	1,062,643
L103	MOREHEAD UTILITY PLANT BD	0.076491%	0.085011%	88,216	48,830	137,046	1,509,560	2,018,041	1,089,216	1,122,325	1,974,557
L104	LAKE CUMBERLAND ADD	0.094924%	0.107664%	109,476	60,597	170,073	1,873,338	2,504,354	1,351,698	1,392,785	2,450,391
L105	GEORGETOWN/SCOTT CO PARKS	0.031057%	0.024030%	35,818	19,826	55,644	612,914	819,368	442,245	455,688	801,713
L106	TRIPLE S PLANNING & ZONIN	0.006254%	0.006394%	7,212	3,992	11,204	123,424	164,998	89,056	91,763	161,442
L107	CITY OF FRANKLIN	0.080060%	0.082660%	92,333	51,108	143,441	1,579,995	2,112,201	1,140,038	1,174,691	2,066,688
L108	SPENCER CO FIRE DIST	0.001655%	0.001560%	1,909	1,057	2,966	32,662	43,663	23,567	24,283	42,723
L109	CAMPBELLVILLE CITY SCHOO	0.062828%	0.060043%	72,460	40,108	112,568	1,239,919	1,657,574	894,658	921,852	1,621,857
L110	CITY OF ELKTON	0.024128%	0.023834%	27,827	15,403	43,230	476,169	636,562	343,578	354,021	622,846
L111	HOUSING AUTH OF CADIZ	0.004437%	0.004622%	5,118	2,832	7,950	87,565	117,060	63,182	65,102	114,538
L112	CITY OF BEDFORD	0.004459%	0.003430%	5,142	2,847	7,989	87,999	117,641	63,495	65,425	115,106
L113	UNION CO PLANNING COMM	0.002242%	0.003418%	2,586	1,431	4,017	44,246	59,150	31,926	32,896	57,876
L114	WARREN COUNTY BD OF ED	0.750923%	0.703220%	866,037	479,370	1,345,407	14,819,568	19,811,398	10,692,986	11,018,019	19,384,510
L115	WASHINGTON CO SCHOOLS	0.091084%	0.080614%	105,047	58,146	163,193	1,797,555	2,403,045	1,297,017	1,336,442	2,351,265
L118	CORBIN BD OF ED	0.107710%	0.112855%	124,221	68,759	192,980	2,125,672	2,841,684	1,533,768	1,580,390	2,780,452
L119	CITY OF CAMPTON	0.012272%	0.017559%	14,154	7,834	21,988	242,190	323,769	174,751	180,063	316,792
L120	FALLING SPRINGS ARTS	0.019631%	0.018937%	22,641	12,532	35,173	387,420	517,919	279,541	288,039	506,759
L141	CORINTH WATER DISTRICT	0.003313%	0.003572%	3,821	2,115	5,936	65,383	87,406	47,176	48,610	85,523
L156	CITY OF LYNDON	0.007714%	0.007618%	8,897	4,924	13,821	152,237	203,516	109,846	113,185	199,131
L159	ELSMERE FIRE PROTECTION	0.002207%	0.002016%	2,545	1,409	3,954	43,555	58,227	31,427	32,383	56,972
L256	CITY OF HURSTBOURNE	0.005302%	0.005338%	6,115	3,385	9,500	104,636	139,881	75,499	77,794	136,867
L356	EASTWOOD FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L456	HARRODS CREEK FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
L656	FERN CREEK FIRE PROT DIST	0.004617%	0.004094%	5,324	2,947	8,271	91,117	121,809	65,745	67,744	119,184
L756	PLEASURE RIDGE PARK FIRE	0.009185%	0.009411%	10,593	5,863	16,456	181,267	242,325	130,792	134,768	237,104
L959	NORTHERN KY CONV CTR CORP	0.045689%	0.029672%	52,693	29,167	81,860	901,679	1,205,401	650,602	670,378	1,179,427
M001	COLUMBIA/ADAIR UTILITIES	0.033810%	0.035319%	38,993	21,583	60,576	667,245	892,000	481,447	496,082	872,780
M003	LAWBG-ANDERSON PLAN COMM	0.000654%	0.000664%	755	417	1,172	12,907	17,254	9,313	9,596	16,883
M005	GLASGOW WATER COMPANY	0.093350%	0.094984%	107,660	59,592	167,252	1,842,275	2,462,828	1,329,284	1,369,690	2,409,760
M006	GATEWAY AREA DEV DISTRICT	0.031017%	0.031184%	35,772	19,800	55,572	612,125	818,313	441,676	455,101	800,680
M007	MIDDLESBORO CITY SCHOOL	0.055659%	0.065153%	64,191	35,531	99,722	1,098,438	1,468,436	792,573	816,664	1,436,795
M008	WALTON/VERONA BD OF ED	0.087606%	0.089480%	101,036	55,925	156,961	1,728,916	2,311,285	1,247,491	1,285,411	2,261,483
M009	PARIS BOURBON CO LIBRARY	0.013351%	0.013694%	15,397	8,523	23,920	263,484	352,236	190,115	195,894	344,646
M010	BOYD CO BD OF ED	0.243464%	0.234543%	280,786	155,421	436,207	4,804,795	6,423,245	3,466,876	3,572,258	6,284,839
M011	BOYLE COUNTY BD OF EDUC	0.107449%	0.110344%	123,921	68,593	192,514	2,120,521	2,834,798	1,530,051	1,576,560	2,773,715
M012	EAST PENDLETON WATER DIST	0.011620%	0.013193%	13,401	7,418	20,819	229,322	306,567	165,466	170,496	299,962
M013	BREATHITT CO SOIL CONSERV	0.000920%	0.000615%	1,061	587	1,648	18,156	24,272	13,101	13,499	23,749
M014	CITY OF HARDINSBURG	0.007279%	0.007676%	8,395	4,647	13,042	143,652	192,040	103,651	106,802	187,902
M015	BULLITT CO FISCAL COURT	0.247479%	0.228488%	285,417	157,984	443,401	4,884,032	6,529,172	3,524,049	3,631,169	6,388,484
M017	CITY OF FREDONIA	0.000981%	0.001030%	1,131	626	1,757	19,360	25,881	13,969	14,394	25,324
M018	CALLOWAY CO PUBLIC LIBRAR	0.013233%	0.013233%	13,793	7,635	21,428	236,032	315,537	170,308	175,485	308,738



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
M019	CAMPBELL CO COURTHOUSE	0.002844%	0.002731%	3,280	1,816	5,096	56,127	75,032	40,498	41,729	73,416
M020	CITY OF BARDWELL	0.017131%	0.014829%	19,757	10,936	30,693	338,083	451,963	243,942	251,357	442,224
M021	CARROLL CO WATER DISTRICT	0.018681%	0.019268%	21,545	11,925	33,470	368,672	492,856	266,014	274,099	482,236
M022	CITY OF OLIVE HILL	0.032242%	0.039098%	37,185	20,582	57,767	636,300	850,632	459,119	473,075	832,303
M023	E CASEY CO WATER DISTRICT	0.009352%	0.009840%	10,786	5,970	16,756	184,563	246,731	133,171	137,218	241,415
M024	CHRISTIAN CO BD OF ED	0.469973%	0.459213%	542,018	300,019	842,037	9,274,981	12,399,171	6,692,317	6,895,742	12,131,998
M025	WINCHESTER MUNICIPAL UTIL	0.119097%	0.125766%	137,354	76,028	213,382	2,350,396	3,142,104	1,695,916	1,747,467	3,074,399
M026	CLAY COUNTY 911 BOARD	0.010259%	0.010140%	11,832	6,549	18,381	202,463	270,660	146,086	150,527	264,828
M027	HOUSING AUTH OF ALBANY	0.005903%	0.006319%	6,808	3,768	10,576	116,497	155,737	84,057	86,613	152,381
M029	CUMBERLAND CO FISCAL CT	0.040353%	0.039552%	46,539	25,760	72,299	796,372	1,064,622	574,618	592,085	1,041,682
M030	DAVISS CO BD OF EDUC	0.638994%	0.607837%	736,950	407,917	1,144,867	12,610,634	16,858,406	9,099,141	9,375,726	16,495,148
M031	EDMONSON CO CONSERV DIST	0.000984%	0.000866%	1,135	628	1,763	19,419	25,961	14,012	14,438	25,401
M033	IRVINE MUNICIPAL UTILITY	0.026927%	0.025978%	31,055	17,190	48,245	531,408	710,408	383,435	395,900	695,100
M034	FAYETTE CO BD EDUCATION	2.489187%	2.411948%	2,870,774	1,589,033	4,459,807	49,124,444	65,671,548	35,445,502	36,522,933	64,256,483
M035	FLEMING COUNTY LIBRARY	0.005778%	0.006633%	6,664	3,689	10,353	114,030	152,439	82,278	84,778	149,155
M037	FRANKLIN CO BD OF ED	0.395922%	0.358571%	456,617	252,746	709,363	7,813,575	10,445,503	5,637,846	5,809,219	10,220,428
M038	HICKMAN/FULTON RIV PRT AU	0.011007%	0.010184%	12,694	7,027	19,721	217,225	290,395	156,737	161,502	284,137
M039	GALLATIN CO WATER DIS	0.010249%	0.009115%	11,821	6,543	18,364	202,265	270,397	145,944	150,380	264,570
M040	GARRARD CO PUBLIC LIBRARY	0.006495%	0.008242%	7,491	4,146	11,637	128,180	171,356	92,487	95,299	167,664
M041	GRANT CO BD OF ED	0.182884%	0.191272%	210,919	116,748	327,667	3,609,241	4,824,979	2,604,230	2,683,390	4,721,012
M042	CITY OF MAYFIELD	0.036022%	0.039873%	41,544	22,996	64,540	710,899	950,359	512,946	528,538	929,881
M043	CITY OF CANEYVILLE	0.002513%	0.004315%	2,898	1,604	4,502	49,594	66,300	35,785	36,872	64,871
M044	GREEN/TAYLOR WATER DIST	0.016970%	0.021283%	19,571	10,833	30,404	334,905	447,715	241,649	248,995	438,068
M045	CITY OF FLATWOODS	0.045782%	0.045638%	52,800	29,226	82,026	903,514	1,207,854	651,926	671,743	1,181,828
M046	CITY OF LEWISPORT	0.025654%	0.024255%	29,587	16,377	45,964	506,285	676,823	365,308	376,412	662,239
M047	HARDIN CO PUBLIC LIBRARY	0.011599%	0.012294%	13,378	7,405	20,783	228,908	306,013	165,167	170,188	299,419
M048	CITY OF BENHAM	0.004920%	0.007129%	5,675	3,141	8,816	97,097	129,803	70,060	72,189	127,006
M049	HARRISON CO CONSERVA DIST	0.002541%	0.002310%	2,931	1,622	4,553	50,147	67,039	36,183	37,283	65,594
M050	HART CO CONSERVATION DIST	0.001641%	0.001752%	1,893	1,048	2,941	32,385	43,294	23,367	24,078	42,361
M051	HENDERSON CO BD OF ED	0.386991%	0.414528%	446,316	247,045	693,361	7,637,320	10,209,879	5,510,671	5,678,178	9,989,880
M052	HENRY CO LIBRARY	0.005722%	0.006616%	6,600	3,653	10,253	112,924	150,962	81,480	83,957	147,709
M054	CITY OF DAWSON SPRINGS	0.019978%	0.021682%	23,040	12,753	35,793	394,269	527,074	284,483	293,130	515,717
M056	JEFF CO MED CTR STM & CHL	0.042523%	0.047915%	49,041	27,146	76,187	839,197	1,121,873	605,519	623,924	1,097,699
M057	NICH-VLE/JESS CO PK & REC	0.012795%	0.013419%	14,757	8,168	22,925	252,511	337,567	182,198	187,736	330,293
M058	CITY OF PAINTSVILLE	0.101227%	0.099816%	116,745	64,621	181,366	1,997,729	2,670,645	1,441,451	1,485,267	2,613,999
M059	KENTON COUNTY FISCAL CT	0.364042%	0.391035%	419,848	232,395	652,243	7,184,418	9,604,422	5,183,882	5,341,455	9,397,669
M060	CITY OF HINDMAN	0.002180%	0.002742%	2,514	1,392	3,906	43,023	57,514	31,043	31,986	56,275
M061	KNOX CO E M S	0.052564%	0.043033%	60,622	33,556	94,178	1,037,358	1,386,782	748,500	771,252	1,356,900
M062	LARUE CO WATER DIST #1	0.008395%	0.009314%	9,682	5,359	15,041	165,676	221,483	119,543	123,177	216,711
M064	HOUSING AUTH/ LAWRENCE CO	0.006114%	0.006059%	7,051	3,903	10,954	120,661	161,304	87,062	89,708	157,828
M065	LEE CO SOIL CONSERV DIST	0.001366%	0.001698%	1,576	872	2,448	26,958	36,039	19,452	20,043	35,262
M067	JENKINS BD OF ED	0.018972%	0.017159%	21,880	12,111	33,991	374,415	500,533	270,157	278,369	489,748
M068	CITY OF VANCEBURG	0.015090%	0.013369%	17,403	9,633	27,036	297,803	398,115	214,878	221,410	389,537
M069	CITY OF STANFORD	0.006699%	0.006490%	7,726	4,276	12,002	132,206	176,738	95,392	98,292	172,930
M070	LEDBETTER WATER DISTRICT	0.009242%	0.009545%	10,659	5,900	16,559	182,392	243,829	131,604	135,604	238,575
M073	W MCCRACKEN CO WATER DIST	0.002284%	0.003932%	2,634	1,458	4,092	45,075	60,258	32,524	33,512	58,960
M075	CITY OF SACRAMENTO	0.007081%	0.006780%	8,166	4,520	12,686	139,744	186,816	100,832	103,897	182,791
M076	CITY OF RICHMOND	0.196586%	0.189078%	226,722	125,495	352,217	3,879,651	5,186,475	2,799,343	2,884,435	5,074,719
M077	MAGOFFIN CO COURT CLERK	0.008362%	0.007750%	9,643	5,338	14,981	165,025	220,612	119,073	122,693	215,859
M078	LEBANON WATER WORKS	0.027109%	0.027109%	31,265	17,306	48,571	535,000	715,209	386,026	397,760	699,798
M079	MARSHALL CO REF DISP DIST	0.024235%	0.026979%	27,950	15,471	43,421	478,281	639,385	345,101	355,591	625,608
M081	CITY OF MAYSVILLE	0.128611%	0.120338%	148,327	82,102	230,429	2,538,156	3,393,109	1,831,394	1,887,062	3,319,996
M082	CITY OF BRANDENBURG	0.019146%	0.025647%	22,081	12,222	34,303	377,849	505,124	272,635	280,922	494,240
M084	MERCER CO BOARD OF ED	0.130327%	0.132816%	150,306	83,197	233,503	2,572,021	3,438,382	1,855,829	1,912,241	3,364,293
M085	CITY OF EDMONTON	0.029583%	0.029934%	34,118	18,885	53,003	583,825	780,480	421,256	434,061	763,663
M087	MT STERL/MONTGOMERY LIB	0.012604%	0.011190%	14,536	8,046	22,582	248,742	332,528	179,478	184,934	325,363
M088	MORGAN CO CONSERVAT DIST	0.001185%	0.001352%	1,367	756	2,123	23,386	31,264	16,874	17,387	30,590
M090	BARDSTOWN BD OF ED	0.186282%	0.173956%	214,839	118,918	333,757	3,676,301	4,914,628	2,652,617	2,733,248	4,808,729
M091	NICHOLAS CO WATER DIST	0.005191%	0.004904%	5,987	3,314	9,301	102,445	136,953	73,919	76,166	134,002
M092	CITY OF BEAVER DAM	0.030762%	0.029973%	35,478	19,638	55,116	607,092	811,586	438,044	451,360	794,098
M093	OLDHAM CO WATER DIST	0.044068%	0.041940%	50,824	28,132	78,956	869,688	1,162,634	627,519	646,594	1,157,582
M096	CITY OF FALMOUTH	0.032029%	0.034518%	36,939	20,446	57,385	632,097	845,012	456,086	469,950	826,804
M097	E KY CONCEN EMPLOY PRO	0.084179%	0.086523%	97,084	53,738	150,822	1,661,284	2,220,872	1,198,691	1,235,128	2,173,017
M098	PIKE CO HOUSING AUTHORITY	0.007270%	0.007301%	8,384	4,641	13,025	143,474	191,802	103,523	106,670	187,670
M099	BEECH FORK WATER COMM	0.012740%	0.012589%	14,693	8,133	22,826	251,426	336,116	181,415	186,929	328,873
M100	PULASKI CO BD OF ED	0.415860%	0.428284%	479,611	265,474	745,085	8,207,054	10,971,522	5,921,759	6,101,762	10,735,112
M104	RUSSELL CO PUBLIC LIBRARY	0.008943%	0.009217%	10,313	5,709	16,022	176,491	235,941	127,346	131,217	230,857



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
M105	SCOTT COUNTY LIBRARY	0.034765%	0.035457%	40,094	22,193	62,287	686,092	917,196	495,046	510,094	897,432
M106	SHELBY CO BD OF ED	0.367996%	0.342949%	424,409	234,919	659,328	7,262,451	9,708,739	5,240,186	5,399,471	9,499,539
M107	FRANKLIN ELECTRIC PLNT BD	0.050701%	0.047807%	58,474	32,366	90,840	1,000,591	1,337,631	721,972	743,917	1,308,808
M108	SPENCER CO PUBLIC LIB	0.008919%	0.009282%	10,287	5,694	15,981	176,018	235,308	127,005	130,865	230,237
M109	CITY OF CAMPBELLSVILLE	0.085421%	0.094679%	98,516	54,531	153,047	1,685,795	2,253,639	1,216,377	1,253,351	2,205,079
M110	CITY OF GUTHRIE	0.017344%	0.018917%	20,003	11,072	31,075	342,286	457,582	246,975	254,482	447,722
M111	TRIGG CO CONS DISTRICT	0.001386%	0.001292%	1,598	885	2,483	27,353	36,566	19,736	20,336	35,779
M112	CITY OF MILTON	0.010707%	0.011014%	12,348	6,835	19,183	211,304	282,480	152,465	157,100	276,393
M113	CITY OF STURGIS	0.021820%	0.020044%	25,165	13,929	39,094	430,621	575,671	310,712	320,157	563,267
M115	WASHINGTON CO LIBRARY BD	0.005710%	0.005526%	6,585	3,645	10,230	112,688	150,645	81,309	83,781	147,399
M116	WAYNE CO PUBLIC LIBRARY	0.007174%	0.008132%	8,274	4,580	12,854	141,580	189,270	102,156	105,261	185,191
M117	WEBSTER CO BD OF ED	0.124579%	0.126620%	143,677	79,528	223,205	2,458,584	3,286,734	1,773,979	1,827,902	3,215,913
M118	WHITLEY CO FISCAL COURT	0.168890%	0.155411%	194,781	107,815	302,596	3,333,067	4,455,779	2,404,958	2,478,061	4,359,768
M119	WOLFE CO FISCAL COURT	0.053281%	0.046478%	61,448	34,013	95,461	1,051,508	1,405,698	758,710	781,773	1,375,409
M120	WOODFORD COUNTY LIBRARY	0.019088%	0.019454%	22,014	12,185	34,199	376,704	503,594	271,809	280,071	492,742
M215	SHEPHER/BULLIT CO TOURIST	0.018809%	0.020767%	21,692	12,007	33,699	371,198	496,233	267,836	275,978	485,540
M315	CITY OF PIONEER VILLAGE	0.001774%	0.001673%	2,046	1,132	3,178	35,010	46,803	25,261	26,029	45,794
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M415	BULLITT CO SANITATION DIS	0.012063%	0.012124%	13,912	7,701	21,613	238,065	318,255	171,775	176,996	311,397
N001	ADAIR CO CONSERVATION DIS	0.003625%	0.002875%	4,181	2,314	6,495	71,540	95,637	51,619	53,188	93,577
N006	HOUSING AUTH OWINGSVILLE	0.003368%	0.003662%	3,884	2,150	6,034	66,468	88,857	47,960	49,417	86,942
N007	PINEVILLE BD OF EDUCATION	0.022350%	0.019099%	25,777	14,268	40,045	441,080	589,654	318,259	327,933	576,948
N008	CITY OF FLORENCE	0.182446%	0.183283%	210,415	116,469	326,884	3,600,597	4,813,423	2,597,993	2,676,964	4,709,706
N009	CITY OF MILLERSBURG	0.001798%	0.001822%	2,074	1,148	3,222	35,484	47,436	25,603	26,381	46,414
N010	BOYD CO PUBLIC LIBRARY	0.025067%	0.024240%	28,910	16,002	44,912	494,701	661,336	356,949	367,799	647,086
N011	CITY OF PERRYVILLE	0.000983%	0.001044%	1,134	628	1,762	19,400	25,934	13,998	14,423	25,075
N012	CITY OF BROOKSVILLE	0.009782%	0.011764%	11,281	6,245	17,526	193,049	258,076	139,294	143,528	252,515
N013	MIDDLE KY COMM ACT PART	0.082810%	0.084415%	95,505	52,864	148,369	1,634,267	2,184,754	1,179,197	1,215,041	2,137,768
N014	CITY OF IRVINGTON	0.006842%	0.005987%	7,891	4,368	12,259	135,028	180,511	97,429	100,390	176,621
N015	BULLITT CO CONSERVAT DIST	0.001195%	0.001226%	1,378	763	2,141	23,583	31,527	17,017	17,534	30,848
N017	PRINCETON ELECTRIC PL BD	0.050965%	0.051132%	58,778	32,535	91,313	1,005,801	1,344,596	725,731	747,791	1,315,623
N018	MURRAY/CALLOWAY CO AIRPRT	0.001675%	0.001719%	1,932	1,069	3,001	33,056	44,191	23,852	24,577	43,239
N020	CARLISLE CO SANIT DIST 1	0.003133%	0.003055%	3,613	2,000	5,613	61,830	82,657	44,613	45,969	80,876
N021	CARROLLTON UTILITIES COMM	0.056647%	0.065091%	65,330	36,162	101,492	1,117,936	1,494,502	806,641	831,161	1,462,300
N022	CITY OF GRAYSON	0.012076%	0.039966%	13,928	7,709	21,637	238,322	318,598	171,960	177,187	311,733
N025	EAST CLARK CO WATER DIST	0.011793%	0.012095%	13,601	7,528	21,129	232,736	311,132	167,930	173,034	304,427
N029	CUMBERLAND CO PUBLIC LIB	0.004310%	0.003731%	4,971	2,751	7,722	85,058	113,710	61,373	63,239	111,259
N033	ESTILL CO WATER DIST NO 1	0.011929%	0.012075%	13,758	7,615	21,373	235,420	314,720	169,866	175,030	307,938
N035	HOUSING AUTH FLEMINGSBURG	0.001597%	0.002529%	1,842	1,019	2,861	31,517	42,133	22,741	23,432	41,225
N036	PRESTONSBURG CITY UTIL	0.095076%	0.100160%	109,651	60,694	170,345	1,876,338	2,508,364	1,353,862	1,395,015	2,454,315
N037	FRANKFORT INDEP SCHOOLS	0.052387%	0.045059%	60,417	33,443	93,860	1,033,865	1,382,112	745,980	768,655	1,352,331
N038	HOUSING AUTH OF HICKMAN	0.006771%	0.006917%	7,809	4,322	12,131	133,627	178,637	96,418	99,348	174,788
N041	BULLOCK PEN WATER DIST	0.028729%	0.030463%	33,133	18,340	51,473	566,971	757,949	409,095	421,530	741,617
N042	PURCHASE AREA DEV DIST	0.075075%	0.073777%	86,583	47,926	134,509	1,481,615	1,980,683	1,069,052	1,101,548	1,938,004
N043	GRAYSON CO LIBRARY	0.008190%	0.008438%	9,446	5,228	14,674	161,631	216,075	116,624	120,169	211,419
N044	HOUSING AUTH OF GREENSBUR	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N045	KENTUCKY ED DEV CORP	0.030457%	0.033275%	35,126	19,443	54,569	601,073	803,539	433,701	446,884	786,224
N047	ELIZABETHTOWN BD OF EDUC	0.104887%	0.112621%	120,966	66,957	187,923	2,069,959	2,767,205	1,493,569	1,538,969	2,707,579
N049	CYNTHIANA HARRISON CO JPC	0.003521%	0.003671%	4,061	2,248	6,309	69,487	92,894	50,138	51,662	90,892
N050	CITY OF HORSE CAVE	0.015275%	0.018236%	17,617	9,751	27,368	301,454	402,996	217,513	224,125	394,313
N051	CITY OF HENDERSON	0.273878%	0.288837%	315,863	174,837	490,700	5,405,020	7,225,649	3,899,965	4,018,512	7,069,954
N052	CITY OF NEW CASTLE	0.005695%	0.005417%	6,568	3,636	10,204	112,392	150,250	81,096	83,561	147,012
N054	CITY OF MADISONVILLE	0.352140%	0.342240%	406,122	224,797	630,919	6,949,531	9,290,414	5,014,400	5,166,822	9,090,228
N057	NICHOLASVILLE HOUSING AUT	0.002270%	0.003577%	2,618	1,449	4,067	44,799	59,889	32,324	33,307	58,598
N058	JOHNSON CO LIBRARY	0.010617%	0.011695%	12,245	6,778	19,023	209,528	280,105	151,184	155,779	274,070
N060	KNOTT CO WATER & SEWER	0.022124%	0.021719%	25,516	14,123	39,639	436,620	583,692	315,041	324,617	571,114
N061	KNOX CO SOIL CONSERV DIS	0.001359%	0.001465%	1,567	868	2,435	26,820	35,854	19,352	19,940	35,082
N063	CUMBERLAND VAL AREA DEV	0.036589%	0.039415%	42,198	23,357	65,555	722,089	965,318	521,020	536,857	944,517
N065	THREE FORKS REG JAIL	0.042879%	0.048532%	49,453	27,373	76,826	846,223	1,131,265	610,588	629,148	1,106,889
N067	HOUSING ORIENTED MINISTRI	0.014894%	0.016958%	17,177	9,508	26,685	293,935	392,944	212,087	218,534	384,477
N068	GAR,QUI,KY-O-HTS WTR DIST	0.008253%	0.008661%	9,519	5,269	14,788	162,874	217,737	117,521	121,093	213,045
N069	CITY OF CRAB ORCHARD	0.001619%	0.001472%	1,868	1,034	2,902	31,951	42,714	23,054	23,755	41,793
N071	CITY OF AUBURN	0.014218%	0.013907%	16,398	9,076	25,474	280,594	375,110	202,461	208,616	367,027
N072	LYON CO AMBULANCE SERVICE	0.025390%	0.025152%	29,282	16,208	45,490	501,075	669,858	361,548	372,538	655,424
N075	CITY OF ISLAND	0.004665%	0.005178%	5,381	2,978	8,359	92,064	123,075	66,429	68,448	120,423
N076	MADISON CO EMS	0.003235%	0.003302%	3,731	2,065	5,796	63,843	85,348	46,066	47,466	83,509
N077	MAGOFFIN CO WATER DIST	0.013290%	0.014404%	15,328	8,484	23,812	262,280	350,626	189,247	194,999	343,071



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
N078	CENTRAL KY COMM ACTION	0.235872%	0.256559%	272,030	150,575	422,605	4,654,966	6,222,947	3,358,768	3,460,864	6,088,858
N079	BENTON ELECTRIC SYSTEM	0.030176%	0.030053%	34,802	19,264	54,066	595,527	796,125	429,700	442,761	778,971
N080	MARTIN CO WATER DISTRICT	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N081	BUFFALO TRACE AR DEV DIST	0.057310%	0.057556%	66,095	36,585	102,680	1,131,021	1,511,994	816,082	840,889	1,479,414
N082	MEADE CO WATER DISTRICT	0.017196%	0.018407%	19,832	10,977	30,809	339,365	453,677	244,867	252,311	443,902
N084	MERCER CO PUBLIC LIBRARY	0.014977%	0.015925%	17,272	9,561	26,833	295,573	395,134	213,269	219,752	386,620
N085	METCALFE CO CONSERV DIST	0.001138%	0.001429%	1,312	726	2,038	22,459	30,024	16,205	16,697	29,377
N087	CITY OF MT STERLING	0.038457%	0.036406%	44,352	24,550	68,902	758,954	1,014,601	547,620	564,266	992,738
N088	MORGAN CO AMBULANCE SERV	0.012890%	0.011466%	14,866	8,229	23,095	254,386	340,073	183,551	189,130	332,746
N089	MUHLBERG CO WATER DIST	0.026871%	0.027606%	30,990	17,154	48,144	530,303	708,930	382,637	394,268	693,655
N090	BARDESTOWN-NELSON CO TOURI	0.008078%	0.008863%	9,316	5,157	14,473	159,420	213,120	115,029	118,526	208,527
N092	CITY OF HARTFORD	0.027544%	0.029422%	31,801	17,603	49,404	544,177	727,477	392,648	404,583	711,802
N093	CITY OF LAGRANGE	0.026179%	0.028050%	30,192	16,712	46,904	516,646	690,673	372,783	384,115	675,791
N094	CITY OF OWENTON	0.002872%	0.004407%	3,312	1,833	5,145	56,679	75,771	40,897	42,140	74,139
N097	KY VALLEY ED COOPERATIVE	0.005090%	0.005375%	5,870	3,249	9,119	100,452	134,288	72,481	74,684	131,395
N098	PIKE CO LIBRARY DISTRICT	0.031779%	0.025326%	36,651	20,287	56,938	627,163	838,417	452,526	466,282	820,351
N099	CITY OF CLAY CITY	0.009157%	0.009842%	10,560	5,846	16,406	180,715	241,587	130,394	134,357	236,381
N100	CITY OF BURNSIDE	0.009697%	0.009791%	11,183	6,190	17,373	160,372	255,833	138,083	142,281	250,321
N103	HOUSING AUTH OF MOREHEAD	0.013376%	0.015739%	15,426	8,539	23,965	263,977	352,895	190,471	196,261	345,291
N104	CITY OF JAMESTOWN	0.041171%	0.039537%	47,482	26,283	73,765	812,515	1,086,203	586,266	604,087	1,062,798
N106	W SHELBY WATER DISTRICT	0.008801%	0.008925%	10,150	5,618	15,768	173,689	232,194	125,324	129,134	227,191
N107	SIMPSON CO CONSER DIST	0.001037%	0.000936%	1,196	662	1,858	20,465	27,359	14,767	15,216	26,769
N110	LOGAN/TODD REG. WATER COM	0.022007%	0.023934%	25,380	14,049	39,429	434,311	580,605	313,375	322,901	568,094
N111	BARKLEY LAKE WATER DIST	0.025267%	0.026970%	29,141	16,130	45,271	498,648	666,612	359,797	370,733	652,249
N112	TRIMBLE CO WATER DIST	0.004905%	0.004307%	5,657	3,131	8,788	96,801	129,407	69,846	71,969	126,619
N113	UNION CO LIBRARY BD	0.009423%	0.010601%	10,867	6,015	16,882	168,824	248,604	134,182	138,260	243,248
N114	BOWLING GRN MUNICIPAL UTI	0.517305%	0.524053%	596,606	330,234	926,840	10,209,085	13,647,918	7,366,315	7,590,228	13,353,838
N115	WASHINGTON CO CONSER DIST	0.001151%	0.001126%	1,328	735	2,063	22,715	30,367	16,888	16,990	29,712
N116	MONTICELLO UTILITY COMM	0.045044%	0.045483%	51,949	28,755	80,704	888,949	1,188,384	641,417	660,914	1,162,777
N117	CITY OF DIXON	0.003543%	0.002532%	4,086	2,262	6,348	69,922	93,474	50,452	51,985	91,460
N118	CITY OF WILLIAMSBURG	0.085714%	0.081184%	98,853	54,718	153,571	1,691,577	2,261,369	1,220,549	1,257,650	2,212,642
N119	WOLFE CO CONSER DISTRICT	0.001592%	0.001681%	1,836	1,016	2,852	31,418	42,001	22,670	23,359	41,096
N120	WOODFORD CO PLAN ZONING	0.009927%	0.010205%	11,449	6,337	17,786	195,911	261,901	141,358	145,655	256,528
N959	N KY CONV & VISITORS BUR	0.023711%	0.020126%	27,345	15,136	42,481	467,940	625,561	337,640	347,903	612,082
P001	HOUSING AUTH OF COLUMBIA	0.003378%	0.003434%	3,896	2,156	6,052	66,665	89,121	48,102	49,564	87,201
P005	GLASGOW ELECTRIC PLANT BD	0.147788%	0.149355%	170,444	94,344	264,788	2,916,616	3,899,051	2,104,470	2,168,439	3,815,036
P006	BATH COUNTY E.M.S.	0.017164%	0.019217%	19,795	10,957	30,752	338,734	452,833	244,412	251,841	443,076
P007	CITY OF PINEVILLE	0.012119%	0.009249%	13,977	7,736	21,713	239,170	319,732	172,572	177,818	312,843
P008	BOONE CO PLANNING COMM	0.037441%	0.040270%	43,181	23,901	67,082	738,903	987,796	533,152	549,358	966,511
P009	HOUSING AUTHORITY PARIS	0.007198%	0.008030%	8,302	4,595	12,897	142,054	189,903	102,498	105,614	185,811
P010	REGIONAL PUBLIC SAFETY	0.028795%	0.029531%	33,210	18,382	51,592	568,273	759,691	410,035	422,499	743,321
P011	CITY OF JUNCTION CITY	0.005311%	0.007345%	6,126	3,390	9,516	104,813	140,119	75,628	77,926	137,099
P013	CITY OF JACKSON	0.050910%	0.047860%	58,715	32,500	91,215	1,004,716	1,343,145	724,948	746,984	1,314,203
P014	BRECKINRIDGE CO PUBLIC LI	0.009285%	0.007866%	10,708	5,927	16,635	183,241	244,964	132,216	136,235	239,685
P015	CITY OF LEBANON JUNCTION	0.009839%	0.010226%	11,348	6,281	17,629	194,174	259,580	140,105	144,364	253,986
P017	PRINCETON WATER/WASTEWATE	0.025700%	0.028687%	29,640	16,406	46,046	507,193	678,036	365,963	377,087	663,426
P018	MURRAY/CALLOWAY TRANS AUT	0.014818%	0.013975%	17,090	9,459	26,549	292,435	390,939	211,005	217,419	382,515
P022	RATTLESNAKE RIDGE WATER	0.023763%	0.026251%	27,405	15,170	42,575	468,966	626,933	338,380	348,666	613,424
P023	LIBERTY TOURISM	0.001704%	0.000361%	1,965	1,088	3,053	33,629	44,956	24,265	25,002	43,987
P025	CLARK CO CONSVATION DIST	0.000869%	0.000936%	1,003	555	1,558	17,150	22,927	12,374	12,751	22,433
P033	ESTILL COUNTY EMS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	0.007058%	0.006478%	8,139	4,506	12,645	139,291	186,209	100,504	103,559	182,197
P037	COMMUNITY ACTION KENTUCKY	0.028482%	0.034147%	32,848	18,182	51,030	562,096	751,433	405,578	417,906	735,241
P038	HICKMAN ELECTRIC SYSTEM	0.014818%	0.015074%	17,090	9,459	26,549	292,435	390,939	211,005	217,419	382,515
P041	CITY OF DRY RIDGE	0.010627%	0.011079%	12,257	6,784	19,041	209,725	280,369	151,326	155,926	274,328
P043	CITY OF CLARKSON	0.006331%	0.005919%	7,301	4,042	11,343	124,943	167,029	90,152	92,892	163,430
P045	GREENUP CO ENVIR COMM	0.005256%	0.007562%	6,061	3,355	9,416	103,728	138,668	74,844	77,119	135,680
P047	CITY OF WEST POINT	0.005513%	0.008283%	6,358	3,519	9,877	108,800	145,448	78,504	80,890	142,314
P048	HARLAN COUNTY C A A	0.048505%	0.045791%	55,941	30,964	86,905	957,253	1,279,694	690,701	711,696	1,252,120
P049	HOUSING AUTHORITY OF CYNT	0.014710%	0.020296%	16,965	9,390	26,355	290,304	388,090	209,467	215,834	379,728
P050	HART CO SOLID WASTE SVC	0.029609%	0.026667%	34,148	18,902	53,050	584,338	781,166	421,626	434,442	764,334
P051	HENDERSON MUN POWER&LIGHT	0.136626%	0.145986%	157,571	87,219	244,790	2,696,333	3,604,567	1,945,526	2,004,663	3,526,897
P052	LITTLE KY RV WS CONV DIST	0.002401%	0.002856%	2,769	1,533	4,302	47,384	63,345	34,190	35,229	61,980
P054	HOUSING AUTH DAWSON SPG	0.010246%	0.010599%	11,817	6,541	18,358	202,206	270,317	145,901	150,336	264,493
P057	VALLEY VIEW FERRY AUTHORI	0.005936%	0.005196%	6,846	3,789	10,635	117,148	156,608	84,527	87,097	153,233
P061	BARBOURVILLE UTILITY COMM	0.097720%	0.095126%	112,701	62,382	175,083	1,928,518	2,578,120	1,391,512	1,433,810	2,522,568
P063	LAUREL CO WATER DIST #2	0.029966%	0.029173%	34,559	19,130	53,689	591,383	790,585	426,710	439,680	773,550



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 4.70%	Discount Rate Plus 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P068	LEWIS CO PUBLIC LIBRARY	0.003578%	0.003585%	4,127	2,284	6,411	70,612	94,397	50,950	52,499	92,363
P069	LINCOLN CO CLERK	0.015844%	0.015547%	18,273	10,114	28,387	312,683	418,008	225,615	232,473	409,011
P071	LOGAN CO CONS DISTRICT	0.003336%	0.003863%	3,847	2,130	5,977	65,836	88,013	47,504	48,948	86,116
P072	LYON CO WATER DISTRICT	0.005288%	0.004975%	6,098	3,376	9,474	104,359	139,512	75,300	77,589	136,506
P075	MCLEAN CO REG WATER COMM	0.008476%	0.008632%	9,775	5,411	15,186	167,275	223,620	120,696	124,365	218,802
P076	MADISON CO PUBLIC LIBRARY	0.041459%	0.041738%	47,815	26,466	74,281	818,199	1,093,802	590,367	608,313	1,070,233
P077	SALYERS/MAG CO JOINT HOUS	0.004769%	0.004985%	5,500	3,044	8,544	94,117	125,819	67,910	69,974	123,108
P078	MARION CO CONSERVAT DIST	0.001132%	0.001202%	1,306	723	2,029	22,340	29,865	16,119	16,609	29,222
P079	CITY OF CALVERT CITY	0.047735%	0.052825%	55,053	30,473	85,526	942,057	1,259,380	679,736	700,398	1,232,243
P081	MASON COUNTY LIBRARY	0.005776%	0.005053%	6,662	3,687	10,349	113,990	152,387	82,249	84,749	149,103
P084	ANDERSON-DEAN COMM PARK	0.001945%	0.001027%	2,244	1,242	3,486	38,385	51,314	27,696	28,538	50,209
P087	MONTGOMERY CTY WATER DIST	0.002063%	0.002152%	2,379	1,317	3,696	40,714	54,428	29,377	30,270	53,255
P088	MORGAN CO WATER DIST	0.010997%	0.009014%	12,683	7,020	19,703	217,027	290,131	156,595	161,355	283,879
P089	MUHLNBERG WATER DIST #3	0.010007%	0.010486%	11,541	6,388	17,929	197,490	264,012	142,498	146,829	258,323
P090	NORTH NELSON WATER DIST	0.007940%	0.008333%	9,157	5,069	14,226	156,697	209,479	113,064	116,501	204,965
P092	OHIO CO REG WASTEWATER D	0.009418%	0.009911%	10,862	6,012	16,874	185,866	248,473	134,110	138,187	243,119
P097	KY RIVER AREA DEV DIST	0.057176%	0.055054%	65,941	36,500	102,441	1,128,377	1,508,459	814,174	838,923	1,475,955
P100	LAKE CUMBERLAND CAA, INC	0.149747%	0.132131%	172,703	95,595	268,298	2,955,276	3,950,735	2,132,366	2,197,183	3,865,606
P103	MOREHEAD TOURISM COMMISSI	0.009242%	0.009532%	10,659	5,900	16,559	182,392	243,829	131,604	135,604	238,755
P104	RUSSELL CO TOURIST COMM	0.002444%	0.002629%	2,819	1,560	4,379	48,233	64,479	34,802	35,860	63,090
P105	GEORGETOWN/SCOTT TOURISM	0.004760%	0.004411%	5,490	3,039	8,529	93,939	125,582	67,781	69,842	122,876
P106	MULTI PURPOSE COMM ACTION	0.014631%	0.013783%	16,874	9,340	26,214	288,745	386,006	208,342	214,675	377,688
P107	SIMPSON CO LIBRARY DIST	0.007759%	0.007994%	8,948	4,953	13,901	153,125	204,704	110,487	113,845	200,293
P110	TODD COUNTY CONSERVATION DISTRICT	0.001655%	0.001578%	1,908	1,057	2,965	32,662	43,663	23,567	24,283	42,723
P111	JOHN L STREET LIBRARY	0.004023%	0.003871%	4,640	2,568	7,208	79,394	106,138	57,287	59,028	103,851
P113	STURGIS HOUSING AUTHORITY	0.002261%	0.002257%	2,608	1,443	4,051	44,621	59,651	32,196	33,175	58,666
P115	HOUSING AUTH SPRINGFIELD	0.003203%	0.003145%	3,694	2,045	5,739	63,212	84,504	45,610	46,996	82,683
P116	CITY OF MONTICELLO	0.015408%	0.014297%	17,770	9,836	27,606	304,079	406,505	219,407	226,076	397,746
P117	CITY OF CLAY	0.012389%	0.012210%	14,289	7,909	22,198	244,499	326,856	176,417	181,779	319,813
P120	WOODFORD CO CONSERV DIST	0.002666%	0.001830%	3,074	1,702	4,776	52,614	70,336	37,963	39,117	68,821
P959	CITY OF CRESTVIEW HILLS	0.009124%	0.008271%	10,522	5,825	16,347	180,063	240,716	129,924	133,873	235,529
R003	SOUTH ANDERSON WATER DIST	0.009174%	0.009706%	10,580	5,856	16,436	181,050	242,035	130,636	134,607	236,820
R005	BARREN CO SOIL CONS DIS	0.001166%	0.001197%	1,345	744	2,089	23,011	30,762	16,604	17,108	30,099
R008	BOONE CO LIBRARY DIST	0.116705%	0.127727%	134,595	74,501	209,096	2,303,189	3,078,996	1,661,855	1,712,370	3,012,651
R010	ASHLAND BD OF ED	0.170536%	0.200969%	196,678	108,866	305,544	3,365,551	4,499,205	2,428,397	2,502,213	4,402,258
R011	DANVILLE BOYLE PLANNING	0.003290%	0.003719%	3,795	2,100	5,895	64,929	86,799	46,849	48,273	84,929
R013	BREATHITT COUNTY WATER DISTRICT	0.007198%	0.007165%	8,302	4,595	12,897	142,054	189,903	102,498	105,614	185,811
R015	CITY OF SHEPHERDSVILLE	0.052015%	0.047421%	59,988	33,205	93,193	1,026,523	1,372,298	740,683	763,197	1,342,728
R017	CITY OF PRINCETON	0.020185%	0.021574%	23,280	12,886	36,166	398,354	532,535	287,430	296,167	521,061
R018	MURRAY ELECTRIC SYSTEM	0.103090%	0.109727%	118,894	65,810	184,704	2,034,495	2,719,796	1,467,980	1,512,602	2,661,191
R019	FORT THOMAS BOARD OF ED	0.125462%	0.133294%	144,696	80,092	224,788	2,476,010	3,310,030	1,786,553	1,840,858	3,238,707
R021	CARROLLTON/CARR CO REC TR	0.001965%	0.001925%	2,266	1,254	3,520	38,780	51,842	27,981	28,832	50,725
R024	CHRISTIAN CO WATER DIST	0.021885%	0.023650%	25,240	13,971	39,211	431,903	577,386	311,638	321,111	564,945
R030	DAVISS CO AIRPORT BD	0.008709%	0.011436%	10,044	5,560	15,604	171,873	229,767	124,014	127,784	224,816
R033	CITY OF RAVENNA	0.002344%	0.001586%	2,704	1,496	4,200	46,259	61,841	33,378	34,393	60,509
R034	LEXINGTON PUBLIC LIBRARY	0.190142%	0.194577%	219,291	121,382	340,673	3,752,478	5,016,465	2,707,582	2,789,884	4,908,372
R036	CITY OF PRESTONSBURG	0.100767%	0.098283%	116,214	64,327	180,541	1,988,650	2,658,509	1,434,901	1,478,517	2,601,224
R037	PAUL SAWYIER LIBRARY	0.041330%	0.043244%	47,665	26,384	74,049	815,653	1,090,398	588,531	606,420	1,066,903
R038	CITY OF FULTON	0.047311%	0.049661%	54,564	30,202	84,766	933,689	1,248,193	673,699	694,177	1,221,298
R041	CITY OF CRITTENDEN	0.003794%	0.002994%	4,376	2,422	6,798	74,875	100,096	54,026	55,668	97,939
R042	MAYFIELD ELEC & WATER SYS	0.150044%	0.135338%	173,046	95,784	268,830	2,961,139	3,958,570	2,136,595	2,201,541	3,873,273
R045	CITY OF RUSSELL	0.036586%	0.039395%	42,195	23,356	65,551	722,030	956,239	520,977	536,813	944,440
R047	LINCOLN TRAIL AREA DEV DI	0.005730%	0.006189%	66,093	36,584	102,677	1,130,981	1,511,941	816,054	840,859	1,479,363
R048	HARLAN CO CONSERV DIST	0.001531%	0.001622%	1,766	977	2,743	30,214	40,392	21,801	22,464	39,522
R050	HART CO AMB SERVICE	0.038462%	0.039732%	44,358	24,553	68,911	759,053	1,014,733	547,691	564,339	992,867
R051	HENDERSON MUN W & S DEPT	0.141446%	0.155963%	163,130	90,295	253,425	2,791,456	3,731,732	2,014,161	2,075,386	3,651,322
R052	CITY OF CAMPBELLSBURG	0.002217%	0.002157%	2,557	1,415	3,972	43,753	58,491	31,570	32,529	57,230
R054	SOUTH HOPKINS WATER DIST	0.010045%	0.011121%	11,585	6,412	17,997	198,239	265,015	143,039	147,387	259,304
R057	CITY OF WILMORE	0.035781%	0.039592%	41,266	22,842	64,108	706,143	944,000	509,514	525,002	923,660
R058	HOUSING AUTH OF PAINTSVLE	0.018639%	0.019866%	21,497	11,899	33,396	367,843	491,748	265,415	273,483	481,152
R061	KY COMM ECONOMIC OPPORT	0.279774%	0.266260%	322,663	178,601	501,264	5,521,378	7,381,202	3,983,923	4,105,022	7,222,155
R063	WOODCREEK WATER DISTRICT	0.085520%	0.085638%	98,630	54,594	153,224	1,687,749	2,256,251	1,217,787	1,254,804	2,207,634
R071	LOGAN CO PUBLIC LIBRARY	0.017914%	0.018189%	20,660	11,436	32,096	353,535	472,620	255,092	262,846	462,436
R072	LYON CO HOUSING AUTHORITY	0.009498%	0.009541%	10,954	6,063	17,017	187,444	250,583	135,250	139,361	245,184
R073	MCCRACKEN CO BD OF ED	0.356312%	0.356429%	410,934	227,460	638,394	7,031,866	9,400,483	5,073,808	5,228,036	9,197,925
R076	RICHMOND UTILITIES	0.120210%	0.119208%	138,638	76,739	215,377	2,372,361	3,171,468	1,711,765	1,763,797	3,103,130
R078	CITY OF LORETTA	0.000920%	0.000977%	1,061	587	1,648	18,156	24,272	13,101	13,499	23,749



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
R079	MARSHALL CO PUB LIBRARY	0.027331%	0.028977%	31,520	17,447	48,967	539,381	721,066	389,188	401,018	705,529
R088	CITY OF WEST LIBERTY	0.049509%	0.049774%	57,099	31,605	88,704	977,067	1,306,183	704,998	726,427	1,278,037
R089	CENTRAL CITY MUN WTR&SEWR	0.038538%	0.039010%	44,446	24,602	69,048	760,553	1,016,738	548,773	565,454	994,829
R090	NELSON CO PUBLIC LIBRARY	0.040408%	0.041252%	46,602	25,795	72,397	797,457	1,066,073	575,401	592,892	1,043,102
R093	TRI CO COMM ACTION AGENCY	0.009846%	0.009982%	11,355	6,285	17,640	194,312	259,764	140,205	144,467	254,167
R097	PERRY COUNTY PUBLIC LIB	0.021171%	0.023612%	24,417	13,515	37,932	417,813	558,549	301,471	310,634	546,513
R103	ROWAN CO PUBLIC LIBRARY	0.014694%	0.015066%	16,947	9,380	26,327	289,988	387,668	209,239	215,600	379,315
R104	CITY OF RUSSELL SPRINGS	0.037524%	0.035976%	43,276	23,954	67,230	740,541	989,986	534,334	550,576	968,654
R105	CITY OF STAMPING GROUND	0.000843%	0.000980%	972	538	1,510	16,637	22,241	12,004	12,369	21,761
R106	SHELBY CO PARK RECREATION	0.016821%	0.017318%	19,399	10,738	30,137	331,965	443,784	239,528	246,808	434,221
R109	TAYLOR CO PUBLIC LIBRARY	0.010675%	0.012383%	12,312	6,815	19,127	210,673	281,636	152,010	156,630	275,567
R114	BOWLING GREEN PUBLIC SCHO	0.239347%	0.259615%	276,039	152,793	428,832	4,723,546	6,314,627	3,408,251	3,511,851	6,178,562
R115	S W E D A	0.002386%	0.002427%	2,752	1,523	4,275	47,088	62,949	33,976	35,009	61,993
R116	WAYNE CO CONSERV DIST	0.002129%	0.001356%	2,455	1,359	3,814	42,016	56,169	30,317	31,238	54,959
R117	WEBSTER COUNTY WATER DIST	0.015302%	0.015986%	17,648	9,768	27,416	301,987	403,709	217,897	224,521	395,010
R118	WILLIAMSBURG IND BO OF ED	0.037734%	0.037563%	43,519	24,088	67,607	744,686	995,526	537,324	553,657	974,075
R120	CITY OF MIDWAY	0.011717%	0.009489%	13,513	7,480	20,993	231,237	309,126	166,848	171,919	302,466
R959	N KY LEGAL AID SOCIETY	0.103845%	0.100075%	119,764	66,292	186,056	2,049,395	2,739,715	1,478,731	1,523,680	2,680,680
T036	FLOYD COUNTY CONSV DIST	0.003814%	0.003914%	4,399	2,435	6,834	75,270	100,624	54,311	55,961	98,456
V001	ADAIR COUNTY FISCAL COURT	0.080018%	0.068534%	92,285	51,081	143,366	1,579,166	2,111,093	1,139,440	1,174,075	2,065,604
V002	ALLEN COUNTY FISCAL COURT	0.087314%	0.087202%	100,699	55,739	156,438	1,723,154	2,303,582	1,243,333	1,281,126	2,253,945
V003	ANDERSON CO FISCAL COURT	0.120086%	0.111404%	138,495	76,660	215,155	2,369,914	3,168,196	1,710,000	1,761,978	3,099,929
V004	BALLARD COUNTY FISCAL CT	0.093301%	0.098999%	107,604	59,561	167,165	1,841,308	2,461,535	1,328,587	1,368,972	2,408,495
V005	BARREN CO FISCAL CT	0.064557%	0.059906%	74,453	41,212	115,665	1,274,041	1,703,190	919,278	947,221	1,666,940
V006	BATH CO FISCAL COURT	0.050925%	0.051440%	58,732	32,509	91,241	1,005,012	1,343,541	725,161	747,204	1,314,590
V007	BELL CO FISCAL CT	0.082688%	0.091520%	95,363	52,786	148,149	1,631,859	2,181,535	1,177,460	1,213,251	2,134,528
V008	BOONE CO FISCAL CT	0.395379%	0.397477%	455,989	252,400	708,389	7,802,858	10,431,177	5,630,114	5,801,252	10,206,410
V009	BOURBON CO FISCAL COURT	0.095872%	0.098027%	110,569	61,202	171,771	1,892,047	2,529,365	1,365,197	1,406,695	2,474,863
V010	BOYD COUNTY FISCAL COURT	0.289999%	0.273960%	334,456	185,128	519,584	5,723,170	7,650,965	4,129,525	4,255,050	7,486,105
V011	BOYLE COUNTY FISCAL COURT	0.126109%	0.129455%	145,441	80,505	225,946	2,488,778	3,327,100	1,795,766	1,850,351	3,255,409
V012	BRACKEN CO FISCAL COURT	0.051972%	0.054031%	59,399	33,178	93,117	1,025,674	1,371,163	740,070	762,566	1,341,618
V013	BREATHITT CO FISCAL COURT	0.052217%	0.052355%	60,222	33,334	93,556	1,030,510	1,377,627	743,559	766,161	1,347,942
V014	BRECKINRIDGE CO FISCAL CT	0.093595%	0.101959%	107,942	59,749	167,691	1,847,110	2,469,292	1,332,773	1,373,285	2,416,084
V016	BUTLER COUNTY FISCAL CT	0.083504%	0.081772%	96,305	53,307	149,612	1,647,963	2,203,063	1,189,079	1,225,224	2,155,993
V017	CALDWELL CO FISCAL COURT	0.055293%	0.056996%	63,769	35,298	99,067	1,091,215	1,458,780	787,361	811,294	1,427,347
V018	CALLOWAY CO FISCAL COURT	0.147377%	0.152994%	169,969	94,082	264,051	2,908,505	3,888,208	2,098,618	2,162,409	3,804,426
V019	CAMPBELL CO FISCAL CT	0.311699%	0.345410%	359,481	198,981	558,462	6,151,422	8,223,470	4,438,529	4,573,446	8,046,274
V020	CARLISLE CO FISCAL COURT	0.041400%	0.040115%	47,747	26,429	74,176	817,035	1,092,245	589,527	607,447	1,068,710
V021	CARROLL CO FISCAL CT	0.106454%	0.106643%	122,773	67,958	190,731	2,100,884	2,808,547	1,515,883	1,561,961	2,748,030
V022	CARTER CO FISCAL CT	0.150639%	0.139206%	173,731	96,164	269,895	2,972,881	3,974,268	2,145,068	2,210,271	3,888,632
V023	CASEY CO FISCAL COURT	0.083436%	0.087765%	96,226	53,263	149,489	1,646,621	2,201,269	1,188,111	1,224,226	2,153,837
V024	CHRISTIAN CO FISCAL COURT	0.127213%	0.142134%	146,715	81,210	227,925	2,510,566	3,356,226	1,811,486	1,866,550	3,283,908
V025	CLARK COUNTY FISCAL COURT	0.127523%	0.115106%	147,072	81,407	228,479	2,516,684	3,364,405	1,815,901	1,871,098	3,291,910
V026	CLAY COUNTY FISCAL CT	0.183420%	0.160093%	211,538	117,091	328,629	3,619,819	4,839,120	2,611,862	2,691,255	4,734,849
V027	CLINTON CO FISCAL COURT	0.064853%	0.074672%	74,795	41,400	116,195	1,279,883	1,710,999	923,493	951,564	1,674,131
V028	CRITTENDEN CO FIS CT	0.084085%	0.086448%	96,975	53,678	150,653	1,659,429	2,218,392	1,197,353	1,233,749	2,170,591
V030	DAVISS CO FISCAL COURT	0.244576%	0.246499%	282,069	156,131	438,200	4,826,741	6,452,582	3,482,711	3,588,574	6,313,545
V031	EDMONSON CO FISCAL CRT	0.069358%	0.062637%	79,990	44,276	124,266	1,368,790	1,829,853	987,643	1,017,665	1,790,424
V032	ELLIOTT CO FISCAL CT	0.031211%	0.030711%	35,996	19,924	55,920	615,953	823,431	444,438	457,948	805,688
V033	ESTILL CO FISCAL COURT	0.078198%	0.077028%	90,186	49,920	140,106	1,543,248	2,063,077	1,113,523	1,147,371	2,018,622
V035	FLEMING CO FISCAL COURT	0.047509%	0.043904%	54,792	30,329	85,121	937,597	1,253,417	676,518	697,082	1,226,409
V036	FLOYD CO FISCAL COURT	0.149123%	0.149535%	171,983	95,196	267,179	2,942,963	3,934,272	2,123,480	2,188,027	3,849,498
V037	FRANKLIN CO FISCAL COURT	0.198715%	0.199623%	229,177	126,855	356,032	3,921,668	5,242,644	2,829,660	2,915,673	5,129,678
V038	FULTON COUNTY FIS CT	0.103466%	0.102138%	119,327	66,050	185,377	2,041,916	2,729,716	1,473,334	1,518,119	2,670,897
V039	GALLATIN CO FISCAL COURT	0.082184%	0.082987%	94,782	52,464	147,246	1,621,912	2,168,238	1,170,283	1,205,856	2,121,518
V040	GARRARD CO FISCAL COURT	0.089109%	0.135304%	102,770	56,885	159,655	1,758,578	2,350,939	1,268,894	1,307,464	2,300,282
V041	GRANT COUNTY FISCAL COURT	0.123094%	0.123589%	141,964	78,580	220,544	2,429,277	3,247,556	1,752,833	1,806,113	3,177,579
V042	GRAVES COUNTY FISCAL CT	0.155677%	0.159532%	179,542	99,380	278,922	3,072,307	4,107,184	2,216,808	2,284,192	4,018,684
V043	GRAYSON CO FISCAL COURT	0.176873%	0.167050%	203,987	112,911	316,898	3,490,613	4,666,393	2,518,634	2,595,193	4,565,843
V044	GREEN COUNTY FISCAL COURT	0.030134%	0.033109%	34,753	19,237	53,990	594,699	795,017	429,102	442,145	777,886
V045	GREENUP CO FISCAL CT	0.170698%	0.169559%	196,865	108,969	305,834	3,368,748	4,503,479	2,430,704	2,504,589	4,406,440
V046	HANCOCK CO FISCAL COURT	0.087783%	0.094403%	101,240	56,038	157,278	1,732,409	2,315,955	1,250,012	1,288,008	2,266,052
V047	HARDIN CO FISCAL COURT	0.132767%	0.132319%	153,120	84,755	237,875	2,620,175	3,502,756	1,890,574	1,948,042	3,427,280
V048	HARLAN CO FIS CT	0.134721%	0.141635%	155,374	86,002	241,376	2,658,737	3,554,308	1,918,399	1,976,712	3,477,721
V049	HARRISON CO FISCAL COURT	0.053579%	0.054969%	61,792	34,203	95,995	1,057,389	1,413,560	762,954	786,145	1,383,101
V050	HART COUNTY FISCAL COURT	0.101639%	0.101904%	117,220	64,884	182,104	2,005,860	2,681,514	1,447,318	1,491,312	2,623,734
V051	HENDERSON CO FISCAL COURT	0.239830%	0.249562%	276,596	153,101	429,697	4,733,078	6,327,370	3,415,129	3,518,938	6,191,030



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

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



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
V126	LOU & JEFF CO RIVERPORT	0.003254%	0.004236%	3,753	2,077	5,830	64,218	85,849	46,336	47,745	84,000
V127	LOU LABOR MANAGER COM	0.002445%	0.002570%	2,820	1,561	4,381	48,252	64,506	34,816	35,875	63,116
V129	T A R C	1.166945%	1.249925%	1,345,835	744,948	2,090,783	23,029,818	30,787,194	16,617,053	17,122,158	30,123,804
V130	ANCHORAGE BD OF EDUCATION	0.032565%	0.032910%	37,557	20,789	58,346	642,675	859,154	463,719	477,814	840,641
V136	MOUNTAIN ARTS CENTER	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V137	FRANKLIN CO CONS DIST	0.001795%	0.001870%	2,070	1,146	3,216	35,425	47,357	25,560	26,337	46,337
V145	CITY OF WURLTAND	0.003298%	0.003110%	3,803	2,105	5,908	65,086	87,010	46,963	48,390	85,135
V147	HARDIN CO WATER DIST #2	0.147235%	0.155348%	169,806	93,991	263,797	2,905,703	3,884,461	2,096,596	2,160,325	3,800,760
V151	HOUSING AUTH OF HENDERSON	0.039590%	0.042853%	45,659	25,273	70,932	781,314	1,044,492	563,753	580,890	1,021,986
V156	JEFF CO BD OF ED	7.783140%	6.949459%	8,976,282	4,968,560	13,944,842	153,601,327	205,340,482	110,830,289	114,199,185	200,915,889
V158	BIG SANDY AREA COMM PRO	0.071202%	0.078938%	82,117	45,454	127,571	1,405,181	1,878,503	1,013,902	1,044,721	1,838,026
V159	CITY OF ERLANGER	0.067971%	0.075347%	78,391	43,391	121,782	1,341,417	1,793,261	967,893	997,314	1,754,520
V163	EAST BERNSTADT BD OF ED	0.014546%	0.014631%	16,776	9,286	26,062	287,067	383,763	207,132	213,428	375,494
V171	CITY OF ADAIRVILLE	0.006708%	0.006594%	7,736	4,282	12,018	132,383	176,975	95,521	98,424	173,162
V176	MADISON CO CONSERVAT DIST	0.001482%	0.001558%	1,710	946	2,656	29,247	39,099	21,103	21,745	38,257
V179	MARSHALL CO SEN CITIZENS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V189	CITY OF CENTRAL CITY	0.053775%	0.055002%	62,019	34,329	96,348	1,061,257	1,418,731	765,745	789,021	1,388,161
V196	CITY OF BUTLER	0.001675%	0.002352%	1,932	1,069	3,001	33,056	44,191	23,852	24,577	43,239
V197	CITY OF HAZARD	0.134832%	0.135554%	155,501	86,073	241,574	2,660,928	3,557,236	1,919,979	1,978,341	3,480,586
V198	MOUNTAIN WATER DISTRICT	0.078846%	0.083051%	90,933	50,333	141,266	1,556,037	2,080,173	1,122,751	1,156,879	2,035,350
V200	PULASKI COUNTY LIBRARY	0.019129%	0.020899%	22,062	12,211	34,273	377,513	504,675	272,393	280,673	493,801
V205	BARREN/METCALFE CO AMB SR	0.006202%	0.005110%	7,152	3,959	11,111	122,397	163,626	88,315	91,000	160,100
V206	SHELBYVILLE MUN WATER&SEWER	0.053218%	0.056343%	61,376	33,973	95,349	1,050,264	1,404,036	757,813	780,848	1,373,782
V207	BELL CO PUBLIC LIBRARY	0.010214%	0.010943%	11,780	6,520	18,300	201,575	269,473	145,445	149,866	263,620
V208	CITY OF WALTON	0.016603%	0.017825%	19,148	10,599	29,747	327,662	438,032	236,423	243,610	428,594
V218	MURRAY TOURISM COMMISSION	0.003460%	0.003366%	3,990	2,209	6,199	68,284	91,284	49,270	50,767	89,317
V219	BELLEVUE BD OF EDUCATION	0.041206%	0.040291%	47,523	26,305	73,828	813,206	1,087,127	586,765	604,601	1,063,702
V224	PENNYROYAL AREA MUSEUM	0.001701%	0.003304%	1,961	1,086	3,047	33,569	44,877	24,222	24,958	43,910
V230	OWENSBORO RIVERPORT AUTH	0.097819%	0.098324%	112,814	62,445	175,259	1,930,471	2,580,732	1,392,922	1,435,263	2,525,124
V236	BIG SANDY AREA DEV DIST	0.079693%	0.095074%	91,909	50,874	142,783	1,572,752	2,102,519	1,134,812	1,169,306	2,057,215
V237	BLUE GRASS COMM ACTION	0.207382%	0.212849%	239,173	132,387	371,560	4,092,712	5,471,303	2,953,076	3,042,840	5,353,410
V247	HARDIN CO WATER DIST #1	0.141004%	0.155704%	162,619	90,013	252,632	2,782,733	3,720,070	2,007,867	2,068,900	3,639,912
V251	HENDERSON CO RIVER AUTH	0.028316%	0.030975%	32,657	18,076	50,733	558,820	747,053	403,214	415,470	730,956
V259	KENTON CO PUBLIC LIBRARY	0.186576%	0.193205%	215,177	119,105	334,282	3,682,103	4,922,384	2,656,803	2,737,562	4,816,319
V263	LAUREL CO BD OF EDUCATION	0.352306%	0.358447%	406,314	224,903	631,217	6,952,807	9,294,794	5,016,764	5,169,257	9,094,513
V271	RUSSELLVILLE ELEC PL BD	0.048242%	0.048815%	55,638	30,796	86,434	952,062	1,272,756	686,956	707,837	1,245,331
V281	HOUSING AUTH OF MAYSVILLE	0.014989%	0.015426%	17,286	9,569	26,855	295,810	395,451	213,440	219,928	386,930
V298	CITY OF PIKEVILLE	0.127373%	0.124997%	146,898	81,312	228,210	2,513,723	3,360,447	1,813,765	1,868,898	3,288,038
V300	HOUSING AUTH OF SOMERSET	0.017331%	0.019956%	19,987	11,064	31,051	342,030	457,239	246,790	254,291	447,387
V305	CITY OF CAVE CITY	0.022538%	0.022433%	25,993	14,388	40,381	444,790	594,614	320,936	330,692	581,801
V306	HOUSING AUTH OF SHELBYVILLE	0.003725%	0.004130%	4,296	2,378	6,674	73,513	98,276	53,043	54,656	96,158
V308	NORTHERN KY AREA DEV.DIST	0.114869%	0.121646%	132,478	73,329	205,807	2,266,955	3,030,558	1,635,711	1,685,431	2,965,257
V319	CAMPBELL CO BD OF ED	0.315758%	0.306461%	364,163	201,572	565,735	6,231,527	8,330,558	4,496,328	4,633,002	8,151,054
V324	CHRISTIAN CO CONS DIST	0.001717%	0.001478%	1,980	1,096	3,076	33,885	45,299	24,450	25,193	44,323
V330	CITY OF OWENSBORO	0.416659%	0.433391%	480,531	265,984	746,515	8,222,822	10,992,602	5,933,137	6,113,486	10,755,738
V336	SANDY VALLEY TRANS SER IN	0.077423%	0.083079%	89,292	49,425	138,717	1,527,953	2,042,630	1,102,487	1,135,999	1,998,616
V337	FRANKFORT ELEC WATER BD	0.559894%	0.532428%	645,725	357,422	1,003,147	11,049,584	14,771,532	7,972,773	8,215,120	14,453,241
V347	CITY OF RADCLIFF	0.082269%	0.086677%	94,880	52,518	147,398	1,623,590	2,170,481	1,171,493	1,207,103	2,123,712
V359	CITY OF ELSMERE	0.020452%	0.021991%	23,587	13,056	36,643	403,623	539,580	291,232	300,085	527,953
V363	LONDON LAUREL CO COMM CTR	0.028189%	0.029587%	32,510	17,995	50,505	556,314	743,703	401,405	413,607	727,778
V373	PADUCAH MCCracken CO TOUR	0.011917%	0.012895%	13,744	7,608	21,352	235,184	314,403	169,696	174,854	307,628
V376	CITY OF BERA	0.170119%	0.275417%	196,198	108,600	304,798	3,357,322	4,488,204	2,422,459	2,496,094	4,391,494
V398	CITY OF ELKHORN CITY	0.004091%	0.009909%	4,718	2,612	7,330	80,736	107,932	58,255	60,026	105,606
V400	PULASKI CO SOIL CONS DIST	0.003939%	0.004385%	4,542	2,515	7,057	77,737	103,922	56,091	57,796	101,682
V405	MARY W WELDON MEM PUB LIB	0.009104%	0.009435%	10,499	5,812	16,311	179,669	240,188	129,639	133,580	235,013
V407	BELL/WHITLEY COMM ACTION	0.108856%	0.114524%	125,544	69,491	195,035	2,148,288	2,871,918	1,550,087	1,597,204	2,810,035
V408	UNION EMERGENCY SERVICES	0.002849%	0.001998%	3,286	1,819	5,105	56,225	75,164	40,569	41,802	73,545
V419	DAYTON CITY SCHOOLS	0.048693%	0.046921%	56,158	31,084	87,242	960,963	1,284,654	693,378	714,455	1,256,973
V424	PENNYRILE ALLIED COMM SER	0.159845%	0.154990%	184,348	102,041	286,389	3,154,563	4,217,147	2,276,159	2,345,347	4,126,278
V430	OWENSBORO MUN UTILITIES	0.514958%	0.620041%	593,900	328,736	922,636	10,162,766	13,585,998	7,332,894	7,555,791	13,293,252
V436	APPALACHIAN RES & DEFENSE	0.087095%	0.085607%	100,446	55,599	156,045	1,718,832	2,297,804	1,240,215	1,277,913	2,248,292
V437	FKT/FKN CO TOUR&CONV COM	0.004304%	0.005558%	4,964	2,748	7,712	84,940	113,551	61,288	63,151	111,105
V447	CITY OF ELIZABETHTOWN	0.303794%	0.303846%	350,364	193,934	544,298	5,995,416	8,014,915	4,325,963	4,457,459	7,842,213
V459	LUDLOW BD OF EDUCATION	0.023375%	0.026852%	26,958	14,922	41,880	461,309	616,696	332,855	342,973	603,403
V463	LONDON LAUREL TOURIST COM	0.005856%	0.005610%	6,754	3,738	10,492	115,569	154,497	83,388	85,923	151,168
V473	PADUCAH POWER SYSTEM	0.224392%	0.223300%	258,791	143,246	402,037	4,428,407	5,920,073	3,195,295	3,292,422	5,792,510
V476	KY RIVER FOOTHILLS DEV CO	0.210766%	0.224368%	243,076	134,548	377,624	4,159,496	5,560,582	3,001,264	3,092,493	5,440,765



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
V500	WEST PULASKI WATER DISTR	0.020477%	0.018992%	23,616	13,072	36,688	404,116	540,239	291,588	300,452	528,598
V505	CITY OF PARK CITY	0.001427%	0.001099%	1,646	911	2,557	28,162	37,648	20,320	20,938	36,837
V507	BELL CO SOLID WASTE OFFIC	0.005753%	0.007072%	6,634	3,673	10,307	113,536	151,780	81,922	84,412	148,509
V508	CITY OF UNION	0.006062%	0.004125%	6,991	3,870	10,861	119,634	159,932	86,322	88,946	156,486
V524	HOPKINSVL WATER ENV ATH	0.169077%	0.171362%	194,997	107,934	302,931	3,336,758	4,460,713	2,407,621	2,480,805	4,364,595
V530	AUDUBON AREA COMM SER INC	0.620181%	0.632097%	715,254	395,908	1,111,162	12,239,356	16,362,068	8,831,248	9,099,690	16,009,504
V537	CAPITAL COMMUNITY E I D A	0.003616%	0.003813%	4,170	2,308	6,478	71,362	95,400	51,491	53,056	93,344
V547	ELIZABETH TOWN TOUR/CON BU	0.007798%	0.007499%	8,994	4,978	13,972	153,895	205,733	111,042	114,417	201,299
V559	BEECHWOOD BOARD OF EDUC	0.047391%	0.051745%	54,656	30,253	84,909	935,268	1,250,304	674,838	695,351	1,223,363
V563	LONDON-LAUREL CO IDA	0.003887%	0.002936%	4,483	2,481	6,964	76,710	102,550	55,350	57,033	100,340
V576	SOUTHERN MADISON WATER DT	0.010942%	0.012721%	12,619	6,985	19,604	215,942	288,680	155,812	160,548	282,459
V607	PINEVILLE UTILITY COMM	0.041656%	0.043976%	48,042	26,592	74,634	822,087	1,098,999	593,173	611,203	1,075,318
V608	WALTON FIRE DIST/EMS	0.000727%	0.000000%	838	464	1,302	14,347	19,180	10,352	10,667	18,767
V619	SOUTHGATE BD OF ED	0.010623%	0.009570%	12,251	6,781	19,032	209,646	280,264	151,269	155,867	274,225
V624	HOPKINSVL ELECTRIC SYSTEM	0.148422%	0.154404%	171,175	94,749	265,924	2,929,128	3,915,777	2,113,498	2,177,742	3,831,432
V630	CITY OF WHITESVILLE	0.005719%	0.006107%	6,595	3,651	10,246	112,865	150,883	81,437	83,913	147,602
V637	FARMDALE WATER DISTRICT	0.004691%	0.004952%	5,410	2,995	8,405	92,578	123,761	66,799	68,829	121,095
V647	CITY OF VINE GROVE	0.024013%	0.026525%	27,695	15,329	43,024	473,900	633,528	341,940	352,334	619,877
V659	KENTON CO BD OF ED	0.688422%	0.715859%	793,955	439,471	1,233,426	13,586,102	18,162,451	9,802,985	10,100,965	17,771,924
V663	LAUREL CO CONSERV DIST	0.002143%	0.002251%	2,471	1,368	3,839	42,292	56,538	30,516	31,443	55,320
V673	PADUCAH-MCCRACKEN CO JOIN	0.055582%	0.058985%	64,103	35,482	99,585	1,096,918	1,466,405	791,476	815,534	1,434,807
V676	MADISON CO UTILITIES DIST	0.022473%	0.024720%	25,918	14,346	40,264	443,508	592,899	320,011	329,738	580,124
V707	BELL CO CONSERVATION DIST	0.000624%	0.000619%	720	398	1,118	12,315	16,463	8,886	9,156	16,108
V708	HEBRON FIRE PROTECTION DI	0.002790%	0.002923%	3,218	1,781	4,999	55,061	73,608	39,729	40,937	72,022
V719	SILVER GROVE BD OF ED	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V724	PENNYRILE AREA DEVP DIST	0.063418%	0.069201%	73,140	40,484	113,624	1,251,563	1,673,140	903,059	930,509	1,637,088
V730	GREEN RIV AREA DEL DIST	0.089346%	0.091310%	103,042	57,036	160,078	1,763,255	2,357,191	1,272,268	1,310,941	2,306,400
V737	KY ASSOC OF CO (KACO)	0.141618%	0.139856%	163,328	90,405	253,733	2,794,851	3,736,269	2,016,611	2,077,909	3,655,762
V756	JEFF CO MED CENTER LAUNDR	0.082083%	0.094213%	94,666	52,400	147,066	1,619,919	2,165,574	1,168,845	1,204,374	2,118,911
V759	ERLANGER/ELSMERE BD OF ED	0.131378%	0.137336%	151,518	83,868	235,386	2,592,763	3,466,110	1,870,795	1,927,661	3,391,424
V773	MCCRACKEN CO PUB LIBRARY	0.037648%	0.038291%	43,419	24,034	67,453	742,988	993,257	536,100	552,395	971,855
V808	POINT PLEASANT FIRE DIST	0.000005%	0.000103%	5	3	8	99	132	71	73	129
V819	NEWPORT BD OF ED	0.121558%	0.119956%	140,193	77,600	217,793	2,398,964	3,207,032	1,730,960	1,783,576	3,137,928
V830	REGIONAL WTR RESOURCE AGY	0.195756%	0.190707%	225,765	124,966	350,731	3,863,271	5,164,578	2,872,256	2,872,256	5,053,293
V856	KYIANA REG PLANNING DEV	0.150160%	0.159578%	173,179	95,858	269,037	2,963,428	3,961,631	2,138,247	2,203,243	3,876,267
V859	COVINGTON BD OF ED	0.330686%	0.358564%	381,380	211,101	592,481	6,526,133	8,724,399	4,708,899	4,852,035	8,536,409
V873	PADUCAH-MCCRACKEN CO RIV	0.017035%	0.021642%	19,646	10,875	30,521	336,188	449,430	242,575	249,948	439,746
V919	CITY OF WILDER	0.009139%	0.008632%	10,540	5,834	16,374	180,359	241,112	130,137	134,093	235,916
V930	OWENSBORO METRO PLAN COMM	0.025827%	0.025383%	29,786	16,487	46,273	509,699	681,387	367,771	378,950	666,705
V937	HOUSING AUTH OF FRANKFORT	0.021931%	0.023147%	25,293	14,000	39,293	432,811	578,600	312,293	321,786	566,132
V959	CITY OF COVINGTON	0.308271%	0.283675%	355,528	196,792	552,320	6,083,770	8,133,030	4,389,715	4,523,148	7,957,783
W001	ADAIR COUNTY ATTORNEY	0.004031%	0.004910%	4,649	2,573	7,222	79,552	106,349	57,401	59,145	104,057
W003	ANDERSON COUNTY ATTORNEY	0.002265%	0.002061%	2,612	1,446	4,058	44,700	59,757	32,253	33,234	58,469
W004	BALLARD COUNTY ATTORNEY	0.002932%	0.003108%	3,382	1,872	5,254	57,863	77,354	41,751	43,020	75,687
W010	BOYD COUNTY ATTORNEY	0.007552%	0.008040%	8,709	4,821	13,530	149,040	199,242	107,539	110,808	194,949
W011	BOYLE COUNTY ATTORNEY	0.003182%	0.003048%	3,670	2,031	5,701	62,797	83,950	45,311	46,688	82,141
W013	BREATHITT CO ATTORNEY	0.001090%	0.001048%	1,257	696	1,953	21,511	28,757	15,521	15,993	28,138
W015	BULLITT COUNTY ATTORNEY	0.013585%	0.016106%	15,668	8,672	24,340	268,102	358,409	193,448	199,328	350,687
W016	BUTLER COUNTY ATTORNEY	0.002349%	0.001306%	2,709	1,500	4,209	46,358	61,973	33,449	34,466	60,638
W017	CALDWELL COUNTY ATTORNEY	0.003743%	0.004272%	4,317	2,389	6,706	73,869	98,751	53,300	54,920	96,623
W018	CALLOWAY COUNTY ATTORNEY	0.007151%	0.008154%	8,897	4,925	13,822	152,257	203,543	109,860	113,199	199,157
W019	CAMPBELL COUNTY ATTORNEY	0.018685%	0.019869%	21,549	11,928	33,477	368,571	492,961	266,070	274,158	482,339
W020	CARLISLE COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W021	CARROLL COUNTY ATTORNEY	0.001026%	0.001190%	1,183	655	1,838	20,248	27,069	14,610	15,054	26,485
W022	CHILD SUPPORT ENCORCEMENT	0.002737%	0.003056%	3,157	1,747	4,904	54,015	72,210	38,974	40,159	70,654
W024	CHRISTIAN COUNTY ATTORNEY	0.013242%	0.014335%	15,271	8,453	23,724	261,333	349,360	188,563	194,295	341,832
W026	CLAY COUNTY ATTORNEY	0.005072%	0.005641%	5,850	3,238	9,088	100,097	133,813	72,224	74,420	130,930
W027	CLINTON CO ATTORNEY	0.002955%	0.003233%	3,408	1,886	5,294	58,317	77,961	42,079	43,358	76,281
W029	CUMBERLAND CO ATTORNEY	0.002003%	0.002408%	2,310	1,279	3,589	39,529	52,845	28,522	29,389	51,706
W031	EDMONSON COUNTY ATTORNEY	0.001085%	0.001174%	1,251	693	1,944	21,413	28,625	15,450	15,920	28,008
W032	ELLIOTT COUNTY ATTORNEY	0.002133%	0.002366%	2,460	1,362	3,822	42,095	56,274	30,373	31,297	55,062
W033	ESTILL COUNTY ATTORNEY	0.003848%	0.004017%	4,438	2,456	6,894	75,941	101,521	54,795	56,460	99,333
W035	FLEMING COUNTY ATTORNEY	0.006826%	0.007935%	7,872	4,358	12,230	134,712	180,089	97,201	100,155	171,208
W036	FLOYD COUNTY ATTORNEY	0.006639%	0.006799%	7,657	4,238	11,895	131,022	175,155	94,538	97,412	176,381
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W041	GRANT COUNTY CHLD SUPPOR	0.002852%	0.003182%	3,290	1,821	5,111	56,285	75,244	40,612	41,846	73,622
W043	GRAYSON COUNTY ATTORNEY	0.003553%	0.003633%	4,097	2,268	6,365	70,119	93,738	50,594	52,132	91,718



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.70%	Discount Rate Less 1.00% 4.70%	Discount Rate Plus 1.00% 6.70%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
W044	GREEN COUNTY ATTORNEY	0.001902%	0.002019%	2,194	1,214	3,408	37,536	50,180	27,084	27,907	49,099
W045	GREENUP CO ATTY/CHILD SUP	0.000000%	0.005642%	-	-	-	-	-	-	-	-
W047	HARDIN COUNTY ATTORNEY	0.023677%	0.026967%	27,307	15,115	42,422	467,269	624,664	337,156	347,404	611,204
W048	HARLAN COUNTY ATTORNEY	0.009723%	0.010143%	11,213	6,207	17,420	191,885	256,519	138,453	142,662	250,992
W050	HART COUNTY ATTORNEY	0.006450%	0.006410%	7,439	4,118	11,557	127,292	170,169	91,847	94,638	166,502
W051	HENDERSON CO ATTORNEY	0.008748%	0.011066%	10,089	5,584	15,673	172,643	230,796	124,570	128,356	225,823
W052	HENRY COUNTY ATTORNEY	0.001467%	0.001260%	1,691	936	2,627	28,951	38,703	20,890	21,525	37,869
W055	JACKSON COUNTY ATTORNEY	0.003034%	0.003253%	3,500	1,937	5,437	59,876	80,045	43,204	44,517	78,320
W056	JEFFERSON CO ATTORNEY	0.174508%	0.195631%	201,260	111,401	312,661	3,443,939	4,603,997	2,484,957	2,560,492	4,504,792
W058	JOHNSON CO ATTORNEY	0.005742%	0.006456%	6,223	3,666	10,289	113,319	151,490	81,765	84,250	148,225
W060	KNOTT COUNTY ATTORNEY	0.003746%	0.004311%	4,320	2,391	6,711	73,928	98,830	53,342	54,964	96,700
W061	KNOX COUNTY ATTORNEY	0.007091%	0.006638%	8,178	4,527	12,705	139,942	187,080	100,974	104,044	183,049
W063	LAUREL COUNTY ATTORNEY	0.013272%	0.014513%	15,306	8,473	23,779	261,925	350,152	188,991	194,735	342,607
W064	LAWRENCE COUNTY ATTORNEY	0.002303%	0.003137%	2,656	1,470	4,126	45,450	60,759	32,794	33,791	59,450
W066	LESLIE COUNTY ATTORNEY	0.002929%	0.003442%	3,378	1,870	5,248	57,804	77,275	41,708	42,976	75,610
W067	LETCHER COUNTY ATTORNEY	0.005251%	0.006174%	6,056	3,352	9,408	103,629	138,536	74,773	77,046	135,551
W069	LINCOLN COUNTY ATTORNEY	0.004717%	0.003936%	5,440	3,011	8,451	93,091	124,447	67,169	69,211	121,766
W070	LIVINGSTON CO ATTORNEY	0.002436%	0.002585%	2,809	1,555	4,364	48,075	64,268	34,688	35,743	62,884
W071	LOGAN COUNTY ATTORNEY	0.000095%	0.000521%	109	61	170	1,875	2,506	1,353	1,394	2,452
W073	MCCRACKEN COUNTY ATTORNEY	0.001660%	0.001800%	1,915	1,060	2,975	32,760	43,795	23,638	24,357	42,852
W075	MCLEAN COUNTY ATTORNEY	0.000554%	0.000600%	639	354	993	10,933	14,616	7,889	8,129	14,301
W076	MADISON COUNTY ATTORNEY	0.002635%	0.002936%	3,039	1,682	4,721	52,002	69,518	37,522	38,662	68,021
W077	MAGOFFIN CO ATTORNEY	0.001249%	0.001266%	1,441	797	2,238	24,649	32,952	17,785	18,326	32,242
W078	MARION COUNTY ATTORNEY	0.001770%	0.002487%	2,041	1,130	3,171	34,931	46,697	25,204	25,971	45,941
W079	MARSHALL COUNTY ATTORNEY	0.001283%	0.001176%	1,480	819	2,299	25,320	33,849	18,270	18,825	33,120
W080	MARTIN COUNTY ATTORNEY	0.004379%	0.004278%	5,050	2,795	7,845	86,420	115,530	62,356	64,251	113,041
W082	MEADE COUNTY ATTORNEY	0.003122%	0.003194%	3,601	1,993	5,594	61,613	82,367	44,457	45,808	80,592
W083	MENIFE COUNTY ATTORNEY	0.001599%	0.001774%	1,844	1,021	2,865	31,556	42,186	22,769	23,462	41,277
W084	MERCER COUNTY ATTORNEY	0.004076%	0.004275%	4,701	2,602	7,303	80,440	107,536	58,041	59,806	105,219
W085	METCALFE COUNTY ATTORNEY	0.003174%	0.003444%	3,661	2,026	5,687	62,639	83,739	45,197	46,571	81,934
W087	MONTGOMERY CO ATTORNEY	0.000362%	0.000391%	417	231	648	7,144	9,551	5,155	5,311	9,345
W090	NELSON COUNTY ATTORNEY	0.009431%	0.009678%	10,877	6,021	16,898	186,122	248,816	134,295	138,378	243,454
W091	NICHOLAS COUNTY ATTORNEY	0.001592%	0.001656%	1,836	1,016	2,852	31,418	42,001	22,670	23,359	41,096
W092	OHIO COUNTY ATTORNEY	0.000158%	0.000262%	183	101	284	3,118	4,168	2,250	2,318	4,079
W095	OWSLEY COUNTY ATTORNEY	0.002120%	0.002318%	2,444	1,353	3,797	41,838	55,931	30,188	31,106	54,726
W096	PENDLETON COUNTY ATTORNEY	0.003316%	0.003390%	3,824	2,117	5,941	65,442	87,485	47,219	48,654	85,600
W097	PERRY COUNTY ATTORNEY	0.009533%	0.010152%	10,995	6,086	17,081	188,135	251,507	135,748	139,874	246,087
W098	PIKE COUNTY ATTORNEY	0.018059%	0.019825%	20,828	11,528	32,356	356,397	476,446	257,156	264,973	466,179
W099	POWELL COUNTY ATTORNEY	0.004508%	0.004365%	5,200	2,878	8,078	88,966	118,933	64,193	66,144	116,371
W103	ROWAN COUNTY ATTORNEY	0.002087%	0.001638%	2,407	1,332	3,739	41,187	55,061	29,718	30,622	53,874
W104	RUSSELL COUNTY ATTORNEY	0.004989%	0.005432%	5,754	3,185	8,939	98,459	131,623	71,042	73,202	128,787
W105	SCOTT COUNTY ATTORNEY	0.000000%	0.001119%	-	-	-	-	-	-	-	-
W106	SHELBY COUNTY ATTORNEY	0.001979%	0.002037%	2,283	1,263	3,546	39,056	52,211	28,181	29,037	51,086
W107	SIMPSON COUNTY ATTORNEY	0.001624%	0.001666%	1,873	1,037	2,910	32,050	42,846	23,125	23,828	41,922
W109	TAYLOR COUNTY ATTORNEY	0.005094%	0.005149%	5,875	3,252	9,127	100,531	134,394	72,537	74,742	131,498
W110	TODD COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W113	UNION COUNTY ATTORNEY	0.000410%	0.000376%	473	262	735	8,091	10,817	5,838	6,016	10,584
W114	WARREN CO ATTY/CHILD SUPP	0.019051%	0.020270%	21,971	12,162	34,133	375,974	502,617	271,282	279,528	491,787
W115	WASHINGTON CO ATTORNEY	0.002067%	0.002561%	2,384	1,320	3,704	40,793	54,533	29,434	30,328	53,358
W118	WHITLEY COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W119	WOLFE COUNTY ATTORNEY	0.002327%	0.001575%	2,684	1,485	4,169	45,924	61,393	33,136	34,143	60,070
W120	WOODFORD COUNTY ATTORNEY	0.004830%	0.005918%	5,570	3,083	8,653	95,321	127,429	68,778	70,869	124,683
X030	OWENSBORO DAVISS CO TOUR	0.012457%	0.010475%	14,367	7,952	22,319	245,841	328,650	177,385	182,777	321,568
X034	FAYETTE CO ATTORNEY OFF	0.051688%	0.059676%	59,612	32,996	92,608	1,020,070	1,363,671	736,026	758,399	1,334,287
X059	KENTON COUNTY ATTORNEY	0.026855%	0.031235%	30,971	17,144	48,115	529,987	708,508	382,410	394,034	693,242
X105	GEORGETOWN WATER & SEWER	0.128878%	0.131292%	148,634	82,272	230,906	2,543,425	3,400,153	1,835,196	1,890,980	3,326,888
X956	LOU FIREFIGHTERS PENS FUN	0.007065%	0.007439%	8,148	4,510	12,658	139,429	186,394	100,604	103,662	182,378
TOTAL		100.000000%	100.000000%	115,329,772	63,837,433	179,167,205	1,973,513,617	2,638,272,960	1,423,979,067	1,467,263,523	2,581,424,500



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

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



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

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



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



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J103	ROWAN CO BD OF ED	555,292	(73,953)	481,339	-	481,339	131,309
J104	RUSSELL CO BD OF ED	470,111	(51,555)	418,556	-	418,556	111,167
J105	SCOTT CO BOARD OF ED	1,522,617	95,860	1,618,477	-	1,618,477	360,051
J106	SHELBY CO LIBRARY	42,863	6,063	48,926	-	48,926	10,136
J107	SIMPSON CO BD OF ED	479,168	(29,395)	449,773	-	449,773	113,308
J108	SPENCER CO BD OF EDUC	512,670	(655)	512,015	-	512,015	121,230
J109	TAYLOR CO BD OF ED	568,541	166,921	735,462	-	735,462	134,442
J110	TODD CO BD OF ED	386,046	31,285	417,331	-	417,331	91,288
J111	TRIGG CO BD OF ED	335,288	(3,807)	331,481	-	331,481	79,285
J112	TRIMBLE CO BD OF ED	186,653	(30,813)	155,840	-	155,840	44,138
J113	CITY OF MORGANFIELD	222,349	(48,109)	174,240	-	174,240	52,578
J115	SPRINGFIELD WATER & SEWER	90,471	499	90,970	-	90,970	21,394
J117	CITY OF SEBREE	25,922	(9,797)	16,125	-	16,125	6,130
J118	CITY OF CORBIN	203,843	(6,166)	197,677	-	197,677	48,203
J119	WOLFE CO BD OF EDUCATION	234,397	13,560	247,957	-	247,957	55,427
J120	WOODFORD CO BD OF ED	669,826	(56,642)	613,184	-	613,184	158,393
J124	PENNYRILE NAR TASK FORCE	3,394	(7,958)	(4,564)	-	(4,564)	803
J134	LEX-FAY CO HUM RIGHTS COM	15,893	(8,976)	6,917	-	6,917	3,758
J135	FLEMING CO EMS	71,123	37,480	108,603	-	108,603	16,818
J154	CITY OF EARLINGTON	17,967	(13,227)	4,740	-	4,740	4,249
J156	CITY OF JEFFERSONTOWN	439,672	79,485	519,157	-	519,157	103,969
J178	LEBANON HOUSING AUTHORITY	30,776	(1,377)	29,399	-	29,399	7,278
J179	MARSHALL CO TOURIST COMM	6,800	(6,564)	236	-	236	1,608
J190	CITY OF BLOOMFIELD	32,569	3,098	35,667	-	35,667	7,702
J200	SOMERSET-PULASKI CONV & V	15,328	(452)	14,876	-	14,876	3,625
J203	FRONTIER HOUSING INC	25,989	(41,223)	(15,234)	-	(15,234)	6,145
J205	GEORGETOWN-SCOTT CO P COM	56,737	(2,066)	54,671	-	54,671	13,417
J210	BOYD CO AMBULANCE SERVICE	6,415	432	6,847	-	6,847	1,517
J214	COMM ACTION SOUTHERN KY	576,160	(36,401)	539,759	-	539,759	136,244
J217	CITY OF PROVIDENCE	193,159	17,706	210,865	-	210,865	45,676
J219	CAMPBELL CO PUBLIC LIBRAR	201,286	(27,669)	173,617	-	173,617	47,598
J224	HOUSING AUTH OF HOPKINSVL	59,566	(80,029)	(20,463)	-	(20,463)	14,085
J234	LFUC HOUSING AUTHORITY	355,565	(17,853)	337,712	-	337,712	84,080
J256	CITY OF ST MATTHEWS	170,531	(3,438)	167,093	-	167,093	40,325
J259	CITY OF PARK HILLS	13,300	45	13,345	-	13,345	3,145
J305	SCOTT CO SOIL CONSER DIST	-	(10,680)	(10,680)	-	(10,680)	-
J310	CANNONBURG WATER DIST	51,270	3,694	54,964	-	54,964	12,124
J314	BOWL GRN WARREN AIRPRT BD	23,951	(1,568)	22,383	-	22,383	5,664
J317	PROVIDENCE MUN HOUSING AU	15,782	635	16,417	-	16,417	3,732
J319	CITY OF ALEXANDRIA	78,011	985	78,996	-	78,996	18,447
J324	CITY OF OAK GROVE	100,560	(774)	99,786	-	99,786	23,779
J334	CENTRAL KY ED COOPERATIVE	10,706	(5,329)	5,377	-	5,377	2,532
J356	CITY OF WEST BUECHEL	24,117	(8,451)	15,666	-	15,666	5,703
J359	CITY OF FORT WRIGHT	39,700	3,865	43,565	-	43,565	9,388
J405	GEORGETOWN HOUSING AUTHOR	44,157	(33,403)	10,754	-	10,754	10,442
J414	WARREN CO PLANNING COMM	78,309	(4,689)	73,620	-	73,620	18,518
J417	WEBSTER CO CONSER DIST	7,643	1,241	8,884	-	8,884	1,807
J419	CITY OF COLD SPRING	39,057	4,892	43,949	-	43,949	9,236
J424	CITY OF CROFTON	2,058	(4,267)	(2,209)	-	(2,209)	487
J434	KY LEAGUE OF CITIES	633,023	(28,579)	604,444	-	604,444	149,690
J456	CITY OF SHIVELY	90,191	10,166	100,357	-	100,357	21,327
J459	N KY AREA PLAN COMMISSION	273,017	(92,789)	180,228	-	180,228	64,560
J510	CITY OF CATLETTSBURG	39,445	(6,542)	32,903	-	32,903	9,327
J514	BARREN RIVER AREA DEV	196,724	34,989	231,713	-	231,713	46,519
J519	NORTHERN KY COOP ED SER	130,304	4,694	134,998	-	134,998	30,813
J524	HOPKINSVILLE S W AUTHORI	281,942	576	282,518	-	282,518	66,670
J534	BLUEGRASS AREA DEV DISRIC	295,259	(133,339)	161,920	-	161,920	69,820
J556	LOUISVILLE CONV BUREAU	462,255	(147,310)	314,945	-	314,945	109,309
J559	CITY OF CRESCENT SPRINGS	27,586	(14,227)	13,359	-	13,359	6,523
J610	BOYD CO CONSERVATION DIST	4,712	202	4,914	-	4,914	1,114
J614	BOWL GRN CONV & VISIT BUR	35,479	(14,006)	21,473	-	21,473	8,390
J619	CITY OF FORT THOMAS	213,493	(1,946)	211,547	-	211,547	50,484
J656	OHIO VALLEY ED COOP	370,968	138,650	509,618	-	509,618	87,722
J710	BIG SANDY WATER DISTRICT	29,870	(11,023)	18,847	-	18,847	7,063
J714	BOWLING GR/WARREN COMM ED	58,504	16,632	75,136	-	75,136	13,834
J719	CITY OF SOUTHGATE	25,597	(16,723)	8,874	-	8,874	6,053
J756	CITY OF PROSPECT	35,864	(6,295)	29,569	-	29,569	8,481



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Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
J759	N KY COMMUNITY ACT COMM	474,577	98,955	573,532	-	573,532	112,222
J810	HOUSING AUTH OF ASHLAND	72,468	4,395	76,863	-	76,863	17,136
J814	HOUSING AUTH BOWLING GRN	167,555	(30,182)	137,373	-	137,373	39,622
J819	CITY OF BELLEVUE	67,254	(13,081)	54,173	-	54,173	15,903
J834	KY LEGAL SERVICE PROGRAMS	59,626	20,842	80,468	-	80,468	14,100
J856	LOUISVILLE WATER COMPANY	3,651,381	(239,045)	3,412,336	-	3,412,336	863,437
J859	CITY OF VILLA HILLS	44,187	9,946	54,133	-	54,133	10,449
J910	SANITATION DISTRICT #4	53,611	5,906	59,517	-	59,517	12,677
J914	BOWLING GRN HUM RIGHT COM	8,338	(635)	7,703	-	7,703	1,972
J919	CITY OF DAYTON	46,212	(2,687)	43,525	-	43,525	10,928
J956	OKOLONA FIRE DISTRICT	14,931	12,887	27,818	-	27,818	3,531
J959	CITY OF INDEPENDENCE	102,519	4,637	107,156	-	107,156	24,243
K001	CITY OF COLUMBIA	89,168	21,419	110,587	-	110,587	21,085
K002	ALLEN CO BD OF ED	446,373	(46,665)	399,708	-	399,708	105,553
K003	ANDERSON CO BD OF ED	545,242	20,925	566,167	-	566,167	128,933
K004	CITY OF WICKLIFFE	26,705	(2,025)	24,680	-	24,680	6,315
K005	BARREN CO BD OF EDUCATION	800,220	(98,668)	701,552	-	701,552	189,227
K006	CITY OF OWINGSVILLE	56,241	3,318	59,559	-	59,559	13,299
K007	BELL CO BD OF ED	425,401	(100,508)	324,893	-	324,893	100,594
K009	PARIS BD OF EDUCATION	167,829	44,511	212,340	-	212,340	39,686
K010	CITY OF ASHLAND	949,607	(18,394)	931,213	-	931,213	224,552
K011	CITY OF DANVILLE	482,147	162,854	645,001	-	645,001	114,013
K012	AUGUSTA BD OF ED	30,689	(6,019)	24,670	-	24,670	7,257
K013	JACKSON CITY SCHOOLS	65,150	(10,708)	54,442	-	54,442	15,406
K014	CLOVERPORT INDEPENDENT SC	52,895	(30,960)	21,935	-	21,935	12,508
K015	BULLITT CO PUBLIC LIBRARY	200,672	21,959	222,631	-	222,631	47,453
K016	CITY OF MORGANTOWN	90,161	(9,301)	80,860	-	80,860	21,320
K017	GEORGE COON PUBLIC LIBRAR	13,908	(5,425)	8,483	-	8,483	3,289
K018	CITY OF MURRAY	470,463	(13,109)	457,354	-	457,354	111,250
K019	CITY OF NEWPORT	315,067	62,541	377,608	-	377,608	74,504
K020	CARLISLE CO BD OF ED	97,154	(17,639)	79,515	-	79,515	22,974
K021	CARROLL CO PUBLIC LIBRARY	38,575	(11,706)	26,869	-	26,869	9,122
K022	CARTER CO EMER AMBUL DIST	162,341	(58,415)	103,926	-	103,926	38,388
K023	CASEY CO AMBULANCE SERV	62,099	16,412	78,511	-	78,511	14,685
K025	CLARK CO LIBRARY BD	90,498	(14,215)	76,283	-	76,283	21,400
K026	CITY OF MANCHESTER	110,667	(5,222)	105,445	-	105,445	26,169
K027	CLINTON CO PUBLIC LIBRARY	7,405	(680)	6,725	-	6,725	1,751
K028	CITY OF MARION	100,786	(9,918)	90,868	-	90,868	23,833
K029	CITY OF BURKESVILLE	77,421	6,537	83,958	-	83,958	18,308
K030	OWENSBORO BD OF ED	1,031,268	121,439	1,152,707	-	1,152,707	243,863
K032	ELLIOTT CO AMB SERVICE	-	(14,416)	(14,416)	-	(14,416)	-
K033	ESTILL CO BD OF EDUCATION	353,685	(56,397)	297,288	-	297,288	83,635
K034	LEX/FAYETTE URBAN CO GOV'T	9,262,487	(550,019)	8,712,468	-	8,712,468	2,190,288
K035	LICKING VALLEY COM ACTION	192,069	(52,274)	139,795	-	139,795	45,418
K036	FLOYD CO SCHOOLS	1,185,996	149,752	1,335,748	-	1,335,748	280,451
K038	FULTON CITY SCHOOLS	60,968	(11,773)	49,195	-	49,195	14,417
K039	GALLATIN CO PUBLIC LIB	19,763	(2,796)	16,967	-	16,967	4,673
K040	GARRARD CO BD OF ED	364,297	(39,893)	324,404	-	324,404	86,145
K041	CITY OF WILLIAMSTOWN	206,690	(8,742)	197,948	-	197,948	48,876
K042	GRAVES CO BD OF ED	609,574	(151,283)	458,291	-	458,291	144,145
K043	CITY OF LEITCHFIELD	158,901	(13,317)	145,584	-	145,584	37,575
K044	CITY OF GREENSBURG	83,824	2,143	85,967	-	85,967	19,822
K045	GREENUP CO BD OF ED	479,421	(32,649)	446,772	-	446,772	113,368
K046	CITY OF HAWESVILLE	33,324	(14,743)	18,581	-	18,581	7,880
K047	HARDIN CO BD OF ED	2,369,759	(87,796)	2,281,963	-	2,281,963	560,374
K048	HARLAN INDEPENDENT SCHOOL	82,013	(3,213)	78,800	-	78,800	19,393
K049	CITY OF CYNTHIANA	169,370	5,210	174,580	-	174,580	40,051
K050	CAVERNA INDEPENDENT SCH	133,499	16,130	149,629	-	149,629	31,568
K052	HENRY CO BD OF EDUCATION	340,087	225	340,312	-	340,312	80,420
K055	JACKSON CO CONSERV DIST	-	(4,404)	(4,404)	-	(4,404)	-
K057	JESSAMINE CO PUBLIC LIBRA	183,810	42,152	225,962	-	225,962	43,465
K058	JOHNSON CO BD OF ED	523,930	(40,478)	483,452	-	483,452	123,893
K060	LKLP COMM ACTION COUNCIL	1,027,648	(80,126)	947,522	-	947,522	243,007
K061	BARBOURVILLE CITY SCHOOLS	61,254	(20,025)	41,229	-	41,229	14,485
K062	LARUE CO BD OF EDUCATION	336,145	(40,003)	296,142	-	296,142	79,488
K063	LONDON UTILITY COMM	161,946	(19,275)	142,671	-	142,671	38,295
K064	CITY OF LOUISA	68,921	8,928	77,849	-	77,849	16,298



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



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
K414	CITY OF SMITHS GROVE	-	(4,059)	(4,059)	-	(4,059)	-
K419	ALEXANDRIA FIRE DISTRICT	5,130	3,731	8,861	-	8,861	1,213
K459	CITY OF LAKESIDE PARK	9,156	5,713	14,869	-	14,869	2,165
K519	CITY OF MELBOURNE	3,978	(157)	3,821	-	3,821	941
K559	CITY OF TAYLOR MILL	55,738	(9,271)	46,467	-	46,467	13,180
K614	WARREN CO PUBLIC LIBRARY	91,642	(77,277)	14,365	-	14,365	21,670
K619	CAMPBELL CO CONS DISPATCH	160,150	(2,058)	158,092	-	158,092	37,870
K659	CITY OF EDGEWOOD	106,190	21,991	128,181	-	128,181	25,111
K719	CENTRAL CAMPBELL CO FIRE	3,298	(536)	2,762	-	2,762	780
K759	LAKESIDE/CRESTVIEWHLS POL	6,644	(58)	6,586	-	6,586	1,571
K856	HIGHVIEW FIRE DISTRICT	10,757	5,659	16,416	-	16,416	2,544
K859	CITY OF FORT MITCHELL	70,197	(11,005)	59,192	-	59,192	16,599
K959	HOUSING AUTH OF COVINGTON	164,633	(14,579)	150,054	-	150,054	38,931
L002	ALLEN CO CONSERVATION DIS	4,477	2,846	7,323	-	7,323	1,059
L003	ANDERSON PUBLIC LIBRARY	34,682	(838)	33,844	-	33,844	8,201
L004	CITY OF BARLOW	10,107	(5,724)	4,383	-	4,383	2,390
L005	CITY OF GLASGOW	450,860	99,484	550,344	-	550,344	106,614
L006	BATH CO WATER DISTRICT	40,323	(6,325)	33,998	-	33,998	9,535
L007	BELL CO COURT CLERK	29,145	(406)	28,739	-	28,739	6,892
L008	BOONE CO BD OF ED	3,414,125	154,428	3,568,553	-	3,568,553	807,334
L009	CITY OF PARIS	541,024	42,620	583,644	-	583,644	127,935
L010	FIVCO AREA DEVELOPMT DIST	122,935	4,414	127,349	-	127,349	29,070
L011	DANVILLE BOYLE CO REC	-	(24,066)	(24,066)	-	(24,066)	-
L012	BRACKEN COUNTY PUB LIBRAR	15,250	603	15,853	-	15,853	3,606
L013	BREATHITT CO PUBLIC LIB	20,365	(740)	19,625	-	19,625	4,816
L014	BRECKINRIDGE CO CLERK OFF	36,679	(2,008)	34,671	-	34,671	8,674
L015	CITY OF MT WASHINGTON	252,276	25,863	278,139	-	278,139	59,655
L016	BUTLER CO AMBULANCE SVC	65,906	7,459	73,365	-	73,365	15,585
L018	MURRAY PUBLIC SCHOOLS	508,298	117,882	626,180	-	626,180	120,197
L021	CITY OF CARROLLTON	160,683	1,091	161,774	-	161,774	37,996
L022	NORTHEAST KY CAA	337,845	46,742	384,587	-	384,587	79,890
L023	CITY OF LIBERTY	92,481	(3,758)	88,723	-	88,723	21,869
L024	HOPKINSVILLE CHRIST LIBRARY	39,890	9,349	49,239	-	49,239	9,433
L025	CITY OF WINCHESTER	278,388	17,462	295,850	-	295,850	65,830
L026	DANIEL BOONE COMM AGENCY	415,874	52,330	468,204	-	468,204	98,341
L027	CITY OF ALBANY	133,776	(13,122)	120,654	-	120,654	31,634
L028	CRITTENDEN/LIV CO WAT DIS	54,529	(5,622)	48,907	-	48,907	12,894
L029	CUMBERLAND CO SOIL & WAT	3,746	461	4,207	-	4,207	886
L031	EDMONSON CO AMBULANCE DIS	36,538	10,512	47,050	-	47,050	8,640
L032	SANDY HOOK WATER DISTRICT	23,882	1,014	24,896	-	24,896	5,647
L033	CITY OF IRVINE	65,975	8,800	74,775	-	74,775	15,601
L035	CITY OF FLEMINGSBURG	70,669	(13,029)	57,640	-	57,640	16,711
L036	FLOYD CO LIBRARY	51,688	1,050	52,738	-	52,738	12,223
L038	FULTON CO LIBRARY	14,154	(2,131)	12,023	-	12,023	3,347
L039	CITY OF WARSAW	32,455	12,015	44,470	-	44,470	7,675
L041	GRANT CO PUBLIC LIBRARY	36,300	(20,477)	15,823	-	15,823	8,584
L042	MAYFIELD CITY SCHOOLS	413,064	49,398	462,462	-	462,462	97,677
L043	LEITCHFIELD UTILITY COMM	159,563	16,897	176,460	-	176,460	37,732
L044	GREEN CO AMBULANCE SVC	32,954	4,858	37,812	-	37,812	7,793
L045	RACELAND BOARD OF EDUC	126,759	(3,436)	123,323	-	123,323	29,975
L046	HANCOCK CO PUBLIC LIBRARY	30,920	8,115	39,035	-	39,035	7,312
L047	WEST POINT INDEPENDENT SC	-	(27,087)	(27,087)	-	(27,087)	-
L049	CYNTHIANA/HARRISON LIBRAR	22,940	(8,731)	14,209	-	14,209	5,425
L050	CITY OF MUNFORDVILLE	29,491	(14,798)	14,693	-	14,693	6,974
L051	HENDERSON CO WATER DIST	48,580	(4,549)	44,031	-	44,031	11,488
L052	CITY OF EMINENCE	44,106	3,521	47,627	-	47,627	10,430
L054	DAWSON SPRINGS PUBLIC SCH	88,353	(19,775)	68,578	-	68,578	20,893
L057	CITY OF NICHOLASVILLE	717,814	125,100	842,914	-	842,914	169,740
L058	PAINTSVILLE BD OF ED	99,516	(8,336)	91,180	-	91,180	23,532
L060	KNOTT CO SOIL CONV DIST	3,644	149	3,793	-	3,793	862
L061	CITY OF BARBOURVILLE	84,760	23,771	108,531	-	108,531	20,043
L062	CITY OF HODGENVILLE	119,935	11,883	131,818	-	131,818	28,361
L063	LAUREL CO PUBLIC LIB DIST	93,305	(8,764)	84,541	-	84,541	22,064
L064	LOUISA WATER & SEWER COMM	54,839	(5,010)	49,829	-	49,829	12,968
L065	LEE CO PUBLIC LIBRARY	11,867	3,623	15,490	-	15,490	2,806
L066	CITY OF HYDEN	14,374	(179)	14,195	-	14,195	3,399
L067	LETCHER COUNTY CONS DIST	3,891	231	4,122	-	4,122	920



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
L068	HOUSING AUTH OF VANCEBURG	9,355	(1,445)	7,910	-	7,910	2,212
L069	STANFORD WATER COMMISSION	60,532	(5,452)	55,080	-	55,080	14,314
L071	RUSSELLVILLE CITY SCHOOLS	163,009	(14,037)	148,972	-	148,972	38,546
L072	CITY OF EDDYVILLE	38,157	(9,143)	29,014	-	29,014	9,023
L073	CITY OF PADUCAH	950,639	(44,545)	906,094	-	906,094	224,796
L074	HOUSING AUTH MCREARY CO	17,918	56	17,974	-	17,974	4,237
L075	CITY OF LIVERMORE	25,865	4,565	30,430	-	30,430	6,116
L076	BEREA BD OF ED	152,799	(52,770)	100,029	-	100,029	36,132
L077	CITY OF SALYERSVILLE	88,184	(3,647)	84,537	-	84,537	20,853
L078	MARION FREE PUBLIC LIBRAR	26,097	(10,179)	15,918	-	15,918	6,171
L079	MARSHALL CO SOIL & WATER	3,821	407	4,228	-	4,228	904
L080	MARTIN CO CONSERV DIST	2,585	(353)	2,232	-	2,232	611
L082	MEADE CO BD OF ED	686,054	(139,664)	546,390	-	546,390	162,230
L083	MENIFEE CO PUBLIC LIBRARY	4,547	(1,452)	3,095	-	3,095	1,075
L084	BURGIN INDEPENDENT SCH	56,418	(21,123)	35,295	-	35,295	13,341
L085	METCALFE CO PUBLIC LIB	15,559	(2,006)	13,553	-	13,553	3,679
L086	CITY OF TOMPKINSVILLE	85,022	(12,024)	72,998	-	72,998	20,105
L087	MONTGOMERY CO SAN DIST #2	10,637	5,002	15,639	-	15,639	2,515
L088	MORGAN COUNTY LIBRARY	14,822	(391)	14,431	-	14,431	3,505
L090	CITY OF NEW HAVEN	10,333	(3,373)	6,960	-	6,960	2,443
L091	NICHOLAS COUNTY LIBRARY	2,503	(6,035)	(3,532)	-	(3,532)	592
L092	OHIO CO WATER DIST	100,356	758	101,114	-	101,114	23,731
L093	LAGRANGE UTILITY COMM	62,743	1,284	64,027	-	64,027	14,837
L096	PENDLETON COUNTY WATER	33,890	(8,842)	25,048	-	25,048	8,014
L099	POWELLS VALLEY WATER DIST	29,981	832	30,813	-	30,813	7,090
L100	SCIENCE HILL BD OF ED	65,791	(1,545)	64,246	-	64,246	15,558
L102	CITY OF MOUNT VERNON	123,865	(38,571)	85,294	-	85,294	29,290
L103	MOREHEAD UTILITY PLANT BD	230,160	8,330	238,490	-	238,490	54,426
L104	LAKE CUMBERLAND ADD	285,625	(85,453)	200,172	-	200,172	67,541
L105	GEORGETOWN/SCOTT CO PARKS	93,450	(962)	92,488	-	92,488	22,098
L106	TRIPLE S PLANNING & ZONIN	18,818	3,088	21,906	-	21,906	4,450
L107	CITY OF FRANKLIN	240,899	(42,628)	198,271	-	198,271	56,965
L108	SPENCER CO FIRE DIST	4,980	1,464	6,444	-	6,444	1,178
L109	CAMPBELLVILLE CITY SCHOO	189,048	18,558	207,606	-	207,606	44,704
L110	CITY OF ELKTON	72,601	13,908	86,509	-	86,509	17,168
L111	HOUSING AUTH OF CADIZ	13,351	(5,364)	7,987	-	7,987	3,157
L112	CITY OF BEDFORD	13,417	5,886	19,303	-	19,303	3,173
L113	UNION CO PLANNING COMM	6,746	(9,196)	(2,450)	-	(2,450)	1,595
L114	WARREN COUNTY BD OF ED	2,259,513	212,205	2,471,718	-	2,471,718	534,304
L115	WASHINGTON CO SCHOOLS	274,070	17,003	291,073	-	291,073	64,809
L118	CORBIN BD OF ED	324,097	(70,473)	253,624	-	253,624	76,639
L119	CITY OF CAMPTON	36,926	(21,055)	15,871	-	15,871	8,732
L120	FALLING SPRINGS ARTS	59,069	(743)	58,326	-	58,326	13,968
L141	CORINTH WATER DISTRICT	9,969	(5,913)	4,056	-	4,056	2,357
L156	CITY OF LYNDON	23,211	729	23,940	-	23,940	5,489
L159	ELSMERE FIRE PROTECTION	6,641	1,358	7,999	-	7,999	1,570
L256	CITY OF HURSTBOURNE	15,954	(525)	15,429	-	15,429	3,773
L356	EASTWOOD FIRE PROT DIST	-	(5,348)	(5,348)	-	(5,348)	-
L456	HARRODS CREEK FIRE DIST	-	(343)	(343)	-	(343)	-
L656	FERN CREEK FIRE PROT DIST	13,892	8,346	22,238	-	22,238	3,285
L756	PLEASURE RIDGE PARK FIRE	27,637	216	27,853	-	27,853	6,535
L959	NORTHERN KY CONV CTR CORP	137,477	(18,427)	119,050	-	119,050	32,509
M001	COLUMBIA/ADAIR UTILITIES	101,734	(20,786)	80,948	-	80,948	24,057
M003	LAWBG-ANDERSON PLAN COMM	1,968	201	2,169	-	2,169	465
M005	GLASGOW WATER COMPANY	280,888	16,492	297,380	-	297,380	66,421
M006	GATEWAY AREA DEV DISTRICT	93,330	17,865	111,195	-	111,195	22,070
M007	MIDDLESBORO CITY SCHOOL	167,477	(21,522)	145,955	-	145,955	39,603
M008	WALTON/VERONA BD OF ED	263,605	6,495	270,100	-	270,100	62,334
M009	PARIS BOURBON CO LIBRARY	40,173	(15)	40,158	-	40,158	9,500
M010	BOYD CO BD OF ED	732,578	59,077	791,656	-	791,656	173,232
M011	BOYLE COUNTY BD OF EDUC	323,312	(35,934)	287,378	-	287,378	76,453
M012	EAST PENDLETON WATER DIST	34,964	(631)	34,333	-	34,333	8,268
M013	BREATHITT CO SOIL CONSERV	2,768	127	2,895	-	2,895	655
M014	CITY OF HARDINSBURG	21,902	(16,857)	5,045	-	5,045	5,179
M015	BULLITT CO FISCAL COURT	744,660	126,709	871,369	-	871,369	176,089
M017	CITY OF FREDONIA	2,952	(3,293)	(341)	-	(341)	698
M018	CALLOWAY CO PUBLIC LIBRAR	35,987	(7,769)	28,218	-	28,218	8,510



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



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
M105	SCOTT COUNTY LIBRARY	104,607	(2,450)	102,157	-	102,157	24,736
M106	SHELBY CO BD OF ED	1,107,293	34,510	1,141,803	-	1,141,803	261,840
M107	FRANKLIN ELECTRIC PLNT BD	152,558	39,583	192,141	-	192,141	36,075
M108	SPENCER CO PUBLIC LIB	26,837	5,723	32,560	-	32,560	6,346
M109	CITY OF CAMPBELLSVILLE	257,030	(59,264)	197,766	-	197,766	60,780
M110	CITY OF GUTHRIE	52,188	20,953	73,141	-	73,141	12,341
M111	TRIGG CO CONS DISTRICT	4,170	514	4,684	-	4,684	986
M112	CITY OF MILTON	32,217	(330)	31,887	-	31,887	7,618
M113	CITY OF STURGIS	65,656	14,297	79,953	-	79,953	15,526
M115	WASHINGTON CO LIBRARY BD	17,181	1,232	18,413	-	18,413	4,063
M116	WAYNE CO PUBLIC LIBRARY	21,586	(9,964)	11,622	-	11,622	5,105
M117	WEBSTER CO BD OF ED	374,856	3,098	377,954	-	377,954	88,642
M118	WHITLEY CO FISCAL COURT	508,187	75,453	583,640	-	583,640	120,170
M119	WOLFE CO FISCAL COURT	160,322	35,634	195,956	-	195,956	37,911
M120	WOODFORD COUNTY LIBRARY	57,435	(7,753)	49,682	-	49,682	13,582
M215	SHEPHER/BULLIT CO TOURIST	56,596	3,377	59,973	-	59,973	13,383
M315	CITY OF PIONEER VILLAGE	5,338	977	6,315	-	6,315	1,262
M356	MIDDLETOWN FIRE PROT DIST	-	(7,110)	(7,110)	-	(7,110)	-
M415	BULLITT CO SANITATION DIS	36,297	(15,323)	20,974	-	20,974	8,583
N001	ADAIR CO CONSERVATION DIS	10,908	4,655	15,563	-	15,563	2,579
N006	HOUSING AUTH OWINGSVILLE	10,134	(2,735)	7,399	-	7,399	2,396
N007	PINEVILLE BD OF EDUCATION	67,251	8,906	76,157	-	76,157	15,903
N008	CITY OF FLORENCE	548,977	24,466	573,443	-	573,443	129,816
N009	CITY OF MILLERSBURG	5,410	2,299	7,709	-	7,709	1,279
N010	BOYD CO PUBLIC LIBRARY	75,426	(8,888)	66,538	-	66,538	17,836
N011	CITY OF PERRYVILLE	2,958	(3,798)	(840)	-	(840)	699
N012	CITY OF BROOKSVILLE	29,434	(2,523)	26,911	-	26,911	6,960
N013	MIDDLE KY COMM ACT PART	249,174	(29,846)	219,328	-	219,328	58,922
N014	CITY OF IRVINGTON	20,587	(21,476)	(889)	-	(889)	4,868
N015	BULLITT CO CONSERVAT DIST	3,596	(1,046)	2,550	-	2,550	850
N017	PRINCETON ELECTRIC PL BD	153,353	3,199	156,552	-	156,552	36,263
N018	MURRAY/CALLOWAY CO AIRPRT	5,040	(631)	4,409	-	4,409	1,192
N020	CARLISLE CO SANIT DIST 1	9,427	114	9,541	-	9,541	2,229
N021	CARROLLTON UTILITIES COMM	170,450	(26,077)	144,373	-	144,373	40,306
N022	CITY OF GRAYSON	36,336	(84,340)	(48,004)	-	(48,004)	8,592
N025	EAST CLARK CO WATER DIST	35,485	4,621	40,106	-	40,106	8,391
N029	CUMBERLAND CO PUBLIC LIB	12,969	2,719	15,688	-	15,688	3,067
N033	ESTILL CO WATER DIST NO 1	35,894	1,609	37,503	-	37,503	8,488
N035	HOUSING AUTH FLEMINGSBURG	4,805	(2,941)	1,864	-	1,864	1,136
N036	PRESTONSBURG CITY UTIL	286,082	(78,339)	207,743	-	207,743	67,649
N037	FRANKFORT INDEP SCHOOLS	157,631	(5,967)	151,664	-	151,664	37,275
N038	HOUSING AUTH OF HICKMAN	20,374	(4,402)	15,972	-	15,972	4,818
N041	BULLOCK PEN WATER DIST	86,445	(7,016)	79,429	-	79,429	20,442
N042	PURCHASE AREA DEV DIST	225,899	(33,959)	191,940	-	191,940	53,418
N043	GRAYSON CO LIBRARY	24,644	(8,378)	16,266	-	16,266	5,827
N044	HOUSING AUTH OF GREENSBUR	-	(4,411)	(4,411)	-	(4,411)	-
N045	KENTUCKY ED DEV CORP	91,645	(10,890)	80,755	-	80,755	21,671
N047	ELIZABETHTOWN BD OF EDUC	315,603	(64,938)	250,665	-	250,665	74,630
N049	CYNTHIANA HARRISON CO JPC	10,595	(1,215)	9,380	-	9,380	2,505
N050	CITY OF HORSE CAVE	45,962	4,909	50,871	-	50,871	10,869
N051	CITY OF HENDERSON	824,094	(113,049)	711,045	-	711,045	194,872
N052	CITY OF NEW CASTLE	17,136	2,220	19,356	-	19,356	4,052
N054	CITY OF MADISONVILLE	1,059,583	147,616	1,207,199	-	1,207,199	250,558
N057	NICHOLASVILLE HOUSING AUT	6,830	950	7,780	-	7,780	1,615
N058	JOHNSON CO LIBRARY	31,946	1,336	33,282	-	33,282	7,554
N060	KNOTT CO WATER & SEWER	66,571	15,460	82,031	-	82,031	15,742
N061	KNOX CO SOIL CONSERV DIS	4,089	(585)	3,504	-	3,504	967
N063	CUMBERLAND VAL AREA DEV	110,096	(26,088)	84,008	-	84,008	26,034
N065	THREE FORKS REG JAIL	129,022	8,667	137,689	-	137,689	30,510
N067	HOUSING ORIENTED MINISTRI	44,816	2,955	47,771	-	47,771	10,598
N068	GAR,QUI,KY-O-HTS WTR DIST	24,833	(4,039)	20,794	-	20,794	5,872
N069	CITY OF CRAB ORCHARD	4,872	(4,712)	160	-	160	1,152
N071	CITY OF AUBURN	42,782	1,194	43,976	-	43,976	10,117
N072	LYON CO AMBULANCE SERVICE	76,398	7,341	83,739	-	83,739	18,066
N075	CITY OF ISLAND	14,037	(654)	13,383	-	13,383	3,319
N076	MADISON CO EMS	9,734	(2,575)	7,159	-	7,159	2,302
N077	MAGOFFIN CO WATER DIST	39,989	1,167	41,156	-	41,156	9,456



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
N078	CENTRAL KY COMM ACTION	709,734	111,019	820,753	-	820,753	167,830
N079	BENTON ELECTRIC SYSTEM	90,799	(3,578)	87,221	-	87,221	21,471
N080	MARTIN CO WATER DISTRICT	-	(94,703)	(94,703)	-	(94,703)	-
N081	BUFFALO TRACE AR DEV DIST	172,445	2,627	175,072	-	175,072	40,778
N082	MEADE CO WATER DISTRICT	51,742	(1,345)	50,397	-	50,397	12,235
N084	MERCER CO PUBLIC LIBRARY	45,066	(5,511)	39,555	-	39,555	10,657
N085	METCALFE CO CONSERV DIST	3,424	(1,376)	2,048	-	2,048	810
N087	CITY OF MT STERLING	115,716	5,089	120,805	-	120,805	27,363
N088	MORGAN CO AMBULANCE SERV	38,786	(4,123)	34,663	-	34,663	9,172
N089	MUHLENBERG CO WATER DIST	80,854	(4,977)	75,877	-	75,877	19,120
N090	BARDSTOWN-NELSON CO TOURI	24,307	3,908	28,215	-	28,215	5,748
N092	CITY OF HARTFORD	82,970	(14,369)	68,601	-	68,601	19,620
N093	CITY OF LAGRANGE	78,772	9,602	88,374	-	88,374	18,627
N094	CITY OF OWENTON	8,642	(7,226)	1,416	-	1,416	2,044
N097	KY VALLEY ED COOPERATIVE	15,316	(7,695)	7,621	-	7,621	3,622
N098	PIKE CO LIBRARY DISTRICT	95,622	37,648	133,270	-	133,270	22,612
N099	CITY OF CLAY CITY	27,553	14,038	41,591	-	41,591	6,515
N100	CITY OF BURNSIDE	29,178	3,549	32,727	-	32,727	6,900
N103	HOUSING AUTH OF MOREHEAD	40,248	(4,058)	36,190	-	36,190	9,517
N104	CITY OF JAMESTOWN	123,883	6,222	130,105	-	130,105	29,294
N106	W SHELBY WATER DISTRICT	26,482	1,539	28,021	-	28,021	6,262
N107	SIMPSON CO CONSER DIST	3,120	257	3,377	-	3,377	738
N110	LOGAN/TODD REG. WATER COM	66,219	12,728	78,947	-	78,947	15,659
N111	BARKLEY LAKE WATER DIST	76,028	(7,094)	68,934	-	68,934	17,978
N112	TRIMBLE CO WATER DIST	14,759	(7,334)	7,425	-	7,425	3,490
N113	UNION CO LIBRARY BD	28,354	(11,612)	16,742	-	16,742	6,705
N114	BOWLING GRN MUNICIPAL UTI	1,556,561	(1,918)	1,554,643	-	1,554,643	368,078
N115	WASHINGTON CO CONSER DIST	3,463	208	3,671	-	3,671	819
N116	MONTICELLO UTILITY COMM	135,537	(57)	135,480	-	135,480	32,050
N117	CITY OF DIXON	10,661	2,284	12,945	-	12,945	2,521
N118	CITY OF WILLIAMSBURG	257,912	35,634	293,546	-	293,546	60,988
N119	WOLFE CO CONSER DISTRICT	4,790	56	4,846	-	4,846	1,133
N120	WOODFORD CO PLAN ZONING	29,870	(167)	29,703	-	29,703	7,063
N959	N KY CONV & VISITORS BUR	71,346	(90,568)	(19,222)	-	(19,222)	16,871
P001	HOUSING AUTH OF COLUMBIA	10,164	(9,010)	1,154	-	1,154	2,404
P005	GLASGOW ELECTRIC PLANT BD	444,691	(24,220)	420,471	-	420,471	105,156
P006	BATH COUNTY E.M.S.	51,646	(25,429)	26,217	-	26,217	12,213
P007	CITY OF PINEVILLE	36,466	8,232	44,698	-	44,698	8,623
P008	BOONE CO PLANNING COMM	112,659	(16,172)	96,487	-	96,487	26,640
P009	HOUSING AUTHORITY PARIS	21,659	(14,602)	7,057	-	7,057	5,122
P010	REGIONAL PUBLIC SAFETY	86,644	(1,184)	85,460	-	85,460	20,488
P011	CITY OF JUNCTION CITY	15,981	(12,027)	3,954	-	3,954	3,779
P013	CITY OF JACKSON	153,187	2,995	156,182	-	156,182	36,224
P014	BRECKINRIDGE CO PUBLIC LI	27,938	6,430	34,368	-	34,368	6,607
P015	CITY OF LEBANON JUNCTION	29,605	7,794	37,399	-	37,399	7,001
P017	PRINCETON WATER/WASTEWATE	77,331	(18,503)	58,828	-	58,828	18,286
P018	MURRAY/CALLOWAY TRANS AUT	44,587	(11,475)	33,112	-	33,112	10,543
P022	RATTLESNAKE RIDGE WATER	71,502	3,570	75,072	-	75,072	16,908
P023	LIBERTY TOURISM	5,127	6,886	12,013	-	12,013	1,212
P025	CLARK CO CONSVATION DIST	2,615	(721)	1,894	-	1,894	618
P033	ESTILL COUNTY EMS	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	21,237	2,212	23,449	-	23,449	5,022
P037	COMMUNITY ACTION KENTUCKY	85,702	16,163	101,865	-	101,865	20,266
P038	HICKMAN ELECTRIC SYSTEM	44,587	(6,458)	38,129	-	38,129	10,543
P041	CITY OF DRY RIDGE	31,976	(16,639)	15,337	-	15,337	7,561
P043	CITY OF CLARKSON	19,050	7,295	26,345	-	26,345	4,505
P045	GREENUP CO ENVIR COMM	15,815	(4,419)	11,396	-	11,396	3,740
P047	CITY OF WEST POINT	16,589	(19,265)	(2,676)	-	(2,676)	3,923
P048	HARLAN COUNTY C A A	145,951	10,701	156,652	-	156,652	34,513
P049	HOUSING AUTHORITY OF CYNT	44,262	(38,061)	6,201	-	6,201	10,467
P050	HART CO SOLID WASTE SVC	89,093	27,691	116,784	-	116,784	21,068
P051	HENDERSON MUN POWER&LIGHT	411,105	63,480	474,585	-	474,585	97,213
P052	LITTLE KY RV WS CONV DIST	7,225	(982)	6,243	-	6,243	1,708
P054	HOUSING AUTH DAWSON SPG	30,830	(485)	30,345	-	30,345	7,290
P057	VALLEY VIEW FERRY AUTHORI	17,861	4,784	22,645	-	22,645	4,224
P061	BARBOURVILLE UTILITY COMM	294,038	33,794	327,832	-	327,832	69,531
P063	LAUREL CO WATER DIST #2	90,167	10,090	100,257	-	100,257	21,322



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



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

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



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

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



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V126	LOU & JEFF CO RIVERPORT	9,791	(27,893)	(18,102)	-	(18,102)	2,315
V127	LOU LABOR MANAGER COM	7,357	(620)	6,737	-	6,737	1,740
V129	T A R C	3,511,316	(662,753)	2,848,563	-	2,848,563	830,316
V130	ANCHORAGE BD OF EDUCATION	97,987	(6,477)	91,510	-	91,510	23,171
V136	MOUNTAIN ARTS CENTER	-	(17,011)	(17,011)	-	(17,011)	-
V137	FRANKLIN CO CONS DIST	5,401	(3,530)	1,871	-	1,871	1,277
V145	CITY OF WURLTAND	9,924	802	10,726	-	10,726	2,347
V147	HARDIN CO WATER DIST #2	443,027	37,200	480,227	-	480,227	104,762
V151	HOUSING AUTH OF HENDERSON	119,126	(25,852)	93,274	-	93,274	28,169
V156	JEFF CO BD OF ED	23,419,315	(39,495)	23,379,820	-	23,379,820	5,537,929
V158	BIG SANDY AREA COMM PRO	214,245	(49,403)	164,842	-	164,842	50,662
V159	CITY OF ERLANGER	204,523	(83,166)	121,357	-	121,357	48,363
V163	EAST BERNSTADT BD OF ED	43,769	756	44,525	-	44,525	10,350
V171	CITY OF ADAIRVILLE	20,184	547	20,731	-	20,731	4,773
V176	MADISON CO CONSERVAT DIST	4,459	10	4,469	-	4,469	1,054
V179	MARSHALL CO SEN CITIZENS	-	(10,481)	(10,481)	-	(10,481)	-
V189	CITY OF CENTRAL CITY	161,808	(8,550)	153,258	-	153,258	38,263
V196	CITY OF BUTLER	5,040	387	5,427	-	5,427	1,192
V197	CITY OF HAZARD	405,707	(96,126)	309,581	-	309,581	95,937
V198	MOUNTAIN WATER DISTRICT	237,246	7,979	245,225	-	245,225	56,101
V200	PULASKI COUNTY LIBRARY	57,559	(14,075)	43,484	-	43,484	13,611
V205	BARREN/METCALFE CO AMB SR	18,662	4,607	23,269	-	23,269	4,413
V206	SHELBYVLE MUN WATER&SEWER	160,132	14,149	174,281	-	174,281	37,866
V207	BELL CO PUBLIC LIBRARY	30,734	272	31,006	-	31,006	7,268
V208	CITY OF WALTON	49,958	11,892	61,850	-	61,850	11,814
V218	MURRAY TOURISM COMMISSION	10,411	407	10,818	-	10,818	2,462
V219	BELLEVUE BD OF EDUCATION	123,988	13,221	137,209	-	137,209	29,319
V224	PENNYROYAL AREA MUSEUM	5,118	(11,393)	(6,275)	-	(6,275)	1,210
V230	OWENSBORO RIVERPORT AUTH	294,336	(3,113)	291,223	-	291,223	69,601
V236	BIG SANDY AREA DEV DIST	239,795	(90,936)	148,859	-	148,859	56,704
V237	BLUE GRASS COMM ACTION	624,009	9,674	633,683	-	633,683	147,558
V247	HARDIN CO WATER DIST #1	424,278	44,231	468,509	-	468,509	100,329
V251	HENDERSON CO RIVER AUTH	85,202	(7,501)	77,701	-	77,701	20,148
V259	KENTON CO PUBLIC LIBRARY	561,404	(44,503)	516,901	-	516,901	132,754
V263	LAUREL CO BD OF EDUCATION	1,060,082	(259,632)	800,450	-	800,450	250,676
V271	RUSSELLVILLE ELEC PL BD	145,159	17,148	162,307	-	162,307	34,326
V281	HOUSING AUTH OF MAYSVILLE	45,102	(451)	44,651	-	44,651	10,665
V298	CITY OF PIKEVILLE	383,263	120,804	504,067	-	504,067	90,630
V300	HOUSING AUTH OF SOMERSET	52,149	(14,579)	37,570	-	37,570	12,332
V305	CITY OF CAVE CITY	67,816	5,840	73,656	-	73,656	16,036
V306	HOUSING AUTH OF SHELBYVLE	11,208	(4,559)	6,649	-	6,649	2,650
V308	NORTHERN KY AREA DEV.DIST	345,639	(52,713)	292,926	-	292,926	81,733
V319	CAMPBELL CO BD OF ED	950,110	18,837	968,947	-	968,947	224,671
V324	CHRISTIAN CO CONS DIST	5,166	(3,872)	1,294	-	1,294	1,222
V330	CITY OF OWENSBORO	1,253,719	(6,291)	1,247,428	-	1,247,428	296,465
V336	SANDY VALLEY TRANS SER IN	232,964	(22,793)	210,171	-	210,171	55,089
V337	FRANKFORT ELEC WATER BD	1,684,711	275,522	1,960,233	-	1,960,233	398,381
V347	CITY OF RADCLIFF	247,546	(62,432)	185,114	-	185,114	58,537
V359	CITY OF ELSMERE	61,540	4,093	65,633	-	65,633	14,552
V363	LONDON LAUREL CO COMM CTR	84,820	655	85,475	-	85,475	20,057
V373	PADUCAH MCCRACKEN CO TOUR	35,858	1,966	37,824	-	37,824	8,479
V376	CITY OF BERE A	511,885	(346,033)	165,852	-	165,852	121,045
V398	CITY OF ELKHORN CITY	12,310	(8,579)	3,731	-	3,731	2,911
V400	PULASKI CO SOIL CONS DIST	11,852	(434)	11,418	-	11,418	2,803
V405	MARY W WELDON MEM PUB LIB	27,394	(1,276)	26,118	-	26,118	6,478
V407	BELL/WHITLEY COMM ACTION	327,546	5,536	333,082	-	333,082	77,454
V408	UNION EMERGENCY SERVICES	8,573	11,199	19,772	-	19,772	2,027
V419	DAYTON CITY SCHOOLS	146,516	2,563	149,079	-	149,079	34,647
V424	PENNYRILE ALLIED COMM SER	480,971	91,766	572,737	-	572,737	113,734
V430	OWENSBORO MUN UTILITIES	1,549,498	(936,098)	613,401	-	613,401	366,408
V436	APPALACHIAN RES & DEFENSE	262,067	110,370	372,437	-	372,437	61,971
V437	FKT/FKLN CO TOUR&CONV COM	12,951	(6,043)	6,908	-	6,908	3,062
V447	CITY OF ELIZABETH TOWN	914,110	(9,914)	904,196	-	904,196	216,158
V459	LUDLOW BD OF EDUCATION	70,335	(39,324)	31,011	-	31,011	16,632
V463	LONDON LAUREL TOURIST COM	17,621	(1,550)	16,071	-	16,071	4,167
V473	PADUCAH POWER SYSTEM	675,191	11,781	686,972	-	686,972	159,662
V476	KY RIVER FOOTHILLS DEV CO	634,191	(232,138)	402,053	-	402,053	149,966



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
V500	WEST PULASKI WATER DISTR	61,615	22,544	84,159	-	84,159	14,570
V505	CITY OF PARK CITY	4,294	1,794	6,088	-	6,088	1,015
V507	BELL CO SOLID WASTE OFFIC	17,311	(9,002)	8,309	-	8,309	4,093
V508	CITY OF UNION	18,240	7,922	26,162	-	26,162	4,313
V524	HOPKINSVL WATER ENV ATH	508,750	117,839	626,589	-	626,589	120,303
V530	AUDUBON AREA COMM SER INC	1,866,113	243,255	2,109,368	-	2,109,368	441,277
V537	CAPITAL COMMUNITY E I D A	10,880	(3,052)	7,828	-	7,828	2,573
V547	ELIZABETHTOWN TOUR/CON BU	23,464	(10,444)	13,020	-	13,020	5,549
V559	BEECHWOOD BOARD OF EDUC	142,599	(6,406)	136,193	-	136,193	33,720
V563	LONDON-LAUREL CO IDA	11,696	2,271	13,967	-	13,967	2,766
V576	SOUTHERN MADISON WATER DT	32,924	(11,724)	21,200	-	21,200	7,786
V607	PINEVILLE UTILITY COMM	125,342	(8,449)	116,893	-	116,893	29,639
V608	WALTON FIRE DIST/FEMS	2,188	2,972	5,160	-	5,160	517
V619	SOUTHGATE BD OF ED	31,964	9,464	41,428	-	41,428	7,559
V624	HOPKINSVL ELECTRIC SYSTEM	446,599	19,334	465,933	-	465,933	105,607
V630	CITY OF WHITESVILLE	17,208	(4,278)	12,930	-	12,930	4,069
V637	FARMDALE WATER DISTRICT	14,115	(1,467)	12,648	-	12,648	3,338
V647	CITY OF VINE GROVE	72,255	7,344	79,599	-	79,599	17,086
V659	KENTON CO BD OF ED	2,071,449	(257,282)	1,814,167	-	1,814,167	489,833
V663	LAUREL CO CONSERV DIST	6,448	(94)	6,354	-	6,354	1,525
V673	PADUCAH-MCCRACKEN CO JOIN	167,245	(21,690)	145,555	-	145,555	39,548
V676	MADISON CO UTILITIES DIST	67,621	(3,104)	64,517	-	64,517	15,990
V707	BELL CO CONSERVATION DIST	1,878	309	2,187	-	2,187	444
V708	HEBRON FIRE PROTECTION DI	8,395	(178)	8,217	-	8,217	1,985
V719	SILVER GROVE BD OF ED	-	(28,525)	(28,525)	-	(28,525)	-
V724	PENNYRILE AREA DEVP DIST	190,824	(44,290)	146,534	-	146,534	45,124
V730	GREEN RIV AREA DEL DIST	268,840	(39,317)	229,523	-	229,523	63,572
V737	KY ASSOC OF CO (KACO)	426,126	(29,645)	396,481	-	396,481	100,765
V756	JEFF CO MED CENTER LAUNDR	246,986	(42,277)	204,709	-	204,709	58,404
V759	ERLANGER/ELSMERE BD OF ED	395,314	(52,975)	342,339	-	342,339	93,479
V773	MCCRACKEN CO PUB LIBRARY	113,282	(28,931)	84,351	-	84,351	26,788
V808	POINT PLEASANT FIRE DIST	15	(4,169)	(4,169)	-	(4,169)	4
V819	NEWPORT BD OF ED	365,766	(47,798)	317,968	-	317,968	86,492
V830	REGIONAL WTR RESOURCE AGY	589,026	55,806	644,832	-	644,832	139,286
V856	KYIANA REG PLANNING DEV	451,829	(117,774)	334,055	-	334,055	106,843
V859	COVINGTON BD OF ED	995,028	(109,659)	885,369	-	885,369	235,293
V873	PADUCAH-MCCRACKEN CO RIV	51,258	(34,805)	16,453	-	16,453	12,121
V919	CITY OF WILDER	27,499	998	28,497	-	28,497	6,503
V930	OWENSBORO METRO PLAN COMM	77,713	2,044	79,757	-	79,757	18,377
V937	HOUSING AUTH OF FRANKFORT	65,990	(19,789)	46,201	-	46,201	15,605
V959	CITY OF COVINGTON	927,582	224,102	1,151,684	-	1,151,684	219,344
W001	ADAIR COUNTY ATTORNEY	12,129	(7,237)	4,892	-	4,892	2,868
W003	ANDERSON COUNTY ATTORNEY	6,815	(3,441)	3,374	-	3,374	1,612
W004	BALLARD COUNTY ATTORNEY	8,822	(2,242)	6,580	-	6,580	2,086
W010	BOYD COUNTY ATTORNEY	22,724	(4,859)	17,865	-	17,865	5,373
W011	BOYLE COUNTY ATTORNEY	9,575	(3,489)	6,086	-	6,086	2,264
W013	BREATHITT CO ATTORNEY	3,280	(10,565)	(7,285)	-	(7,285)	776
W015	BULLITT COUNTY ATTORNEY	40,877	(19,311)	21,566	-	21,566	9,666
W016	BUTLER COUNTY ATTORNEY	7,068	198	7,266	-	7,266	1,671
W017	CALDWELL COUNTY ATTORNEY	11,263	(4,243)	7,020	-	7,020	2,663
W018	CALLOWAY COUNTY ATTORNEY	23,214	(7,402)	15,812	-	15,812	5,489
W019	CAMPBELL COUNTY ATTORNEY	56,223	(21,564)	34,659	-	34,659	13,295
W020	CARLISLE COUNTY ATTORNEY	-	(4,168)	(4,168)	-	(4,168)	-
W021	CARROLL COUNTY ATTORNEY	3,087	2,538	5,625	-	5,625	730
W022	CHILD SUPPORT ENFORCEMENT	8,236	(5,248)	2,988	-	2,988	1,947
W024	CHRISTIAN COUNTY ATTORNEY	39,845	(19,035)	20,810	-	20,810	9,422
W026	CLAY COUNTY ATTORNEY	15,262	(5,120)	10,142	-	10,142	3,609
W027	CLINTON CO ATTORNEY	8,892	(1,833)	7,059	-	7,059	2,103
W029	CUMBERLAND CO ATTORNEY	6,027	(3,921)	2,106	-	2,106	1,425
W031	EDMONSON COUNTY ATTORNEY	3,265	(47)	3,218	-	3,218	772
W032	ELLIOTT COUNTY ATTORNEY	6,418	(1,999)	4,419	-	4,419	1,518
W033	ESTILL COUNTY ATTORNEY	11,579	(4,109)	7,470	-	7,470	2,738
W035	FLEMING COUNTY ATTORNEY	20,539	(9,118)	11,421	-	11,421	4,857
W036	FLOYD COUNTY ATTORNEY	19,977	23,112	43,089	-	43,089	4,724
W039	GALLATIN COUNTY ATTORNEY	-	(10,440)	(10,440)	-	(10,440)	-
W041	GRANT COUNTY CHILD SUPPOR	8,582	(6,635)	1,947	-	1,947	2,029
W043	GRAYSON COUNTY ATTORNEY	10,691	(7,866)	2,825	-	2,825	2,528



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
W044	GREEN COUNTY ATTORNEY	5,723	(5,083)	640	-	640	1,353
W045	GREENUP CO ATTY/CHILD SUP	-	(26,318)	(26,318)	-	(26,318)	-
W047	HARDIN COUNTY ATTORNEY	71,244	(18,239)	53,005	-	53,005	16,847
W048	HARLAN COUNTY ATTORNEY	29,256	(17,983)	11,273	-	11,273	6,918
W050	HART COUNTY ATTORNEY	19,408	(4,324)	15,084	-	15,084	4,589
W051	HENDERSON CO ATTORNEY	26,323	(11,208)	15,115	-	15,115	6,224
W052	HENRY COUNTY ATTORNEY	4,414	253	4,667	-	4,667	1,044
W055	JACKSON COUNTY ATTORNEY	9,129	(671)	8,458	-	8,458	2,159
W056	JEFFERSON CO ATTORNEY	525,091	(293,165)	231,926	-	231,926	124,168
W058	JOHNSON CO ATTORNEY	17,278	(1,429)	15,849	-	15,849	4,086
W060	KNOTT COUNTY ATTORNEY	11,272	(4,368)	6,904	-	6,904	2,665
W061	KNOX COUNTY ATTORNEY	21,337	(6,866)	14,471	-	14,471	5,045
W063	LAUREL COUNTY ATTORNEY	39,935	(15,291)	24,644	-	24,644	9,443
W064	LAWRENCE COUNTY ATTORNEY	6,930	(8,499)	(1,569)	-	(1,569)	1,639
W066	LESLIE COUNTY ATTORNEY	8,813	(4,111)	4,702	-	4,702	2,084
W067	LETCHER COUNTY ATTORNEY	15,800	(4,759)	11,041	-	11,041	3,736
W069	LINCOLN COUNTY ATTORNEY	14,193	(6,363)	7,830	-	7,830	3,356
W070	LIVINGSTON CO ATTORNEY	7,330	(1,729)	5,601	-	5,601	1,733
W071	LOGAN COUNTY ATTORNEY	286	(3,973)	(3,687)	-	(3,687)	68
W073	MCCRACKEN COUNTY ATTORNEY	4,995	762	5,757	-	5,757	1,181
W075	MCLEAN COUNTY ATTORNEY	1,667	1,523	3,190	-	3,190	394
W076	MADISON COUNTY ATTORNEY	7,929	5,699	13,628	-	13,628	1,875
W077	MAGOFFIN CO ATTORNEY	3,758	128	3,886	-	3,886	889
W078	MARION COUNTY ATTORNEY	5,326	5,559	10,885	-	10,885	1,259
W079	MARSHALL COUNTY ATTORNEY	3,861	(1,290)	2,571	-	2,571	913
W080	MARTIN COUNTY ATTORNEY	13,176	(2,627)	10,549	-	10,549	3,116
W082	MEADE COUNTY ATTORNEY	9,394	(3,423)	5,971	-	5,971	2,221
W083	MENIFEE COUNTY ATTORNEY	4,811	(837)	3,974	-	3,974	1,138
W084	MERCER COUNTY ATTORNEY	12,265	(4,035)	8,230	-	8,230	2,900
W085	METCALFE COUNTY ATTORNEY	9,551	(2,096)	7,455	-	7,455	2,258
W087	MONTGOMERY CO ATTORNEY	1,089	(1,784)	(695)	-	(695)	258
W090	NELSON COUNTY ATTORNEY	28,378	(4,100)	24,278	-	24,278	6,710
W091	NICHOLAS COUNTY ATTORNEY	4,790	2,124	6,914	-	6,914	1,133
W092	OHIO COUNTY ATTORNEY	475	(18,310)	(17,835)	-	(17,835)	112
W095	OWSLEY COUNTY ATTORNEY	6,379	(1,177)	5,202	-	5,202	1,508
W096	PENDLETON COUNTY ATTORNEY	9,978	2,035	12,013	-	12,013	2,359
W097	PERRY COUNTY ATTORNEY	28,685	902	29,587	-	29,587	6,783
W098	PIKE COUNTY ATTORNEY	54,339	(31,063)	23,276	-	23,276	12,850
W099	POWELL COUNTY ATTORNEY	13,564	(2,248)	11,316	-	11,316	3,208
W103	ROWAN COUNTY ATTORNEY	6,280	7,562	13,842	-	13,842	1,485
W104	RUSSELL COUNTY ATTORNEY	15,012	(2,768)	12,244	-	12,244	3,550
W105	SCOTT COUNTY ATTORNEY	-	(8,650)	(8,650)	-	(8,650)	-
W106	SHELBY COUNTY ATTORNEY	5,955	(1,107)	4,848	-	4,848	1,408
W107	SIMPSON COUNTY ATTORNEY	4,887	4,265	9,152	-	9,152	1,156
W109	TAYLOR COUNTY ATTORNEY	15,328	(1,603)	13,725	-	13,725	3,625
W110	TODD COUNTY ATTORNEY	-	(6,731)	(6,731)	-	(6,731)	-
W113	UNION COUNTY ATTORNEY	1,234	131	1,365	-	1,365	292
W114	WARREN CO ATTY/CHILD SUPP	57,324	(17,670)	39,654	-	39,654	13,555
W115	WASHINGTON CO ATTORNEY	6,220	(2,833)	3,387	-	3,387	1,471
W118	WHITLEY COUNTY ATTORNEY	-	(3,833)	(3,833)	-	(3,833)	-
W119	WOLFE COUNTY ATTORNEY	7,002	(5,040)	1,962	-	1,962	1,656
W120	WOODFORD COUNTY ATTORNEY	14,533	(8,556)	5,977	-	5,977	3,437
X030	OWENSBORO DAVIESS CO TOUR	37,483	14,270	51,753	-	51,753	8,864
X034	FAYETTE CO ATTORNEY OFF	155,528	(95,973)	59,555	-	59,555	36,778
X059	KENTON COUNTY ATTORNEY	80,806	(66,969)	13,837	-	13,837	19,108
X105	GEORGETOWN WATER & SEWER	387,791	21,494	409,285	-	409,285	91,701
X956	LOU FIREFIGHTERS PENS FUN	21,258	506	21,764	-	21,764	5,027
TOTAL		300,898,118	(8,111,783)	292,786,335	-	292,786,335	71,152,972



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
10005	LEGS GENERAL ASSEMBLY	9,944	15,625	18,396	78,184	122,149	22,656	12,875	14,387	-	49,918
20025	JUDL ADM OFF OF THE COURT	4,285,070	6,732,813	7,927,055	848,105	19,793,043	9,762,391	5,547,799	6,199,227	5,524,948	27,034,365
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	6,155	6,155	-	-	-	6,762	6,762
39931	JEFFERSON CO CLERK	763,235	1,199,215	1,411,928	402,950	3,777,328	1,738,829	988,146	1,104,176	24,485	3,855,636
39932	JEFFERSON CO SHERIFF	196,982	309,503	364,402	177,423	1,048,310	448,771	255,029	284,975	7,587	996,362
39933	KENTON CO COURT CLERK	108,527	170,520	200,766	611,885	132,072	247,249	140,508	157,006	38,879	583,642
39934	KENTON CO SHERIFF	41,971	65,946	77,643	27,376	212,936	95,620	54,339	60,719	8,113	218,791
39935	CAMPBELL COUNTY CLERK	78,566	123,445	145,342	378,686	31,333	178,992	101,718	113,662	16,811	411,183
39936	CAMPBELL CO SHERIFF	35,578	55,902	65,817	42,025	199,322	81,056	46,063	51,471	31,835	210,425
39937	FAYETTE CO CLERK	273,474	429,690	505,907	88,589	1,297,660	623,038	354,062	395,636	96,893	1,469,629
39938	FAYETTE CO SHERIFF	133,767	210,179	247,459	-	591,405	304,753	173,186	193,522	115,186	786,647
39939	DAVISS CO CLERK	79,738	125,287	147,510	92,642	445,177	181,663	103,236	115,358	175,671	575,928
39940	DAVISS CO SHERIFF	19,573	30,754	36,209	25,079	111,615	44,592	25,341	28,316	4,831	103,080
39941	PIKE CO CLERK	36,566	57,453	67,644	168,421	6,758	83,305	47,341	52,900	44,218	227,764
39942	PIKE CO SHERIFF	58,552	91,999	108,317	39,780	298,648	133,396	75,807	84,708	60,437	354,348
39943	HARDIN COUNTY CLERK OFFIC	94,625	148,678	175,049	38,675	457,027	215,578	122,509	136,895	26,620	501,602
39944	HARDIN COUNTY SHERIFF	39,313	61,770	72,726	29,022	202,831	89,564	50,898	56,874	23,178	220,514
39945	WARREN COUNTY CLERKS OFF	91,959	144,489	170,118	28,701	435,267	209,505	119,058	133,038	12,321	473,922
39946	WARREN COUNTY SHERIFF	128,912	202,550	238,478	34,781	604,721	293,692	166,900	186,498	113,566	760,656
39947	BOONE COUNTY CLERK	101,733	159,845	188,198	47,751	497,527	231,771	131,712	147,177	21,783	532,443
39948	BOONE COUNTY SHERIFF	29,899	46,978	55,311	15,861	148,049	68,117	38,710	43,255	19,500	169,582
39949	CHRISTIAN COUNTY CLERK	43,610	68,521	80,675	7,859	200,665	99,353	56,461	63,090	4,381	223,285
39950	CHRISTIAN COUNTY SHERIFF	139,061	218,497	257,253	38,497	653,308	316,814	180,040	201,181	29,343	727,378
39951	MADISON COUNTY CLERK	73,205	115,021	135,423	34,563	358,212	166,777	94,777	105,906	39,442	406,902
39952	MADISON COUNTY SHERIFF	20,735	32,580	38,358	9,542	101,215	47,240	26,845	29,998	16,397	120,480
39961	BULLITT COUNTY CLERK	83,916	131,851	155,238	43,404	414,409	191,180	108,644	121,402	90	421,316
39962	BULLITT CO SHERIFF	86,240	135,503	159,538	104,300	485,581	196,475	111,654	124,764	65,174	498,067
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	425	668	786	18	1,897	969	550	615	3,611	5,745
116A	WAYNE COUNTY ATTORNEY	8,194	12,875	15,159	36,850	73,078	18,669	10,609	11,855	14,612	55,745
A051	HENDERSON CO TOURIST COMM	3,894	6,118	7,203	2,628	19,843	8,870	5,041	5,633	11,547	31,091
A073	HOUSING AUTH OF PADUCAH	97,402	153,041	180,187	103,933	534,563	221,905	126,105	140,912	37,691	526,613
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	12,347	12,347
A156	CITY OF ANCHORAGE	36,035	56,619	66,662	11,563	170,879	82,097	46,654	52,132	12,407	193,290
AB19	BELLEVEU/DAYTON FIRE	2,723	4,279	5,038	866	12,906	6,205	3,526	3,940	1,094	14,765
AC19	CAMPBELL CO FIRE DIST 1	-	-	-	538	-	-	-	-	591	591
B008	BURLINGTON FIRE PRO DIST	3,691	5,799	6,828	1,050	17,368	8,409	4,779	5,340	687	19,215
B010	HOUSING AUTHORITY OF CATLETTSBURG	17,312	27,202	32,027	17,441	93,982	39,442	22,414	25,046	22,271	109,123
B015	CITY OF HILLVIEW	42,406	66,629	78,448	63,506	250,989	96,611	54,902	61,349	33	212,895
B017	PENNYRILE EMER ASST CTR	20,832	32,733	38,539	14,883	106,987	47,461	26,971	30,138	9,862	114,432
B018	W KY ED COOPERATIVE	10,362	16,280	19,168	-	45,810	23,606	13,415	14,990	71,655	123,666
B023	CITY OF LONDON TOURISM	4,323	6,792	7,997	33,985	53,097	9,848	5,996	6,254	-	21,698
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	18,691	29,368	34,577	54,717	137,353	42,583	24,199	27,040	5,069	98,891
B030	OWENSBORO/DAV CO ECO DEV	14,364	22,570	26,573	25,483	88,990	32,726	18,597	20,781	68,949	141,053
B035	GTR FLEMING CO WATER COMM	7,624	11,979	14,104	598	34,305	17,370	9,871	11,030	5,554	43,825
B038	CITY OF HICKMAN	34,003	53,426	62,903	47,701	198,033	77,467	44,023	49,192	37,500	208,182
B042	HOUSING AUTH OF MAYFIELD	41,929	65,880	77,566	12,286	197,661	95,524	54,285	60,659	30,861	241,329
B043	GRAYSON CO CONSERV DIST	1,981	3,112	3,664	249	9,066	4,512	2,564	2,865	1,504	11,445
B045	CITY OF BELLEFONTE	328	515	606	148	1,597	747	424	474	152	1,797
B048	CITY OF HARLAN	70,549	110,848	130,510	26,216	338,123	160,727	91,338	102,063	18,391	372,519
B051	HENDERSON CITY/CO PLANNIN	25,123	39,474	46,476	4,102	115,175	57,237	32,527	36,346	12,744	138,854
B052	HENRY CO WATER DIST #2	68,082	106,971	125,946	21,209	322,208	155,106	88,144	98,494	29,974	371,718
B054	CITY OF NORTONVILLE	14,503	22,788	26,830	39,408	103,529	33,042	18,777	20,982	1,993	74,794
B058	JOHNSON CO FISCAL COURT	143,777	225,907	265,977	65,819	701,480	327,558	186,146	208,003	2,786	724,493
B061	KNOX CO UTILITIES COMM	27,412	43,070	50,710	25,590	146,782	62,450	35,490	39,657	15,065	152,662
B072	LAKE BARKLEY TOUR COMM	3,196	5,022	5,913	641	14,772	7,282	4,138	4,624	2,078	18,122
B078	MARION CO WATER DISTRICT	35,046	55,065	64,832	61,892	216,835	79,843	45,793	50,701	2,125	178,042
B084	N MERCER WATER DISTRICT	40,777	64,070	75,434	31,706	211,987	92,900	52,793	58,992	8,803	213,488
B087	MONTGOMERY CO FIRE DIST	192,941	303,155	356,927	5,185	858,208	439,566	249,798	279,129	43,982	1,012,475
B097	KY RIVER REGIONAL JAIL	61,760	97,040	114,252	113,324	386,776	140,705	79,960	89,349	130,946	440,960
B098	PIKE CO SENIOR CITIZEN PR	13,641	21,434	25,235	-	60,310	31,078	17,661	19,735	53,772	122,246
B100	CITY OF SCIENCE HILL	8,459	13,290	15,648	13,632	51,029	19,271	10,951	12,237	8,289	50,748
B104	RUSSELL CO AMBULANCE SER	53,290	83,731	98,582	68,544	304,147	121,407	68,994	77,095	8,340	275,836
B106	NORTH SHELBY WATER CO	41,822	65,712	77,367	39,982	224,883	95,280	54,146	60,504	20,961	230,891
B109	CAMPBELL/TAYLOR CO I D A	6,824	10,721	12,623	2,193	32,361	15,546	8,834	9,872	2,426	36,678
B113	UNION CO ECONOMIC DEVELOP	5,928	9,314	10,966	1,972	28,180	13,505	7,675	8,576	4,043	33,799
B116	MONTICELLO/WAYNE TELE BOA	17,543	27,564	32,453	75,992	153,552	39,967	22,712	25,379	42,848	130,906



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
B118	WHITLEY CO CONSERV DIST	838	1,317	1,551	933	4,639	1,910	1,085	1,213	39,700	43,908
B124	HOPKINS-CHRIST CO PLANNIN	73,840	116,020	136,599	11,134	337,593	168,226	95,600	106,825	11,170	381,821
B156	LOU POLICE RETIRE FUND	8,113	12,747	15,008	2,309	38,177	18,483	10,504	11,737	2,929	43,653
B179	HOUSING AUTH OF BENTON	15,238	23,943	28,190	4,236	71,607	34,717	19,729	22,046	4,534	81,026
B230	RIVERPARK CTR OWENSBORO	32,527	51,107	60,173	129,023	272,830	74,104	42,112	47,057	114,755	278,028
B256	BUECHEL FIRE PROTECT DIST	4,235	6,655	7,835	6,827	25,552	9,649	5,483	6,127	931	22,190
B259	CITY OF LUDLOW	17,189	27,008	31,799	15,812	91,808	39,161	22,255	24,868	69,245	155,529
B356	CITY OF DOUGLASS HILLS	16,059	25,232	29,708	53,020	124,019	36,586	20,791	23,232	2,087	82,696
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	35,767	56,198	66,166	115,411	273,542	81,486	46,307	51,744	8,162	187,699
B656	LOUISVILLE AIRPORT AUTHOUR	538,504	846,111	996,192	96,042	2,476,849	1,226,838	697,191	779,056	469,939	3,173,024
B756	LEGAL AID SOCIETY INC	193,098	303,401	357,217	175,901	1,029,617	439,923	250,001	279,356	14,107	983,387
B856	JEFF CO SOIL/CONSER DIST	1,657	2,603	3,065	13,842	21,167	3,774	2,145	2,397	9,887	18,203
B956	LAKE DREAMLAND FIRE DIST	-	-	-	9,526	9,526	-	-	-	29,242	29,242
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	6,563	10,313	12,142	29,930	912	14,953	8,498	9,495	13,103	46,049
C079	JONATHAN CREEK WATER DIST	21,842	34,318	40,405	18,947	115,512	49,760	28,278	31,598	25,872	135,508
C087	CITY OF JEFFERSONVILLE	14,080	23,066	27,157	6,178	71,081	33,445	19,006	21,238	27,335	101,024
C105	CITY OF SADVILLE	2,874	4,516	5,318	9,118	21,826	6,549	3,722	4,159	2,601	17,031
C106	CITY OF SIMPSONVILLE	29,710	46,681	54,962	6,743	138,096	67,687	38,465	42,982	66,779	215,913
C118	HOUSING AUTH OF CORBIN	20,620	32,399	38,145	28,309	119,473	46,977	26,696	29,831	25,224	128,728
C230	HOUSING AUTH OF OWENSBORO	82,323	129,348	152,291	32,956	396,918	187,551	106,582	119,097	73,515	486,745
C256	LOUISVILLE/JEFF CO METRO	11,326,090	17,795,846	20,952,406	2,780,145	52,854,487	25,803,478	14,663,674	16,385,496	4,312,771	61,165,419
D017	CALDWELL CO WATER DISTRICT	18,051	28,363	33,394	36,075	115,883	41,125	23,371	26,115	32,551	123,162
D025	WINCHESTER-CLARK COUNTY TOURISM	5,638	8,858	10,429	802	25,727	12,844	7,299	8,156	1,573	29,872
D052	CITY OF PLEASUREVILLE	2,187	3,436	4,046	8,622	18,291	4,983	2,832	3,164	8,714	19,693
D071	CITY OF LEWISBURG	14,396	22,620	26,632	10,432	74,080	32,798	18,638	20,827	23,690	95,953
D079	NORTH MARSHALL WATER DIST	42,920	67,438	79,400	29,321	219,079	97,783	55,568	62,093	15,018	230,462
D084	GTR H/MERCER PL&ZONING CO	4,809	7,557	8,897	2,019	23,282	10,957	6,227	6,958	2,087	26,229
D098	CITY OF COAL RUN VILLAGE	19,039	29,914	35,220	89,246	173,419	43,375	24,649	27,543	3,703	99,270
D113	UNION CO WATER DISTRICT	17,626	27,695	32,607	5,463	83,391	40,157	22,820	25,500	17,759	106,236
D118	WHITLEY CO WATER DIST	12,140	19,074	22,457	5,880	59,551	27,657	15,717	17,562	28,210	89,146
D135	WESTERN FLEMING WATER DIS	16,528	25,969	30,575	8,719	81,791	37,654	21,398	23,911	12,972	95,935
G015	ZONETON FIRE PROT DIST	2,694	4,232	4,983	5,477	17,386	6,137	3,487	3,897	1	13,522
G090	NELSON CO. DISPATCH	42,364	66,564	78,371	156,718	344,017	96,516	54,848	61,288	-	212,652
GS06	SHELBY CO SUB FIRE DIST	5,350	8,406	9,896	5,653	29,305	12,188	6,926	7,739	2,072	28,925
J001	ADAIR CO BD OF EDUCATION	278,232	437,165	514,708	131,234	1,361,339	633,878	360,222	402,519	51,789	1,448,408
J002	CITY OF SCOTTSVILLE	135,053	212,198	249,837	127,416	724,504	307,681	174,850	195,381	125,090	803,002
J003	CITY OF LAWRENCEBURG	169,459	266,258	313,486	41,098	790,301	386,067	219,395	245,157	36,896	887,515
J004	BALLARD CO BD OF ED	129,186	202,981	238,985	-	571,152	294,317	167,255	186,895	98,377	746,844
J005	GLASGOW BD OF EDUCATION	198,690	312,187	367,562	9,871	888,310	452,663	257,241	287,446	53,797	1,051,147
J006	BATH CO BD OF EDUC	204,781	321,757	378,829	61,598	966,965	466,539	265,126	296,257	93,901	1,121,823
J007	CITY OF MIDDLESBORO	90,348	141,958	167,137	81,488	480,931	205,834	116,972	130,707	124,729	578,242
J008	BOONE CO WATER DISTRICT	103,668	162,886	191,778	31,877	490,209	236,179	134,217	149,977	69,282	589,655
J009	BOURBON CO BD OF EDUCATIO	327,122	513,982	605,151	191,603	1,637,858	745,260	423,519	473,248	137,555	1,779,582
J010	FAIRVIEW BD OF EDUCATION	57,851	90,897	107,020	50,586	306,354	131,798	74,899	83,693	96,513	386,903
J011	DANVILLE CITY BD OF ED	190,444	299,231	352,308	56,872	898,855	433,877	246,565	275,517	214,860	1,170,819
J012	BRACKEN CO BD OF EDUC	103,835	163,148	192,086	17,100	476,169	236,560	134,433	150,218	16,518	537,729
J013	BREATHITT CO BD OF ED	199,721	313,807	369,469	120,494	1,003,491	455,012	258,575	288,938	163,691	1,166,216
J014	BRECKINRIDGE CO BD OF ED	287,892	452,344	532,579	-	1,272,815	655,886	372,729	416,495	150,162	1,595,272
J015	BULLITT CO BD OF ED	1,281,896	2,014,149	2,371,411	68,491	5,735,947	2,920,459	1,659,647	1,854,524	176,324	6,610,954
J016	BUTLER CO BD OF ED	194,713	305,939	360,205	42,699	903,556	443,602	252,092	281,693	96,843	1,074,230
J017	CALDWELL CO BD EDUCATION	206,175	323,948	381,409	52,484	964,016	469,716	266,931	298,275	104,548	1,139,470
J018	CALLOWAY CO BD OF EDUC	253,343	398,059	468,665	77,233	1,197,300	577,175	327,998	366,512	119,274	1,390,959
J019	SANITATION DISTRICT NO 1	976,658	1,534,950	1,806,743	46,121	4,364,072	2,225,054	1,264,460	1,412,934	704,982	5,607,430
J021	CARROLL CO BD OF ED	324,671	510,131	600,616	71,277	1,506,695	739,675	420,345	469,702	85,471	1,715,193
J022	CARTER CO BD OF ED	434,481	682,667	803,756	45,702	1,966,606	989,848	562,514	628,565	360,995	2,541,922
J023	CASEY CO BD OF ED	269,565	423,547	498,675	-	1,191,787	614,132	349,001	389,981	105,879	1,458,993
J024	CITY OF HOPKINSVILLE	417,989	656,755	773,247	622,020	2,470,011	952,276	541,162	604,706	10,593	2,108,737
J025	CLARK CO BD OF ED	600,674	943,794	1,111,201	3,149,858	494,181	1,368,475	777,681	868,997	613	3,015,766
J026	CLAY CO BD OF ED	297,092	466,799	549,597	-	1,313,488	676,845	384,639	429,804	392,323	1,883,611
J027	CLINTON CO BD OF ED	193,706	304,356	358,342	129,073	985,477	441,308	250,788	280,235	182,769	1,155,100
J028	CRITTENDEN CO BD OF ED	141,334	222,068	261,457	-	624,859	321,992	182,982	204,468	28,666	738,108
J029	CUMBERLAND CO BD OF ED	109,168	171,528	201,953	92,335	574,984	248,711	141,338	157,934	11,013	558,996
J030	DAVISS CO LIBRARY DIST	124,969	196,355	231,183	28,374	580,881	284,709	161,795	180,793	57,910	685,207
J031	EDMONSON CO BD OF EDUC	195,903	307,808	362,406	2,351	868,468	446,313	253,632	283,414	82,443	1,065,802
J032	ELLIOTT CO BD OF ED	88,970	139,791	164,587	37,712	431,060	202,694	115,187	128,713	63,443	510,037
J033	ESTILL CO CONSERVATION DI	6,057	9,517	11,205	54,695	54,695	13,799	7,842	8,762	2,123	32,526
J034	GREATER LEX CONN&VISITOR	110,052	172,917	203,589	63,379	549,937	250,725	142,483	159,213	105,254	657,675



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
J035	FLEMING CO BD OF ED	204,320	321,033	377,977	50,656	953,986	465,489	264,529	295,591	177,863	1,203,472
J037	CITY OF FRANKFORT	561,794	882,705	1,039,276	151,262	2,635,037	1,279,898	727,344	812,749	246,874	3,066,865
J038	FULTON COUNTY BD OF EDUC	48,119	75,606	89,017	21,340	234,082	109,627	62,299	69,614	13,943	255,483
J039	GALLATIN CO BD OF EDUC	185,554	291,547	343,260	2,454	822,815	422,734	240,233	268,441	73,094	1,004,502
J040	CITY OF LANCASTER	64,677	101,622	119,647	78,714	364,660	147,349	83,736	93,568	26,394	351,047
J041	WILLIAMSTOWN INDEPNDNT SC	102,337	160,794	189,315	155,241	455,241	233,147	132,494	148,051	118,027	631,719
J042	GRAVES CO LIBRARY	17,412	27,358	32,210	21,268	98,248	39,668	22,543	25,190	9,341	96,742
J043	GRAYSON CO BD OF ED	439,119	689,955	812,337	56,431	1,997,842	1,000,416	568,519	635,275	78,217	2,282,427
J044	GREEN CO BD OF EDUCATION	180,359	283,385	333,650	63,197	860,591	410,900	233,507	260,926	164,797	1,070,130
J045	RUSSELL INDPT BD OF ED	197,272	309,959	364,938	76,881	949,050	449,432	255,404	285,394	212,621	1,202,851
J046	HANCOCK CO BD EDUCATION	205,923	323,552	380,942	4,809	915,226	469,141	266,605	297,910	38,019	1,071,675
J047	HARDIN CO SOIL CN DIST	4,138	6,502	7,655	15,851	34,146	9,427	5,357	5,986	2	20,772
J048	HARLAN CO BD OF EDUCATION	465,083	730,750	860,368	259,285	2,315,486	1,059,567	602,134	672,837	133,389	2,467,927
J049	HARRISON CO BD OF ED	287,366	451,517	531,605	8,516	1,279,004	654,687	372,047	415,733	146,415	1,588,882
J050	HART CO BD OF ED	243,927	383,264	451,247	76,621	1,155,059	555,723	315,808	352,890	139,643	1,364,064
J051	HENDERSON PUBLIC LIBRARY	83,997	131,979	155,389	35,077	406,442	191,366	108,750	121,519	14,293	435,928
J052	EMINENCE INDEP BD OF EDUC	94,625	148,678	175,049	61,257	479,609	215,578	122,509	136,895	34,997	509,979
J053	HICKMAN CO BD OF ED	62,845	98,744	116,259	18,844	296,692	143,176	81,364	90,918	128,937	444,395
J054	HOPKINS CO BD OF ED	675,329	1,061,094	1,249,307	7,336	2,993,066	1,538,556	874,335	977,000	445,453	3,835,344
J055	JACKSON CO BD OF ED	200,434	314,928	370,789	-	886,151	456,637	259,499	289,969	249,935	1,256,040
J056	JEFF CO METRO SEWER DIST	3,638,300	5,716,591	6,730,578	2,380,495	18,465,964	8,288,897	4,710,438	5,263,542	2,030,452	20,293,329
J057	JESSAMINE CO BD OF ED	914,474	1,436,845	1,691,708	4,367,494	324,467	2,083,386	1,183,952	1,322,973	224,897	4,815,208
J058	PAINTSVILLE GAS/WATER SYS	133,287	209,423	246,570	59,479	648,759	303,658	172,564	192,826	27,492	696,540
J059	KENTON COUNTY AIRPORT BD	1,568,039	2,463,743	2,900,752	463,663	7,396,197	3,572,358	2,030,110	2,268,487	650,172	8,521,127
J060	KNOTT CO BD OF EDUCATION	266,849	419,281	493,651	10,879	1,190,660	607,945	345,485	386,052	231,171	1,570,653
J061	KNOX CO BD OF EDUCATION	514,112	807,786	951,068	161,679	2,434,645	1,171,267	665,611	743,767	297,079	2,877,729
J062	LARUE CO PUBLIC LIBRARY	11,319	17,785	20,939	6,892	56,935	25,788	14,655	16,375	5,097	61,915
J063	CITY OF LONDON	193,655	304,275	358,246	72,325	928,501	441,190	250,721	280,161	155,868	1,127,940
J064	LAWRENCE CO BD OF ED	271,845	427,131	502,893	121,777	1,323,646	619,327	351,953	393,280	93,745	1,458,305
J065	LEE CO BD OF ED	116,530	183,096	215,572	138,297	653,495	265,484	150,870	168,585	46,032	630,971
J066	LESLIE CO BD OF ED	192,145	301,903	355,453	82,756	932,257	437,751	248,766	277,977	44,638	1,009,132
J067	CITY OF WHITESBURG	83,362	130,980	154,213	163,576	532,131	189,918	107,927	120,600	36,777	455,222
J068	ELEC PLT BD OF VANCEBURG	71,500	112,348	132,270	29,434	345,547	162,894	92,570	103,440	47,240	406,144
J069	LINCOLN CO BD OF EDUC	381,862	599,992	706,416	-	1,688,270	869,971	494,390	552,441	358,261	2,275,063
J070	LIVINGSTON CO BD OF ED	170,337	267,638	315,110	85,892	838,977	388,067	220,532	246,427	113,350	968,376
J071	LOGAN CO BD OF EDUCATION	295,890	464,910	547,374	25,562	1,333,736	674,107	383,083	428,065	161,954	1,647,209
J072	LYON CO. PUBLIC LIBRARY	9,762	15,338	18,058	7,488	50,646	22,239	12,638	14,122	2,236	51,235
J073	PADUCAH WATER WORKS	234,867	369,028	434,485	121,260	1,159,640	535,081	304,077	339,782	214,742	1,393,682
J074	MCCREARY CO BD OF EDUCATN	338,888	532,470	626,917	191,273	1,689,548	772,066	438,752	490,271	151,498	1,852,587
J075	MCLEAN CO BD OF ED	144,500	227,043	267,315	40,981	679,839	329,206	187,082	209,049	55,778	781,115
J076	MADISON CO BD OF ED	1,120,562	1,760,656	2,072,955	732,158	5,686,331	2,552,902	1,450,771	1,621,122	321,388	5,946,183
J077	MAGOFFIN CO BD OF ED	131,966	364,471	429,120	26,604	1,052,161	528,473	300,322	335,587	277,379	1,441,761
J078	MARION CO BD OF EDUCATION	294,130	462,145	544,118	283,930	1,584,323	670,097	380,805	425,519	229,113	1,705,534
J079	MARSHALL COUNTY BD OF ED	434,175	682,187	803,190	80,154	1,999,706	989,151	562,118	628,122	131,959	2,311,350
J080	MARTIN CO BD OF ED	208,915	328,252	386,477	-	923,644	475,957	270,478	302,238	368,993	1,417,666
J081	MASON CO BD OF ED	247,892	389,495	458,582	11,276	1,107,245	564,756	320,941	358,626	125,024	1,369,347
J082	MEADE CO PUBLIC LIBRARY	24,490	38,479	45,304	18,548	126,821	55,793	31,706	35,429	12,688	135,616
J083	MENIFEE CO BD OF ED	121,356	190,677	224,499	106,136	642,668	276,477	157,117	175,566	54,943	664,103
J084	CITY OF HARRODSBURG	190,760	299,727	352,892	114,086	957,465	434,596	246,974	275,973	295,030	1,252,573
J085	METCALFE CO BD OF ED	183,776	288,753	339,971	41,974	854,474	418,684	237,931	265,869	65,653	988,137
J086	MONROE CO BOARD OF ED	254,914	400,528	471,572	118,784	1,245,798	580,755	330,033	368,786	122,445	1,402,019
J087	MT STERLING WATER WORKS	133,281	209,414	246,559	148,396	737,650	303,644	172,556	192,818	1,321	670,339
J088	MORGAN CO BD OF EDUCATION	213,059	334,763	394,142	818	942,782	485,398	275,843	308,233	101,225	1,170,699
J089	MUHLENBERG CO LIB BD DIST	30,050	47,215	55,590	-	132,855	68,461	38,905	43,473	40,088	190,927
J090	CITY OF BARDSTOWN	348,383	547,389	644,483	269,804	1,810,059	793,699	451,045	504,008	227,829	1,976,581
J091	NICHOLAS CO BD OF ED	110,859	174,184	205,081	122,105	612,229	252,563	143,527	160,380	91,132	647,602
J092	OHIO CO BD OF ED	467,202	734,080	864,289	496,422	2,561,993	1,064,396	604,878	675,903	178,443	2,523,620
J093	OLDHAM COUNTY BD OF ED	1,256,000	1,973,460	2,323,505	688,275	6,241,240	2,861,462	1,626,120	1,817,060	837,035	7,141,677
J094	OWEN CO BD OF ED	195,889	307,786	362,380	22,166	888,221	446,282	253,614	283,394	49,301	1,032,591
J095	OWSLEY CO BD OF EDUCATION	131,680	206,898	243,597	57,204	639,379	299,997	170,483	190,501	71,639	732,620
J096	PENDLETON CO BD OF ED	209,189	328,683	386,984	2,465	927,321	476,581	270,833	302,635	211,813	1,261,862
J097	HAZARD CITY SCHOOLS	105,078	165,102	194,387	136,076	600,643	239,393	136,043	152,017	228	527,681
J098	PIKE CO BD OF EDUCATION	983,513	1,545,321	1,819,425	1,261,278	5,609,537	2,240,673	1,273,336	1,422,852	2,295,535	7,232,396
J099	POWELL CO BD OF EDUCATION	280,816	441,226	519,489	166,280	1,407,811	639,766	363,568	406,258	32,547	1,442,139
J100	CITY OF SOMERSET	477,618	750,445	883,556	129,448	2,241,067	1,088,125	618,362	690,971	245,901	2,643,359
J101	ROBERTSON CO BD OF ED	67,136	105,486	124,196	150,464	447,282	152,951	86,920	97,126	4,438	341,435
J102	ROCKCASTLE CO BD OF ED	263,240	413,609	486,974	-	1,163,823	599,722	340,812	380,830	353,417	1,674,781



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

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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
J759	N KY COMMUNITY ACT COMM	313,312	492,284	579,603	687,352	2,072,551	713,797	405,639	453,269	571,635	2,144,340
J810	HOUSING AUTH OF ASHLAND	47,843	75,172	88,506	221,454	9,933	108,998	61,941	69,215	1,475	241,629
J814	HOUSING AUTH BOWLING GRN	110,619	173,807	204,636	50,997	540,059	252,015	143,216	160,032	162,066	717,329
J819	CITY OF BELLEVUE	44,400	69,763	82,137	9,013	205,313	101,154	57,484	64,234	49,399	272,271
J834	KY LEGAL SERVICE PROGRAMS	39,365	61,851	72,822	45,984	220,022	89,682	50,965	56,949	32	197,628
J856	LOUISVILLE WATER COMPANY	2,410,613	3,787,618	4,459,451	394,142	11,051,824	5,491,940	3,120,975	3,487,443	1,331,192	13,431,550
J859	CITY OF VILLA HILLS	29,172	45,836	53,966	30,131	159,105	66,460	37,768	42,203	3,409	149,840
J910	SANITATION DISTRICT #4	35,394	55,611	65,475	26,061	182,541	80,635	45,823	51,204	10,455	188,117
J914	BOWLING GRN HUM RIGHT COM	5,505	8,649	10,183	578	24,915	12,541	7,127	7,964	2,707	30,339
J919	CITY OF DAYTON	30,509	47,936	56,439	9,519	144,403	69,506	39,499	44,137	17,320	170,462
J956	OKOLONA FIRE DISTRICT	9,857	15,488	18,235	36,954	80,534	22,457	12,762	14,260	4	49,483
J959	CITY OF INDEPENDENCE	67,582	106,344	125,207	24,310	323,543	154,196	87,627	97,916	10,958	350,697
K001	CITY OF COLUMBIA	58,868	92,495	108,902	55,855	316,120	134,115	76,215	85,165	440	295,935
K002	ALLEN CO BD OF ED	294,692	463,028	545,158	7,089	1,309,967	671,378	381,532	426,332	172,400	1,651,642
K003	ANDERSON CO BD OF ED	359,965	565,586	665,908	183,536	1,774,995	820,084	466,040	520,762	116,242	1,923,128
K004	CITY OF WICKLIFFE	17,630	27,701	32,615	2,575	80,521	40,166	22,826	25,506	11,658	100,156
K005	BARREN CO BD OF EDUCATION	528,299	830,078	977,314	133,974	2,469,665	1,203,589	683,979	764,293	272,046	2,923,907
K006	CITY OF OWINGSVILLE	37,130	58,687	68,687	12,437	176,593	84,590	48,071	53,716	8,980	195,357
K007	BELL CO BD OF ED	280,846	441,273	519,544	213,593	1,455,256	639,833	363,606	406,301	454,976	1,864,716
K009	PARIS BD OF EDUCATION	110,799	174,091	204,970	211,108	700,968	252,427	143,450	160,294	22,895	579,066
K010	CITY OF ASHLAND	626,923	985,038	1,159,761	86,631	2,858,353	1,428,278	811,666	906,972	118,980	3,265,896
K011	CITY OF DANVILLE	318,310	500,137	588,849	475,901	1,883,197	725,184	412,110	460,500	278	1,598,072
K012	AUGUSTA BD OF ED	20,260	31,834	37,480	11,268	100,842	46,458	26,231	29,311	26,669	128,369
K013	JACKSON CITY SCHOOLS	43,012	67,581	79,569	70,558	260,720	97,991	55,687	62,225	70,021	285,924
K014	CLOVERPORT INDEPENDENT SC	34,921	54,868	64,601	20,225	174,615	79,558	45,211	50,520	65,914	241,203
K015	BULLITT CO PUBLIC LIBRARY	132,482	208,159	245,082	60,104	645,827	301,825	171,522	191,662	51,557	716,566
K016	CITY OF MORGANTOWN	59,524	93,525	110,114	7,097	270,260	135,609	77,064	86,113	20,738	319,524
K017	GEORGE COON PUBLIC LIBRAR	9,182	14,426	16,985	4,215	44,808	20,416	11,887	13,283	21,190	67,278
K018	CITY OF MURRAY	130,596	488,017	574,579	142,062	1,515,254	707,611	402,123	449,341	206,751	1,765,826
K019	CITY OF NEWPORT	208,005	326,823	384,794	222,559	1,142,181	473,884	269,300	300,922	7,661	1,051,767
K020	CARLISLE CO BD OF ED	64,140	100,779	118,655	1,709	285,283	146,127	83,041	92,792	50,003	371,963
K021	CARROLL CO PUBLIC LIBRARY	25,467	40,014	47,112	117,327	4,734	58,020	32,972	36,843	47,275	175,110
K022	CARTER CO EMER AMBUL DIST	107,176	168,398	198,267	131,024	604,865	244,172	138,759	155,052	170,554	708,537
K023	CASEY CO AMBULANCE SERV	40,998	64,416	75,842	34,269	215,525	93,402	53,079	59,311	6,320	212,112
K025	CLARK CO LIBRARY BD	59,746	93,875	110,526	21,208	285,355	136,116	77,352	86,435	73,684	373,587
K026	CITY OF MANCHESTER	73,062	114,796	135,159	59,053	382,070	166,452	94,592	105,699	52,494	419,237
K027	CLINTON CO PUBLIC LIBRARY	4,889	7,681	9,044	4,332	25,946	11,138	6,329	7,073	9,691	34,231
K028	CITY OF MARION	66,538	104,546	123,090	26,072	320,246	151,589	86,146	96,261	55,075	389,071
K029	CITY OF BURKESVILLE	51,113	80,310	94,555	22,299	248,777	116,447	66,175	73,945	3,954	260,521
K030	OWENSBORO BD OF ED	680,835	1,069,746	1,259,493	500,825	3,510,899	1,551,102	881,464	984,967	39,938	3,457,471
K032	ELLIOTT CO AMB SERVICE	-	-	-	33,899	33,899	-	-	-	53,989	53,989
K033	ESTILL CO BD OF EDUCATION	233,500	366,881	431,957	36,372	1,068,710	531,967	302,308	337,805	217,035	1,389,115
K034	LEX/FAYETTE URBAN CO GOV'T	6,115,022	9,608,081	11,312,326	1,618,059	28,653,488	13,931,448	7,917,003	8,846,625	2,156,857	32,851,933
K035	LICKING VALLEY COM ACTION	126,803	199,236	234,575	39,609	600,223	288,886	164,169	183,446	138,860	775,361
K036	FLOYD CO SCHOOLS	782,985	1,230,247	1,448,463	661,715	4,123,410	1,783,823	1,013,716	1,132,748	138,720	4,069,007
K038	FULTON CITY SCHOOLS	40,251	63,243	74,461	63,250	241,205	91,700	52,112	58,231	62,621	264,664
K039	GALLATIN CO PUBLIC LIB	13,047	20,500	24,137	1,435	59,119	29,725	16,892	18,876	9,156	74,649
K040	GARRARD CO BD OF ED	240,506	377,890	444,918	12,210	1,075,524	547,929	311,379	347,941	93,197	1,300,446
K041	CITY OF WILLIAMSTOWN	136,455	214,402	252,432	40,469	643,758	310,877	176,666	197,410	76,663	761,616
K042	GRAVES CO BD OF ED	402,436	632,318	744,477	-	1,779,231	916,844	521,027	582,206	400,744	2,420,821
K043	CITY OF LEITCHFIELD	104,905	164,830	194,067	25,435	489,237	239,999	135,819	151,767	86,720	613,305
K044	CITY OF GREENSBURG	55,340	86,952	102,375	256,104	11,437	126,078	71,648	80,061	21,563	299,350
K045	GREENUP CO BD OF ED	316,510	497,309	585,519	73,325	1,472,663	721,084	409,779	457,896	131,598	1,720,357
K046	CITY OF HAWESVILLE	22,001	34,568	40,699	4,059	101,327	50,122	28,484	31,828	48,941	159,375
K047	HARDIN CO BD OF ED	1,564,497	2,458,178	2,894,200	354,910	7,271,785	3,564,289	2,025,524	2,263,363	596,884	8,450,060
K048	HARLAN INDEPENDENT SCHOOL	54,144	85,073	100,163	44,109	283,489	123,353	70,099	78,331	23,929	295,712
K049	CITY OF CYNTHIANA	111,816	175,689	206,852	23,365	517,722	254,744	144,767	161,765	25,341	586,617
K050	CAVERNA INDEPENDENT SCH	88,135	138,480	163,044	91,335	480,994	200,793	114,107	127,506	15,023	457,429
K052	HENRY CO BD OF EDUCATION	224,523	352,776	415,350	108,414	1,101,063	511,516	290,685	324,818	78,148	1,205,167
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	6,063	6,063
K057	JESSAMINE CO PUBLIC LIBRA	121,350	190,668	224,488	97,851	634,357	276,463	157,109	175,557	23,437	632,566
K058	JOHNSON CO BD OF ED	543,894	843,478	639,878	116,874	1,646,124	788,028	447,823	500,407	144,271	1,880,529
K060	LKLP COMM ACTION COUNCIL	678,445	1,065,991	1,255,073	205,169	3,204,678	1,545,657	878,370	981,510	481,785	3,887,322
K061	BARBOURVILLE CITY SCHOOLS	40,439	63,539	74,810	51,219	230,007	92,130	52,356	58,504	108,613	311,603
K062	LARUE CO BD OF EDUCATION	221,921	348,687	410,536	26,652	1,007,796	505,587	287,316	321,053	171,197	1,285,153
K063	LONDON UTILITY COMM	106,916	167,989	197,786	38,480	511,771	243,579	138,422	154,675	91,624	628,300
K064	CITY OF LOUISA	45,501	71,492	84,173	28,081	229,247	103,662	58,909	65,826	2,221	230,618



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
K065	CITY OF BEATTYVILLE	52,909	83,131	97,877	24,235	258,152	120,538	68,500	76,543	36,180	301,761
K066	LESLIE CO PUBLIC LIBRARY	15,264	23,984	28,238	-	67,486	34,776	19,762	22,083	37,003	113,624
K067	LETCHER CO BD OF ED	330,984	520,050	612,295	8,661	1,471,990	754,058	428,518	478,835	231,536	1,892,947
K068	LEWIS CO BD OF ED	223,397	351,006	413,267	33,625	1,021,295	508,949	289,227	323,189	22,659	1,144,024
K069	LINCOLN CO PUBLIC LIBRARY	16,067	25,245	29,722	12,443	83,477	36,604	20,801	23,244	4,432	85,081
K070	LIVINGSTON CO CONSERV DIS	3,635	5,712	6,725	2,796	18,868	8,282	4,707	5,259	727	18,975
K071	CITY OF RUSSELLVILLE	140,861	221,325	260,582	17,412	640,180	320,915	182,370	203,784	107,071	814,140
K072	LYON CO BD OF EDUCATION	100,511	157,926	185,938	46,553	490,928	228,988	130,130	145,410	94,857	599,385
K073	PADUCAH BOARD OF ED	343,725	540,070	635,865	-	1,519,660	783,086	445,014	497,268	307,732	2,033,100
K074	MCCREARY CO WATER DIST	91,862	144,336	169,938	60,190	466,326	209,283	118,932	132,897	27,750	488,862
K075	CITY OF CALHOUN	15,683	24,642	29,013	1,877	71,215	35,731	20,305	22,689	17,287	96,012
K077	MAGOFFIN CO LIBRARY	3,089	4,854	5,714	-	13,657	7,038	3,999	4,469	7,735	23,241
K078	CITY OF LEBANON	122,168	191,954	226,002	80,609	620,733	278,328	158,169	176,741	20,598	633,836
K079	CITY OF BENTON	120,148	188,779	222,264	44,939	576,130	273,725	155,553	173,818	58,715	661,811
K080	MARTIN COUNTY LIBRARY	13,848	21,758	25,618	14,395	75,619	31,549	17,929	20,034	16,478	85,990
K081	MAYSVILLE UTILITY COMM	-	-	-	-	-	-	-	-	109,425	109,425
K082	CITY OF MULDRAGH	23,119	36,325	42,768	7,498	109,710	52,670	29,932	33,446	9,654	125,702
K083	CITY OF FRENCHBURG	21,591	33,925	39,942	12,254	107,712	49,190	27,954	31,236	5,309	113,689
K085	METCALFE HEALTH CARE CTN	124,188	195,128	229,739	22,126	571,181	282,930	160,784	179,664	153,573	776,951
K086	MONROE CO CONSERV DIST	4,807	7,553	8,893	5,252	26,505	10,952	6,224	6,955	2,283	26,414
K087	MONTGOMERY CO BD OF ED	438,740	689,359	811,635	267,437	2,207,171	999,552	568,028	634,726	346,610	2,548,916
K088	GATEWAY COMM SER ORGANIZ	435,404	684,119	805,465	998,913	2,923,901	991,953	563,710	629,901	245	2,185,809
K089	MUHENBERG CO BD OF ED	581,071	112,994	1,074,937	174,022	2,743,024	1,323,815	752,301	840,637	212,961	3,129,714
K090	NELSON COUNTY BD OF ED	479,249	753,008	886,573	120,724	2,239,554	1,091,840	620,474	693,331	159,464	2,565,109
K091	CITY OF CARLISLE	62,462	98,141	115,549	116,502	392,654	142,302	80,868	90,364	18,889	332,423
K092	OHIO CO LIBRARY	28,061	44,091	51,911	19,116	143,179	63,930	36,331	40,597	23,649	164,507
K093	OLDHAM CO LIBRARY BD	61,933	97,311	114,572	73	273,889	141,099	80,184	89,599	37,933	348,815
K094	OWEN CO PUBLIC LIBRARY	16,234	25,507	30,031	6,251	78,023	36,984	21,017	23,485	2,052	83,538
K095	OWSLEY CO PUBLIC LIBRARY	4,017	6,311	7,431	5,616	23,375	9,151	5,200	5,811	9,663	29,825
K096	PENDLETON CO LIBRARY	19,732	31,003	36,503	9,971	97,209	44,954	25,547	28,546	8,935	107,982
K097	PERRY CO BD OF EDUCATION	439,516	690,580	813,072	17,650	1,960,818	1,001,321	569,034	635,850	341,987	2,548,192
K098	PIKEVILLE INDEPENDENT SCH	86,004	135,131	159,100	24,188	404,423	195,937	111,347	124,422	117,325	549,031
K099	CITY OF STANTON	20,715	32,548	38,322	12,253	103,838	47,194	26,820	29,969	7,430	111,413
K100	SOMERSET BD OF EDUCATION	146,525	230,223	271,060	104,276	752,084	333,817	189,703	211,978	107,414	842,912
K101	CITY OF MOUNT OLIVET	1,399	2,197	2,587	2,783	8,966	3,186	1,811	2,023	3,805	10,183
K102	ROCKCASTLE CONSERV DIST	3,216	5,053	5,950	7,778	21,997	7,327	4,164	4,653	39	16,825
K103	CITY OF MOREHEAD	113,433	178,230	209,843	13,010	514,516	258,428	146,860	164,105	23,655	593,048
K104	RUSSELL CO CONS DIST	1,494	2,347	2,764	-	6,605	3,403	1,934	2,161	6,911	14,409
K105	CITY OF GEORGETOWN	292,527	459,626	541,153	213,073	1,506,379	666,445	378,729	423,200	24,770	1,493,144
K106	CITY OF SHELBYVILLE	121,711	191,236	225,157	40,197	578,301	277,287	157,577	176,080	58,071	669,015
K107	FRANKLIN/SIMPSON PARKS BD	12,990	20,410	24,030	6,436	63,866	29,594	16,818	18,792	4,306	69,510
K108	CITY OF TAYLORSVILLE	59,492	93,475	110,055	8,095	271,117	135,536	77,023	86,067	31,423	330,049
K109	CAMPBELLSVILLE MUN WTR&SEWR	137,639	216,262	254,622	83,313	691,836	313,574	178,199	199,123	21,442	712,338
K110	TODD COUNTY WATER DIST	25,525	40,105	47,219	10,776	123,625	58,151	33,046	36,927	22,715	150,839
K111	CITY OF CADIZ	75,684	118,916	140,009	31,107	365,716	172,426	97,986	109,492	92,812	472,716
K112	TRIMBLE CO LIBRARY	18,635	29,280	34,474	20,320	102,709	42,456	24,127	26,960	1,306	94,849
K113	UNION CO BD OF EDUCATION	285,932	449,263	528,952	149,332	1,413,479	651,419	370,190	413,658	84,576	1,519,843
K114	CITY OF BOWLING GREEN	889,919	1,398,264	1,646,282	260,945	4,195,410	2,027,443	1,152,161	1,287,449	32,495	4,499,548
K115	CITY OF SPRINGFIELD	57,058	89,652	105,554	39,421	291,685	129,992	73,872	82,547	11,437	297,848
K116	WAYNE CO BD OF ED	371,814	584,204	687,828	288,306	1,932,152	847,080	481,381	537,905	98,853	1,965,219
K117	WEBSTER CO PUBLIC LIBRARY	11,057	17,373	20,454	909	49,793	25,190	14,315	15,996	11,466	66,967
K118	WHITLEY CO BD OF ED	475,965	747,848	880,499	35,627	2,139,939	1,084,359	616,223	688,580	150,174	2,539,336
K119	WOLFE COUNTY LIBRARY	5,101	8,015	9,437	10,286	32,839	11,622	6,605	7,380	15,111	40,718
K120	CITY OF VERSAILLES	178,327	280,191	329,891	85,740	874,149	406,270	230,876	257,986	86,068	981,200
K137	KY MAGISTRATES/COMM ASSOC	15,318	24,068	28,337	8,848	76,571	34,898	19,832	22,161	3,753	80,644
K141	GRANT CO PLANNING COMM	3,884	6,102	7,184	954	18,124	8,848	5,028	5,618	3,353	22,847
K181	WESTERN LEWIS-RECTORVILLE	14,726	23,138	27,242	8,692	73,798	33,549	19,065	21,304	6,227	80,145
K200	CITY OF FERGUSON	34	53	62	4,326	4,475	77	44	49	8,344	8,514
K214	GREEN RIVER EDUC COOP	9,847	15,472	18,216	24,994	68,529	22,434	12,749	14,246	45,204	94,633
K219	NORTHERN KY WATER SER DIS	677,708	1,064,833	1,253,709	279,468	3,275,718	1,543,978	877,416	980,443	219,539	3,621,376
K237	KY CO JUDGE/EX ASSOC	15,926	25,023	29,462	5,583	75,994	36,283	20,619	23,040	518	80,460
K256	JEFFERSONTOWN FIRE DIST	7,201	11,315	13,321	14,927	46,764	16,406	9,323	10,418	3,089	39,236
K314	KY LEGAL AID	178,289	280,132	329,821	238,080	1,026,322	406,184	230,827	257,931	9,778	904,720
K315	MT WASHINGTON FIRE P DIST	4,843	7,610	8,959	1,671	23,083	11,034	6,270	7,007	16	24,327
K319	CITY OF SILVER GROVE	7,966	12,516	14,736	4,864	40,082	18,148	10,313	11,524	1,070	41,055
K337	KY COUNCIL OF ADD'S	-	-	-	-	-	-	-	-	18,695	18,695
K356	ST MATTHEWS FIRE DIST.	4,499	7,070	8,324	3,210	23,103	10,251	5,825	6,509	13,198	35,783



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
K414	CITY OF SMITHS GROVE	-	-	-	-	-	-	-	-	8,363	8,363
K419	ALEXANDRIA FIRE DISTRICT	3,387	5,322	6,266	44,154	59,129	7,716	4,385	4,900	36,409	53,410
K459	CITY OF LAKESIDE PARK	6,045	9,498	11,183	17,632	44,358	13,772	7,826	8,745	31	30,374
K519	CITY OF MELBOURNE	2,626	4,126	4,858	531	12,141	5,983	3,400	3,799	1,217	14,399
K559	CITY OF TAYLOR MILL	36,798	57,818	68,074	14,943	177,633	83,835	47,642	53,236	46,619	231,332
K614	WARREN CO PUBLIC LIBRARY	60,501	95,061	111,922	36,318	303,802	137,835	78,330	87,527	339,790	643,482
K619	CAMPBELL CO CONS DISPATCH	105,730	166,125	195,592	28,300	495,747	240,877	136,886	152,960	51,662	582,385
K659	CITY OF EDGEWOOD	70,106	110,152	129,690	44,562	354,510	159,717	90,765	101,422	67	351,971
K719	CENTRAL CAMPBELL CO FIRE	2,177	3,421	4,028	253	9,879	4,960	2,819	3,150	1,820	12,749
K759	LAKESIDE/CRESTVIEWHLS POL	4,386	6,892	8,114	1,373	20,765	9,993	5,679	6,346	1,847	23,865
K856	HIGHVIEW FIRE DISTRICT	7,102	11,158	13,138	19,659	51,057	16,179	9,195	10,274	5	35,653
K859	CITY OF FORT MITCHELL	46,343	72,816	85,731	13,048	217,988	105,581	60,000	67,045	22,066	254,692
K959	HOUSING AUTH OF COVINGTON	108,690	170,776	201,068	195,254	675,788	247,621	140,718	157,242	199,471	745,052
L002	ALLEN CO CONSERVATION DIS	2,956	4,644	5,468	5,188	18,256	6,734	3,827	4,276	195	15,032
L003	ANDERSON PUBLIC LIBRARY	22,896	35,976	42,357	23,234	124,463	52,164	29,644	33,124	24,726	139,658
L004	CITY OF BARLOW	6,673	10,484	12,344	3,185	32,686	15,202	8,639	9,653	17,623	51,117
L005	CITY OF GLASGOW	297,654	467,682	550,637	417,608	1,733,581	678,126	385,367	430,617	46,931	1,541,041
L006	BATH CO WATER DISTRICT	26,621	41,828	49,247	13,918	131,614	60,649	34,466	38,513	34,874	168,502
L007	BELL CO COURT CLERK	19,241	30,232	35,595	4,193	89,261	43,836	24,911	27,836	4,638	101,221
L008	BOONE CO BD OF ED	2,253,979	3,541,510	4,169,690	884,839	10,850,018	5,135,091	2,918,184	3,260,840	929,727	12,243,842
L009	CITY OF PARIS	357,180	561,210	660,755	178,625	1,757,770	813,739	462,434	516,733	27,985	1,820,891
L010	FIVCO AREA DEVELOPMT DIST	81,161	127,522	150,141	77,091	435,511	184,903	105,077	117,415	118,728	526,123
L011	DANVILLE BOYLE CO REC	-	-	-	34,445	34,445	-	-	-	121,841	121,841
L012	BRACKEN COUNTY PUB LIBRAR	10,068	18,818	18,624	4,195	48,705	22,936	13,034	14,565	3,797	54,332
L013	BREATHITT CO PUBLIC LIB	13,445	21,125	24,872	3,069	62,511	30,630	17,407	19,450	4,625	72,112
L014	BRECKINRIDGE CO CLERK OFF	24,216	38,048	44,797	20,724	127,785	55,169	31,351	35,033	29,981	151,534
L015	CITY OF MT WASHINGTON	166,551	261,689	308,106	145,918	882,264	379,441	215,630	240,949	174,077	1,010,097
L016	BUTLER CO AMBULANCE SVC	43,510	68,365	80,491	35,662	228,028	99,127	56,332	62,947	43,036	261,442
L018	MURRAY PUBLIC SCHOOLS	335,574	527,263	620,787	262,246	1,745,870	764,517	434,462	485,477	320	1,684,776
L021	CITY OF CARROLLTON	106,081	138,768	196,243	38,553	507,555	241,678	137,342	153,468	54,556	587,044
L022	NORTHEAST KY CAA	223,043	350,451	412,612	237,963	1,224,069	508,144	288,769	322,677	132,834	1,252,424
L023	CITY OF LIBERTY	61,055	95,932	112,948	18,931	288,866	139,098	79,047	88,329	43,434	349,908
L024	HOPKINSVILLE CHRIST LIBRARY	26,335	41,378	48,718	28,352	144,783	59,998	34,096	38,099	14,668	146,861
L025	CITY OF WINCHESTER	183,790	288,775	339,997	134,507	947,069	418,716	237,949	265,889	35,067	957,621
L026	DANIEL BOONE COMM AGENCY	274,557	431,391	507,910	180,038	1,393,896	625,505	355,464	397,203	36,053	1,414,225
L027	CITY OF ALBANY	88,318	138,768	163,382	38,678	429,146	201,209	114,344	127,770	60,571	503,894
L028	CRITTENDEN/LIV CO WAT DIS	35,999	56,563	66,596	2,693	161,851	82,015	46,608	52,081	18,877	199,581
L029	CUMBERLAND CO SOIL & WAT	2,473	3,886	4,575	1,568	12,502	5,635	3,202	3,578	114	12,529
L031	EDMONSON CO AMBULANCE DIS	24,122	37,901	44,624	30,694	137,341	54,956	31,230	34,898	4,256	125,340
L032	SANDY HOOK WATER DISTRICT	15,767	24,773	29,168	9,054	78,762	35,921	20,413	22,810	11,154	90,298
L033	CITY OF IRVINE	43,556	68,437	80,576	43,486	236,055	99,231	56,391	63,013	9,432	228,067
L035	CITY OF FLEMINGSBURG	46,655	73,306	86,308	15,147	221,416	106,291	60,408	67,496	63,075	297,265
L036	FLOYD CO LIBRARY	34,124	53,617	63,127	19,210	170,078	77,743	44,180	49,368	29,404	200,695
L038	FULTON CO LIBRARY	9,345	14,682	17,287	3,074	44,388	21,289	12,098	13,519	7,567	54,473
L039	CITY OF WARSAW	21,426	33,666	39,637	34,056	128,785	48,814	27,740	30,998	6,773	114,325
L041	GRANT CO PUBLIC LIBRARY	23,965	37,655	44,334	3,205	109,159	54,598	31,027	34,671	75,134	195,430
L042	MAYFIELD CITY SCHOOLS	272,702	428,476	504,477	178,127	1,383,782	621,278	353,062	394,518	65,637	1,434,495
L043	LEITCHFIELD UTILITY COMM	105,342	165,517	194,875	59,568	525,302	239,995	136,385	152,399	36,989	565,768
L044	GREEN CO AMBULANCE SVC	21,756	34,184	40,247	40,251	136,438	49,566	28,167	31,475	24,088	133,296
L045	RACELAND BOARD OF EDUC	83,686	131,489	154,812	28,420	398,407	190,655	108,346	121,068	45,006	465,075
L046	HANCOCK CO PUBLIC LIBRARY	20,413	32,074	37,763	23,176	113,426	46,506	26,429	29,532	4,594	107,061
L047	WEST POINT INDEPENDENT SC	-	-	-	3,429	3,429	-	-	-	84,704	84,704
L049	CYNTHIANA/HARRISON LIBRAR	15,145	23,796	28,017	3,379	70,337	34,504	19,608	21,911	28,224	104,247
L050	CITY OF MUNFORDVILLE	19,470	30,591	36,018	4,438	90,517	44,357	25,207	28,167	37,845	135,576
L051	HENDERSON CO WATER DIST	32,072	50,393	59,331	8,555	150,351	73,068	41,523	46,399	19,228	180,218
L052	CITY OF EMINENCE	29,118	45,751	53,866	26,225	154,960	66,338	37,699	42,125	8,364	154,526
L054	DAWSON SPRINGS PUBLIC SCH	58,330	91,649	107,906	9,615	267,500	132,889	75,518	84,386	66,749	359,542
L057	CITY OF NICHOLASVILLE	473,895	744,596	876,670	507,014	2,602,175	1,079,643	613,543	685,586	30,710	2,409,482
L058	PAINTSVILLE BD OF ED	65,700	103,229	121,539	56,308	346,776	149,679	85,600	95,048	51,255	381,042
L060	KNOTT CO SOIL CONV DIST	2,406	3,780	4,450	850	11,486	5,481	3,115	3,480	785	12,861
L061	CITY OF BARBOURVILLE	55,958	87,922	103,518	68,720	316,118	127,485	72,448	80,954	6,382	287,269
L062	CITY OF HODGENVILLE	79,180	124,410	146,477	86,342	436,409	180,391	102,513	114,550	56,594	454,048
L063	LAUREL CO PUBLIC LIB DIST	61,600	96,787	113,955	22,063	294,405	140,338	79,752	89,116	49,642	358,848
L064	LOUISA WATER & SEWER COMM	36,204	56,885	66,975	16,800	176,864	82,481	46,873	52,377	25,079	206,810
L065	LEE CO PUBLIC LIBRARY	7,835	12,310	14,944	14,010	48,649	17,849	10,144	11,335	351	39,679
L066	CITY OF HYDEN	9,490	14,910	17,555	6,463	48,418	21,619	12,286	13,729	4,952	52,586
L067	LETCHER COUNTY CONS DIST	2,569	4,036	4,752	940	12,297	5,852	3,325	3,716	572	13,465



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
L068	HOUSING AUTH OF VANCEBURG	6,176	9,704	11,425	1,519	28,824	14,070	7,996	8,935	5,714	36,715
L069	STANFORD WATER COMMISSION	39,963	62,790	73,928	6,568	183,249	91,044	51,739	57,814	28,047	228,644
L071	RUSSELLVILLE CITY SCHOOLS	107,617	169,091	199,083	60,337	536,128	245,177	139,330	155,690	138,113	678,310
L072	CITY OF EDDYVILLE	25,191	39,581	46,601	29,255	140,628	57,391	32,614	36,444	34,424	160,873
L073	CITY OF PADUCAH	627,605	986,109	1,161,021	93,818	2,868,553	1,429,830	812,548	907,958	215,246	3,365,582
L074	HOUSING AUTH MCREARY CO	11,830	21,884	21,884	11,323	63,624	26,951	15,316	17,114	12,547	71,928
L075	CITY OF LIVERMORE	17,076	26,830	31,589	14,201	89,696	38,903	22,108	24,704	139	85,854
L076	BEREA BD OF ED	100,877	158,500	186,614	93,178	539,169	229,821	130,603	145,939	177,352	683,715
L077	CITY OF SALYERSVILLE	58,219	91,474	107,700	35,982	293,375	132,635	75,374	84,225	52,716	344,950
L078	MARION FREE PUBLIC LIBRAR	17,229	27,071	31,872	1,795	77,967	39,252	22,306	24,925	33,025	119,508
L079	MARSHALL CO SOIL & WATER	2,523	3,964	4,667	1,986	13,140	5,748	3,266	3,650	1,208	13,872
L080	MARTIN CO CONSERV DIST	1,706	2,681	3,157	-	7,544	3,888	2,209	2,469	969	9,535
L082	MEADE CO BD OF ED	452,927	711,651	837,881	17,877	2,020,336	1,031,874	586,396	655,252	339,921	2,613,443
L083	MENIFEE CO PUBLIC LIBRARY	3,002	4,716	5,553	13,615	26,886	6,838	4,342	4,342	12,581	27,647
L084	BURGIN INDEPENDENT SCH	37,247	58,523	68,904	11,982	176,656	84,857	48,223	53,885	81,738	268,703
L085	METCALFE CO PUBLIC LIB	10,272	16,140	19,003	1,975	47,390	23,403	13,299	14,861	11,603	63,166
L086	CITY OF TOMPKINSVILLE	56,131	88,194	103,838	61,219	309,382	127,879	72,671	81,205	103,161	384,916
L087	MONTGOMERY CO SAN DIST #2	7,022	11,034	12,991	24,789	55,836	15,998	9,092	10,159	3,462	38,711
L088	MORGAN COUNTY LIBRARY	9,786	15,375	18,102	4,917	48,180	22,294	12,669	14,157	9,712	58,832
L090	CITY OF NEW HAVEN	6,822	10,718	12,620	1,933	32,093	15,541	8,832	9,869	16,763	51,005
L091	NICHOLAS COUNTY LIBRARY	1,653	2,597	3,058	10,408	17,716	3,765	2,140	2,391	39,051	47,347
L092	OHIO CO WATER DIST	66,254	104,100	122,565	26,375	319,294	150,942	85,778	95,850	49,957	382,527
L093	LAGRANGE UTILITY COMM	41,423	65,084	76,629	39,039	222,175	94,370	53,629	59,926	56,983	264,908
L096	PENDLETON COUNTY WATER	22,374	35,155	41,390	10,879	109,798	50,973	28,967	32,369	52,560	164,869
L099	POWELLS VALLEY WATER DIST	19,794	31,100	36,617	12,704	100,215	45,094	25,626	28,635	5,766	105,121
L100	SCIENCE HILL BD OF ED	43,435	68,246	80,351	52,004	244,036	98,955	56,234	62,838	63,549	281,576
L102	CITY OF MOUNT VERNON	81,775	128,486	151,277	14,447	375,985	186,301	105,872	118,304	157,552	568,029
L103	MOREHEAD UTILITY PLANT BD	151,950	238,748	281,096	99,728	771,522	346,177	196,727	219,826	138,652	901,382
L104	LAKE CUMBERLAND ADD	188,567	296,282	348,835	6,586	840,270	429,600	244,134	272,801	275,361	1,221,896
L105	GEORGETOWN/SCOTT CO PARKS	61,695	96,937	114,131	111,818	384,581	140,555	79,875	89,254	81,875	391,559
L106	TRIPLE S PLANNING & ZONIN	12,424	19,520	22,983	7,570	62,497	28,304	16,085	17,973	2,607	64,969
L107	CITY OF FRANKLIN	159,040	249,887	294,211	3,339	706,477	362,330	205,906	230,083	121,923	920,242
L108	SPENCER CO FIRE DIST	3,288	5,166	6,082	3,832	18,368	7,490	4,256	4,756	228	16,730
L109	CAMPBELLVILLE CITY SCHOO	124,808	196,102	230,886	92,406	644,202	284,342	161,587	180,560	27,799	654,288
L110	CITY OF ELKTON	47,930	75,310	88,668	35,859	247,767	109,197	62,055	69,341	5,866	246,459
L111	HOUSING AUTH OF CADIZ	8,814	13,849	16,305	4,962	21,994	20,081	11,411	12,751	10,622	54,865
L112	CITY OF BEDFORD	8,858	13,918	16,386	22,604	61,766	20,180	11,468	12,815	4,011	48,474
L113	UNION CO PLANNING COMM	4,454	6,998	8,239	6,900	26,591	10,147	5,766	6,443	41,544	63,900
L114	WARREN COUNTY BD OF ED	1,491,713	2,343,818	2,759,556	1,019,777	7,614,864	3,398,471	1,931,293	2,158,067	391,649	7,879,480
L115	WASHINGTON CO SCHOOLS	180,939	284,296	334,723	168,565	968,523	412,221	234,258	261,765	78,493	986,737
L118	CORBIN BD OF ED	213,967	336,190	395,822	12,363	958,342	487,466	277,018	309,546	227,412	1,301,442
L119	CITY OF CAMPTON	24,378	38,304	45,098	12,728	120,508	55,540	31,562	35,268	94,408	216,778
L120	FALLING SPRINGS ARTS	38,997	61,273	72,142	11,969	184,381	88,845	50,489	56,417	10,160	205,911
L141	CORINTH WATER DISTRICT	6,581	10,341	12,175	12,374	41,471	14,994	8,521	9,521	24,666	57,702
L156	CITY OF LYNDON	15,324	24,077	28,348	4,785	72,534	34,911	19,840	22,169	5,518	82,438
L159	ELSMERE FIRE PROTECTION	4,384	6,889	8,110	5,450	24,833	9,988	5,676	6,343	695	22,702
L256	CITY OF HURSTBOURNE	10,532	16,549	19,484	933	47,498	23,995	13,636	15,237	2,849	55,717
L356	EASTWOOD FIRE PROT DIST	-	-	-	188	188	-	-	-	10,716	10,716
L456	HARRODS CREEK FIRE DIST	-	-	-	2,130	2,130	-	-	-	2,801	2,801
L656	FERN CREEK FIRE PROT DIST	9,172	14,411	16,967	25,035	65,585	20,895	11,874	13,269	6	46,044
L756	PLEASURE RIDGE PARK FIRE	18,246	28,669	33,754	14,387	95,056	41,569	23,623	26,397	16,582	108,171
L959	NORTHERN KY CONV CTR CORP	90,761	142,607	167,902	253,214	654,484	206,776	117,507	131,305	226,480	682,068
M001	COLUMBIA/ADAIR UTILITIES	67,164	105,529	124,248	6,512	303,453	153,015	86,956	97,166	59,962	397,099
M003	LAWBG-ANDERSON PLAN COMM	1,299	2,041	2,403	535	6,278	2,960	1,682	1,880	288	6,810
M005	GLASGOW WATER COMPANY	185,440	291,369	343,051	54,668	874,528	422,476	240,086	268,277	31,783	962,622
M006	GATEWAY AREA DEV DISTRICT	61,615	96,812	113,984	63,417	335,828	140,374	79,772	89,139	11,432	320,717
M007	MIDDLESBORO CITY SCHOOL	110,567	173,726	204,540	76,013	564,846	251,897	143,149	159,958	167,940	722,944
M008	WALTON/VERONA BD OF ED	174,030	273,440	321,942	61,507	830,914	396,481	225,313	251,770	49,842	923,406
M009	PARIS BOURBON CO LIBRARY	26,522	41,672	49,063	4,385	121,642	60,423	34,337	38,369	6,455	139,584
M010	BOYD CO BD OF ED	483,648	759,912	894,702	230,860	2,369,117	1,101,851	626,163	699,688	28,299	2,456,001
M011	BOYLE COUNTY BD OF EDUC	213,448	335,375	394,863	21,837	965,523	486,285	276,347	308,796	135,004	1,206,432
M012	EAST PENDLETON WATER DIST	23,083	36,269	42,702	14,870	116,924	52,589	29,885	33,395	25,435	141,304
M013	BREATHITT CO SOIL CONSERV	1,828	2,872	3,381	9,168	17,249	4,164	2,366	2,644	5,810	14,984
M014	CITY OF HARDINSBURG	14,460	22,720	26,749	1,768	65,697	32,943	18,721	20,919	41,424	114,007
M015	BULLITT CO FISCAL COURT	491,619	772,444	909,457	521,344	2,694,864	1,120,022	636,489	711,226	61,766	2,529,503
M017	CITY OF FREDONIA	1,949	3,062	3,605	6,351	14,964	4,440	2,523	2,819	14,595	24,377
M018	CALLOWAY CO PUBLIC LIBRAR	23,759	37,330	43,952	2,705	107,746	54,128	30,760	34,372	25,384	144,644



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

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



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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
N078	CENTRAL KY COMM ACTION	468,561	736,215	866,803	475,625	2,547,204	1,067,492	606,637	677,869	339,915	2,691,913
N079	BENTON ELECTRIC SYSTEM	59,945	94,187	110,893	1,585	266,610	136,568	77,609	86,722	8,544	309,443
N080	MARTIN CO WATER DISTRICT	-	-	-	4,250	4,250	-	-	-	238,872	238,872
N081	BUFFALO TRACE AR DEV DIST	113,847	178,879	210,608	47,806	551,140	259,369	147,395	164,702	31,505	602,971
N082	MEADE CO WATER DISTRICT	34,160	53,673	63,193	13,400	164,426	77,824	44,226	49,419	23,184	194,653
N084	MERCER CO PUBLIC LIBRARY	29,752	46,747	55,039	8,537	140,075	67,782	38,519	43,042	23,128	172,471
N085	METCALFE CO CONSERV DIST	2,261	3,552	4,182	1,066	11,061	5,150	2,927	3,270	5,646	16,993
N087	CITY OF MT STERLING	76,395	120,034	141,325	42,988	380,742	174,046	98,907	110,521	27,906	411,380
N088	MORGAN CO AMBULANCE SERV	25,606	40,233	47,369	21,510	134,718	58,337	33,152	37,044	18,754	147,287
N089	MUHLNBERG CO WATER DIST	53,379	83,871	98,748	2,998	238,996	121,611	69,109	77,224	20,712	288,656
N090	BARDSTOWN-NELSON CO TOURI	16,047	25,213	29,686	27,980	98,926	36,559	20,776	23,215	19,788	100,338
N092	CITY OF HARTFORD	54,776	86,065	101,331	17,703	259,875	124,792	70,917	79,245	55,637	330,591
N093	CITY OF LAGRANGE	52,005	81,711	96,205	48,797	278,718	118,479	67,330	75,235	32,113	293,157
N094	CITY OF OWENTON	5,705	8,964	10,554	6,454	31,677	12,998	7,386	8,254	29,931	58,569
N097	KY VALLEY ED COOPERATIVE	10,111	15,887	18,705	17,046	61,749	23,036	13,091	14,628	28,580	79,335
N098	PIKE CO LIBRARY DISTRICT	63,129	99,190	116,784	147,508	426,611	143,823	81,732	91,329	21,210	338,094
N099	CITY OF CLAY CITY	18,190	28,581	33,651	37,722	118,144	41,442	23,551	26,316	11,337	102,646
N100	CITY OF BURNSIDE	19,263	30,267	35,635	12,262	97,427	43,886	24,940	27,868	7,760	104,454
N103	HOUSING AUTH OF MOREHEAD	26,572	41,750	49,155	24,316	141,793	60,536	34,402	38,441	42,573	175,952
N104	CITY OF JAMESTOWN	81,786	128,505	151,299	39,599	401,189	186,329	105,887	118,321	7,402	417,939
N106	W SHELBY WATER DISTRICT	17,483	27,470	32,343	3,779	81,075	39,831	22,635	25,293	3,785	91,544
N107	SIMPSON CO CONSER DIST	2,060	3,237	3,811	1,518	10,626	4,693	2,667	2,980	278	10,618
N110	LOGAN/TODD REG. WATER COM	43,717	68,689	80,873	53,980	247,259	99,998	56,600	63,246	31,664	251,108
N111	BARKLEY LAKE WATER DIST	50,193	78,865	92,853	24,770	246,881	114,351	64,984	72,614	56,262	308,211
N112	TRIMBLE CO WATER DIST	9,744	15,310	18,025	9,065	52,144	22,199	12,615	14,096	15,667	64,577
N113	UNION CO LIBRARY BD	18,719	29,412	34,628	160	82,919	42,646	24,235	27,081	34,536	128,948
N114	BOWLING GRN MUNICIPAL UTI	1,027,629	1,614,638	1,901,037	168,500	4,711,804	2,341,180	1,330,452	1,486,675	175,789	5,334,096
N115	WASHINGTON CO CONSER DIST	2,286	3,593	4,230	1,003	11,112	5,209	3,308	2,960	260	11,737
N116	MONTICELLO UTILITY COMM	89,480	140,594	165,532	21,078	416,684	203,857	115,848	129,451	18,493	467,649
N117	CITY OF DIXON	7,038	11,059	13,020	18,717	49,834	16,035	9,112	10,182	10,548	45,877
N118	CITY OF WILLIAMSBURG	170,271	267,535	314,989	110,024	862,819	387,918	220,447	246,332	9,371	864,068
N119	WOLFE CO CONSER DISTRICT	3,163	4,969	5,850	988	14,970	7,205	4,094	4,575	1,502	17,376
N120	WOODFORD CO PLAN ZONING	19,720	30,985	36,481	4,147	91,333	44,927	25,531	28,529	7,080	106,067
N959	N KY CONV & VISITORS BUR	47,102	74,008	87,135	61,051	269,296	107,309	60,982	68,143	283,863	520,297
P001	HOUSING AUTH OF COLUMBIA	6,710	10,544	12,414	213	29,881	15,288	8,688	9,708	21,079	54,763
P005	GLASGOW ELECTRIC PLANT BD	293,582	461,283	543,104	77,049	1,375,018	668,848	380,095	424,726	106,320	1,579,989
P006	BATH COUNTY E.M.S.	34,096	53,573	63,076	11,037	161,782	77,680	44,144	49,327	68,213	239,364
P007	CITY OF PINEVILLE	24,074	37,826	44,536	45,268	151,704	54,847	31,169	34,829	8,596	129,441
P008	BOONE CO PLANNING COMM	74,377	116,863	137,591	7,021	335,852	169,448	96,294	107,601	60,437	433,780
P009	HOUSING AUTHORITY PARIS	14,299	22,467	26,452	8,463	71,681	32,576	18,512	20,686	45,447	117,221
P010	REGIONAL PUBLIC SAFETY	57,201	89,876	105,818	28,246	281,141	130,318	74,058	82,754	26,356	313,486
P011	CITY OF JUNCTION CITY	10,550	16,577	19,517	3,610	50,254	24,036	13,659	15,263	41,459	94,417
P013	CITY OF JACKSON	101,133	158,903	187,088	68,076	515,200	230,405	130,935	146,310	30,068	537,718
P014	BRECKINRIDGE CO PUBLIC LI	18,445	28,981	34,121	26,037	107,584	42,021	23,880	26,684	4,991	97,576
P015	CITY OF LEBANON JUNCTION	19,545	30,710	36,157	20,257	106,669	44,529	25,305	28,276	6,713	104,823
P017	PRINCETON WATER/WASTEWATE	51,053	80,216	94,445	7,617	233,331	116,311	66,098	73,859	70,471	326,739
P018	MURRAY/CALLOWAY TRANS AUT	29,436	46,251	54,544	20,384	150,525	67,062	38,110	42,585	33,611	181,368
P022	RATTLESNAKE RIDGE WATER	47,205	74,170	87,326	38,508	247,209	107,545	61,116	68,292	45,273	282,226
P023	LIBERTY TOURISM	3,385	5,319	6,262	25,043	40,009	7,712	4,383	4,897	-	16,992
P025	CLARK CO CONSVATION DIST	1,726	2,712	3,193	392	8,023	3,933	2,235	2,497	1,869	10,534
P033	ESTILL COUNTY EMS	-	-	-	-	-	-	-	-	-	-
P035	FLEMING CO DISPATCH	14,021	22,030	25,937	11,802	73,790	31,943	18,152	20,284	1,496	71,875
P037	COMMUNITY ACTION KENTUCKY	56,580	88,899	104,668	98,121	348,268	128,902	73,253	81,854	90,708	374,717
P038	HICKMAN ELECTRIC SYSTEM	29,436	46,251	54,544	1,903	132,044	67,062	38,110	42,585	20,943	168,700
P041	CITY OF DRY RIDGE	21,111	33,170	39,053	-	93,334	48,095	27,331	30,541	37,485	143,452
P043	CITY OF CLARKSON	12,577	19,761	23,266	20,547	76,151	28,652	16,283	18,195	2,201	65,311
P045	GREENUP CO ENVIR COMM	10,441	16,405	19,315	19,987	66,148	23,787	13,518	15,105	40,053	92,463
P047	CITY OF WEST POINT	10,952	17,207	20,260	6,376	54,795	24,950	14,179	15,844	73,884	128,857
P048	HARLAN COUNTY C A A	96,355	151,396	178,250	65,143	491,144	219,520	124,750	139,398	26,726	510,394
P049	HOUSING AUTHORITY OF CYN	29,222	45,914	54,058	2,960	132,154	66,573	37,833	42,275	126,368	273,049
P050	HART CO SOLID WASTE SVC	58,818	92,417	108,810	80,934	340,979	134,002	76,151	85,093	4,215	299,461
P051	HENDERSON MUN POWER&LIGH	271,408	426,444	502,085	226,524	1,426,461	618,332	351,387	392,648	155,757	1,518,124
P052	LITTLE KY RV WS CONV DIST	4,770	7,494	8,823	5,202	26,289	10,866	6,175	6,900	9,109	33,050
P054	HOUSING AUTH DAWSON SPG	20,354	31,980	37,653	8,742	98,729	46,371	26,352	29,446	9,761	111,930
P057	VALLEY VIEW FERRY AUTHORI	11,792	18,528	21,814	26,224	78,358	26,865	15,267	17,059	5,939	65,130
P061	BARBOURVILLE UTILITY COMM	194,121	305,009	359,110	109,370	967,610	442,254	251,325	280,836	9,311	983,726
P063	LAUREL CO WATER DIST #2	59,528	93,531	110,122	28,496	291,677	135,618	77,069	86,119	14,924	313,730



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
P068	LEWIS CO PUBLIC LIBRARY	7,108	11,168	13,149	266	31,691	16,193	9,202	10,283	644	36,322
P069	LINCOLN CO CLERK	31,474	49,453	58,225	34,420	173,572	71,706	40,749	45,534	2,033	160,022
P071	LOGAN CO CONS DISTRICT	6,627	10,412	12,259	12,110	41,408	15,098	8,580	9,587	8,483	41,748
P072	LYON CO WATER DISTRICT	10,505	16,505	19,433	9,581	56,024	23,932	13,600	15,197	24,136	76,865
P075	MCLEAN CO REG WATER COMM	16,838	26,456	31,148	43,164	117,606	38,360	21,799	24,359	6,993	91,511
P076	MADISON CO PUBLIC LIBRARY	82,359	129,404	152,357	36,634	400,754	187,632	106,628	119,148	38,753	452,161
P077	SALYERS/MAG CO JOINT HOUS	9,474	14,885	17,526	5,011	46,896	21,583	12,265	13,706	3,950	51,504
P078	MARION CO CONSERVAT DIST	2,249	3,533	4,160	524	10,466	5,123	2,911	3,253	1,172	12,459
P079	CITY OF CALVERT CITY	94,826	148,993	175,421	62,079	481,319	216,035	122,769	137,185	88,396	564,385
P081	MASON COUNTY LIBRARY	11,474	18,028	21,226	11,517	62,245	26,141	14,855	16,600	42,001	99,597
P084	ANDERSON-DEAN COMM PARK	3,864	6,071	7,148	14,273	31,356	8,803	5,002	5,590	32,308	51,703
P087	MONTGOMERY CTY WATER DIST	4,098	6,439	7,581	537	18,655	9,337	5,306	5,929	6,994	27,566
P088	MORGAN CO WATER DIST	21,846	34,324	40,413	50,734	147,317	49,769	28,283	31,604	2,554	112,210
P089	MUHLENBERG WATER DIST #3	19,879	31,234	36,775	12,142	100,030	45,289	25,737	28,759	10,913	110,698
P090	NORTH NELSON WATER DIST	15,773	24,783	29,179	3,709	73,444	35,934	20,421	22,819	11,156	90,330
P092	OHIO CO REG WASTEWATER D	18,709	29,396	34,610	20,068	102,783	42,623	24,222	27,066	8,348	102,259
P097	KY RIVER AREA DEV DIST	113,580	178,461	210,115	51,599	553,755	258,763	147,050	164,317	47,721	617,851
P100	LAKE CUMBERLAND CAA, INC	297,473	467,398	550,303	427,574	1,742,748	677,714	385,133	430,356	274	1,493,477
P103	MOREHEAD TOURISM COMMISSI	18,359	28,847	33,963	8,427	89,596	41,827	23,769	26,560	14,542	106,698
P104	RUSSELL CO TOURIST COMM	4,855	7,628	8,981	3,988	25,452	11,061	6,286	7,024	9,294	33,665
P105	GEORGETOWN/SCOTT TOURISM	9,456	14,857	17,492	14,172	55,977	21,542	12,242	13,680	12,000	59,464
P106	MULTI PURPOSE COMM ACTION	29,065	45,667	53,767	51,379	179,878	66,216	37,629	42,048	8,728	154,621
P107	SIMPSON CO LIBRARY DIST	15,413	24,218	28,513	4,005	72,149	35,415	19,955	22,298	4,198	81,566
P110	TODD COUNTY CONSERVATION DISTRICT	3,288	5,166	6,082	2,793	17,329	7,490	4,256	4,756	446	16,948
P111	JOHN L STREET LIBRARY	7,992	12,557	14,784	4,128	39,461	18,207	10,347	11,562	7,947	48,063
P113	STURGIS HOUSING AUTHORITY	4,491	7,057	8,309	606	20,463	10,233	5,815	6,498	5,598	28,144
P115	HOUSING AUTH SPRINGFIELD	6,363	9,997	11,771	4,225	32,356	14,496	8,238	9,205	11,848	43,787
P116	CITY OF MONTICELLO	30,608	48,092	56,623	22,019	157,342	69,732	39,628	44,281	17,540	171,181
P117	CITY OF CLAY	24,611	38,669	45,528	32,406	141,214	56,069	31,863	35,605	432	123,969
P120	WOODFORD CO CONSERV DIST	5,296	8,321	9,797	14,842	38,256	12,066	6,857	7,662	411	26,996
P959	CITY OF CRESTVIEW HILLS	18,125	28,478	33,530	21,160	101,293	41,293	23,466	26,221	15,504	106,484
R003	SOUTH ANDERSON WATER DIST	18,224	28,634	33,713	13,367	93,938	41,519	23,595	26,365	8,946	100,425
R005	BARREN CO SOIL CONS DIS	2,316	3,639	4,285	324	10,564	5,277	2,999	3,351	665	12,292
R008	BOONE CO LIBRARY DIST	231,835	364,265	428,877	112,260	1,137,237	528,175	300,153	335,397	190,676	1,354,401
R010	ASHLAND BD OF ED	338,771	532,285	626,700	72,696	1,570,452	771,799	438,600	490,101	546,583	2,247,083
R011	DANVILLE BOYLE PLANNING	6,536	10,269	12,090	6,382	21,890	11,829	8,462	9,455	16,489	49,296
R013	BREATHITT COUNTY WATER DISTRICT	14,299	22,467	26,452	7,507	70,725	32,576	18,512	20,686	35	71,809
R015	CITY OF SHEPHERDSVILLE	103,328	162,352	191,149	78,092	534,921	235,406	133,777	149,485	18,400	537,068
R017	CITY OF PRINCETON	40,098	63,002	74,178	689	177,967	91,352	51,914	58,009	56,957	258,232
R018	MURRAY ELECTRIC SYSTEM	204,789	321,770	378,844	41,454	946,857	466,557	265,136	296,269	121,852	1,149,814
R019	FORT THOMAS BOARD OF ED	249,231	391,598	461,058	45,367	1,147,254	567,806	322,675	360,563	171,603	1,422,647
R021	CARROLLTON/CARR CO REC TR	3,903	6,133	7,221	900	18,157	8,893	5,054	5,647	8	19,602
R024	CHRISTIAN CO WATER DIST	43,475	68,309	80,425	26,159	218,368	99,045	56,286	62,895	31,886	250,112
R030	DAVIESS CO AIRPORT BD	17,300	27,183	32,005	31,753	108,241	39,415	22,399	25,029	65,078	151,921
R033	CITY OF RAVENNA	4,656	7,316	8,614	12,683	33,269	10,608	6,029	6,736	13,682	37,055
R034	LEXINGTON PUBLIC LIBRARY	377,718	593,481	698,750	-	1,669,949	860,530	489,025	546,446	335,322	2,231,323
R036	CITY OF PRESTONSURG	200,174	314,519	370,307	110,559	995,559	456,044	259,162	289,593	52,674	1,057,473
R037	PAUL SAWYER LIBRARY	82,102	129,001	151,883	6,377	369,363	187,048	106,296	118,778	57,309	469,431
R038	CITY OF FULTON	93,984	147,669	173,862	30,874	446,389	214,117	121,679	135,966	67,838	539,600
R041	CITY OF CRITTENDEN	7,537	11,842	13,943	13,915	47,237	17,171	9,758	10,904	15,169	53,002
R042	MAYFIELD ELEC & WATER SYS	298,063	468,325	551,394	298,008	1,615,790	679,058	385,897	431,209	301	1,496,465
R045	CITY OF RUSSELL	72,678	114,194	134,449	17,511	338,832	165,578	94,095	105,144	61,495	426,312
R047	LINCOLN TRAIL AREA DEV DI	113,843	178,873	210,600	96,173	599,489	259,360	147,390	164,697	149,807	721,254
R048	HARLAN CO CONSERV DIST	3,041	4,779	5,626	1,130	14,576	6,929	3,938	4,400	1,528	16,795
R050	HART CO AMB SERVICE	76,405	120,050	141,343	12,173	349,971	174,068	98,920	110,535	60,303	443,826
R051	HENDERSON MUN W & S DEPT	280,983	441,488	519,798	7,265	1,249,534	640,146	363,784	406,500	315,313	1,725,743
R052	CITY OF CAMPBELLSBURG	4,404	6,920	8,147	2,317	21,788	10,034	5,702	6,371	4,136	26,243
R054	SOUTH HOPKINS WATER DIST	19,954	31,353	36,914	175	88,396	45,461	25,835	28,868	28,534	128,698
R057	CITY OF WILMORE	71,079	111,681	131,491	8,805	323,056	161,935	92,025	102,831	65,386	422,177
R058	HOUSING AUTH OF PAINTSVLE	37,026	58,177	68,496	6,591	170,290	84,355	47,937	53,566	24,430	210,288
R061	KY COMM ECONOMIC OPPORT	555,773	873,245	1,028,137	478,112	2,935,267	1,266,180	719,548	804,038	1,430	2,791,196
R063	WOODCREEK WATER DISTRICT	169,886	266,929	314,276	76,356	827,447	387,040	219,948	245,775	7,480	860,243
R071	LOGAN CO PUBLIC LIBRARY	35,586	55,914	65,832	11,231	168,563	81,074	46,073	51,483	16,412	195,042
R072	LYON CO HOUSING AUTHORITY	18,868	29,646	34,904	-	83,418	42,985	24,428	27,296	4,964	99,673
R073	MCCRACKEN CO BD OF ED	707,816	1,112,139	1,309,406	49,527	3,178,888	1,612,570	916,396	1,024,000	46,181	3,599,147
R076	RICHMOND UTILITIES	238,798	375,205	441,758	19,335	1,075,096	544,037	309,167	345,470	104,348	1,303,022
R078	CITY OF LORETTO	1,828	2,872	3,381	271	8,352	4,164	2,366	2,644	1,314	10,488



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

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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
V052	HENRY CO FISCAL COURT	90,609	142,366	167,619	4,525	405,119	206,427	117,309	131,084	184,164	638,984
V053	HICKMAN CO FISCAL COURT	82,561	129,722	152,732	-	365,015	188,094	106,890	119,442	35,626	450,052
V054	HOPKINS CO FISCAL COURT	340,729	535,363	630,324	96,201	1,602,617	776,261	441,136	492,935	291,768	2,002,100
V055	JACKSON CO FISCAL COURT	196,044	308,030	362,667	126,855	993,596	446,635	253,815	283,618	63,461	1,047,529
V057	JESSAMINE CO FISCAL COURT	464,503	729,839	859,295	139,330	2,192,967	1,058,246	601,383	671,998	12,001	2,343,628
V060	KNOTT CO FISCAL CT	124,373	195,418	230,081	52,953	602,825	283,351	161,024	179,931	84,592	708,898
V061	KNOX CO FISCAL CT	277,801	436,488	513,911	336,218	1,564,418	632,895	359,664	401,896	42,949	1,437,404
V062	LARUE CO FISCAL COURT	166,064	260,924	307,206	41,198	775,392	378,332	215,000	240,245	30,260	863,837
V063	LAUREL COUNTY FISCAL COUR	495,262	778,168	916,197	249,632	2,439,259	1,128,322	641,206	716,497	109,553	2,595,578
V064	LAWRENCE CO FISCAL CT	191,545	300,960	354,343	203,263	1,050,111	436,384	247,990	277,109	55,370	1,016,853
V065	LEE COUNTY FISCAL COURT	152,067	238,932	281,312	366,325	1,038,636	346,444	196,878	219,996	22,296	785,614
V066	LESLIE CO FISCAL COURT	191,891	301,503	354,983	8,035	856,412	437,171	248,437	277,609	239,821	1,203,038
V067	LETCHER CO FISCAL COURT	162,013	254,560	299,713	38,270	754,556	369,105	209,756	234,385	179,459	992,705
V068	LEWIS COUNTY FISCAL COURT	122,724	192,828	227,031	26,369	568,952	279,595	158,889	177,546	266,624	882,654
V069	LINCOLN CO FISCAL COURT	115,577	181,597	213,809	10,235	521,218	263,311	149,635	167,206	348,492	928,644
V070	LIVINGSTON CO FISCAL CT	154,137	242,184	285,142	26,796	708,259	351,160	199,558	222,991	130,589	904,298
V071	LOGAN COUNTY FISCAL COURT	291,532	458,062	539,311	146,065	1,434,970	664,177	377,441	421,760	100,149	1,563,527
V072	LYON COUNTY FISCAL COURT	72,118	113,314	133,413	3,753	322,598	164,302	93,370	104,334	41,894	403,900
V073	MCCRACKEN CO FISCAL COURT	276,363	434,228	511,250	50,372	1,272,213	629,619	357,802	399,815	211,121	1,598,357
V074	MCCRREARY CO FISCAL CT	216,634	340,382	400,757	217,972	1,175,745	493,544	280,472	313,406	1,805	1,089,227
V075	MCLEAN COUNTY FISCAL CT	147,552	231,837	272,959	40,065	692,413	336,157	191,032	213,464	170,724	911,377
V076	MADISON CO FISCAL COURT	419,997	659,910	776,963	156,895	2,013,765	956,851	543,762	607,611	317,887	2,426,111
V077	MAGOFFIN CO FISCAL COURT	95,529	150,098	176,722	2,600	424,949	217,638	123,680	138,202	103,141	582,661
V078	MARION CO FISCAL COURT	364,268	572,347	673,867	235,455	1,845,937	829,887	471,610	526,987	61,143	1,889,627
V079	MARSHALL CO FISCAL COURT	304,414	478,303	563,143	1,883	1,347,743	693,527	394,119	440,397	306,108	1,834,151
V080	MARTIN CO FISCAL COURT	119,391	187,590	220,864	44,942	572,787	272,001	154,573	172,723	63,756	663,053
V081	MASON CO FIS CT	237,600	373,323	439,542	70,040	1,120,505	541,308	307,616	343,737	125,221	1,317,882
V082	MEADE COUNTY FISCAL COURT	452,598	711,133	837,271	423,003	2,424,005	1,031,123	585,970	654,775	31,712	2,303,580
V083	MENIFEE CO FISCAL COURT	68,356	107,402	126,453	34,104	336,315	155,730	88,499	98,890	22,703	365,822
V084	MERCER COUNTY FISCAL COUR	149,719	235,242	276,969	105,705	767,635	341,095	193,838	216,599	39,910	791,442
V085	METCALFE CO FISCAL COURT	81,405	127,906	150,593	8,123	368,027	185,460	105,394	117,769	67,482	476,105
V086	MONROE CO FISCAL COURT	72,629	114,116	134,357	24,353	345,455	165,465	94,031	105,072	60,266	424,834
V087	MONTGOMERY CO FISCAL CT	270,312	424,721	500,056	219,253	1,414,342	615,833	349,968	391,061	102,244	1,459,106
V088	MORGAN CO FISCAL CT	117,162	184,088	216,741	204,144	722,135	266,923	151,688	169,499	5,004	593,114
V089	MUHLNBERG CO FISCAL CT	376,264	591,196	696,060	260,126	1,923,646	857,218	487,142	544,343	175,554	2,064,257
V090	NELSON CO FISCAL CT	492,050	773,121	910,254	266,356	2,441,711	1,121,004	637,047	711,850	134,970	2,604,871
V091	NICHOLAS CO FISCAL COURT	113,203	177,868	209,417	182,484	682,972	257,903	146,562	163,771	15,557	583,793
V092	OHIO COUNTY FISCAL CRT	233,226	366,450	431,450	127,680	1,158,806	531,343	301,953	337,409	19,422	1,190,127
V093	OLDHAM CO FISCAL COURT	334,627	525,775	619,034	93,066	1,572,502	762,358	433,235	484,106	7,994	1,687,693
V094	OWEN COUNTY FISCAL COURT	160,470	252,135	296,857	236,198	945,660	365,588	207,757	232,152	26,101	831,598
V095	OWSLEY CO FISCAL COURT	57,706	90,669	106,752	3,848	258,975	131,468	74,711	83,484	37,939	327,602
V096	PENDLETON CO FISCAL COURT	108,364	170,264	200,465	35,622	514,715	246,878	140,297	156,770	108,040	651,985
V097	PERRY COUNTY FISCAL COURT	301,003	472,944	556,833	270,616	1,601,396	685,756	389,703	435,463	210,369	1,721,291
V098	PIKE COUNTY FISCAL COURT	615,237	966,676	1,138,141	291,730	3,011,784	1,401,653	796,535	890,065	98,085	3,186,338
V099	POWELL CO FISCAL CT	253,923	398,971	469,739	100,138	1,222,771	578,496	328,749	367,352	53,476	1,328,073
V100	PULASKI CO FISCAL CT	545,115	856,499	1,008,422	690,944	3,100,980	1,241,900	705,750	788,620	83,638	2,819,908
V101	ROBERTSON CO FISCAL CT	34,994	54,984	64,737	18,798	173,513	79,725	45,306	50,626	54,007	229,664
V102	ROCKCASTLE CO FISCAL CT	194,940	306,294	360,624	41,365	903,223	444,118	252,385	282,020	108,157	1,086,680
V103	ROWAN CO FISCAL COURT	312,442	490,916	577,993	380,277	1,761,628	711,815	404,512	452,010	90,227	1,658,564
V104	RUSSELL CO FISCAL COURT	212,403	333,733	392,930	1,156,389	217,323	483,904	274,994	307,284	24,283	1,090,465
V105	SCOTT CO FISCAL CT	316,558	497,384	585,608	283,388	1,682,938	721,192	409,841	457,965	304	1,589,302
V106	SHELBY CO FISCAL COURT	265,862	417,729	491,825	109,130	1,284,546	605,696	344,207	384,624	5,928	1,340,455
V107	SIMPSON CO FISCAL COURT	216,456	340,101	400,427	33,566	990,550	493,137	280,241	313,147	103,058	1,189,583
V108	SPENCER CO TREASURER	109,921	172,711	203,346	54,191	540,169	250,426	142,313	159,024	4,940	556,703
V109	TAYLOR COUNTY FISCAL COUR	222,209	349,140	411,069	125,990	1,108,408	506,243	287,689	321,470	50,224	1,165,626
V110	TODD COUNTY FISCAL COURT	146,562	230,283	271,129	59,152	707,129	333,903	189,752	212,032	57,546	793,233
V111	TRIGG COUNTY FISCAL COURT	167,397	263,018	309,672	55,230	795,317	381,369	216,726	242,174	92,148	932,417
V112	TRIMBLE CO FISCAL COURT	96,340	151,371	178,221	170,408	596,340	219,484	124,729	139,375	227,157	710,745
V113	UNION COUNTY FISCAL COURT	217,046	341,028	401,518	133,429	1,093,021	494,481	281,005	314,001	22,113	1,111,600
V114	WARREN COUNTY FISCAL COUR	668,448	1,050,276	1,236,569	374,032	3,329,320	1,522,870	865,421	967,040	219,903	3,575,234
V115	WASHINGTON CO FIS COURT	133,308	209,458	246,611	63,105	652,482	303,708	172,592	192,858	24,205	693,363
V116	WAYNE COUNTY FISCAL COURT	327,595	514,725	606,025	277,645	1,725,990	746,337	424,131	473,932	5,081	1,649,481
V117	WEBSTER CO FISCAL COURT	190,929	299,993	353,204	-	844,126	434,981	247,192	276,218	332,644	1,291,035
V119	CITY OF HIGHLAND HEIGHTS	40,272	63,277	74,501	117,429	295,479	91,750	52,140	58,262	25	202,177
V120	WOODFORD CO FISCAL COURT	213,102	334,832	394,223	16,172	958,329	485,497	275,900	308,296	279,439	1,349,132
V122	FAMILY HEALTH CENTER	1,313,712	2,064,139	2,430,268	-	5,808,119	2,992,943	1,700,838	1,900,552	265,159	6,850,492
V125	LOUISVILLE MEM COMM	10,550	16,577	19,517	8,974	55,618	24,036	13,659	15,263	15,006	67,964



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

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



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

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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
W044	GREEN COUNTY ATTORNEY	3,778	5,937	6,990	56	16,761	8,608	4,892	5,466	10,968	29,934
W045	GREENUP CO ATTY/CHILD SUP	-	-	-	177	177	-	-	-	94,261	94,261
W047	HARDIN COUNTY ATTORNEY	47,035	73,902	87,010	26,293	234,240	107,156	60,895	68,045	83,970	320,066
W048	HARLAN COUNTY ATTORNEY	19,315	30,348	35,731	1,853	87,247	44,004	25,007	27,943	47,260	144,214
W050	HART COUNTY ATTORNEY	12,813	20,132	23,703	1,034	57,682	29,191	16,589	18,537	10,523	74,840
W051	HENDERSON CO ATTORNEY	17,378	27,305	32,148	5,428	82,259	39,591	22,499	25,141	48,747	135,978
W052	HENRY COUNTY ATTORNEY	2,914	4,579	5,391	9,374	22,258	6,639	3,773	4,216	10,966	25,594
W055	JACKSON COUNTY ATTORNEY	6,027	9,470	11,150	7,545	34,192	13,731	7,803	8,719	7,349	37,602
W056	JEFFERSON CO ATTORNEY	346,661	544,683	641,297	-	1,532,641	789,775	448,816	501,516	786,048	2,526,155
W058	JOHNSON CO ATTORNEY	11,407	17,922	21,101	5,199	55,629	25,987	14,768	16,502	12,842	70,099
W060	KNOTT COUNTY ATTORNEY	7,441	11,692	13,766	4,373	37,272	16,953	9,634	10,766	16,130	53,483
W061	KNOX COUNTY ATTORNEY	14,086	22,133	26,059	6,653	68,931	32,092	18,237	20,379	18,671	89,379
W063	LAUREL COUNTY ATTORNEY	26,365	41,425	48,773	3,005	119,568	60,065	34,134	38,142	42,103	174,444
W064	LAWRENCE COUNTY ATTORNEY	4,575	7,188	8,463	1,064	21,290	10,423	5,923	6,619	27,516	50,481
W066	LESLIE COUNTY ATTORNEY	5,818	9,142	10,764	3,527	29,251	13,256	7,533	8,418	15,568	44,775
W067	LETCHER COUNTY ATTORNEY	10,431	16,390	19,297	3,128	49,246	23,765	13,505	15,091	20,156	72,517
W069	LINCOLN COUNTY ATTORNEY	9,370	14,723	17,334	11,947	53,374	21,348	12,132	13,556	19,392	66,428
W070	LIVINGSTON CO ATTORNEY	4,839	7,603	8,952	1,176	22,570	11,025	6,265	7,001	5,450	29,741
W071	LOGAN COUNTY ATTORNEY	189	297	349	48	883	430	244	273	10,214	11,161
W073	MCCRACKEN COUNTY ATTORNEY	3,298	5,181	6,100	4,373	18,952	7,513	4,269	4,771	2,696	19,249
W075	MCLEAN COUNTY ATTORNEY	1,101	1,729	2,036	3,954	8,820	2,507	1,425	1,592	979	6,503
W076	MADISON COUNTY ATTORNEY	5,234	8,224	9,683	15,060	38,201	11,925	6,777	7,573	5,419	31,694
W077	MAGOFFIN CO ATTORNEY	2,481	3,898	4,590	4,074	15,043	5,653	3,212	3,589	4,253	16,707
W078	MARION COUNTY ATTORNEY	3,516	5,525	6,505	18,536	34,082	8,011	4,552	5,087	11,356	29,006
W079	MARSHALL COUNTY ATTORNEY	2,549	4,005	4,715	2,449	13,718	5,807	3,300	3,687	3,877	16,671
W080	MARTIN COUNTY ATTORNEY	8,699	13,668	16,092	2,477	40,936	19,818	11,262	12,585	7,695	51,360
W082	MEADE COUNTY ATTORNEY	6,202	9,745	11,473	901	28,321	14,129	8,029	8,972	10,620	41,750
W083	MEWES COUNTY ATTORNEY	3,176	4,991	5,876	812	14,855	7,237	4,112	4,595	3,593	19,537
W084	MERCER COUNTY ATTORNEY	8,097	12,722	14,979	-	35,798	18,447	10,483	11,714	9,310	49,954
W085	METCALFE COUNTY ATTORNEY	6,305	9,907	11,664	531	28,407	14,365	8,163	9,122	6,913	38,563
W087	MONTGOMERY CO ATTORNEY	719	1,130	1,330	-	3,179	1,638	931	1,040	3,420	7,029
W090	NELSON COUNTY ATTORNEY	18,735	29,437	34,658	-	82,830	42,682	24,256	27,104	10,300	104,342
W091	NICHOLAS COUNTY ATTORNEY	3,163	4,969	5,850	17,064	31,046	7,205	4,094	4,575	24,571	40,445
W092	OHIO COUNTY ATTORNEY	314	493	581	270	1,658	715	406	454	48,893	50,468
W095	OWSLEY COUNTY ATTORNEY	4,211	6,617	7,791	1,087	19,706	9,595	5,452	6,093	5,084	26,224
W096	PENDLETON COUNTY ATTORNEY	6,587	10,350	12,186	5,851	34,974	15,007	8,528	9,530	1,571	34,636
W097	PERRY COUNTY ATTORNEY	18,937	29,755	35,033	17,368	101,093	43,144	24,518	27,397	22,257	117,316
W098	PIKE COUNTY ATTORNEY	35,874	56,367	66,365	5,569	164,175	81,730	46,446	51,900	97,490	277,566
W099	POWELL COUNTY ATTORNEY	8,955	14,071	16,566	6,099	45,691	20,402	11,594	12,955	8,112	53,063
W103	ROWAN COUNTY ATTORNEY	4,146	6,514	7,669	21,801	40,130	9,445	5,368	5,998	193	21,004
W104	RUSSELL COUNTY ATTORNEY	9,911	15,572	18,334	1,373	45,190	22,579	12,831	14,338	10,408	60,156
W105	SCOTT COUNTY ATTORNEY	-	-	-	13,908	13,908	-	-	-	47,344	47,344
W106	SHELBY COUNTY ATTORNEY	3,931	6,177	7,273	400	17,781	8,956	5,090	5,687	2,644	22,377
W107	SIMPSON COUNTY ATTORNEY	3,226	5,069	5,968	15,094	29,357	7,350	4,177	4,667	2,378	18,572
W109	TAYLOR COUNTY ATTORNEY	10,119	15,900	18,720	87	44,826	23,054	13,101	14,640	4,339	55,134
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	14,088	14,088
W113	UNION COUNTY ATTORNEY	814	1,280	1,507	1,967	5,568	1,856	1,054	1,178	1,250	5,338
W114	WARREN CO ATTY/CHILD SUPP	37,845	59,463	70,010	-	167,318	86,220	48,997	54,750	46,424	236,391
W115	WASHINGTON CO ATTORNEY	4,106	6,452	7,596	1,602	19,756	9,355	5,316	5,940	10,021	30,632
W118	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	4,969	4,969
W119	WOLFE COUNTY ATTORNEY	4,623	7,263	8,551	14,286	34,723	10,531	5,985	6,688	18,644	41,848
W120	WOODFORD COUNTY ATTORNEY	9,595	15,076	17,750	-	42,421	21,859	12,422	13,881	26,442	74,604
X030	OWENSBORO DAVIESS CO TOUR	24,746	38,881	45,778	51,372	160,777	56,377	32,038	35,800	23,709	147,924
X034	FAYETTE CO ATTORNEY OFF	102,679	161,331	189,947	-	455,957	233,926	132,936	148,545	255,400	770,807
X059	KENTON COUNTY ATTORNEY	53,348	83,821	98,689	-	235,858	121,538	69,068	77,178	180,881	448,665
X105	GEORGETOWN WATER & SEWER	256,017	402,260	473,612	88,432	1,220,321	583,266	331,460	370,381	52,185	1,337,292
X956	LOU FIREFIGHTERS PENS FUN	14,035	22,052	25,963	5,590	67,640	31,974	18,170	20,304	6,745	77,193
TOTAL		198,650,599	312,124,972	367,488,528	96,034,210	974,298,309	452,572,974	257,189,164	287,388,566	114,630,817	1,111,781,021



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
10005	LEGS GENERAL ASSEMBLY	20,331	20,067	14,579	17,254	-	-
20025	JUDL ADM OFF OF THE COURT	(1,381,562)	(1,313,849)	(3,885,665)	(660,247)	-	-
35628	TRAN DEPT OF INTERGOV PRO	(774)	(565)	732	-	-	-
39931	JEFFERSON CO CLERK	95,873	88,381	(350,799)	88,237	-	-
39932	JEFFERSON CO SHERIFF	55,146	53,114	(79,024)	22,712	-	-
39933	KENTON CO COURT CLERK	15,321	21,064	(27,931)	19,789	-	-
39934	KENTON CO SHERIFF	6,961	3,023	(18,529)	2,690	-	-
39935	CAMPBELL COUNTY CLERK	3,512	4,231	(41,522)	1,281	-	-
39936	CAMPBELL CO SHERIFF	8,322	5,879	(20,169)	(5,135)	-	-
39937	FAYETTE CO CLERK	(4,784)	(14,412)	(154,124)	1,351	-	-
39938	FAYETTE CO SHERIFF	(51,661)	(50,503)	(97,090)	4,011	-	-
39939	DAVISS CO CLERK	(16,969)	(19,809)	(62,380)	(31,592)	-	-
39940	DAVISS CO SHERIFF	9,359	8,543	(9,266)	(102)	-	-
39941	PIKE CO CLERK	(12,288)	(15,791)	(31,062)	(202)	-	-
39942	PIKE CO SHERIFF	1,875	(2,239)	(45,160)	(10,176)	-	-
39943	HARDIN COUNTY CLERK OFFIC	1,298	(1,669)	(46,884)	2,681	-	-
39944	HARDIN COUNTY SHERIFF	7,104	4,977	(26,667)	(3,097)	-	-
39945	WARREN COUNTY CLERKS OFF	7,606	4,389	(52,402)	1,752	-	-
39946	WARREN COUNTY SHERIFF	(46,753)	(36,232)	(76,859)	3,910	-	-
39947	BOONE COUNTY CLERK	17,364	12,326	(64,791)	186	-	-
39948	BOONE COUNTY SHERIFF	(9,055)	(1,221)	(14,226)	2,970	-	-
39949	CHRISTIAN COUNTY CLERK	1,029	(273)	(25,193)	1,817	-	-
39950	CHRISTIAN COUNTY SHERIFF	1,242	(681)	(78,681)	4,050	-	-
39951	MADISON COUNTY CLERK	(2,382)	(1,321)	(43,797)	(1,190)	-	-
39952	MADISON COUNTY SHERIFF	(1,650)	(1,563)	(15,808)	(244)	-	-
39961	BULLITT COUNTY CLERK	16,851	12,168	(40,335)	4,410	-	-
39962	BULLITT CO SHERIFF	47,335	10,288	(60,233)	(9,876)	-	-
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	(1,361)	(1,336)	(1,175)	24	-	-
116A	WAYNE COUNTY ATTORNEY	11,610	11,241	(2,771)	(2,748)	-	-
A051	HENDERSON CO TOURIST COMM	(4,108)	(4,737)	(2,334)	(70)	-	-
A073	HOUSING AUTH OF PADUCAH	12,802	13,616	(28,139)	9,671	-	-
A113	MORGANFIELD HOUSING AUTH	(5,970)	(5,706)	(672)	-	-	-
A156	CITY OF ANCHORAGE	1,506	(814)	(22,344)	(760)	-	-
AB19	BELLEVUE/DAYTON FIRE	173	(45)	(1,881)	(105)	-	-
AC19	CAMPBELL CO FIRE DIST 1	(68)	(49)	64	-	-	-
B008	BURLINGTON FIRE PRO DIST	145	3	(2,043)	49	-	-
B010	HOUSING AUTHORITY OF CATLETTSBURG	(2,181)	(1,978)	(9,093)	(1,939)	-	-
B015	CITY OF HILLVIEW	24,299	20,313	(14,416)	7,898	-	-
B017	PENNYRILE EMER ASST CTR	4,645	1,740	(12,710)	(1,121)	-	-
B018	W KY ED COOPERATIVE	(30,337)	(29,165)	(18,187)	(167)	-	-
B023	CITY OF LONDON TOURISM	8,838	8,723	6,338	7,501	-	-
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	25,985	19,057	(6,379)	(200)	-	-
B030	OWENSBORO/DAV CO ECO DEV	(15,726)	(10,310)	(21,734)	(4,294)	-	-
B035	GTR FLEMING CO WATER COMM	(2,226)	(1,734)	(5,232)	(328)	-	-
B038	CITY OF HICKMAN	(5,228)	(3,660)	(9,825)	8,563	-	-
B042	HOUSING AUTH OF MAYFIELD	(1,484)	(5,994)	(32,824)	(3,367)	-	-
B043	GRAYSON CO CONSERV DIST	(314)	(405)	(1,527)	(194)	-	-
B045	CITY OF BELLEFONTE	29	4	(215)	(18)	-	-
B048	CITY OF HARLAN	(1,536)	1,447	(40,757)	6,449	-	-
B051	HENDERSON CITY/CO PLANNIN	(1,600)	(2,624)	(18,118)	(1,336)	-	-
B052	HENRY CO WATER DIST #2	(2,688)	(2,265)	(42,295)	(2,263)	-	-
B054	CITY OF NORTONVILLE	16,540	12,993	(1,198)	398	-	-
B058	JOHNSON CO FISCAL COURT	20,567	17,494	(74,585)	13,511	-	-
B061	KNOX CO UTILITIES COMM	4,278	1,510	(16,207)	4,539	-	-
B072	LAKE BARKLEY TOUR COMM	(201)	(620)	(2,342)	(186)	-	-
B078	MARION CO WATER DISTRICT	20,551	17,591	(7,464)	8,114	-	-
B084	N MERCER WATER DISTRICT	12,310	7,056	(21,570)	702	-	-
B087	MONTGOMERY CO FIRE DIST	(21,518)	(22,778)	(118,098)	8,126	-	-
B097	KY RIVER REGIONAL JAIL	(13,782)	(23,277)	(39,292)	21,767	-	-
B098	PIKE CO SENIOR CITIZEN PR	(25,886)	(18,375)	(14,230)	(3,444)	-	-
B100	CITY OF SCIENCE HILL	5,704	29	(6,485)	1,034	-	-
B104	RUSSELL CO AMBULANCE SER	20,003	16,401	(15,465)	7,371	-	-
B106	NORTH SHELBY WATER CO	6,975	7,050	(18,000)	(2,032)	-	-
B109	CAMPBELL/TAYLOR CO I D A	(236)	(255)	(3,793)	(33)	-	-
B113	UNION CO ECONOMIC DEVELOP	(827)	(1,022)	(4,036)	265	-	-
B116	MONTICELLO/WAYNE TELE BOA	7,191	5,479	(5,588)	15,563	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
B118	WHITLEY CO CONSERV DIST	(12,098)	(11,916)	(10,110)	(5,144)	-	-
B124	HOPKINS-CHRIST CO PLANNIN	(602)	(5,015)	(43,496)	4,884	-	-
B156	LOU POLICE RETIRE FUND	(46)	(122)	(5,119)	(189)	-	-
B179	HOUSING AUTH OF BENTON	(759)	(1,175)	(9,097)	1,611	-	-
B230	RIVERPARK CTR OWENSBORO	(13,944)	(12,101)	(8,397)	29,243	-	-
B256	BUECHEL FIRE PROTECT DIST	3,065	2,809	(2,571)	58	-	-
B259	CITY OF LUDLOW	(28,115)	(24,249)	(9,693)	(1,664)	-	-
B356	CITY OF DOUGLASS HILLS	15,520	14,657	4,298	6,847	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	52,543	47,434	(14,084)	(50)	-	-
B656	LOUISVILLE AIRPORT AUTHOR	(102,001)	(119,967)	(455,709)	(18,498)	-	-
B756	LEGAL AID SOCIETY INC	60,943	53,983	(89,855)	21,157	-	-
B856	JEFF CO SOIL/CONSER DIST	(1,762)	(457)	2,307	2,876	-	-
B956	LAKE DREAMLAND FIRE DIST	(5,501)	(5,297)	(8,918)	-	-	-
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	(3,117)	(3,260)	(7,276)	(2,467)	-	-
C079	JONATHAN CREEK WATER DIST	(3,451)	(7,894)	(10,675)	2,023	-	-
C087	CITY OF JEFFERSONVILLE	(4,509)	(5,848)	(16,062)	(3,523)	-	-
C105	CITY OF SADIVILLE	3,986	2,373	(1,141)	(423)	-	-
C106	CITY OF SIMPSONVILLE	(25,113)	(22,510)	(26,151)	(4,043)	-	-
C118	HOUSING AUTH OF CORBIN	(6,061)	(868)	(9,358)	7,033	-	-
C230	HOUSING AUTH OF OWENSBORO	(17,825)	(22,686)	(58,098)	8,782	-	-
C256	LOUISVILLE/JEFF CO METRO	(1,237,680)	(1,557,092)	(6,609,752)	1,093,592	-	-
D017	CALDWELL CO WATER DISTRICT	(8,418)	(1,850)	(785)	3,775	-	-
D025	WINCHESTER-CLARK COUNTY TOURISM	(47)	(303)	(3,738)	(57)	-	-
D052	CITY OF PLEASUREVILLE	(389)	(533)	(383)	(97)	-	-
D071	CITY OF LEWISBURG	(2,930)	(4,890)	(11,078)	(2,975)	-	-
D079	NORTH MARSHALL WATER DIST	7,419	5,928	(23,559)	(1,172)	-	-
D084	GTR H/MERCER PL&ZONING CO	254	(50)	(2,934)	(216)	-	-
D098	CITY OF COAL RUN VILLAGE	29,192	24,051	9,565	11,341	-	-
D113	UNION CO WATER DISTRICT	(2,781)	(3,357)	(13,737)	(2,969)	-	-
D118	WHITLEY CO WATER DIST	(4,705)	(6,356)	(13,935)	(4,600)	-	-
D135	WESTERN FLEMING WATER DIS	1,122	(1,518)	(13,269)	(479)	-	-
G015	ZONETON FIRE PROT DIST	2,885	1,524	(977)	433	-	-
G090	NELSON CO. DISPATCH	69,486	66,199	(8,296)	3,975	-	-
G506	SHELBY CO SUB FIRE DIST	1,000	305	(1,985)	1,059	-	-
J001	ADAIR CO BD OF EDUCATION	25,245	4,497	(150,388)	33,577	-	-
J002	CITY OF SCOTTSVILLE	(12,961)	(6,339)	(59,157)	(41)	-	-
J003	CITY OF LAWRENCEBURG	(747)	(12,372)	(95,465)	11,370	-	-
J004	BALLARD CO BD OF ED	(48,253)	(44,544)	(86,075)	3,180	-	-
J005	GLASGOW BD OF EDUCATION	(16,213)	(18,666)	(130,111)	2,152	-	-
J006	BATH CO BD OF EDUC	(24,658)	(16,526)	(131,558)	17,883	-	-
J007	CITY OF MIDDLESBORO	(41,989)	(32,168)	(44,944)	21,790	-	-
J008	BOONE CO WATER DISTRICT	(4,407)	(10,365)	(74,761)	(9,914)	-	-
J009	BOURBON CO BD OF EDUCATIO	12,287	7,569	(201,388)	39,809	-	-
J010	FAIRVIEW BD OF EDUCATION	(24,681)	(9,852)	(37,382)	(8,634)	-	-
J011	DANVILLE CITY BD OF ED	(76,093)	(75,559)	(141,575)	21,264	-	-
J012	BRACKEN CO BD OF EDUC	3,272	(1,605)	(64,852)	1,626	-	-
J013	BREATHITT CO BD OF ED	(48,748)	(39,363)	(109,976)	35,362	-	-
J014	BRECKINRIDGE CO BD OF ED	(66,254)	(62,517)	(199,929)	6,243	-	-
J015	BULLITT CO BD OF ED	(72,972)	(78,082)	(789,344)	65,392	-	-
J016	BUTLER CO BD OF ED	(19,121)	(16,665)	(126,472)	(8,417)	-	-
J017	CALDWELL CO BD EDUCATION	(31,025)	(32,055)	(131,929)	19,555	-	-
J018	CALLOWAY CO BD OF EDUC	(40,728)	(39,983)	(141,574)	28,627	-	-
J019	SANITATION DISTRICT NO 1	(224,870)	(222,095)	(742,391)	(54,002)	-	-
J021	CARROLL CO BD OF ED	(279)	(15,348)	(210,799)	17,929	-	-
J022	CARTER CO BD OF ED	(111,350)	(110,470)	(315,377)	(38,119)	-	-
J023	CASEY CO BD OF ED	(64,949)	(43,215)	(170,965)	11,923	-	-
J024	CITY OF HOPKINSVILLE	186,243	179,862	(85,839)	81,008	-	-
J025	CLARK CO BD OF ED	161,632	125,784	(254,096)	100,763	-	-
J026	CLAY CO BD OF ED	(143,040)	(140,430)	(261,866)	(24,787)	-	-
J027	CLINTON CO BD OF ED	(32,035)	(19,129)	(108,059)	(10,400)	-	-
J028	CRITTENDEN CO BD OF ED	(13,162)	(15,573)	(88,977)	4,463	-	-
J029	CUMBERLAND CO BD OF ED	27,839	18,262	(46,917)	16,805	-	-
J030	DAVISS CO LIBRARY DIST	(3,515)	(7,200)	(87,157)	(6,453)	-	-
J031	EDMONSON CO BD OF EDUC	(39,047)	(34,653)	(126,270)	2,637	-	-
J032	ELLIOTT CO BD OF ED	(17,458)	(15,136)	(58,261)	11,878	-	-
J033	ESTILL CO CONSERVATION DI	7,133	7,557	4,428	3,051	-	-
J034	GREATER LEX CONV&VISITOR	(6,825)	(20,382)	(81,691)	1,161	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J035	FLEMING CO BD OF ED	(65,261)	(67,810)	(137,006)	20,591	-	-
J037	CITY OF FRANKFORT	(73,573)	(41,573)	(329,232)	12,550	-	-
J038	FULTON COUNTY BD OF EDUC	(2,722)	240	(24,330)	5,411	-	-
J039	GALLATIN CO BD OF EDUC	(33,756)	(35,936)	(117,070)	5,074	-	-
J040	CITY OF LANCASTER	32,202	20,516	(41,627)	2,522	-	-
J041	WILLIAMSTOWN INDEPNNT SC	(40,333)	(41,105)	(82,411)	(12,629)	-	-
J042	GRAVES CO LIBRARY	6,013	5,447	(8,780)	(1,174)	-	-
J043	GRAYSON CO BD OF ED	(15,020)	(25,234)	(272,273)	27,943	-	-
J044	GREEN CO BD OF EDUCATION	(35,941)	(35,731)	(121,473)	(16,393)	-	-
J045	RUSSELL INDPT BD OF ED	(52,706)	(47,330)	(132,091)	(21,673)	-	-
J046	HANCOCK CO BD EDUCATION	(14,388)	(19,479)	(132,515)	9,933	-	-
J047	HARDIN CO SOIL CN DIST	4,616	4,229	1,648	2,880	-	-
J048	HARLAN CO BD OF EDUCATION	224	(1,040)	(229,401)	77,776	-	-
J049	HARRISON CO BD OF ED	(56,513)	(56,923)	(202,490)	6,047	-	-
J050	HART CO BD OF ED	(26,779)	(40,261)	(163,733)	21,767	-	-
J051	HENDERSON PUBLIC LIBRARY	14,061	7,342	(51,836)	946	-	-
J052	EMINENCE INDEP BD OF EDUC	27,587	1,970	(65,331)	5,404	-	-
J053	HICKMAN CO BD OF ED	(34,866)	(32,389)	(60,334)	(20,114)	-	-
J054	HOPKINS CO BD OF ED	(195,695)	(183,292)	(489,421)	26,131	-	-
J055	JACKSON CO BD OF ED	(100,534)	(99,255)	(155,062)	(15,038)	-	-
J056	JEFF CO METRO SEWER DIST	451,590	152,645	(2,169,623)	(261,978)	-	-
J057	JESSAMINE CO BD OF ED	(11,499)	(6,900)	(526,986)	97,671	-	-
J058	PAINTSVILLE GAS/WATER SYS	17,008	8,400	(74,953)	1,765	-	-
J059	KENTON COUNTY AIRPORT BD	53,241	(66,229)	(1,098,697)	(13,245)	-	-
J060	KNOTT CO BD OF EDUCATION	(91,225)	(80,964)	(210,764)	2,960	-	-
J061	KNOX CO BD OF EDUCATION	(42,811)	(71,236)	(319,497)	(9,535)	-	-
J062	LARUE CO PUBLIC LIBRARY	465	822	(7,114)	847	-	-
J063	CITY OF LONDON	(11,383)	(26,932)	(159,744)	(1,381)	-	-
J064	LAWRENCE CO BD OF ED	27,176	16,362	(185,759)	7,563	-	-
J065	LEE CO BD OF ED	11,810	19,359	(30,633)	21,988	-	-
J066	LESLIE CO BD OF ED	9,828	8,946	(102,331)	6,682	-	-
J067	CITY OF WHITESBURG	39,551	27,952	(24,223)	33,629	-	-
J068	ELEC PLT BD OF VANCEBURG	(5,514)	(6,015)	(47,166)	(1,903)	-	-
J069	LINCOLN CO BD OF EDUC	(160,072)	(142,950)	(290,012)	6,242	-	-
J070	LIVINGSTON CO BD OF ED	(12,028)	(19,320)	(112,254)	14,204	-	-
J071	LOGAN CO BD OF EDUCATION	(86,171)	(63,642)	(183,220)	19,559	-	-
J072	LYON CO. PUBLIC LIBRARY	2,556	1,978	(5,112)	(12)	-	-
J073	PADUCAH WATER WORKS	(15,962)	(22,802)	(160,413)	(34,864)	-	-
J074	MCCREARY CO BD OF EDUCATN	23,508	20,888	(195,027)	(12,408)	-	-
J075	MCLEAN CO BD OF ED	(12,984)	(15,237)	(86,700)	13,644	-	-
J076	MADISON CO BD OF ED	73,437	32,601	(570,123)	204,233	-	-
J077	MAGOFFIN CO BD OF ED	(82,453)	(98,385)	(191,506)	(17,256)	-	-
J078	MARION CO BD OF EDUCATION	(23,956)	(27,263)	(144,928)	74,936	-	-
J079	MARSHALL COUNTY BD OF ED	(25,170)	(48,725)	(270,510)	32,762	-	-
J080	MARTIN CO BD OF ED	(133,838)	(132,798)	(198,829)	(28,558)	-	-
J081	MASON CO BD OF ED	(35,737)	(46,090)	(175,231)	(5,043)	-	-
J082	MEADE CO PUBLIC LIBRARY	419	1,120	(13,049)	2,715	-	-
J083	MENIFEE CO BD OF ED	(60)	6,693	(55,490)	27,422	-	-
J084	CITY OF HARRODSBURG	(51,124)	(46,771)	(150,693)	(46,521)	-	-
J085	METCALFE CO BD OF ED	(3,961)	(9,251)	(116,020)	(4,431)	-	-
J086	MONROE CO BOARD OF ED	10,234	(4,410)	(149,837)	(12,208)	-	-
J087	MT STERLING WATER WORKS	41,019	38,130	(41,262)	29,423	-	-
J088	MORGAN CO BD OF EDUCATION	(46,939)	(38,611)	(141,475)	(892)	-	-
J089	MUHLENBERG CO LIB BD DIST	(14,026)	(13,523)	(26,491)	(4,032)	-	-
J090	CITY OF BARDSTOWN	(3,478)	8,634	(169,340)	(2,338)	-	-
J091	NICHOLAS CO BD OF ED	(13,116)	(8,198)	(45,542)	31,483	-	-
J092	OHIO CO BD OF ED	45,311	39,855	(175,574)	128,781	-	-
J093	OLDHAM COUNTY BD OF ED	(112,171)	(140,919)	(834,801)	187,455	-	-
J094	OWEN CO BD OF ED	(11,816)	(13,397)	(128,043)	8,886	-	-
J095	OWSLEY CO BD OF EDUCATION	(20,867)	(18,597)	(72,319)	18,542	-	-
J096	PENDLETON CO BD OF ED	(87,356)	(78,610)	(164,796)	(3,778)	-	-
J097	HAZARD CITY SCHOOLS	49,900	46,426	(34,298)	10,933	-	-
J098	PIKE CO BD OF EDUCATION	(336,470)	(333,763)	(640,325)	(312,303)	-	-
J099	POWELL CO BD OF EDUCATION	40,226	41,042	(136,584)	20,988	-	-
J100	CITY OF SOMERSET	(60,357)	(62,483)	(277,746)	(1,706)	-	-
J101	ROBERTSON CO BD OF ED	49,548	42,174	(8,795)	22,921	-	-
J102	ROCKCASTLE CO BD OF ED	(128,357)	(123,648)	(228,770)	(30,183)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
J103	ROWAN CO BD OF ED	(77,721)	(91,268)	(275,649)	8,105	-	-
J104	RUSSELL CO BD OF ED	(54,742)	(56,831)	(199,061)	(5,065)	-	-
J105	SCOTT CO BOARD OF ED	85,033	56,232	(649,419)	(37,664)	-	-
J106	SHELBY CO LIBRARY	5,752	3,873	(15,579)	(105)	-	-
J107	SIMPSON CO BD OF ED	(32,691)	(38,496)	(214,550)	27,727	-	-
J108	SPENCER CO BD OF EDUC	(4,234)	(15,688)	(196,176)	33,823	-	-
J109	TAYLOR CO BD OF ED	162,679	137,365	(97,394)	107,848	-	-
J110	TODD CO BD OF ED	28,540	27,189	(116,770)	(7,331)	-	-
J111	TRIGG CO BD OF ED	(6,124)	(7,262)	(120,989)	15,942	-	-
J112	TRIMBLE CO BD OF ED	(32,059)	(33,266)	(77,627)	1,065	-	-
J113	CITY OF MORGANFIELD	(49,591)	(53,430)	(143,442)	(20)	-	-
J115	SPRINGFIELD WATER & SEWER	(135)	(372)	(29,852)	2	-	-
J117	CITY OF SEBREE	(9,961)	(10,306)	(14,802)	(761)	-	-
J118	CITY OF CORBIN	(7,578)	(6,549)	(78,747)	3,068	-	-
J119	WOLFE CO BD OF EDUCATION	11,930	20,599	(43,516)	38,782	-	-
J120	WOODFORD CO BD OF ED	(61,229)	(58,907)	(330,142)	(42,500)	-	-
J124	PENNYRILE NAR TASK FORCE	(7,965)	(5,545)	(1,839)	(201)	-	-
J134	LEX-FAY CO HUM RIGHTS COM	(9,073)	(9,845)	(14,044)	(3,913)	-	-
J135	FLEMING CO EMS	36,918	31,580	(3,857)	14,909	-	-
J154	CITY OF EARLINGTON	(13,329)	(10,869)	(20,541)	(7,011)	-	-
J156	CITY OF JEFFERSONTOWN	76,279	60,749	(117,700)	22,117	-	-
J178	LEBANON HOUSING AUTHORITY	(1,590)	(3,435)	(15,031)	26	-	-
J179	MARSHALL CO TOURIST COMM	(6,601)	(7,622)	(5,889)	763	-	-
J190	CITY OF BLOOMFIELD	2,866	3,187	(10,870)	(1,992)	-	-
J200	SOMERSET-PULASKI CONV & V	(560)	(1,314)	(5,699)	310	-	-
J203	FRONTIER HOUSING INC	(41,317)	(31,484)	(20,250)	(865)	-	-
J205	GEORGETOWN-SCOTT CO P COM	(2,463)	(7,538)	(29,385)	(1)	-	-
J210	BOYD CO AMBULANCE SERVICE	386	622	(2,237)	217	-	-
J214	COMM ACTION SOUTHERN KY	(40,322)	(49,708)	(294,877)	(35,127)	-	-
J217	CITY OF PROVIDENCE	16,355	28,848	(46,972)	17,596	-	-
J219	CAMPBELL CO PUBLIC LIBRAR	(29,031)	(30,345)	(104,660)	(13,585)	-	-
J224	HOUSING AUTH OF HOPKINSVL	(80,306)	(72,414)	(70,459)	(18,601)	-	-
J234	LFUC HOUSING AUTHORITY	(20,325)	(44,566)	(179,238)	(14,261)	-	-
J256	CITY OF ST MATTHEWS	(4,617)	(7,611)	(68,626)	114	-	-
J259	CITY OF PARK HILLS	(48)	(535)	(5,279)	(365)	-	-
J305	SCOTT CO SOIL CONSER DIST	(10,656)	(9,499)	(2,334)	-	-	-
J310	CANNONSBURG WATER DIST	3,333	3,097	(16,017)	3,053	-	-
J314	BOWL GRN WARREN AIRPRT BD	(1,734)	(3,967)	(12,863)	(2,928)	-	-
J317	PROVIDENCE MUN HOUSING AU	524	1,334	(8,022)	(2,182)	-	-
J319	CITY OF ALEXANDRIA	431	(3,235)	(38,291)	(3,280)	-	-
J324	CITY OF OAK GROVE	(1,448)	6,216	(30,506)	18,282	-	-
J334	CENTRAL KY ED COOPERATIVE	(5,395)	(6,021)	(2,254)	2,041	-	-
J356	CITY OF WEST BUECHEL	(8,601)	(10,152)	(10,687)	(1,460)	-	-
J359	CITY OF FORT WRIGHT	3,574	2,447	(17,957)	(7,693)	-	-
J405	GEORGETOWN HOUSING AUTHOR	(33,644)	(26,510)	(21,194)	306	-	-
J414	WARREN CO PLANNING COMM	(5,229)	(5,333)	(38,883)	(4,892)	-	-
J417	WEBSTER CO CONSER DIST	1,183	452	(5,069)	(2,711)	-	-
J419	CITY OF COLD SPRING	4,614	8,161	(11,571)	(4,378)	-	-
J424	CITY OF CROFTON	(4,275)	(4,221)	(4,254)	(2,769)	-	-
J434	KY LEAGUE OF CITIES	(32,983)	(53,693)	(310,082)	(8,523)	-	-
J456	CITY OF SHIVELY	9,512	5,533	(38,990)	2,557	-	-
J459	N KY AREA PLAN COMMISSION	(94,554)	(97,123)	(201,449)	(22,800)	-	-
J510	CITY OF CATLETTSBURG	(6,808)	(9,029)	(19,063)	(3,483)	-	-
J514	BARREN RIVER AREA DEV	33,574	39,045	(33,117)	14,876	-	-
J519	NORTHERN KY COOP ED SER	3,751	(17,904)	(77,795)	(21,374)	-	-
J524	HOPKINSVILLE S W AUTHORI	(1,411)	(15,656)	(128,639)	(12,493)	-	-
J534	BLUEGRASS AREA DEV DISRIC	(135,318)	(103,383)	(166,159)	(28,452)	-	-
J556	LOUISVILLE CONV BUREAU	(150,292)	(149,547)	(288,894)	67,253	-	-
J559	CITY OF CRESCENT SPRINGS	(14,397)	(16,332)	(15,419)	(6,742)	-	-
J610	BOYD CO CONSERVATION DIST	168	36	(1,880)	(55)	-	-
J614	BOWL GRN CONV & VISIT BUR	(14,228)	(12,102)	(21,217)	328	-	-
J619	CITY OF FORT THOMAS	(3,432)	(1,140)	(70,954)	9,799	-	-
J656	OHIO VALLEY ED COOP	135,820	105,430	(40,452)	45,793	-	-
J710	BIG SANDY WATER DISTRICT	(11,206)	(2,929)	(19,052)	(1,142)	-	-
J714	BOWLING GR/WARREN COMM ED	16,197	14,849	(8,190)	8,970	-	-
J719	CITY OF SOUTHGATE	(16,867)	(15,284)	(16,114)	(4,459)	-	-
J756	CITY OF PROSPECT	(6,535)	(8,921)	(22,106)	(734)	-	-



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

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



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



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



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
L068	HOUSING AUTH OF VANCEBURG	(1,508)	(1,485)	(4,288)	(609)	-	-
L069	STANFORD WATER COMMISSION	(5,867)	(10,328)	(29,207)	8	-	-
L071	RUSSELLVILLE CITY SCHOOLS	(15,163)	(16,887)	(97,468)	(12,664)	-	-
L072	CITY OF EDDYVILLE	(9,387)	(8,578)	(9,024)	6,744	-	-
L073	CITY OF PADUCAH	(51,102)	(52,181)	(388,854)	(4,892)	-	-
L074	HOUSING AUTH MCREARY CO	(69)	201	(6,591)	(1,845)	-	-
L075	CITY OF LIVERMORE	4,377	3,991	(6,149)	1,622	-	-
L076	BEREA BD OF ED	(53,742)	(45,498)	(65,297)	19,991	-	-
L077	CITY OF SALYERSVILLE	(4,257)	(4,637)	(35,551)	(7,129)	-	-
L078	MARION FREE PUBLIC LIBRAR	(10,344)	(11,582)	(17,755)	(1,860)	-	-
L079	MARSHALL CO SOIL & WATER	379	314	(1,327)	(98)	-	-
L080	MARTIN CO CONSERV DIST	(370)	(370)	(1,194)	(56)	-	-
L082	MEADE CO BD OF ED	(144,201)	(129,128)	(332,518)	12,740	-	-
L083	MENIFEE CO PUBLIC LIBRARY	(1,481)	(1,575)	(703)	2,998	-	-
L084	BURGIN INDEPENDENT SCH	(21,488)	(26,665)	(42,787)	(1,108)	-	-
L085	METCALFE CO PUBLIC LIB	(2,113)	(3,262)	(9,011)	(1,390)	-	-
L086	CITY OF TOMPKINSVILLE	(12,616)	(19,545)	(44,417)	1,044	-	-
L087	MONTGOMERY CO SAN DIST #2	4,920	4,844	2,509	4,851	-	-
L088	MORGAN COUNTY LIBRARY	(495)	(769)	(8,092)	(1,296)	-	-
L090	CITY OF NEW HAVEN	(3,440)	(3,918)	(8,462)	(3,092)	-	-
L091	NICHOLAS COUNTY LIBRARY	(6,043)	(11,586)	(8,428)	(3,573)	-	-
L092	OHIO CO WATER DIST	46	(7,879)	(52,386)	(3,014)	-	-
L093	LAGRANGE UTILITY COMM	837	(1,810)	(31,510)	(10,251)	-	-
L096	PENDLETON COUNTY WATER	(9,068)	(9,827)	(26,318)	(9,858)	-	-
L099	POWELLS VALLEY WATER DIST	623	625	(9,717)	3,564	-	-
L100	SCIENCE HILL BD OF ED	(2,006)	(3,942)	(24,152)	(7,441)	-	-
L102	CITY OF MOUNT VERNON	(39,381)	(43,331)	(86,388)	(22,944)	-	-
L103	MOREHEAD UTILITY PLANT BD	6,685	(4,618)	(109,429)	(22,498)	-	-
L104	LAKE CUMBERLAND ADD	(87,303)	(81,543)	(177,564)	(35,216)	-	-
L105	GEORGETOWN/SCOTT CO PARKS	(1,608)	(4,608)	(26,927)	26,165	-	-
L106	TRIPLE S PLANNING & ZONIN	2,950	1,663	(7,119)	34	-	-
L107	CITY OF FRANKLIN	(44,233)	(43,033)	(124,215)	(2,284)	-	-
L108	SPENCER CO FIRE DIST	1,426	1,253	(1,497)	455	-	-
L109	CAMPBELLSVILLE CITY SCHOO	17,211	10,083	(51,832)	14,452	-	-
L110	CITY OF ELKTON	13,372	6,400	(21,403)	2,939	-	-
L111	HOUSING AUTH OF CADIZ	(5,445)	(1,694)	(5,501)	(263)	-	-
L112	CITY OF BEDFORD	5,782	3,888	(201)	3,824	-	-
L113	UNION CO PLANNING COMM	(9,230)	(9,596)	(14,707)	(3,777)	-	-
L114	WARREN COUNTY BD OF ED	196,041	129,447	(811,359)	221,255	-	-
L115	WASHINGTON CO SCHOOLS	15,072	8,596	(84,488)	42,604	-	-
L118	CORBIN BD OF ED	(72,625)	(77,210)	(184,650)	(8,615)	-	-
L119	CITY OF CAMPTON	(21,279)	(20,222)	(37,964)	(16,806)	-	-
L120	FALLING SPRINGS ARTS	(1,154)	(3,178)	(21,120)	3,922	-	-
L141	CORINTH WATER DISTRICT	(5,969)	(6,573)	(3,085)	(604)	-	-
L156	CITY OF LYNDON	564	(1,819)	(9,596)	947	-	-
L159	ELSMERE FIRE PROTECTION	1,310	1,544	(1,543)	821	-	-
L256	CITY OF HURSTBOURNE	(635)	(878)	(7,014)	307	-	-
L356	EASTWOOD FIRE PROT DIST	(5,339)	(5,123)	(66)	-	-	-
L456	HARRODS CREEK FIRE DIST	(343)	(523)	194	-	-	-
L656	FERN CREEK FIRE PROT DIST	8,235	7,862	1,310	2,134	-	-
L756	PLEASURE RIDGE PARK FIRE	25	598	(13,718)	(19)	-	-
L959	NORTHERN KY CONV CTR CORP	(19,346)	(16,807)	(49,038)	57,608	-	-
M001	COLUMBIA/ADAIR UTILITIES	(21,461)	(21,227)	(48,610)	(2,348)	-	-
M003	LAWBG-ANDERSON PLAN COMM	187	23	(760)	17	-	-
M005	GLASGOW WATER COMPANY	14,497	8,866	(113,500)	2,044	-	-
M006	GATEWAY AREA DEV DISTRICT	17,181	18,594	(22,609)	1,945	-	-
M007	MIDDLESBORO CITY SCHOOL	(22,661)	(25,643)	(82,333)	(27,461)	-	-
M008	WALTON/VERONA BD OF ED	4,649	4,070	(101,975)	769	-	-
M009	PARIS BOURBON CO LIBRARY	(295)	(917)	(16,655)	(75)	-	-
M010	BOYD CO BD OF ED	53,878	42,384	(232,848)	49,702	-	-
M011	BOYLE COUNTY BD OF EDUC	(38,140)	(46,902)	(154,805)	(1,063)	-	-
M012	EAST PENDLETON WATER DIST	(876)	(1,790)	(17,357)	(4,357)	-	-
M013	BREATHITT CO SOIL CONSERV	109	1,550	(495)	1,102	-	-
M014	CITY OF HARDINSBURG	(16,977)	(17,815)	(12,770)	(749)	-	-
M015	BULLITT CO FISCAL COURT	121,339	129,370	(169,274)	83,926	-	-
M017	CITY OF FREDONIA	(3,307)	(1,796)	(4,222)	(85)	-	-
M018	CALLOWAY CO PUBLIC LIBRAR	(8,007)	(6,358)	(19,214)	(3,319)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
M019	CAMPBELL CO COURTHOUSE	681	594	(2,808)	611	-	-
M020	CITY OF BARDWELL	8,326	5,514	(7,513)	9,133	-	-
M021	CARROLL CO WATER DISTRICT	3,752	604	(21,294)	(467)	-	-
M022	CITY OF OLIVE HILL	(24,393)	(28,373)	(72,579)	(20,473)	-	-
M023	E CASEY CO WATER DISTRICT	(3,947)	(3,860)	(13,018)	(887)	-	-
M024	CHRISTIAN CO BD OF ED	(159,587)	(147,356)	(544,823)	74,195	-	-
M025	WINCHESTER MUNICIPAL UTIL	(30,168)	(39,440)	(170,836)	(12,827)	-	-
M026	CLAY COUNTY 911 BOARD	1,613	4,568	(6,754)	1,230	-	-
M027	HOUSING AUTH OF ALBANY	(1,983)	(2,123)	(8,135)	(923)	-	-
M029	CUMBERLAND CO FISCAL CT	(5,346)	(5,197)	(45,274)	5,956	-	-
M030	DAVISS CO BD OF EDUC	(54,972)	(105,929)	(753,183)	156,515	-	-
M031	EDMONSON CO CONSERV DIST	1,293	1,222	(670)	477	-	-
M033	IRVINE MUNICIPAL UTILITY	4,633	2,924	(29,220)	5,371	-	-
M034	FAYETTE CO BD EDUCATION	624,094	450,722	(2,542,281)	461,139	-	-
M035	FLEMING COUNTY LIBRARY	(4,044)	(2,753)	(10,535)	(2,411)	-	-
M037	FRANKLIN CO BD OF ED	26,967	6,236	(401,047)	157,724	-	-
M038	HICKMAN/FULTON RIV PRT AU	(8,479)	(8,466)	(16,233)	3,659	-	-
M039	GALLATIN CO WATER DIS	(102)	(349)	(10,006)	4,647	-	-
M040	GARRARD CO PUBLIC LIBRARY	(776)	(2,381)	(12,382)	(5,357)	-	-
M041	GRANT CO BD OF ED	(163,942)	(169,510)	(321,822)	(13,460)	-	-
M042	CITY OF MAYFIELD	(320)	(6,090)	(49,211)	(10,054)	-	-
M043	CITY OF CANEYVILLE	(13,247)	(9,894)	(15,309)	(5,862)	-	-
M044	GREEN/TAYLOR WATER DIST	(7,344)	(14,103)	(38,032)	(13,148)	-	-
M045	CITY OF FLATWOODS	4,468	(1,693)	(54,674)	4,185	-	-
M046	CITY OF LEWISPORT	5,071	2,177	(26,062)	6,783	-	-
M047	HARDIN CO PUBLIC LIBRARY	(13,107)	(15,569)	(31,091)	(1,402)	-	-
M048	CITY OF BENHAM	(11,858)	(11,032)	(20,905)	(7,039)	-	-
M049	HARRISON CO CONSERVA DIST	3,955	3,601	(2,183)	983	-	-
M050	HART CO CONSERVATION DIST	(259)	(367)	(2,363)	(241)	-	-
M051	HENDERSON CO BD OF ED	(71,992)	(86,304)	(511,429)	(61,427)	-	-
M052	HENRY CO LIBRARY	(8,320)	(10,491)	(15,476)	(2,545)	-	-
M054	CITY OF DAWSON SPRINGS	(3,303)	(4,753)	(26,845)	(4,121)	-	-
M056	JEFF CO MED CTR STM & CHL	(52,521)	(50,760)	(72,004)	(14,715)	-	-
M057	NICH-VLE/JESS CO PK & REC	6,955	5,660	(12,927)	(1,067)	-	-
M058	CITY OF PAINTSVILLE	(20,600)	(30,949)	(132,790)	12,930	-	-
M059	KENTON COUNTY FISCAL CT	70,129	11,056	(467,292)	(61,450)	-	-
M060	CITY OF HINDMAN	(9,261)	(9,161)	(9,510)	(1,717)	-	-
M061	KNOX CO E M S	30,172	20,202	(32,690)	36,331	-	-
M062	LARUE CO WATER DIST #1	(17,014)	(14,322)	(15,072)	(2,444)	-	-
M064	HOUSING AUTH/ LAWRENCE CO	8	(828)	(8,328)	678	-	-
M065	LEE CO SOIL CONSERV DIST	(1,221)	(677)	(1,484)	(1,006)	-	-
M067	JENKINS BD OF ED	(14,515)	(11,598)	(26,454)	7,636	-	-
M068	CITY OF VANCEBURG	(4,046)	(4,021)	(12,798)	7,013	-	-
M069	CITY OF STANFORD	11,737	9,727	(5,788)	1,245	-	-
M070	LEDBETTER WATER DISTRICT	(569)	(2,809)	(11,875)	(272)	-	-
M073	W MCCRACKEN CO WATER DIST	(9,665)	(9,267)	(8,804)	(5,364)	-	-
M075	CITY OF SACRAMENTO	1,999	1,477	(8,275)	1,584	-	-
M076	CITY OF RICHMOND	51,602	41,945	(191,281)	41,157	-	-
M077	MAGOFFIN CO COURT CLERK	(2,658)	(1,640)	(13,503)	2,737	-	-
M078	LEBANON WATER WORKS	2,715	92	(32,446)	2,190	-	-
M079	MARSHALL CO REF DISP DIST	(4,789)	(6,117)	(40,993)	(7,279)	-	-
M081	CITY OF MAYSVILLE	35,990	(15,969)	(123,517)	38,241	-	-
M082	CITY OF BRANDENBURG	(20,454)	(21,641)	(44,316)	(20,337)	-	-
M084	MERCER CO BOARD OF ED	(33,185)	(43,983)	(183,571)	2,152	-	-
M085	CITY OF EDMONTON	9,278	8,843	(33,425)	1,209	-	-
M087	MT STERL/MONTGOMERY LIB	1,341	1,716	(11,201)	5,779	-	-
M088	MORGAN CO CONSERVAT DIST	(621)	(583)	(1,790)	(466)	-	-
M090	BARDSTOWN BD OF ED	26,360	15,162	(186,623)	56,545	-	-
M091	NICHOLAS CO WATER DIST	469	687	(4,455)	1,384	-	-
M092	CITY OF BEAVER DAM	11,258	9,047	(30,153)	5,143	-	-
M093	OLDHAM CO WATER DIST	25,346	20,386	(46,311)	10,724	-	-
M096	CITY OF FALMOUTH	6,466	2,405	(34,559)	(5,790)	-	-
M097	E KY CONCEN EMPLOY PRO	664	(5,277)	(106,705)	(1,089)	-	-
M098	PIKE CO HOUSING AUTHORITY	(17,831)	(17,465)	(11,941)	482	-	-
M099	BEECH FORK WATER COMM	3,097	2,811	(11,784)	1,538	-	-
M100	PULASKI CO BD OF ED	(195,866)	(206,252)	(655,390)	(8,220)	-	-
M104	RUSSELL CO PUBLIC LIBRARY	(424)	1,140	(9,782)	(202)	-	-



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



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

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



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
P068	LEWIS CO PUBLIC LIBRARY	(222)	(406)	(4,269)	266	-	-
P069	LINCOLN CO CLERK	10,708	9,879	(9,317)	2,279	-	-
P071	LOGAN CO CONS DISTRICT	2,802	2,352	(3,989)	(1,505)	-	-
P072	LYON CO WATER DISTRICT	(7,159)	(6,267)	(8,896)	1,482	-	-
P075	MCLEAN CO REG WATER COMM	21,535	10,197	(5,797)	161	-	-
P076	MADISON CO PUBLIC LIBRARY	9,415	(9,574)	(53,659)	2,411	-	-
P077	SALVERS/MAG CO JOINT HOUS	897	722	(5,886)	(341)	-	-
P078	MARION CO CONSERVAT DIST	(112)	(181)	(1,556)	(143)	-	-
P079	CITY OF CALVERT CITY	(4,011)	(3,611)	(62,169)	(13,276)	-	-
P081	MASON COUNTY LIBRARY	(14,041)	(12,907)	(13,302)	2,899	-	-
P084	ANDERSON-DEAN COMM PARK	(8,304)	(8,160)	(7,133)	3,249	-	-
P087	MONTGOMERY CTY WATER DIST	(2,405)	(2,712)	(3,659)	(135)	-	-
P088	MORGAN CO WATER DIST	15,260	13,701	(1,417)	7,564	-	-
P089	MUHLBERG WATER DIST #3	747	712	(11,322)	(804)	-	-
P090	NORTH NELSON WATER DIST	(2,862)	(3,123)	(10,221)	(680)	-	-
P092	OHIO CO REG WASTEWATER D	6,549	4,597	(9,724)	(898)	-	-
P097	KY RIVER AREA DEV DIST	(4,554)	(11,026)	(60,279)	11,764	-	-
P100	LAKE CUMBERLAND CAA, INC	132,048	116,868	(71,044)	71,400	-	-
P103	MOREHEAD TOURISM COMMISSI	(2,220)	(4,051)	(10,602)	(229)	-	-
P104	RUSSELL CO TOURIST COMM	(1,776)	(1,476)	(4,536)	(426)	-	-
P105	GEORGETOWN/SCOTT TOURISM	1,595	(598)	(6,044)	1,560	-	-
P106	MULTI PURPOSE COMM ACTION	12,207	15,767	(6,754)	4,037	-	-
P107	SIMPSON CO LIBRARY DIST	790	(389)	(9,653)	(164)	-	-
P110	TODD COUNTY CONSERVATION DISTRICT	796	483	(1,292)	395	-	-
P111	JOHN L STREET LIBRARY	(2,220)	(2,488)	(4,731)	837	-	-
P113	STURGIS HOUSING AUTHORITY	(2,625)	(2,495)	(2,757)	196	-	-
P115	HOUSING AUTH SPRINGFIELD	(4,111)	(4,372)	(3,402)	454	-	-
P116	CITY OF MONTICELLO	(2,801)	(2,779)	(13,243)	4,984	-	-
P117	CITY OF CLAY	10,808	9,650	(4,816)	1,603	-	-
P120	WOODFORD CO CONSERV DIST	3,722	3,797	712	3,029	-	-
P959	CITY OF CRESTVIEW HILLS	1,985	965	(11,749)	3,609	-	-
R003	SOUTH ANDERSON WATER DIST	3,978	2,590	(12,005)	(1,050)	-	-
R005	BARREN CO SOIL CONS DIS	(107)	(120)	(1,489)	(11)	-	-
R008	BOONE CO LIBRARY DIST	(3,900)	(13,734)	(171,855)	(27,676)	-	-
R010	ASHLAND BD OF ED	(126,714)	(145,611)	(315,639)	(88,666)	-	-
R011	DANVILLE BOYLE PLANNING	(5,754)	(5,084)	(5,598)	(1,178)	-	-
R013	BREATHITT COUNTY WATER DISTRICT	3,751	1,833	(7,363)	695	-	-
R015	CITY OF SHEPHERDSVILLE	14,390	10,386	(46,591)	19,667	-	-
R017	CITY OF PRINCETON	(17,726)	(19,092)	(40,403)	(3,045)	-	-
R018	MURRAY ELECTRIC SYSTEM	(20,468)	(28,305)	(140,174)	(14,010)	-	-
R019	FORT THOMAS BOARD OF ED	(40,677)	(44,494)	(173,997)	(16,226)	-	-
R021	CARROLLTON/CARR CO REC TR	229	130	(2,095)	292	-	-
R024	CHRISTIAN CO WATER DIST	2,745	(878)	(29,439)	(4,172)	-	-
R030	DAVIESS CO AIRPORT BD	(3,035)	(6,322)	(25,845)	(8,478)	-	-
R033	CITY OF RAVENNA	(1,502)	(2,034)	(2,991)	2,741	-	-
R034	LEXINGTON PUBLIC LIBRARY	(131,383)	(135,626)	(294,800)	435	-	-
R036	CITY OF PRESTONSURG	31,765	15,150	(125,333)	16,504	-	-
R037	PAUL SAWYIER LIBRARY	(16,281)	(21,416)	(59,267)	(3,104)	-	-
R038	CITY OF FULTON	(15,656)	(15,115)	(58,350)	(4,089)	-	-
R041	CITY OF CRITTENDEN	(1,861)	(1,817)	(5,086)	2,998	-	-
R042	MAYFIELD ELEC & WATER SYS	91,503	78,051	(111,857)	61,628	-	-
R045	CITY OF RUSSELL	(12,597)	(16,835)	(51,548)	(6,499)	-	-
R047	LINCOLN TRAIL AREA DEV DI	(20,712)	(18,113)	(72,137)	(10,803)	-	-
R048	HARLAN CO CONSERV DIST	148	(41)	(2,142)	(183)	-	-
R050	HART CO AMB SERVICE	(20,693)	(23,457)	(48,539)	(1,166)	-	-
R051	HENDERSON MUN W & S DEPT	(98,243)	(101,322)	(239,204)	(37,440)	-	-
R052	CITY OF CAMPBELLSBURG	(1,098)	(1,139)	(2,599)	381	-	-
R054	SOUTH HOPKINS WATER DIST	(10,728)	(9,393)	(17,369)	(2,813)	-	-
R057	CITY OF WILMORE	(16,119)	(16,598)	(56,465)	(9,939)	-	-
R058	HOUSING AUTH OF PAINTSVLE	(5,332)	(6,571)	(25,470)	(2,625)	-	-
R061	KY COMM ECONOMIC OPPORT	174,930	154,899	(253,856)	68,099	-	-
R063	WOODCREEK WATER DISTRICT	29,777	24,023	(93,110)	6,514	-	-
R071	LOGAN CO PUBLIC LIBRARY	(343)	(3,276)	(23,381)	521	-	-
R072	LYON CO HOUSING AUTHORITY	(2,598)	(2,583)	(11,699)	624	-	-
R073	MCCRACKEN CO BD OF ED	(2,177)	(25,538)	(420,942)	28,397	-	-
R076	RICHMOND UTILITIES	(37,751)	(41,802)	(161,460)	13,087	-	-
R078	CITY OF LORETTO	(263)	(322)	(1,435)	(117)	-	-



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



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V052	HENRY CO FISCAL COURT	(65,065)	(68,974)	(96,388)	(3,438)	-	-
V053	HICKMAN CO FISCAL COURT	(19,285)	(15,650)	(53,291)	3,188	-	-
V054	HOPKINS CO FISCAL COURT	(55,209)	(64,321)	(241,457)	(38,497)	-	-
V055	JACKSON CO FISCAL COURT	12,234	(1,965)	(96,827)	32,625	-	-
V057	JESSAMINE CO FISCAL COURT	33,260	27,218	(240,234)	29,094	-	-
V060	KNOTT CO FISCAL CT	(29,761)	(23,272)	(62,101)	9,060	-	-
V061	KNOX CO FISCAL CT	93,791	84,630	(114,863)	63,457	-	-
V062	LARUE CO FISCAL COURT	7,483	4,121	(102,957)	2,909	-	-
V063	LAUREL COUNTY FISCAL COUR	61,909	45,274	(263,658)	156	-	-
V064	LAWRENCE CO FISCAL CT	32,329	32,786	(57,413)	25,556	-	-
V065	LEE COUNTY FISCAL COURT	111,069	109,126	1,479	31,348	-	-
V066	LESLIE CO FISCAL COURT	(82,657)	(90,049)	(154,832)	(19,088)	-	-
V067	LETCHER CO FISCAL COURT	(70,148)	(37,363)	(115,117)	(15,522)	-	-
V068	LEWIS COUNTY FISCAL COURT	(60,103)	(67,878)	(136,455)	(49,266)	-	-
V069	LINCOLN CO FISCAL COURT	(96,971)	(94,293)	(156,584)	(59,578)	-	-
V070	LIVINGSTON CO FISCAL CT	(34,130)	(36,164)	(110,536)	(15,210)	-	-
V071	LOGAN COUNTY FISCAL COURT	39,707	22,307	(183,005)	(7,566)	-	-
V072	LYON COUNTY FISCAL COURT	(10,308)	(13,031)	(52,833)	(5,129)	-	-
V073	MCCRACKEN CO FISCAL COURT	(45,897)	(46,162)	(206,234)	(27,851)	-	-
V074	MCCRERY CO FISCAL CT	80,824	69,182	(96,392)	32,903	-	-
V075	MCLEAN COUNTY FISCAL CT	(39,903)	(44,693)	(112,774)	(21,594)	-	-
V076	MADISON CO FISCAL COURT	(28,755)	(34,413)	(330,429)	(18,750)	-	-
V077	MAGOFFIN CO FISCAL COURT	(52,403)	(44,809)	(60,875)	375	-	-
V078	MARION CO FISCAL COURT	48,229	36,936	(183,712)	54,856	-	-
V079	MARSHALL CO FISCAL COURT	(108,607)	(101,050)	(254,389)	(22,361)	-	-
V080	MARTIN CO FISCAL COURT	(18,096)	(17,844)	(65,712)	11,387	-	-
V081	MASON CO FIS CT	(22,413)	(16,582)	(147,602)	(10,780)	-	-
V082	MEADE COUNTY FISCAL COURT	101,107	102,861	(162,333)	78,790	-	-
V083	MENIFEE CO FISCAL COURT	6,007	5,723	(40,394)	(844)	-	-
V084	MERCER COUNTY FISCAL COUR	4,305	6,769	(60,337)	25,456	-	-
V085	METCALFE CO FISCAL COURT	(22,902)	(25,038)	(57,191)	(2,947)	-	-
V086	MONROE CO FISCAL COURT	(8,096)	(7,025)	(56,200)	(8,057)	-	-
V087	MONTGOMERY CO FISCAL CT	8,729	9,468	(122,881)	59,920	-	-
V088	MORGAN CO FISCAL CT	58,810	52,990	(22,384)	39,605	-	-
V089	MUHLENBERG CO FISCAL CT	(17,469)	(13,240)	(183,634)	73,732	-	-
V090	NELSON CO FISCAL CT	65,542	47,096	(270,274)	(5,455)	-	-
V091	NICHOLAS CO FISCAL COURT	42,763	40,618	(21,601)	37,399	-	-
V092	OHIO COUNTY FISCAL CRT	29,552	28,979	(103,009)	13,157	-	-
V093	OLDHAM CO FISCAL COURT	21,010	10,874	(177,965)	30,891	-	-
V094	OWEN COUNTY FISCAL COURT	61,768	51,293	(32,337)	33,338	-	-
V095	OWSLEY CO FISCAL COURT	(15,915)	(13,056)	(38,620)	(1,036)	-	-
V096	PENDLETON CO FISCAL COURT	(29,590)	(26,988)	(71,452)	(9,239)	-	-
V097	PERRY COUNTY FISCAL COURT	11,492	(31,239)	(156,298)	56,150	-	-
V098	PIKE COUNTY FISCAL COURT	52,115	27,939	(327,869)	73,261	-	-
V099	POWELL CO FISCAL CT	30,780	13,348	(150,088)	658	-	-
V100	PULASKI CO FISCAL CT	144,896	118,782	(150,911)	168,305	-	-
V101	ROBERTSON CO FISCAL CT	(9,121)	(9,939)	(28,965)	(8,126)	-	-
V102	ROCKCASTLE CO FISCAL CT	(13,410)	(21,442)	(134,711)	(13,894)	-	-
V103	ROWAN CO FISCAL COURT	137,637	115,043	(145,165)	(4,452)	-	-
V104	RUSSELL CO FISCAL COURT	50,621	41,568	(68,618)	42,353	-	-
V105	SCOTT CO FISCAL CT	110,034	84,511	(124,496)	23,586	-	-
V106	SHELBY CO FISCAL COURT	42,549	28,966	(138,856)	11,432	-	-
V107	SIMPSON CO FISCAL COURT	(11,129)	(31,887)	(155,148)	(869)	-	-
V108	SPENCER CO TREASURER	17,124	11,960	(57,694)	12,075	-	-
V109	TAYLOR COUNTY FISCAL COUR	27,223	11,251	(122,875)	27,183	-	-
V110	TODD COUNTY FISCAL COURT	1,963	5,283	(93,585)	232	-	-
V111	TRIGG COUNTY FISCAL COURT	653	(6,754)	(123,358)	(7,640)	-	-
V112	TRIMBLE CO FISCAL COURT	5,506	(3,641)	(115,287)	(982)	-	-
V113	UNION COUNTY FISCAL COURT	37,172	30,404	(95,854)	9,698	-	-
V114	WARREN COUNTY FISCAL COUR	41,845	34,913	(333,342)	10,670	-	-
V115	WASHINGTON CO FIS COURT	15,995	7,392	(69,774)	5,506	-	-
V116	WAYNE COUNTY FISCAL COURT	70,136	64,214	(125,336)	67,495	-	-
V117	WEBSTER CO FISCAL COURT	(128,516)	(118,318)	(183,871)	(16,204)	-	-
V119	CITY OF HIGHLAND HEIGHTS	36,892	35,061	4,882	16,466	-	-
V120	WOODFORD CO FISCAL COURT	(76,702)	(90,456)	(188,436)	(35,208)	-	-
V122	FAMILY HEALTH CENTER	(118,079)	(132,647)	(830,181)	38,535	-	-
V125	LOUISVILLE MEM COMM	(3,845)	(363)	(7,095)	(1,044)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V126	LOU & JEFF CO RIVERPORT	(27,903)	(15,088)	(13,192)	(3,043)	-	-
V127	LOU LABOR MANAGER COM	(671)	(780)	(3,438)	(222)	-	-
V129	T A R C	(686,187)	(712,765)	(1,748,313)	(185,042)	-	-
V130	ANCHORAGE BD OF EDUCATION	(7,148)	(7,387)	(34,512)	1,469	-	-
V136	MOUNTAIN ARTS CENTER	(16,978)	(16,183)	(1,754)	-	-	-
V137	FRANKLIN CO CONS DIST	(3,564)	(5,393)	(4,566)	(108)	-	-
V145	CITY OF WURTLAND	732	1,274	(2,186)	900	-	-
V147	HARDIN CO WATER DIST #2	34,015	18,086	(186,910)	(15,413)	-	-
V151	HOUSING AUTH OF HENDERSON	(26,634)	(21,914)	(62,494)	(7,784)	-	-
V156	JEFF CO BD OF ED	(202,031)	(445,187)	(7,381,608)	3,435,314	-	-
V158	BIG SANDY AREA COMM PRO	(50,811)	(55,072)	(107,738)	(20,288)	-	-
V159	CITY OF ERLANGER	(84,424)	(83,835)	(110,400)	(19,338)	-	-
V163	EAST BERNSTADT BD OF ED	449	1,929	(20,646)	889	-	-
V171	CITY OF ADAIRVILLE	405	933	(8,435)	925	-	-
V176	MADISON CO CONSERVAT DIST	(21)	(172)	(1,915)	(136)	-	-
V179	MARSHALL CO SEN CITIZENS	(10,462)	(10,705)	(735)	-	-	-
V189	CITY OF CENTRAL CITY	(9,661)	(9,770)	(62,667)	216	-	-
V196	CITY OF BUTLER	351	394	(1,741)	(2,145)	-	-
V197	CITY OF HAZARD	(98,753)	(69,561)	(211,972)	8,464	-	-
V198	MOUNTAIN WATER DISTRICT	6,282	(17,865)	(117,810)	(7,783)	-	-
V200	PULASKI COUNTY LIBRARY	(14,455)	(15,851)	(36,043)	(4,413)	-	-
V205	BARREN/METCALFE CO AMB SR	4,474	2,859	(423)	4,177	-	-
V206	SHELBYVILLE MUN WATER&SEWER	12,999	2,893	(72,549)	(6,218)	-	-
V207	BELL CO PUBLIC LIBRARY	56	(777)	(13,326)	(1,630)	-	-
V208	CITY OF WALTON	11,518	10,341	(21,031)	(2,772)	-	-
V218	MURRAY TOURISM COMMISSION	333	445	(3,797)	595	-	-
V219	BELLEVUE BD OF EDUCATION	12,343	10,019	(44,584)	6,410	-	-
V224	PENNYROYAL AREA MUSEUM	(11,412)	(12,222)	(13,365)	(5,258)	-	-
V230	OWENSBORO RIVERPORT AUTH	(5,156)	(4,314)	(111,880)	6,204	-	-
V236	BIG SANDY AREA DEV DIST	(92,450)	(89,492)	(163,259)	(45,337)	-	-
V237	BLUE GRASS COMM ACTION	5,357	11,007	(189,975)	(1,647)	-	-
V247	HARDIN CO WATER DIST #1	41,115	(18,665)	(209,842)	(38,090)	-	-
V251	HENDERSON CO RIVER AUTH	(8,084)	(10,845)	(47,332)	(6,663)	-	-
V259	KENTON CO PUBLIC LIBRARY	(48,361)	(65,160)	(258,489)	(7,241)	-	-
V263	LAUREL CO BD OF EDUCATION	(266,543)	(256,039)	(534,437)	7,794	-	-
V271	RUSSELLVILLE ELEC PL BD	16,098	6,673	(55,863)	1,970	-	-
V281	HOUSING AUTH OF MAYSVILLE	(764)	510	(19,302)	(260)	-	-
V298	CITY OF PIKEVILLE	117,895	94,767	(98,864)	18,290	-	-
V300	HOUSING AUTH OF SOMERSET	(14,920)	(15,807)	(28,902)	(7,435)	-	-
V305	CITY OF CAVE CITY	5,348	(4,412)	(28,239)	2,174	-	-
V306	HOUSING AUTH OF SHELBYVILLE	(4,627)	(2,481)	(5,700)	(1,061)	-	-
V308	NORTHERN KY AREA DEV.DIST	(55,031)	(54,408)	(156,276)	(13,532)	-	-
V319	CAMPBELL CO BD OF ED	12,201	1,987	(349,980)	56,810	-	-
V324	CHRISTIAN CO CONS DIST	(3,898)	(2,142)	(1,329)	943	-	-
V330	CITY OF OWENSBORO	(15,054)	(27,186)	(516,348)	(22,657)	-	-
V336	SANDY VALLEY TRANS SER IN	(24,392)	(35,014)	(114,419)	(12,784)	-	-
V337	FRANKFORT ELEC WATER BD	263,310	223,702	(486,325)	137,699	-	-
V347	CITY OF RADCLIFF	(64,055)	(64,297)	(131,323)	(8,191)	-	-
V359	CITY OF ELSMERE	3,657	3,593	(28,212)	(3,527)	-	-
V363	LONDON LAUREL CO COMM CTR	59	(2,252)	(37,092)	(2,429)	-	-
V373	PADUCAH MCCracken CO TOUR	1,711	(377)	(15,692)	(2,329)	-	-
V376	CITY OF BERE A	(349,120)	(371,795)	(602,364)	(340,717)	-	-
V398	CITY OF ELKHORN CITY	(8,657)	(11,370)	(18,131)	(19,255)	-	-
V400	PULASKI CO SOIL CONS DIST	(516)	(1,016)	(5,492)	(1,183)	-	-
V405	MARY W WELDON MEM PUB LIB	(1,464)	(2,349)	(11,339)	(379)	-	-
V407	BELL/WHITLEY COMM ACTION	3,229	(8,941)	(139,452)	(10,284)	-	-
V408	UNION EMERGENCY SERVICES	11,121	10,971	7,227	3,096	-	-
V419	DAYTON CITY SCHOOLS	1,531	(1,867)	(59,971)	9,899	-	-
V424	PENNYRILE ALLIED COMM SER	88,275	69,760	(93,813)	59,555	-	-
V430	OWENSBORO MUN UTILITIES	(945,445)	(982,081)	(1,433,487)	(312,127)	-	-
V436	APPALACHIAN RES & DEFENSE	108,328	91,928	(65,166)	12,046	-	-
V437	FKT/FKLN CO TOUR&CONV COM	(6,124)	(6,087)	(8,720)	(3,873)	-	-
V447	CITY OF ELIZABETH TOWN	(16,288)	(40,823)	(398,918)	24,373	-	-
V459	LUDLOW BD OF EDUCATION	(39,742)	(35,873)	(46,020)	(9,816)	-	-
V463	LONDON LAUREL TOURIST COM	(1,667)	(1,389)	(7,338)	1,301	-	-
V473	PADUCAH POWER SYSTEM	7,025	(13,519)	(266,041)	21,807	-	-
V476	KY RIVER FOOTHILLS DEV CO	(236,140)	(272,779)	(228,940)	(28,757)	-	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
V500	WEST PULASKI WATER DISTR	22,078	22,614	(5,150)	6,653	-	-
V505	CITY OF PARK CITY	1,761	1,429	(347)	1,220	-	-
V507	BELL CO SOLID WASTE OFFIC	(9,108)	(8,672)	(13,483)	(3,974)	-	-
V508	CITY OF UNION	7,782	8,861	3	7,011	-	-
V524	HOPKINSVL WATER ENV ATH	114,102	114,354	(123,157)	5,970	-	-
V530	AUDUBON AREA COMM SER INC	229,798	161,909	(563,900)	10,000	-	-
V537	CAPITAL COMMUNITY E I D A	(3,121)	(3,264)	(4,985)	(373)	-	-
V547	ELIZABETHOWN TOUR/CON BU	(10,589)	(11,549)	(10,893)	1,637	-	-
V559	BEECHWOOD BOARD OF EDUC	(7,400)	(15,793)	(67,717)	(10,828)	-	-
V563	LONDON-LAUREL CO IDA	2,185	1,849	(2,856)	3,516	-	-
V576	SOUTHERN MADISON WATER DT	(11,934)	(11,410)	(21,374)	(5,104)	-	-
V607	PINEVILLE UTILITY COMM	(9,321)	(19,389)	(61,341)	(4,444)	-	-
V608	WALTON FIRE DIST/EMS	2,952	2,914	2,117	2,506	-	-
V619	SOUTHGATE BD OF ED	9,222	9,114	(10,237)	4,402	-	-
V624	HOPKINSVL ELECTRIC SYSTEM	16,178	18,283	(158,115)	(8,144)	-	-
V630	CITY OF WHITESVILLE	(4,391)	(4,423)	(7,863)	(845)	-	-
V637	FARMDALE WATER DISTRICT	(1,560)	(3,176)	(6,273)	(499)	-	-
V647	CITY OF VINE GROVE	6,821	6,470	(31,180)	(6,515)	-	-
V659	KENTON CO BD OF ED	(271,369)	(327,252)	(1,046,772)	(36,736)	-	-
V663	LAUREL CO CONSERV DIST	(139)	(194)	(2,752)	(193)	-	-
V673	PADUCAH-MCCRACKEN CO JOIN	(22,814)	(20,529)	(80,790)	(6,964)	-	-
V676	MADISON CO UTILITIES DIST	(3,575)	(7,426)	(34,085)	(5,747)	-	-
V707	BELL CO CONSERVATION DIST	295	188	(620)	68	-	-
V708	HEBRON FIRE PROTECTION DI	(237)	(444)	(3,208)	(224)	-	-
V719	SILVER GROVE BD OF ED	(28,476)	(28,926)	(363)	-	-	-
V724	PENNYRILE AREA DEVP DIST	(45,538)	(46,907)	(105,732)	(14,343)	-	-
V730	GREEN RIV AREA DEL DIST	(41,107)	(31,885)	(114,693)	609	-	-
V737	KY ASSOC OF CO (KACO)	(32,568)	(36,693)	(164,953)	17,374	-	-
V756	JEFF CO MED CENTER LAUNDR	(43,935)	(41,659)	(129,384)	(34,200)	-	-
V759	ERLANGER/ELSMERE BD OF ED	(55,633)	(64,071)	(198,427)	(9,440)	-	-
V773	MCCRACKEN CO PUB LIBRARY	(29,667)	(28,347)	(61,268)	879	-	-
V808	POINT PLEASANT FIRE DIST	(4,175)	(4,144)	(1,330)	(330)	-	-
V819	NEWPORT BD OF ED	(50,239)	(24,545)	(151,188)	15,215	-	-
V830	REGIONAL WTR RESOURCE AGY	51,592	34,958	(190,190)	32,814	-	-
V856	KYIANA REG PLANNING DEV	(120,679)	(99,067)	(209,352)	(19,571)	-	-
V859	COVINGTON BD OF ED	(116,481)	(149,637)	(562,327)	(67,125)	-	-
V873	PADUCAH-MCCRACKEN CO RIV	(35,092)	(26,710)	(22,076)	(14,132)	-	-
V919	CITY OF WILDER	806	771	(8,634)	2,446	-	-
V930	OWENSBORO METRO PLAN COMM	1,507	6,125	(19,256)	3,581	-	-
V937	HOUSING AUTH OF FRANKFORT	(20,214)	(17,336)	(36,894)	(2,321)	-	-
V959	CITY OF COVINGTON	217,249	208,115	(178,581)	107,705	-	-
W001	ADAIR COUNTY ATTORNEY	(7,310)	(6,915)	(9,197)	(2,633)	-	-
W003	ANDERSON COUNTY ATTORNEY	(3,480)	(2,137)	(1,358)	871	-	-
W004	BALLARD COUNTY ATTORNEY	(2,300)	(2,351)	(4,807)	(355)	-	-
W010	BOYD COUNTY ATTORNEY	(5,013)	(5,846)	(11,512)	(1,032)	-	-
W011	BOYLE COUNTY ATTORNEY	(3,547)	(731)	(3,191)	707	-	-
W013	BREATHITT CO ATTORNEY	(10,569)	(9,883)	(6,632)	229	-	-
W015	BULLITT COUNTY ATTORNEY	(19,561)	(20,401)	(28,081)	(7,389)	-	-
W016	BUTLER COUNTY ATTORNEY	151	752	2,224	3,701	-	-
W017	CALDWELL COUNTY ATTORNEY	(4,314)	(3,453)	(6,585)	(1,480)	-	-
W018	CALLOWAY COUNTY ATTORNEY	(7,550)	(5,691)	(13,407)	(854)	-	-
W019	CAMPBELL COUNTY ATTORNEY	(21,912)	(21,621)	(30,064)	(2,476)	-	-
W020	CARLISLE COUNTY ATTORNEY	(4,159)	(4,066)	(969)	-	-	-
W021	CARROLL COUNTY ATTORNEY	2,510	867	(840)	(470)	-	-
W022	CHILD SUPPORT ENFORCEMENT	(5,294)	(5,176)	(5,158)	(853)	-	-
W024	CHRISTIAN COUNTY ATTORNEY	(19,276)	(18,302)	(22,881)	(2,610)	-	-
W026	CLAY COUNTY ATTORNEY	(5,217)	(5,459)	(9,128)	(1,505)	-	-
W027	CLINTON CO ATTORNEY	(1,892)	(1,953)	(4,714)	(698)	-	-
W029	CUMBERLAND CO ATTORNEY	(3,957)	(4,088)	(5,286)	(1,200)	-	-
W031	EDMONSON COUNTY ATTORNEY	(74)	(18)	(1,424)	(211)	-	-
W032	ELLIOTT COUNTY ATTORNEY	(2,040)	(2,012)	(3,680)	(610)	-	-
W033	ESTILL COUNTY ATTORNEY	(4,182)	(3,754)	(5,456)	(257)	-	-
W035	FLEMING COUNTY ATTORNEY	(9,245)	(9,412)	(12,655)	(3,181)	-	-
W036	FLOYD COUNTY ATTORNEY	22,931	22,246	5,065	(2)	-	-
W039	GALLATIN COUNTY ATTORNEY	(10,421)	(9,930)	(265)	-	-	-
W041	GRANT COUNTY CHLD SUPPOR	(6,684)	(6,654)	(9,550)	(879)	-	-
W043	GRAYSON COUNTY ATTORNEY	(7,925)	(8,819)	(9,690)	18	-	-



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



APPENDIX B

COLLECTIVE OPEB AMOUNTS – CERS HAZARDOUS INSURANCE PLAN

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Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2022		Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.61%	Discount Rate Less 4.61%	Discount Rate Plus 6.61%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
39932	JEFFERSON CO SHERIFF	0.960141%	1.063463%	546,153	61,596	607,749	8,178,344	11,363,565	5,591,350	5,710,835	11,186,105
39934	KENTON CO SHERIFF	0.222179%	0.242942%	126,381	14,253	140,634	1,892,489	2,629,557	1,293,852	1,321,501	2,588,492
39936	CAMPBELL CO SHERIFF	0.009007%	0.011526%	5,123	578	5,701	76,720	106,601	52,452	53,573	104,936
39938	FAYETTE CO SHERIFF	0.386134%	0.419993%	219,643	24,772	244,415	3,289,034	4,570,015	2,248,639	2,296,691	4,498,647
39940	DAVISS CO SHERIFF	0.299914%	0.310390%	170,599	19,240	189,839	2,554,625	3,549,575	1,746,539	1,783,862	3,494,143
39944	HARDIN COUNTY SHERIFF	0.205655%	0.196924%	116,982	13,193	130,175	1,751,740	2,433,990	1,197,625	1,223,218	2,395,980
39946	WARREN COUNTY SHERIFF	0.330585%	0.354165%	188,045	21,208	209,253	2,815,876	3,912,576	1,925,151	1,966,291	3,851,475
39948	BOONE COUNTY SHERIFF	1.469929%	1.571649%	836,134	94,300	930,434	12,520,646	17,397,064	8,560,084	8,743,010	17,125,381
39952	MADISON COUNTY SHERIFF	0.175858%	0.163094%	100,033	11,282	111,315	1,497,933	2,081,334	1,024,103	1,045,988	2,048,830
39962	BULLITT CO SHERIFF	0.236346%	0.222495%	134,440	15,162	149,602	2,013,162	2,797,228	1,376,353	1,405,765	2,753,545
A156	CITY OF ANCHORAGE	0.013686%	0.026691%	7,785	878	8,663	116,575	161,978	79,700	81,403	159,448
AB19	BELLEVUE/DAYTON FIRE	0.202681%	0.192266%	115,290	13,003	128,293	1,726,408	2,398,792	1,180,306	1,205,529	2,361,331
AC19	CAMPBELL CO FIRE DIST 1	0.086847%	0.090743%	49,401	5,571	54,972	739,750	1,027,861	505,751	516,558	1,011,809
AD19	SOUTHERN CAMPBELL F DIST	0.076960%	0.074925%	43,777	4,937	48,714	655,534	910,845	448,174	457,751	896,621
AS02	ALLEN CO AMBULANCE SVC	0.123332%	0.121574%	70,154	7,912	78,066	1,050,524	1,459,672	718,220	733,568	1,436,877
AS20	WOODFORD CO FIRE DISTRICT	0.045105%	0.029990%	25,657	2,894	28,551	384,198	533,832	262,668	268,281	525,495
B008	BURLINGTON FIRE PRO DIST	0.250754%	0.260142%	142,635	16,087	158,722	2,135,887	2,967,751	1,460,258	1,491,463	2,921,405
B015	CITY OF HILLVIEW	0.164828%	0.167347%	93,759	10,574	104,333	1,403,981	1,950,790	959,871	980,383	1,920,326
B045	CITY OF BELLEFONTE	0.034676%	0.034314%	19,725	2,225	21,950	295,365	410,401	201,935	206,250	403,992
B048	CITY OF HARLAN	0.006851%	0.004167%	3,897	440	4,337	58,356	81,084	39,897	40,749	79,817
B256	BUECHEL FIRE PROTECT DIST	0.367637%	0.267955%	209,122	23,585	232,707	3,131,480	4,351,097	2,140,922	2,186,673	4,283,148
B259	CITY OF LUDLOW	0.146238%	0.160875%	83,184	9,382	92,566	1,245,634	1,730,772	851,612	869,811	1,733,743
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2.446417%	2.544504%	1,391,586	156,944	1,548,530	20,838,232	28,954,101	14,246,630	14,551,075	28,501,937
B656	LOUISVILLE AIRPORT AUTHR	0.294085%	0.348942%	167,283	18,866	186,149	2,504,974	3,480,587	1,712,594	1,749,192	3,426,232
B956	LAKE DREAMLAND FIRE DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
C106	CITY OF SIMPSONVILLE	0.065982%	0.063874%	37,532	4,233	41,765	562,025	780,917	384,244	392,455	768,722
C156	FAIRDALE FIRE DISTRICT	0.154799%	0.156963%	88,054	9,931	97,985	1,318,556	1,832,094	901,467	920,731	1,803,843
C256	LOUISVILLE/JEFF CO METRO	25.921270%	25.705606%	14,744,696	1,662,932	16,407,628	220,793,690	306,786,243	150,951,678	154,177,460	301,955,291
C356	INDIAN HILLS POLICE DEPT	0.032095%	0.027070%	18,256	2,059	20,315	273,381	379,854	186,904	190,898	373,922
D024	CITY OF PEMBROKE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
D071	CITY OF LEWISBURG	0.007959%	0.008455%	4,527	511	5,038	67,794	94,197	46,349	47,339	92,726
D098	CITY OF COAL RUN VILLAGE	0.023085%	0.020825%	13,132	1,481	14,613	196,635	273,218	134,435	137,308	268,951
D106	SIMPSONVILLE RURAL FIRE	0.080700%	0.073886%	45,904	5,177	51,081	687,391	955,109	469,954	479,997	940,194
G015	ZONETON FIRE PRO DIST	0.166969%	0.163351%	94,976	10,712	105,688	1,422,218	1,976,130	972,339	993,117	1,945,269
G506	SHELBY CO SUB FIRE DIST	0.012075%	0.012818%	6,869	775	7,644	102,853	142,911	70,318	71,821	140,680
J002	CITY OF SCOTTSVILLE	0.103194%	0.098615%	58,700	6,620	65,320	878,992	1,221,333	600,947	613,789	1,202,260
J003	CITY OF LAWRENCEBURG	0.127146%	0.123121%	72,324	8,157	80,481	1,083,012	1,504,812	740,431	756,253	1,481,312
J007	CITY OF MIDDLESBORO	0.377488%	0.349290%	214,725	24,217	238,942	3,215,389	4,467,687	2,198,289	2,245,266	4,397,917
J024	CITY OF HOPKINSVILLE	1.426193%	1.474424%	811,256	91,494	902,750	12,148,109	16,879,435	8,305,389	8,482,872	16,615,836
J037	CITY OF FRANKFORT	1.419958%	1.503764%	807,709	91,094	898,803	12,095,000	16,805,642	8,269,079	8,445,787	16,543,195
J040	CITY OF LANCASTER	0.040640%	0.045723%	23,117	2,607	25,724	346,166	480,987	236,666	241,723	473,476
J059	KENTON COUNTY AIRPORT BD	1.273577%	1.323909%	724,444	81,704	806,148	10,848,148	15,073,177	7,416,634	7,575,125	14,837,786
J063	CITY OF LONDON	0.358857%	0.329419%	204,127	23,022	227,149	3,056,693	4,247,183	2,089,792	2,134,450	4,180,857
J067	CITY OF WHITESBURG	0.066532%	0.053919%	37,845	4,268	42,113	566,710	787,427	387,447	395,727	775,130
J084	CITY OF HARRODSBURG	0.056942%	0.063516%	32,390	3,653	36,043	485,024	673,926	331,600	338,686	663,402
J090	CITY OF BARDSTOWN	0.330162%	0.353933%	187,805	21,181	208,986	2,812,273	3,907,569	1,922,688	1,963,775	3,846,546
J100	CITY OF SOMERSET	1.000759%	1.037357%	569,258	64,201	633,459	8,524,323	11,844,292	5,827,888	5,952,427	11,659,325
J113	CITY OF MORGANFIELD	0.028598%	0.029793%	16,267	1,835	18,102	243,594	338,466	166,540	170,098	333,180
J118	CITY OF CORBIN	0.289109%	0.309209%	164,453	18,547	183,000	2,462,589	3,421,694	1,683,617	1,719,595	3,368,259
J156	CITY OF JEFFERSONTOWN	0.716618%	0.700843%	407,631	45,973	453,604	6,104,050	8,481,395	4,173,202	4,262,382	8,348,945
J210	BOYD CO AMBULANCE SERVICE	0.355933%	0.318224%	202,464	22,834	225,298	3,031,787	4,212,577	2,072,764	2,117,059	4,146,791
J256	CITY OF ST MATTHEWS	0.314812%	0.298962%	179,073	20,196	199,269	2,681,524	3,725,897	1,833,297	1,872,474	3,667,712
J259	CITY OF PARK HILLS	0.040519%	0.041983%	23,049	2,599	25,648	345,135	479,555	235,961	241,003	472,066
J319	CITY OF ALEXANDRIA	0.148510%	0.151075%	84,476	9,527	94,003	1,264,987	1,757,662	864,843	883,325	1,730,213
J324	CITY OF OAK GROVE	0.136204%	0.129450%	77,476	8,738	86,214	1,160,166	1,612,016	793,180	810,130	1,586,842
J356	CITY OF WEST BUECHEL	0.054956%	0.089889%	31,260	3,526	34,786	468,107	650,421	320,034	326,874	640,264
J359	CITY OF FORT WRIGHT	0.253099%	0.288401%	143,969	16,237	160,206	2,155,861	2,995,505	1,473,914	1,505,411	2,948,725
J410	CANNONSBURG VOL FIRE DEPT	0.011480%	0.011702%	6,530	736	7,266	97,785	135,869	66,853	68,282	133,748
J419	CITY OF COLD SPRING	0.085547%	0.107752%	48,662	5,488	54,150	728,677	1,012,475	498,180	508,826	996,664
J456	CITY OF SHIVELY	0.662682%	0.653133%	376,951	42,513	419,464	5,644,631	7,843,046	3,859,107	3,941,575	7,720,565
J510	CITY OF CATLETTSBURG	0.083210%	0.100660%	47,332	5,338	52,670	708,771	984,816	484,571	494,926	969,437
J619	CITY OF FORT THOMAS	0.633478%	0.662882%	360,339	40,639	400,978	5,395,875	7,497,408	3,689,039	3,767,872	7,380,324
J719	CITY OF SOUTHGATE	0.018688%	0.011056%	10,630	1,199	11,829	159,182	221,178	108,829	111,155	217,724
J756	CITY OF PROSPECT	0.019566%	0.020970%	11,130	1,255	12,385	166,660	231,570	113,942	116,377	227,953
J819	CITY OF BELLEVUE	0.103141%	0.103195%	58,669	6,617	65,286	878,540	1,220,706	600,638	613,474	1,201,642
J859	CITY OF VILLA HILLS	0.104881%	0.107253%	59,659	6,728	66,387	893,361	1,241,299	610,771	623,823	1,221,914
J919	CITY OF DAYTON	0.095919%	0.093317%	54,561	6,153	60,714	817,024	1,135,231	558,581	570,518	1,117,503



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

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



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.61%	Discount Rate Less 1.00% 4.61%	Discount Rate Plus 1.00% 6.61%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L656	FERN CREEK FIRE PROT DIST	0.429078%	0.379027%	244,071	27,527	271,598	3,654,825	5,078,271	2,498,722	2,552,119	4,998,966
L756	PLEASURE RIDGE PARK FIRE	0.975617%	0.990085%	554,956	62,589	617,545	8,310,167	11,546,729	5,681,474	5,802,885	11,366,408
L956	WORTHINGTON FIRE DEPT	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M014	CITY OF HARDINSBURG	0.028942%	0.039447%	16,463	1,857	18,320	246,524	342,538	168,543	172,144	337,188
M015	BULLITT CO FISCAL COURT	0.007561%	0.014108%	4,301	485	4,786	64,404	89,487	44,031	44,972	88,089
M022	CITY OF OLIVE HILL	0.048669%	0.020732%	27,684	3,122	30,806	414,556	576,013	283,422	289,479	567,017
M042	CITY OF MAYFIELD	0.509176%	0.564070%	289,633	32,665	322,298	4,337,089	6,026,255	2,965,170	3,028,535	5,932,146
M054	CITY OF DAWSON SPRINGS	0.035742%	0.034223%	20,331	2,293	22,624	304,445	423,018	208,142	212,590	416,412
M059	KENTON COUNTY FISCAL CT	0.468775%	0.533523%	266,651	30,073	296,724	3,992,959	5,548,097	2,729,896	2,788,233	5,461,455
M069	CITY OF STANFORD	0.094306%	0.089329%	53,644	6,050	59,694	803,285	1,116,141	549,188	560,924	1,098,710
M076	CITY OF RICHMOND	1.139120%	1.123820%	647,961	73,078	721,039	9,702,862	13,481,837	6,633,628	6,775,387	13,271,297
M081	CITY OF MAYSVILLE	0.423325%	0.415312%	240,798	27,157	267,955	3,605,822	5,010,182	2,465,219	2,517,900	4,931,940
M082	CITY OF BRANDENBURG	0.033675%	0.000000%	19,155	2,160	21,315	286,839	398,554	196,105	200,296	392,330
M085	CITY OF EDMONTON	0.047758%	0.041593%	27,166	3,064	30,230	406,796	565,231	278,117	284,060	556,404
M096	CITY OF FALMOUTH	0.000000%	0.004860%	-	-	-	-	-	-	-	-
M109	CITY OF CAMPBELLSVILLE	0.198564%	0.237368%	112,948	12,738	125,686	1,691,340	2,350,066	1,156,331	1,181,041	2,313,366
M110	CITY OF GUTHRIE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
M118	WHITLEY CO FISCAL COURT	0.026759%	0.031250%	15,221	1,717	16,938	227,929	316,701	155,830	159,160	311,755
M315	CITY OF PIONEER VILLAGE	0.042524%	0.040800%	24,189	2,728	26,917	362,213	503,285	247,637	252,929	495,425
M356	MIDDLETOWN FIRE PROT DIST	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N008	CITY OF FLORENCE	1.554701%	1.550624%	884,355	99,738	984,093	13,242,722	18,400,367	9,053,751	9,247,226	18,113,016
N011	CITY OF PERRYVILLE	0.005337%	0.005716%	3,036	342	3,378	45,460	63,165	31,080	31,744	62,679
N012	CITY OF BROOKSVILLE	0.000000%	0.001623%	-	-	-	-	-	-	-	-
N014	CITY OF IRVINGTON	0.029228%	0.034047%	16,626	1,875	18,501	248,960	345,922	170,208	173,846	340,520
N022	CITY OF GRAYSON	0.122994%	0.000000%	69,962	7,890	77,852	1,047,645	1,455,672	716,252	731,558	1,432,939
N050	CITY OF HORSE CAVE	0.010616%	0.000000%	6,039	681	6,720	90,426	125,644	61,822	63,143	123,682
N051	CITY OF HENDERSON	1.010957%	1.066406%	575,059	64,856	639,915	8,611,188	11,964,988	5,887,275	6,013,084	11,778,136
N054	CITY OF MADISONVILLE	1.064034%	1.050827%	605,250	68,261	673,511	9,063,290	12,593,171	6,196,368	6,328,782	12,396,509
N076	MADISON CO STERLING	0.427966%	0.436999%	243,438	27,455	270,893	3,645,354	5,065,110	2,492,246	2,545,505	4,986,010
N087	CITY OF MT STERLING	0.204880%	0.197790%	116,541	13,144	129,685	1,745,139	2,424,818	1,193,112	1,218,608	2,386,951
N088	MORGAN CO AMBULANCE SERV	0.026505%	0.031742%	15,076	1,700	16,776	225,766	313,695	154,351	157,649	308,796
N093	CITY OF LAGRANGE	0.103149%	0.104532%	58,674	6,617	65,291	878,609	1,220,800	600,685	613,521	1,201,736
N094	CITY OF OWENTON	0.024253%	0.025538%	13,796	1,556	15,352	206,584	287,042	141,237	144,255	282,559
N099	CITY OF CLAY CITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
N100	CITY OF BURNSIDE	0.023930%	0.031879%	13,612	1,535	15,147	203,832	283,219	139,356	142,334	278,796
N104	CITY OF JAMESTOWN	0.007721%	0.008218%	4,392	495	4,887	65,766	91,380	44,963	45,924	89,953
P007	CITY OF PINEVILLE	0.032971%	0.045575%	18,755	2,115	20,870	280,842	390,222	192,006	196,109	384,128
P015	CITY OF LEBANON JUNCTION	0.024525%	0.018751%	13,951	1,573	15,524	208,900	290,261	142,821	145,873	285,728
P033	ESTILL COUNTY EMS	0.104382%	0.091274%	59,375	6,696	66,071	889,111	1,235,393	607,865	620,855	1,216,101
P041	CITY OF DRY RIDGE	0.167795%	0.127398%	95,446	10,765	106,211	1,429,254	1,985,906	977,149	998,030	1,954,893
P043	CITY OF CLARKSON	0.006718%	0.006317%	3,822	431	4,253	57,223	79,510	39,122	39,958	78,268
P079	CITY OF CALVERT CITY	0.075170%	0.083794%	42,759	4,822	47,581	640,287	889,660	437,750	447,105	875,767
P093	SOUTH OLDHAM FIRE DEPT	0.147354%	0.134329%	83,819	9,453	93,272	1,255,140	1,743,980	858,111	876,449	1,716,745
P116	CITY OF MONTICELLO	0.058526%	0.071606%	33,291	3,755	37,046	498,516	692,673	340,824	348,108	681,856
P117	CITY OF CLAY	0.000000%	0.003710%	-	-	-	-	-	-	-	-
R015	CITY OF SHEPHERDSVILLE	0.725241%	0.685274%	412,536	46,526	459,062	6,177,500	8,583,451	4,223,417	4,313,670	8,449,407
R017	CITY OF PRINCETON	0.085182%	0.095804%	48,454	5,465	53,919	725,568	1,008,155	496,055	506,655	992,411
R045	CITY OF RUSSELL	0.132484%	0.150958%	75,360	8,499	83,859	1,128,480	1,567,989	771,516	788,003	1,543,502
R057	CITY OF WILMORE	0.069226%	0.078350%	39,378	4,441	43,819	589,657	819,311	403,135	411,750	806,516
R104	CITY OF RUSSELL SPRINGS	0.063574%	0.065516%	36,163	4,078	40,241	541,514	752,418	370,221	378,133	740,668
R105	CITY OF STAMPING GROUND	0.006891%	0.010180%	3,919	442	4,361	58,697	81,557	40,130	40,987	80,283
TS59	INDEPENDENCE FIRE DIST	0.410948%	0.436702%	233,758	26,363	260,121	3,500,397	4,863,697	2,393,142	2,444,283	4,787,742
V001	ADAIR COUNTY FISCAL COURT	0.065905%	0.076687%	37,489	4,228	41,717	561,369	780,006	383,796	391,997	767,825
V002	ALLEN COUNTY FISCAL COURT	0.121765%	0.119328%	69,263	7,817	77,075	1,037,177	1,441,126	709,095	724,248	1,418,621
V003	ANDERSON CO FISCAL COURT	0.098141%	0.095673%	55,825	6,296	62,121	835,951	1,161,529	571,521	583,734	1,143,390
V005	BARREN CO FISCAL CT	0.264162%	0.261851%	150,262	16,947	167,209	2,250,094	3,126,439	1,538,339	1,571,213	3,077,615
V007	BELL CO FISCAL CT	0.051523%	0.054243%	29,308	3,305	32,613	438,866	609,791	300,043	306,454	600,268
V008	BOONE CO FISCAL CT	0.374668%	0.386282%	213,121	24,036	237,157	3,191,369	4,434,312	2,181,867	2,228,493	4,365,063
V009	BOURBON CO FISCAL COURT	0.058475%	0.061203%	33,262	3,751	37,013	498,082	692,070	340,527	347,804	681,262
V011	BOYLE COUNTY FISCAL COURT	0.345016%	0.272754%	196,254	22,134	218,388	2,938,797	4,083,371	2,009,190	2,052,125	4,019,603
V012	BRACKEN CO FISCAL COURT	0.016005%	0.020958%	9,104	1,027	10,131	136,328	189,424	93,205	95,196	186,466
V013	BREATHITT CO FISCAL COURT	0.014755%	0.015614%	8,393	947	9,340	125,681	174,630	85,925	87,761	171,903
V014	BRECKINRIDGE CO FISCAL CT	0.059397%	0.063255%	33,787	3,810	37,597	505,935	702,982	345,897	353,288	692,004
V017	CALDWELL CO FISCAL COURT	0.062552%	0.060640%	35,581	4,013	39,594	532,809	740,322	364,270	372,054	728,761
V019	CAMPBELL CO FISCAL CT	0.364477%	0.380142%	207,324	23,382	230,706	3,104,563	4,313,698	2,122,520	2,167,877	4,246,333
V023	CASEY CO FISCAL COURT	0.041105%	0.040105%	23,382	2,637	26,019	350,127	486,490	239,374	244,489	478,893
V025	CLARK COUNTY FISCAL COURT	0.318098%	0.326549%	180,942	20,407	201,349	2,709,514	3,764,788	1,852,433	1,892,019	3,705,995



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.61%	Discount Rate Less 1.00% 4.61%	Discount Rate Plus 1.00% 6.61%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
V030	DAVISS CO FISCAL COURT	0.657781%	0.668187%	374,163	42,198	416,361	5,602,885	7,785,041	3,830,566	3,912,424	7,663,466
V032	ELLIOTT CO FISCAL CT	0.023806%	0.018710%	13,542	1,527	15,069	202,776	281,751	138,633	141,596	277,351
V035	FLEMING CO FISCAL COURT	0.045989%	0.044477%	26,160	2,950	29,110	391,728	544,294	267,815	273,539	535,794
V037	FRANKLIN CO FISCAL COURT	0.725857%	0.713229%	412,886	46,566	459,452	6,182,747	8,590,742	4,227,005	4,317,334	8,456,584
V041	GRANT COUNTY FISCAL COURT	0.149097%	0.142255%	84,810	9,565	94,375	1,269,987	1,764,609	868,262	886,816	1,737,052
V043	GRAYSON CO FISCAL COURT	0.283672%	0.321852%	161,360	18,198	179,558	2,416,278	3,357,346	1,651,955	1,687,256	3,304,916
V047	HARDIN CO FISCAL COURT	0.651885%	0.728237%	370,809	41,820	412,629	5,552,664	7,715,260	3,796,231	3,877,355	7,594,774
V049	HARRISON CO FISCAL COURT	0.049770%	0.058826%	28,311	3,193	31,504	423,934	589,043	289,834	296,028	579,844
V052	HENRY CO FISCAL COURT	0.044675%	0.043362%	25,412	2,866	28,278	380,535	528,742	260,163	265,723	520,485
V054	HOPKINS CO FISCAL COURT	0.251114%	0.259422%	142,840	16,110	158,950	2,138,953	2,972,012	1,462,354	1,493,604	2,925,599
V057	JESSAMINE CO FISCAL COURT	0.576231%	0.494924%	327,775	36,967	364,742	4,908,254	6,819,872	3,355,663	3,427,372	6,713,369
V060	KNOTT CO FISCAL CT	0.025701%	0.029131%	14,619	1,649	16,268	218,917	304,179	149,669	152,867	299,429
V062	LARUE CO FISCAL COURT	0.030763%	0.033842%	17,499	1,974	19,473	262,035	364,090	179,147	182,976	358,404
V063	LAUREL COUNTY FISCAL COUR	0.037817%	0.053892%	21,511	2,426	23,937	322,120	447,576	220,226	224,932	440,586
V067	LETCHER CO FISCAL COURT	0.049055%	0.061664%	27,904	3,147	31,051	417,844	580,581	285,670	291,775	571,514
V070	LIVINGSTON CO FISCAL CT	0.045524%	0.056527%	25,895	2,920	28,815	387,767	538,791	265,108	270,773	530,377
V072	LYON COUNTY FISCAL COURT	0.026661%	0.026414%	15,166	1,710	16,876	227,095	315,541	155,259	158,577	310,614
V073	MCCRACKEN CO FISCAL COURT	0.720578%	0.699339%	409,884	46,227	456,111	6,137,781	8,528,263	4,196,263	4,285,935	8,395,081
V076	MADISON CO FISCAL COURT	0.142307%	0.148207%	80,948	9,129	90,077	1,212,151	1,684,247	828,720	846,430	1,657,945
V078	MARION CO FISCAL COURT	0.075349%	0.067973%	42,860	4,834	47,694	641,812	891,779	438,792	448,169	877,852
V079	MARSHALL CO FISCAL COURT	0.336660%	0.350233%	191,501	21,598	213,099	2,867,622	3,984,475	1,960,529	2,002,424	3,922,251
V081	MASON CO FIS CT	0.090044%	0.092684%	51,219	5,777	56,996	766,982	1,065,699	524,368	535,574	1,049,056
V083	MENIFEE CO FISCAL COURT	0.034692%	0.033736%	19,734	2,226	21,960	295,502	410,591	202,028	206,345	404,179
V087	MONTGOMERY CO FISCAL CT	0.110124%	0.115353%	62,642	7,065	69,707	938,021	1,303,352	641,304	655,008	1,282,998
V088	MORGAN CO FISCAL CT	0.006746%	0.009694%	3,837	433	4,270	57,461	79,841	39,285	40,125	78,594
V090	NELSON CO FISCAL CT	0.237052%	0.245981%	134,841	15,208	150,049	2,019,175	2,805,584	1,380,465	1,409,965	2,761,770
V093	OLDHAM CO FISCAL COURT	0.625643%	0.647060%	355,882	40,137	396,019	5,329,138	7,404,678	3,643,412	3,721,270	7,289,043
V094	OWEN COUNTY FISCAL COURT	0.024994%	0.026536%	14,217	1,603	15,820	212,895	295,812	145,552	148,662	291,192
V096	PENDLETON CO FISCAL COURT	0.035624%	0.047576%	20,264	2,285	22,549	303,440	421,621	207,455	211,888	415,037
V100	PULASKI CO FISCAL CT	0.550068%	0.467383%	312,893	35,288	348,181	4,685,401	6,510,225	3,203,303	3,271,757	6,408,557
V103	ROWAN CO FISCAL COURT	0.062623%	0.073623%	35,622	4,017	39,639	533,414	741,163	364,683	372,476	729,588
V105	SCOTT CO FISCAL CT	1.362730%	1.376579%	775,156	87,423	862,579	11,607,540	16,128,331	7,935,814	8,105,399	15,876,461
V106	SHELBY CO FISCAL COURT	0.547781%	0.591718%	311,592	35,142	346,734	4,665,921	6,483,157	3,189,985	3,258,154	6,381,913
V107	SIMPSON CO FISCAL COURT	0.110637%	0.110835%	62,933	7,098	70,031	942,390	1,309,423	644,291	658,059	1,288,974
V108	SPENCER CO TREASURER	0.140638%	0.132200%	79,998	9,022	89,020	1,197,934	1,664,494	819,001	836,503	1,638,500
V109	TAYLOR COUNTY FISCAL COUR	0.078675%	0.081882%	44,752	5,047	49,799	670,142	931,143	458,161	467,952	916,602
V112	TRIMBLE CO FISCAL COURT	0.014494%	0.015186%	8,244	930	9,174	123,458	171,541	84,405	86,209	168,862
V113	UNION COUNTY FISCAL COURT	0.036940%	0.039676%	21,012	2,370	23,382	314,650	437,196	215,119	219,716	430,369
V115	WASHINGTON CO FIS COURT	0.058709%	0.056168%	33,395	3,766	37,161	500,075	694,839	341,890	349,196	683,988
V119	CITY OF HIGHLAND HEIGHTS	0.094279%	0.110438%	53,628	6,048	59,676	803,055	1,115,821	549,031	560,763	1,098,396
V120	WOODFORD CO FISCAL COURT	0.162899%	0.160495%	92,661	10,450	103,111	1,387,551	1,927,960	948,637	968,909	1,897,852
V159	CITY OF ERLANGER	0.696274%	0.817911%	396,059	44,668	440,727	5,930,763	8,240,618	4,054,729	4,141,377	8,111,928
V171	CITY OF ADAIRVILLE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
V196	CITY OF BUTLER	0.008106%	0.008356%	4,611	520	5,131	69,046	95,937	47,205	48,214	94,439
V197	CITY OF HAZARD	0.009999%	0.010768%	5,688	641	6,329	85,170	118,341	58,229	59,473	116,943
V205	BARREN/METCALFE CO AMB SR	0.324623%	0.350351%	184,654	20,825	205,479	2,765,093	3,842,014	1,890,432	1,930,829	3,782,014
V298	CITY OF PIKEVILLE	0.133773%	0.174900%	76,093	8,582	84,675	1,139,459	1,583,245	779,023	795,670	1,558,520
V330	CITY OF OWENSBORO	1.893658%	1.942088%	1,077,162	121,483	1,198,645	16,129,909	22,412,028	11,027,656	11,263,313	22,062,028
V347	CITY OF RADCLIFF	0.524550%	0.538010%	298,378	33,651	332,029	4,468,042	6,208,211	3,054,700	3,119,978	6,111,260
V359	CITY OF ELSMERE	0.132900%	0.133824%	75,597	8,526	84,123	1,132,023	1,572,913	773,939	790,478	1,548,349
V376	CITY OF BEREA	0.352738%	0.000000%	200,647	22,629	223,276	3,004,572	4,174,763	2,054,158	2,098,055	4,109,568
V408	UNION EMERGENCY SERVICES	0.337213%	0.346048%	191,816	21,633	213,449	2,872,332	3,991,020	1,963,749	2,005,714	3,928,694
V447	CITY OF ELIZABETHTOWN	1.011530%	1.040831%	575,384	64,892	640,276	8,616,069	11,971,770	5,890,612	6,016,492	11,784,812
V608	WALTON FIRE DIST/JEMS	0.275453%	0.274713%	156,685	17,671	174,356	2,346,269	3,260,071	1,604,092	1,638,370	3,209,160
V647	CITY OF VINE GROVE	0.053312%	0.054105%	30,325	3,420	33,745	454,104	630,964	310,461	317,095	621,110
V708	HEBRON FIRE PROTECTION DI	0.492096%	0.501091%	279,917	31,569	311,486	4,191,604	5,824,108	2,865,705	2,926,944	5,733,156
V808	POINT PLEASANT FIRE DIST	0.137562%	0.125740%	78,249	8,825	87,074	1,171,734	1,628,089	801,888	818,207	1,602,664
V919	CITY OF WILDER	0.225738%	0.218345%	128,406	14,482	142,888	1,922,804	2,671,679	1,314,578	1,342,670	2,629,957
V959	CITY OF COVINGTON	3.153228%	3.05684%	1,793,639	202,288	1,995,927	26,858,748	37,319,428	18,362,721	18,755,126	36,736,626
TOTAL		100.000000%	100.000000%	56,882,615	6,415,278	63,297,893	851,785,774	1,183,530,898	582,346,761	594,791,300	1,165,048,199



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
39932	JEFFERSON CO SHERIFF	989,069	(484,846)	504,223	-	504,223	89,220
39934	KENTON CO SHERIFF	228,873	(78,753)	150,120	-	150,120	20,646
39936	CAMPBELL CO SHERIFF	9,278	(28,911)	(19,633)	-	(19,633)	837
39938	FAYETTE CO SHERIFF	397,768	26,839	424,607	-	424,607	35,881
39940	DAVISS CO SHERIFF	308,950	(75,955)	232,995	-	232,995	27,869
39944	HARDIN COUNTY SHERIFF	211,851	(10,527)	201,324	-	201,324	19,110
39946	WARREN COUNTY SHERIFF	340,545	(106,550)	233,995	-	233,995	30,719
39948	BOONE COUNTY SHERIFF	1,514,217	(158,977)	1,355,240	-	1,355,240	136,591
39952	MADISON COUNTY SHERIFF	181,156	18,327	199,483	-	199,483	16,341
39962	BULLITT CO SHERIFF	243,467	(81,366)	162,101	-	162,101	21,962
A156	CITY OF ANCHORAGE	14,098	(60,327)	(46,229)	-	(46,229)	1,272
AB19	BELLEVUE/DAYTON FIRE	208,788	12,251	221,039	-	221,039	18,834
AC19	CAMPBELL CO FIRE DIST 1	89,464	9,784	99,248	-	99,248	8,070
AD19	SOUTHERN CAMPBELL F DIST	79,279	(335)	78,944	-	78,944	7,151
AS02	ALLEN CO AMBULANCE SVC	127,048	(6,863)	120,185	-	120,185	11,460
AS20	WOODFORD CO FIRE DISTRICT	46,464	3,463	49,927	-	49,927	4,191
B008	BURLINGTON FIRE PRO DIST	258,309	(2,360)	255,949	-	255,949	23,301
B015	CITY OF HILLVIEW	169,794	66,491	236,285	-	236,285	15,316
B045	CITY OF BELLEFONTE	35,721	9,233	44,954	-	44,954	3,222
B048	CITY OF HARLAN	7,057	9,332	16,389	-	16,389	637
B256	BUECHEL FIRE PROTECT DIST	378,714	311,824	690,538	-	690,538	34,162
B259	CITY OF LUDLOW	150,644	3,597	154,241	-	154,241	13,589
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2,520,126	2,641,549	5,161,675	-	5,161,675	227,329
B656	LOUISVILLE AIRPORT AUTHOR	302,946	(140,027)	162,919	-	162,919	27,327
B956	LAKE DREAMLAND FIRE DIST	-	(41,909)	(41,909)	-	(41,909)	-
C106	CITY OF SIMPSONVILLE	67,970	76,418	144,388	-	144,388	6,131
C156	FAIRDALE FIRE DISTRICT	159,463	(19,207)	140,256	-	140,256	14,384
C256	LOUISVILLE/JEFF CO METRO	26,702,255	(3,001,060)	23,701,195	-	23,701,195	2,408,691
C356	INDIAN HILLS POLICE DEPT	33,062	(18,123)	14,939	-	14,939	2,982
D024	CITY OF PEMBROKE	-	(8,688)	(8,688)	-	(8,688)	-
D071	CITY OF LEWISBURG	8,199	(1,436)	6,763	-	6,763	740
D098	CITY OF COAL RUN VILLAGE	23,781	(2,304)	21,477	-	21,477	2,145
D106	SIMPSONVILLE RURAL FIRE	83,131	38,198	121,329	-	121,329	7,499
G015	ZONETON FIRE PROT DIST	172,000	33,568	205,568	-	205,568	15,515
G506	SHELBY CO SUB FIRE DIST	12,439	(1,761)	10,678	-	10,678	1,122
J002	CITY OF SCOTTSDALE	106,303	76,505	182,808	-	182,808	9,589
J003	CITY OF LAWRENCEBURG	130,977	19,989	150,966	-	150,966	11,815
J007	CITY OF MIDDLESBORO	388,861	(21,745)	367,116	-	367,116	35,077
J024	CITY OF HOPKINSVILLE	1,469,163	(337,711)	1,131,452	-	1,131,452	132,527
J037	CITY OF FRANKFORT	1,462,740	(186,502)	1,276,238	-	1,276,238	131,947
J040	CITY OF LANCASTER	41,864	(13,500)	28,364	-	28,364	3,776
J059	KENTON COUNTY AIRPORT BD	1,311,949	(295,201)	1,016,748	-	1,016,748	118,345
J063	CITY OF LONDON	369,669	(24,094)	345,575	-	345,575	33,346
J067	CITY OF WHITESBURG	68,537	21,556	90,093	-	90,093	6,182
J084	CITY OF HARRODSBURG	58,658	(55,157)	3,501	-	3,501	5,291
J090	CITY OF BARDSTOWN	340,110	(34,034)	306,076	-	306,076	30,680
J100	CITY OF SOMERSET	1,030,911	83,422	1,114,333	-	1,114,333	92,994
J113	CITY OF MORGANFIELD	29,460	(2,920)	26,540	-	26,540	2,657
J118	CITY OF CORBIN	297,820	(43,336)	254,484	-	254,484	26,865
J156	CITY OF JEFFERSONTOWN	738,209	(57,794)	680,415	-	680,415	66,591
J210	BOYD CO AMBULANCE SERVICE	366,657	9,801	376,458	-	376,458	33,074
J256	CITY OF ST MATTHEWS	324,297	(85,558)	238,739	-	238,739	29,253
J259	CITY OF PARK HILLS	41,740	(15,998)	25,742	-	25,742	3,765
J319	CITY OF ALEXANDRIA	152,984	(28,038)	124,946	-	124,946	13,800
J324	CITY OF OAK GROVE	140,308	10,771	151,079	-	151,079	12,657
J356	CITY OF WEST BUECHEL	56,612	(73,173)	(16,561)	-	(16,561)	5,107
J359	CITY OF FORT WRIGHT	260,725	26,472	287,197	-	287,197	23,519
J410	CANNONSBURG VOL FIRE DEPT	11,826	(528)	11,298	-	11,298	1,067
J419	CITY OF COLD SPRING	88,124	(28,474)	59,650	-	59,650	7,949
J456	CITY OF SHIVELY	682,648	55,242	737,890	-	737,890	61,579
J510	CITY OF CATLETTSBURG	85,717	(10,618)	75,099	-	75,099	7,732
J619	CITY OF FORT THOMAS	652,564	(61,858)	590,706	-	590,706	58,865
J719	CITY OF SOUTHGATE	19,251	23,392	42,643	-	42,643	1,737
J756	CITY OF PROSPECT	20,156	(15,825)	4,331	-	4,331	1,818
J819	CITY OF BELLEVUE	106,249	(8,269)	97,980	-	97,980	9,584
J859	CITY OF VILLA HILLS	108,041	76,733	184,774	-	184,774	9,746
J919	CITY OF DAYTON	98,809	8,609	107,418	-	107,418	8,913



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

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



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
L656	FERN CREEK FIRE PROT DIST	442,006	327,395	769,401	-	769,401	39,871
L756	PLEASURE RIDGE PARK FIRE	1,005,012	674,136	1,679,148	-	1,679,148	90,658
L956	WORTHINGTON FIRE DEPT	-	(460,965)	(460,965)	-	(460,965)	-
M014	CITY OF HARDINSBURG	29,814	147	29,961	-	29,961	2,689
M015	BULLITT CO FISCAL COURT	7,789	(151,665)	(143,876)	-	(143,876)	703
M022	CITY OF OLIVE HILL	50,135	66,899	117,034	-	117,034	4,522
M042	CITY OF MAYFIELD	524,517	(26,976)	497,541	-	497,541	47,314
M054	CITY OF DAWSON SPRINGS	36,819	(6,940)	29,879	-	29,879	3,321
M059	KENTON COUNTY FISCAL CT	482,899	(123,364)	359,535	-	359,535	43,560
M069	CITY OF STANFORD	97,147	41,082	138,229	-	138,229	8,763
M076	CITY OF RICHMOND	1,173,441	102,057	1,275,498	-	1,275,498	105,851
M081	CITY OF MAYSVILLE	436,079	201,669	637,748	-	637,748	39,337
M082	CITY OF BRANDENBURG	34,690	47,271	81,961	-	81,961	3,129
M085	CITY OF EDMONTON	49,197	6,946	56,143	-	56,143	4,438
M096	CITY OF FALMOUTH	-	(3,585)	(3,585)	-	(3,585)	-
M109	CITY OF CAMPBELLSVILLE	204,547	(63,775)	140,772	-	140,772	18,451
M110	CITY OF GUTHRIE	-	(18,498)	(18,498)	-	(18,498)	-
M118	WHITLEY CO FISCAL COURT	27,565	7,873	35,438	-	35,438	2,487
M315	CITY OF PIONEER VILLAGE	43,805	6,181	49,986	-	49,986	3,951
M356	MIDDLETOWN FIRE PROT DIST	-	(616,724)	(616,724)	-	(616,724)	-
N008	CITY OF FLORENCE	1,601,543	(13,440)	1,588,103	-	1,588,103	144,468
N011	CITY OF PERRYVILLE	5,498	(89)	5,409	-	5,409	496
N012	CITY OF BROOKSVILLE	-	(17,386)	(17,386)	-	(17,386)	-
N014	CITY OF IRVINGTON	30,109	34,792	64,901	-	64,901	2,716
N022	CITY OF GRAYSON	126,700	172,653	299,353	-	299,353	11,429
N050	CITY OF HORSE CAVE	10,936	(753)	10,183	-	10,183	986
N051	CITY OF HENDERSON	1,041,416	(164,443)	876,973	-	876,973	93,942
N054	CITY OF MADISONVILLE	1,096,092	(12,185)	1,083,907	-	1,083,907	98,874
N076	MADISON CO EMS	440,860	(32,127)	408,733	-	408,733	39,768
N087	CITY OF MT STERLING	211,053	6,485	217,538	-	217,538	19,038
N088	MORGAN CO AMBULANCE SERV	27,304	(12,464)	14,840	-	14,840	2,463
N093	CITY OF LAGRANGE	106,257	(47,602)	58,655	-	58,655	9,585
N094	CITY OF OWENTON	24,984	(162)	24,822	-	24,822	2,254
N099	CITY OF CLAY CITY	-	(12,672)	(12,672)	-	(12,672)	-
N100	CITY OF BURNSIDE	24,651	(3,278)	21,373	-	21,373	2,224
N104	CITY OF JAMESTOWN	7,954	(24,105)	(16,151)	-	(16,151)	717
P007	CITY OF PINEVILLE	33,964	(35,220)	(1,256)	-	(1,256)	3,064
P015	CITY OF LEBANON JUNCTION	25,264	467	25,731	-	25,731	2,279
P033	ESTILL COUNTY EMS	107,527	(17,946)	89,581	-	89,581	9,700
P041	CITY OF DRY RIDGE	172,851	80,529	253,380	-	253,380	15,592
P043	CITY OF CLARKSON	6,920	462	7,382	-	7,382	624
P079	CITY OF CALVERT CITY	77,435	4,157	81,592	-	81,592	6,985
P093	SOUTH OLDHAM FIRE DEPT	151,794	27,458	179,252	-	179,252	13,693
P116	CITY OF MONTICELLO	60,289	(51,440)	8,849	-	8,849	5,438
P117	CITY OF CLAY	-	(13,691)	(13,691)	-	(13,691)	-
R015	CITY OF SHEPHERDSVILLE	747,092	261,391	1,008,483	-	1,008,483	67,392
R017	CITY OF PRINCETON	87,748	(50,861)	36,887	-	36,887	7,915
R045	CITY OF RUSSELL	136,476	(49,808)	86,668	-	86,668	12,311
R057	CITY OF WILMORE	71,312	(10,495)	60,817	-	60,817	6,433
R104	CITY OF RUSSELL SPRINGS	65,489	(24,847)	40,642	-	40,642	5,908
R105	CITY OF STAMPING GROUND	7,099	1,836	8,935	-	8,935	640
TS59	INDEPENDENCE FIRE DIST	423,330	(65,728)	357,602	-	357,602	38,187
V001	ADAIR COUNTY FISCAL COURT	67,891	(28,677)	39,214	-	39,214	6,124
V002	ALLEN COUNTY FISCAL COURT	125,434	76,448	201,882	-	201,882	11,315
V003	ANDERSON CO FISCAL COURT	101,098	(1,759)	99,339	-	99,339	9,120
V005	BARREN CO FISCAL CT	272,121	(37,972)	234,149	-	234,149	24,547
V007	BELL CO FISCAL CT	53,075	2,562	55,637	-	55,637	4,788
V008	BOONE CO FISCAL CT	385,956	(69,841)	316,115	-	316,115	34,815
V009	BOURBON CO FISCAL COURT	60,237	(10,939)	49,298	-	49,298	5,434
V011	BOYLE COUNTY FISCAL COURT	355,414	55,384	410,795	-	410,795	32,060
V012	BRACKEN CO FISCAL COURT	16,487	(16,793)	(306)	-	(306)	1,487
V013	BREATHITT CO FISCAL COURT	15,200	3,128	18,328	-	18,328	1,371
V014	BRECKINRIDGE CO FISCAL CT	61,187	34,735	95,922	-	95,922	5,519
V017	CALDWELL CO FISCAL COURT	64,437	(20,703)	43,734	-	43,734	5,813
V019	CAMPBELL CO FISCAL CT	375,458	(14,086)	361,372	-	361,372	33,868
V023	CASEY CO FISCAL COURT	42,343	(4,410)	37,933	-	37,933	3,820
V025	CLARK COUNTY FISCAL COURT	327,682	772	328,454	-	328,454	29,559



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

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



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
39932	JEFFERSON CO SHERIFF	180,706	1,365,204	1,709,723	-	3,255,633	484,368	1,407,200	1,411,219	1,312,889	4,615,676
39934	KENTON CO SHERIFF	41,816	315,912	395,634	-	753,362	112,084	325,629	326,560	295,724	1,059,997
39936	CAMPBELL CO SHERIFF	1,695	12,807	16,039	-	30,541	4,544	13,201	13,239	86,406	117,390
39938	FAYETTE CO SHERIFF	72,673	549,036	687,589	151,364	1,460,662	194,795	565,925	567,541	489,931	1,818,192
39940	DAVISS CO SHERIFF	56,446	426,441	534,057	-	1,016,944	151,299	439,559	440,815	240,408	1,272,081
39944	HARDIN COUNTY SHERIFF	38,706	292,416	366,210	109,601	806,933	103,748	301,412	302,273	121,530	828,963
39946	WARREN COUNTY SHERIFF	62,219	470,052	588,673	21,266	1,142,210	166,772	484,511	485,895	285,518	1,422,696
39948	BOONE COUNTY SHERIFF	276,652	2,090,060	2,617,502	463,450	5,447,664	741,543	2,154,354	2,160,507	837,226	5,893,630
39952	MADISON COUNTY SHERIFF	33,098	250,049	313,150	88,708	685,005	88,716	257,741	258,477	19,244	624,178
39962	BULLITT CO SHERIFF	44,482	336,055	420,861	88,148	889,546	119,231	346,393	347,382	132,477	945,483
A156	CITY OF ANCHORAGE	2,576	19,460	24,371	34,988	81,395	6,904	20,058	20,116	162,483	209,561
AB19	BELLEVUE/DAYTON FIRE	38,146	288,188	360,914	78,700	765,948	102,248	297,053	297,901	283	697,485
AC19	CAMPBELL CO FIRE DIST 1	16,345	123,486	154,648	29,606	324,085	43,812	127,285	127,648	127,632	426,377
AD19	SOUTHERN CAMPBELL F DIST	14,484	109,428	137,043	11,894	272,849	38,824	112,794	113,116	15,718	280,452
AS02	ALLEN CO AMBULANCE SVC	23,212	175,363	219,617	8,852	427,044	62,218	180,758	181,274	22,033	446,283
AS20	WOODFORD CO FIRE DISTRICT	8,489	64,134	80,318	118,141	271,082	22,754	66,107	66,296	36,853	192,010
B008	BURLINGTON FIRE PRO DIST	47,194	356,542	446,518	44,339	894,593	126,499	367,510	368,559	70,031	932,599
B015	CITY OF HILLVIEW	31,022	234,365	293,509	150,656	709,552	83,152	241,575	242,265	21,232	588,224
B045	CITY OF BELLEFONTE	6,526	49,305	61,748	31,544	149,123	17,493	50,822	50,967	3,137	122,419
B048	CITY OF HARLAN	1,289	9,741	12,200	39,841	63,071	3,456	10,041	10,070	-	23,567
B256	BUECHEL FIRE PROTECT DIST	69,192	522,735	654,651	983,133	2,229,711	185,464	538,815	540,354	25,683	1,290,316
B259	CITY OF LUDLOW	27,523	207,933	260,406	28,334	524,196	73,773	214,329	214,941	106,615	609,658
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	460,434	3,478,507	4,356,334	6,178,687	14,473,962	1,234,457	3,585,512	3,595,753	727,348	9,142,770
B656	LOUISVILLE AIRPORT AUTHOR	55,349	418,153	523,677	623	997,802	148,359	431,016	432,247	465,560	1,477,182
B956	LAKE DREAMLAND FIRE DIST	-	-	-	25,316	25,316	-	-	-	169,499	169,499
C106	CITY OF SIMPSONVILLE	12,418	93,818	117,494	130,718	354,448	33,286	96,704	96,981	-	226,971
C156	FAIRDALE FIRE DISTRICT	29,134	220,105	275,651	34,200	559,090	78,092	226,874	227,524	20,637	553,129
C256	LOUISVILLE/JEFF CO METRO	4,878,580	36,856,887	46,157,987	816,153	88,709,607	13,076,645	37,990,674	38,099,182	5,711,676	94,878,177
C356	INDIAN HILLS POLICE DEPT	6,041	45,635	57,152	33,322	142,150	16,191	47,039	47,173	38,775	149,178
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	4,805	4,805
D071	CITY OF LEWISBURG	1,498	11,317	14,173	-	26,988	4,015	11,665	11,698	5,304	32,682
D098	CITY OF COAL RUN VILLAGE	4,345	32,824	41,107	28,267	106,543	11,646	33,834	33,930	41,189	120,599
D106	SIMPSONVILLE RURAL FIRE	15,188	114,746	143,702	117,196	390,832	40,711	118,275	118,613	-	277,599
G015	ZONETON FIRE PROT DIST	31,425	237,410	297,322	111,461	677,618	84,232	244,713	245,412	52,478	626,835
G506	SHELBY CO SUB FIRE DIST	2,273	17,169	21,502	-	40,944	6,092	17,697	17,748	5,771	47,308
J002	CITY OF SCOTTSVILLE	19,422	146,729	183,758	58,191	408,100	52,059	151,243	151,675	23,735	378,712
J003	CITY OF LAWRENCEBURG	23,930	180,786	226,409	38,126	469,251	64,142	186,347	186,880	714	438,083
J007	CITY OF MIDDLESBORO	71,046	536,742	672,193	182,047	1,462,028	190,433	553,253	554,833	86,334	1,384,853
J024	CITY OF HOPKINSVILLE	268,420	2,027,873	2,539,621	-	4,835,914	719,479	2,090,254	2,096,224	754,664	5,660,621
J037	CITY OF FRANKFORT	267,247	2,019,008	2,528,519	124,427	4,939,201	716,334	2,081,116	2,087,060	761,360	5,645,870
J040	CITY OF LANCASTER	7,649	57,785	72,368	767	138,569	20,502	59,563	59,733	43,225	183,023
J059	KENTON COUNTY AIRPORT BD	239,697	1,810,872	2,267,858	-	4,318,427	642,488	1,866,577	1,871,908	1,146,950	5,527,923
J063	CITY OF LONDON	67,540	510,251	639,017	192,446	1,409,254	181,035	525,947	527,449	233,073	1,467,504
J067	CITY OF WHITESBURG	12,522	94,600	118,474	120,213	345,809	33,564	97,510	97,789	44,629	273,492
J084	CITY OF HARRODSBURG	10,717	80,965	101,397	-	193,079	28,726	83,455	83,694	89,621	285,496
J090	CITY OF BARDSTOWN	62,139	469,450	587,919	116,381	1,235,889	166,559	483,891	485,273	254,453	1,390,176
J100	CITY OF SOMERSET	188,350	1,422,958	1,782,051	469,045	3,862,404	504,858	1,466,730	1,470,919	275,468	3,717,975
J113	CITY OF MORGANFIELD	5,382	40,663	50,924	3,075	100,044	14,427	41,914	42,033	9,758	108,132
J118	CITY OF CORBIN	54,412	411,078	514,816	-	980,306	145,848	423,723	424,934	189,094	1,183,599
J156	CITY OF JEFFERSONTOWN	134,873	1,018,944	1,276,081	157,151	2,587,049	361,516	1,050,288	1,053,288	154,563	2,619,655
J210	BOYD CO AMBULANCE SERVICE	66,989	506,093	633,810	252,996	1,459,888	179,559	521,662	523,152	128,310	1,352,683
J256	CITY OF ST MATTHEWS	59,250	447,624	560,586	99,760	1,167,220	158,815	461,394	462,712	253,898	1,336,819
J259	CITY OF PARK HILLS	7,626	57,613	72,152	12,078	149,469	20,441	59,385	59,555	23,264	162,645
J319	CITY OF ALEXANDRIA	27,951	211,163	264,452	16,117	519,683	74,920	217,659	218,281	88,667	599,527
J324	CITY OF OAK GROVE	25,635	193,666	242,538	168,213	630,052	68,712	199,623	200,193	196,885	665,413
J356	CITY OF WEST BUECHEL	10,343	78,141	97,860	106,208	292,552	27,724	80,544	80,775	266,543	455,586
J359	CITY OF FORT WRIGHT	47,635	359,876	450,693	225,717	1,083,921	127,682	370,946	372,006	246,074	1,116,708
J410	CANNONSBURG VOL FIRE DEPT	2,161	16,323	20,442	1,905	40,831	5,791	16,825	16,873	5,779	45,268
J419	CITY OF COLD SPRING	16,101	121,637	152,334	62,365	352,437	43,156	125,379	125,737	180,111	474,383
J456	CITY OF SHIVELY	124,722	942,253	1,180,038	121,737	2,368,750	334,307	971,238	974,013	344,870	2,624,428
J510	CITY OF CATLETTSBURG	15,661	118,314	148,172	40,818	322,965	41,977	121,954	122,302	120,587	406,820
J619	CITY OF FORT THOMAS	119,225	900,729	1,128,034	17,029	2,165,017	319,574	928,437	931,088	391,886	2,570,985
J719	CITY OF SOUTHGATE	3,517	26,572	33,278	65,088	128,455	9,428	27,389	27,468	1,955	66,240
J756	CITY OF PROSPECT	3,682	27,820	34,841	-	66,343	9,871	28,676	28,758	19,102	86,407
J819	CITY OF BELLEVUE	19,412	146,654	183,663	14,670	364,399	52,032	151,165	151,597	25,449	380,243
J859	CITY OF VILLA HILLS	19,739	149,128	186,762	90,190	445,819	52,910	153,715	154,154	25,780	386,559
J919	CITY OF DAYTON	18,053	136,385	170,803	30,629	355,870	48,389	140,581	140,982	91,897	421,849



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
J956	OKOLONA FIRE DISTRICT	123,375	932,081	1,167,298	1,575,809	3,798,563	330,698	960,753	963,498	2,416	2,257,365
J959	CITY OF INDEPENDENCE	51,647	390,182	488,647	-	930,476	138,435	402,185	403,333	380,684	1,324,637
K001	CITY OF COLUMBIA	18,791	141,962	177,787	14,658	353,198	50,367	146,329	146,747	82,364	425,807
K010	CITY OF ASHLAND	215,903	1,631,118	2,042,742	153,933	4,043,696	578,713	1,681,294	1,686,096	41,181	3,987,284
K011	CITY OF DANVILLE	99,086	748,581	937,490	508,007	2,293,164	265,593	771,608	773,812	152,702	1,963,715
K016	CITY OF MORGANTOWN	9,316	70,379	88,139	45,442	213,276	24,970	72,544	72,751	3,901	174,166
K018	CITY OF MURRAY	99,305	750,233	939,559	35,087	1,824,184	266,179	773,311	775,520	614,624	2,429,634
K019	CITY OF NEWPORT	185,182	1,399,019	1,752,071	155,737	3,492,009	496,365	1,442,055	1,446,174	154,192	3,538,786
K026	CITY OF MANCHESTER	13,234	99,981	125,212	29,862	268,289	35,473	103,056	103,351	23,120	265,000
K029	CITY OF BURKESVILLE	7,967	60,191	75,381	5,686	149,225	21,355	62,043	62,220	11,071	156,689
K034	LEX/FAYETTE URBAN CO GOVT	422,794	3,194,142	4,000,206	-	7,617,142	1,133,266	3,292,399	3,301,803	886,805	8,614,273
K041	CITY OF WILLIAMSTOWN	13,367	100,989	126,474	38,826	279,656	35,830	104,095	104,393	24,978	269,296
K043	CITY OF LEITCHFIELD	30,459	230,115	288,187	28,249	577,010	81,644	237,194	237,872	38,148	594,858
K049	CITY OF CYNTHIANA	42,739	322,889	404,372	11,873	781,873	114,559	332,821	333,772	304,851	1,086,003
K065	CITY OF BEATTYVILLE	7,022	53,047	66,434	49,082	175,585	18,821	54,679	54,835	20,618	148,953
K071	CITY OF RUSSELLVILLE	44,615	337,061	422,120	-	803,796	119,587	347,429	348,421	155,742	971,179
K078	CITY OF LEBANON	22,486	169,879	212,749	42,387	447,501	60,272	175,105	175,605	46,093	457,075
K079	CITY OF BENTON	14,496	109,516	137,153	87,356	348,521	38,856	112,885	113,207	2,819	267,767
K090	NELSON COUNTY BD OF ED	-	-	-	6,836	6,836	-	-	-	44,837	44,837
K091	CITY OF CARLISLE	922	6,967	8,725	-	16,614	2,472	7,182	7,202	193,253	210,109
K099	CITY OF STANTON	13,860	104,710	131,134	59,043	308,747	37,151	107,931	108,239	1,701	255,022
K103	CITY OF MOREHEAD	29,667	224,132	280,693	-	534,492	79,521	231,027	231,687	95,614	637,849
K105	CITY OF GEORGETOWN	204,499	1,544,959	1,934,841	841,336	4,525,635	548,444	1,592,485	1,597,033	228,307	3,965,969
K106	CITY OF SHELBYVILLE	88,895	671,590	841,071	88,895	2,155,259	288,277	692,249	694,227	188,846	1,813,599
K108	CITY OF TAYLORSVILLE	4,260	32,180	40,301	24,127	100,868	11,417	33,170	33,265	20,601	98,453
K111	CITY OF CADIZ	9,435	71,279	89,266	3,173	173,153	25,289	73,471	73,681	93,660	266,101
K114	CITY OF BOWLING GREEN	498,029	3,762,536	4,712,039	548,240	9,520,844	1,334,929	3,878,278	3,889,355	-	9,102,562
K115	CITY OF SPRINGFIELD	13,106	99,011	123,997	191,836	427,590	35,129	102,057	102,348	85,462	324,996
K120	CITY OF VERSAILLES	81,143	613,020	767,720	11,844	1,473,727	217,497	631,878	633,682	160,039	1,643,096
K256	JEFFERSONTOWN FIRE DIST	172,125	1,300,377	1,628,537	793,946	3,894,985	461,368	1,340,379	1,344,208	243,254	3,389,209
K315	MT WASHINGTON FIRE P DIST	30,080	227,252	284,600	71,968	613,900	80,628	234,242	234,911	60,805	610,586
K356	ST MATTHEWS FIRE DIST.	203,173	1,534,940	1,922,294	912,866	4,573,273	544,589	1,582,158	1,586,677	420,766	4,134,190
K414	CITY OF SMITHS GROVE	3,373	25,481	31,912	66,346	127,112	9,041	26,265	26,340	2,416	64,062
K419	ALEXANDRIA FIRE DISTRICT	35,547	268,550	336,321	90,475	730,893	95,280	276,811	277,602	75,137	724,830
K456	CAMP TAYLOR FIRE PRO DIST	1,377	10,400	13,024	23,808	48,609	3,690	10,720	10,750	460,215	485,375
K559	CITY OF TAYLOR MILL	33,650	254,222	318,377	123,109	729,358	90,197	262,042	262,791	43,373	658,403
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	75,486	75,486
K659	CITY OF EDGEWOOD	54,083	408,592	511,704	21,825	996,204	144,967	421,161	422,364	184,436	1,172,928
K719	CENTRAL CAMPBELL CO FIRE	50,391	380,698	476,770	19,786	927,645	135,070	392,409	393,530	23,586	944,595
K759	LAKESIDE/CRESTVIEWHLS POL	24,399	184,328	230,845	23,165	462,737	65,399	189,998	190,541	93,964	539,902
K856	HIGHVIEW FIRE DISTRICT	47,461	358,564	449,050	605,872	1,460,947	127,217	369,594	370,649	-	867,460
K859	CITY OF FORT MITCHELL	56,132	424,067	531,083	6,952	1,018,234	150,457	437,112	438,360	191,522	1,217,451
L001	ADAIR CO AMBULANCE SER	22,737	171,776	215,125	118,345	527,983	60,945	177,060	177,566	-	415,571
L005	CITY OF GLASGOW	111,938	845,678	1,059,091	370,849	2,387,556	300,042	871,692	874,182	79,964	2,125,880
L009	CITY OF PARIS	32,915	248,665	311,418	40,505	633,503	88,225	256,315	257,047	148,381	749,968
L015	CITY OF MT WASHINGTON	39,367	297,413	372,467	4,535	713,782	105,521	306,562	307,437	59,701	779,221
L025	CITY OF WINCHESTER	144,427	1,091,122	1,366,475	-	2,602,024	387,125	1,124,687	1,127,900	657,791	3,297,503
L031	EDMONSON CO AMBULANCE DIS	6,727	50,822	63,648	1,582	122,779	18,031	52,386	52,535	92,002	214,954
L035	CITY OF FLEMINGSBURG	7,843	59,250	74,202	8,711	150,006	21,021	61,072	61,247	37,789	181,129
L039	CITY OF WARSAW	6,597	49,841	62,419	160,147	279,004	17,683	51,374	51,521	6,567	127,145
L044	GREEN CO AMBULANCE SVC	9,339	70,555	88,360	19,747	188,001	25,033	72,725	72,933	51,593	222,284
L050	CITY OF MUNFORDVILLE	5,179	39,130	49,005	49,700	143,014	13,883	40,334	40,449	5,671	100,337
L052	CITY OF EMINENCE	11,672	88,178	110,430	73,359	283,639	31,285	90,890	91,150	10,384	223,709
L057	CITY OF NICHOLASVILLE	209,232	1,580,719	1,979,625	505,706	4,275,282	560,831	1,629,345	1,633,999	-	3,824,175
L061	CITY OF BARBOURVILLE	7,410	55,981	70,108	4,950	138,449	19,862	57,703	57,868	32,840	168,273
L072	CITY OF EDDYVILLE	5,090	38,450	48,154	2,026	93,720	13,642	39,633	39,746	72,665	165,686
L073	CITY OF PADUCAH	295,806	2,234,772	2,798,733	459,367	5,788,678	792,886	2,303,517	2,310,097	477,687	5,884,187
L077	CITY OF SALYERSVILLE	7,280	55,003	68,883	50,954	182,120	19,515	56,694	56,856	1,347	134,412
L086	CITY OF TOMPKINSVILLE	9,076	68,572	85,762	5,117	168,641	24,329	70,681	70,883	115,436	281,329
L090	CITY OF NEW HAVEN	638	4,823	6,040	-	11,501	1,711	4,971	4,986	29,286	40,954
L107	CITY OF FRANKLIN	34,350	259,506	324,994	115,950	734,800	92,071	267,488	268,252	170,143	797,954
L108	SPENCER CO FIRE DIST	4,128	31,183	39,053	7,813	82,177	11,064	32,142	32,234	4,501	79,941
L110	CITY OF ELKTON	3,213	24,271	30,397	31,589	89,470	8,611	25,018	25,090	29,573	88,292
L159	ELSMERE FIRE PROTECTION	22,240	168,018	210,418	149,218	549,894	59,612	173,186	173,681	72,389	478,868
L356	EASTWOOD FIRE PROT DIST	-	-	-	14,840	14,840	-	-	-	609,413	609,413
L456	HARRODS CREEK FIRE DIST	-	-	-	41,575	41,575	-	-	-	1,400,531	1,400,531
L556	LYNDON FIRE PROTECT DIST	-	-	-	-	-	-	-	-	231,499	231,499



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

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



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
V030	DAVIESS CO FISCAL COURT	123,799	935,285	1,171,310	25,666	2,256,060	331,834	964,055	966,809	202,762	2,465,460
V032	ELLIOTT CO FISCAL CT	4,480	33,849	42,391	113,121	193,841	12,010	34,890	34,990	1,901	83,791
V035	FLEMING CO FISCAL COURT	8,655	65,391	81,893	9,142	165,081	23,200	67,402	67,595	38,181	196,378
V037	FRANKLIN CO FISCAL COURT	136,612	1,032,080	1,292,533	86,114	2,547,339	366,177	1,063,829	1,066,867	34,762	2,531,635
V041	GRANT COUNTY FISCAL COURT	28,061	211,998	265,497	118,980	624,536	75,216	218,519	219,143	12,165	525,043
V043	GRAYSON CO FISCAL COURT	53,389	403,347	505,135	-	961,871	143,106	415,755	416,942	637,910	1,613,713
V047	HARDIN CO FISCAL COURT	122,690	926,901	1,160,811	22,618	2,233,020	328,860	955,414	958,143	601,913	2,844,330
V049	HARRISON CO FISCAL COURT	9,367	70,767	88,625	-	168,759	25,108	72,944	73,152	173,321	344,525
V052	HENRY CO FISCAL COURT	8,408	63,522	79,553	13,665	165,148	22,537	65,476	65,663	38,960	192,636
V054	HOPKINS CO FISCAL COURT	47,262	357,054	447,159	-	851,475	126,681	368,037	369,088	179,716	1,043,522
V057	JESSAMINE CO FISCAL COURT	108,451	819,330	1,026,094	560,533	2,514,408	290,694	844,534	846,947	164,302	2,146,477
V060	KNOTT CO FISCAL CT	4,837	36,544	46,766	-	87,147	12,966	37,668	37,775	55,442	143,851
V062	LARUE CO FISCAL COURT	5,790	43,741	54,780	6,070	110,381	15,519	45,087	45,216	72,844	178,666
V063	LAUREL COUNTY FISCAL COUR	7,117	53,771	67,341	-	128,229	19,078	55,425	55,584	156,450	286,537
V067	LETCHER CO FISCAL COURT	9,233	69,750	87,352	-	166,335	24,747	71,896	72,101	142,078	310,822
V070	LIVINGSTON CO FISCAL CT	8,568	64,730	81,065	23,372	177,735	22,966	66,721	66,911	76,147	232,745
V072	LYON COUNTY FISCAL COURT	5,018	37,909	47,475	31,827	122,229	13,450	39,075	39,186	47,326	139,037
V073	MCCRACKEN CO FISCAL COURT	135,618	1,024,574	1,283,133	156,947	2,600,272	363,514	1,056,092	1,059,108	76,131	2,554,845
V076	MADISON CO FISCAL COURT	26,783	202,343	253,406	59,294	541,826	71,790	208,568	209,163	78,083	567,604
V078	MARION CO FISCAL COURT	14,181	107,137	134,174	87,725	343,217	38,012	110,433	110,748	4,303	263,496
V079	MARSHALL CO FISCAL COURT	63,362	478,690	599,490	-	1,141,542	169,837	493,415	494,824	234,410	1,392,486
V081	MASON CO FIS CT	16,947	128,032	160,341	2,211	307,531	45,425	131,970	132,347	36,079	345,821
V083	MENEFEE CO FISCAL COURT	6,529	49,328	61,776	29,135	146,768	17,801	50,845	50,990	6,801	126,137
V087	MONTGOMERY CO FISCAL CT	20,726	156,583	196,098	-	373,407	55,555	161,400	161,861	68,498	447,314
V088	MORGAN CO FISCAL CT	1,270	9,592	12,013	-	22,875	3,403	9,887	9,915	55,256	78,461
V090	NELSON CO FISCAL CT	44,615	337,059	422,118	25,738	829,530	119,587	347,428	348,420	66,571	882,006
V093	OLDHAM CO FISCAL COURT	117,751	889,588	1,114,082	32,161	2,153,582	315,622	916,953	919,572	314,167	2,466,314
V094	OWEN COUNTY FISCAL COURT	4,704	35,538	44,507	8,721	93,470	12,609	36,632	36,736	38,629	124,606
V096	PENDLETON CO FISCAL COURT	6,705	50,653	63,436	21,826	142,620	17,971	52,211	52,360	131,610	254,152
V100	PULASKI CO FISCAL CT	103,527	782,130	979,506	608,351	2,473,514	277,496	806,189	808,492	41,100	1,933,277
V103	ROWAN CO FISCAL COURT	11,786	89,042	111,513	-	212,341	31,592	91,781	92,044	302,598	518,015
V105	SCOTT CO FISCAL CT	256,476	1,937,636	2,426,613	794,883	5,415,608	687,464	1,997,241	2,002,946	128,157	4,815,808
V106	SHELBY CO FISCAL COURT	103,096	778,878	975,433	11,092	1,868,499	276,342	802,838	805,131	344,045	2,228,356
V107	SIMPSON CO FISCAL COURT	20,823	157,312	197,011	54,215	429,361	55,814	162,152	162,615	21,850	402,431
V108	SPENCER CO TREASURER	26,469	199,970	250,434	65,989	542,862	70,948	206,122	206,710	61,985	545,765
V109	TAYLOR COUNTY FISCAL COUR	14,807	111,866	140,097	32,749	299,519	39,690	115,307	115,637	40,936	311,570
V112	TRIMBLE CO FISCAL COURT	2,728	20,609	25,809	39,202	88,348	7,312	21,243	21,303	38,105	87,963
V113	UNION COUNTY FISCAL COURT	6,952	52,524	65,779	14,350	139,605	18,635	54,140	54,295	19,505	146,575
V115	WASHINGTON CO FIS COURT	11,049	83,477	104,543	30,465	229,534	29,617	86,045	86,291	25,923	227,876
V119	CITY OF HIGHLAND HEIGHTS	17,744	134,053	167,883	-	319,680	47,561	138,177	138,572	160,362	484,672
V120	WOODFORD CO FISCAL COURT	30,659	231,623	290,074	87,632	639,988	82,179	238,748	239,430	12,349	572,706
V159	CITY OF ERLANGER	131,044	990,017	1,239,855	475,509	2,836,425	351,253	1,020,472	1,023,386	877,146	3,272,257
V171	CITY OF ADAIRVILLE	-	-	-	-	-	-	-	-	35,677	35,677
V196	CITY OF BUTLER	1,526	11,526	14,434	172	27,658	4,089	11,880	11,914	2,689	30,572
V197	CITY OF HAZARD	1,882	14,217	17,805	266	34,170	5,044	14,655	14,697	6,633	41,029
V205	BARREN/METCALFE CO AMB SR	61,096	461,574	578,056	305,337	1,406,063	163,764	475,773	477,132	182,847	1,299,516
V298	CITY OF PIKEVILLE	25,177	190,209	238,210	-	453,596	67,485	196,060	196,620	584,881	1,045,046
V330	CITY OF OWENSBORO	356,401	2,692,551	3,372,036	45,891	6,466,879	955,304	2,775,379	2,783,306	460,123	6,974,112
V347	CITY OF RADCLIFF	98,724	745,846	934,066	-	1,778,636	264,623	768,790	770,986	303,233	2,107,632
V359	CITY OF ELSMERE	25,013	188,968	236,655	42,888	493,524	67,045	194,781	195,337	44,164	501,327
V376	CITY OF BEREA	66,388	501,551	628,120	2,386,650	3,582,709	177,948	516,979	518,456	-	1,213,383
V408	UNION EMERGENCY SERVICES	63,466	479,476	600,475	187,068	1,330,485	170,116	494,225	495,637	73,362	1,233,340
V447	CITY OF ELIZABETHTOWN	190,377	1,438,273	1,801,231	115,094	3,544,975	510,292	1,482,516	1,486,751	224,303	3,703,862
V608	WALTON FIRE DIST/EMS	51,842	391,661	490,499	57,952	991,954	138,959	403,709	404,862	27,842	975,372
V647	CITY OF VINE GROVE	10,034	75,803	94,933	127,145	307,915	26,895	78,135	78,358	9,797	193,185
V708	HEBRON FIRE PROTECTION DI	92,616	699,701	876,275	154,232	1,822,824	248,250	721,225	723,285	257,275	1,950,035
V808	POINT PLEASANT FIRE DIST	25,890	195,596	244,957	95,659	562,102	69,397	201,613	202,189	199,881	673,080
V919	CITY OF WILDER	42,486	320,972	401,972	50,941	816,371	113,879	330,846	331,791	137,836	914,352
V959	CITY OF COVINGTON	593,461	4,483,507	5,614,952	804,082	11,496,002	1,590,726	4,621,427	4,634,627	23,457	10,870,237
TOTAL		18,820,744	142,187,834	178,069,959	39,535,403	378,613,940	50,447,543	146,561,771	146,980,382	45,365,194	389,354,890



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
39932	JEFFERSON CO SHERIFF	(279,205)	(262,005)	(422,485)	(22,918)	(373,430)	-
39934	KENTON CO SHERIFF	(57,341)	(63,384)	(100,134)	(2,998)	(82,778)	-
39936	CAMPBELL CO SHERIFF	(25,044)	(21,298)	(22,397)	(12,818)	(5,294)	-
39938	FAYETTE CO SHERIFF	4,984	(63,349)	(132,759)	(25,114)	(141,291)	-
39940	DAVISS CO SHERIFF	(45,203)	(46,145)	(96,608)	24,281	(91,462)	-
39944	HARDIN COUNTY SHERIFF	9,555	10,607	(26,509)	28,648	(44,332)	-
39946	WARREN COUNTY SHERIFF	(55,462)	(34,081)	(91,883)	15,655	(114,715)	-
39948	BOONE COUNTY SHERIFF	2,731	20,645	(232,412)	269,542	(506,471)	-
39952	MADISON COUNTY SHERIFF	30,750	19,318	(10,747)	53,292	(31,786)	-
39962	BULLITT CO SHERIFF	(25,774)	(3,805)	(42,576)	62,754	(46,537)	-
A156	CITY OF ANCHORAGE	(44,826)	(28,242)	(29,053)	(7,401)	(18,644)	-
AB19	BELLEVUE/DAYTON FIRE	33,926	27,381	(8,036)	56,789	(41,597)	-
AC19	CAMPBELL CO FIRE DIST 1	(2,910)	(23,140)	(38,497)	(10,261)	(27,483)	-
AD19	SOUTHERN CAMPBELL F DIST	2,499	2,472	(10,793)	16,230	(18,012)	-
AS02	ALLEN CO AMBULANCE SVC	3,980	1,415	(19,653)	25,624	(30,605)	-
AS20	WOODFORD CO FIRE DISTRICT	16,619	20,866	12,604	23,455	5,528	-
B008	BURLINGTON FIRE PRO DIST	22,363	9,167	(34,861)	42,522	(77,197)	-
B015	CITY OF HILLVIEW	64,450	44,771	14,154	44,478	(46,525)	-
B045	CITY OF BELLEFONTE	9,342	8,703	2,778	14,639	(8,758)	-
B048	CITY OF HARLAN	9,853	9,658	8,472	10,234	1,287	-
B256	BUECHEL FIRE PROTECT DIST	298,242	241,623	170,614	211,028	17,887	-
B259	CITY OF LUDLOW	1,003	(6,934)	(32,918)	8,991	(55,604)	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	2,339,488	1,881,008	1,320,324	551,030	(760,658)	-
B656	LOUISVILLE AIRPORT AUTHOR	(84,622)	(93,613)	(142,348)	(17,602)	(141,195)	-
B956	LAKE DREAMLAND FIRE DIST	(36,442)	(34,222)	(34,916)	(38,603)	-	-
C106	CITY OF SIMPSONVILLE	55,230	35,787	23,012	28,471	(15,024)	-
C156	FAIRDALE FIRE DISTRICT	16,132	11,509	(15,228)	37,008	(43,459)	-
C256	LOUISVILLE/JEFF CO METRO	(200,450)	(149,490)	(4,544,328)	5,335,395	(6,609,697)	-
C356	INDIAN HILLS POLICE DEPT	(5,165)	(3,697)	(8,359)	12,879	(2,686)	-
D024	CITY OF PEMBROKE	(4,298)	(264)	(243)	-	-	-
D071	CITY OF LEWISBURG	(1,032)	(669)	(2,042)	728	(2,679)	-
D098	CITY OF COAL RUN VILLAGE	(1,073)	(1,803)	(6,167)	(1,517)	(3,497)	-
D106	SIMPSONVILLE RURAL FIRE	38,261	33,705	18,920	35,828	(13,481)	-
G015	ZONETON FIRE PROT DIST	32,505	30,636	(759)	28,401	(40,000)	-
G506	SHELBY CO SUB FIRE DIST	(506)	(588)	(2,675)	1,459	(4,054)	-
J002	CITY OF SCOTTSVILLE	37,061	4,446	(13,324)	23,221	(22,016)	-
J003	CITY OF LAWRENCEBURG	22,828	12,730	(9,258)	33,861	(28,993)	-
J007	CITY OF MIDDLESBORO	27,327	34,881	(29,381)	111,655	(67,306)	-
J024	CITY OF HOPKINSVILLE	(115,330)	(102,684)	(346,870)	173,279	(433,101)	-
J037	CITY OF FRANKFORT	(33,796)	(49,102)	(298,286)	147,067	(472,552)	-
J040	CITY OF LANCASTER	(7,230)	(6,724)	(13,779)	(94)	(16,627)	-
J059	KENTON COUNTY AIRPORT BD	(212,582)	(226,654)	(441,661)	66,546	(395,145)	-
J063	CITY OF LONDON	2,541	(9,182)	(69,358)	78,693	(60,944)	-
J067	CITY OF WHITESBURG	24,841	11,710	1,417	37,383	(3,033)	-
J084	CITY OF HARRODSBURG	(30,147)	(15,707)	(24,988)	1,087	(22,662)	-
J090	CITY OF BARDSTOWN	3,979	(23,284)	(78,108)	57,953	(114,826)	-
J100	CITY OF SOMERSET	168,728	142,128	(40,980)	181,641	(307,088)	-
J113	CITY OF MORGANFIELD	692	60	(4,869)	4,978	(8,948)	-
J118	CITY OF CORBIN	(24,765)	(27,156)	(76,897)	25,247	(99,722)	-
J156	CITY OF JEFFERSONSTOWN	32,372	44,553	(81,346)	143,212	(171,397)	-
J210	BOYD CO AMBULANCE SERVICE	42,837	26,889	(32,042)	120,137	(50,616)	-
J256	CITY OF ST MATTHEWS	(33,862)	(36,242)	(88,031)	53,525	(64,989)	-
J259	CITY OF PARK HILLS	(7,818)	2,444	(4,545)	9,157	(12,413)	-
J319	CITY OF ALEXANDRIA	(11,381)	(6,889)	(33,035)	13,721	(42,261)	-
J324	CITY OF OAK GROVE	15,601	5,854	(21,006)	(7,573)	(28,237)	-
J356	CITY OF WEST BUECHEL	(40,724)	(14,354)	(25,555)	(27,503)	(54,899)	-
J359	CITY OF FORT WRIGHT	39,299	23,751	(22,299)	34,218	(107,756)	-
J410	CANNONSBURG VOL FIRE DEPT	188	(226)	(2,264)	1,157	(3,293)	-
J419	CITY OF COLD SPRING	(8,801)	(14,336)	(30,767)	(19,753)	(48,289)	-
J456	CITY OF SHIVELY	35,093	(41,551)	(156,683)	71,781	(164,317)	-
J510	CITY OF CATLETTSBURG	(6,394)	(9,240)	(24,113)	(1,931)	(42,178)	-
J619	CITY OF FORT THOMAS	(35,965)	(71,022)	(177,106)	79,718	(201,593)	-
J719	CITY OF SOUTHGATE	18,426	13,187	10,005	16,723	3,873	-
J756	CITY OF PROSPECT	(7,649)	(2,038)	(5,379)	1,804	(6,801)	-
J819	CITY OF BELLEVUE	7,907	2,800	(15,394)	16,196	(27,354)	-
J859	CITY OF VILLA HILLS	49,822	13,180	(4,781)	31,532	(30,492)	-
J919	CITY OF DAYTON	(1,568)	(13,847)	(30,608)	2,421	(22,375)	-



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

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



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

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



Appendix B: Collective OPEB Amounts - CERS Hazardous Insurance Plan

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



Kentucky Employees Retirement System

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

DRAFT





January 12, 2023

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

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

Dear Members of the Board:

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

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

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

Actuarial Assumptions

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

Board of Trustees
January 12, 2023
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Plan Provisions

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

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

Implicit Employer Subsidy for non-Medicare retirees

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

401(h) Subaccount

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

Additional Disclosures

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

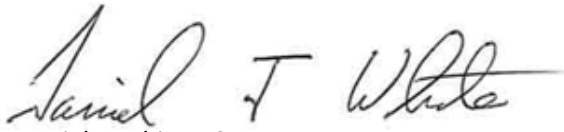


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January 12, 2023
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Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Daniel J. White, FSA, EA, MAAA
Senior Consultant



Janie Shaw, ASA, EA, MAAA
Consultant

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SECTION 1

DISCUSSION

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Discussion

Report Purpose and Scope

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

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

Financial Reporting Overview

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

Timing of the Valuation

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

The discount rate used to calculate the total OPEB liability decreased from 5.26% to 5.72% for the KERS non-hazardous insurance plan and from 5.01% to 5.59% for the KERS hazardous insurance plan (see information regarding the calculation of the single discount rate later in this section of the report). There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

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



To model the financial impact of the requirement for the funds to be 90% funded, we have assumed the increase in the insurance dollar contribution is payable in all calendar years for the KERS hazardous plan, as it was above 90% funded as of the June 30, 2021 Actuarial Valuation. For the KERS non-hazardous insurance plan, we have assumed the increases begin in the year 2047, which is our best estimate of when the fund will begin approaching 90% funded.

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

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

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

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

Single Discount Rate

Single discount rates of 5.72% for the KERS non-hazardous insurance plan and 5.59% for the KERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2022. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.69%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan's fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the plan's actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the plan's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

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



Methodology for Proportionate Shares

The proportionate share(s) of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer plans is provided in Appendix A and Appendix B of this report.

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS non-hazardous plan is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2022. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 17% of the aggregate required contribution for the plan. For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under the revised statutes, the amortization cost has been further apportioned by actual salary for fiscal year ending June 30, 2022, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to be paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS hazardous insurance plan was determined using the employers' actual salary for the fiscal year ending June 30, 2022. No employer contributions were required for the hazardous insurance plan for the fiscal year but future contributions, if required, will be collected as a percentage of pay. These methods used for the KERS non-hazardous insurance plan and the KERS hazardous insurance plan are expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

FYE2022 Employer Contributions

Employer contributions paid in FY 2022 by non-hazardous employers within the Executive Branch, Judicial Branch, and Legislative Branch were not available when developing the information provided in Appendix A of this report. Payroll-based contributions for all employers were provided by KPPA and are disclosed in this report. Amortization cost contributions were only available in total for the Executive Branch, Judicial Branch, and Legislative Branch employers. The amortization cost contributions have been allocated based on the proportionate share methodology described above, which is reflective of our understanding of how contributions are allocated between the three Branches. Additional information is provided in Appendix D.

Non-Employer Contributions

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



Summary of Population Statistics

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

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	30,024	2,495
Inactive plan members entitled to but not yet receiving benefits:	17,429	924
Active plan members:	30,013	3,814
Total plan members:	77,466	7,233

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

Recognition of Deferred Outflows and Inflows of Resources

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

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

Development of the Average Expected Remaining Service Life	Non-Hazardous	Hazardous
	(1)	(2)
Total expected remaining service lives of all employees (years):	266,544	33,719
Total plan members:	77,466	7,233
Average expected remaining service life (years):	3.44	4.66

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



Implicit Subsidy

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

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

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



SECTION 2

ACCOUNTING EXHIBITS

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Exhibit 1

Development of Single Discount Rate at June 30, 2022

	Non-Hazardous Plan	Hazardous Plan
Single Discount Rate	5.72%	5.59%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate ¹	3.69%	3.69%

¹ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022.

Exhibit 2

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

Plan (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll ¹ (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 3,576,530	\$ 1,364,419	\$ 2,212,111	38.15%	\$ 1,437,132	153.93%
KERS Hazardous Plan	\$ 595,789	\$ 588,162	\$ 7,627	98.72%	\$ 188,648	4.04%

Note:

¹ Based on derived compensation using the provided employer contribution information. For KERS Hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2022.



Exhibit 3

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

Change in the Net OPEB Liability	Non-Hazardous Plan	Hazardous Plan
(1)	(2)	(3)
Total OPEB liability		
Service Cost	\$ 62,548	\$ 14,474
Interest	190,531	30,599
Benefit Changes	21,884	10,289
Difference between actual and expected experience	(37,249)	(12,515)
Assumption Changes	(206,907)	(46,406)
Benefit Payments ^{1,2}	(153,081)	(22,804)
Net Change in Total OPEB Liability	(122,274)	(26,363)
Total OPEB Liability - Beginning	3,698,804	622,152
Total OPEB Liability - Ending (a)	\$ 3,576,530	\$ 595,789
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 181,294 ⁴	\$ 4,116
Contributions - Member	6,547	1,227
Benefit Payments ^{1,2}	(153,081)	(22,804)
Net Investment Income	(88,998)	(27,929)
Administrative Expense	(820)	(125)
Other	0	0
Net Change in Plan Fiduciary Net Position	(55,058)	(45,515)
Plan Fiduciary Net Position - Beginning	1,419,477	633,677
Plan Fiduciary Net Position - Ending (b)	\$ 1,364,419	\$ 588,162
Net OPEB Liability - Ending (a) - (b)	2,212,111	7,627
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	38.15%	98.72%
Covered Payroll³	\$ 1,437,132	\$ 188,648
Net OPEB Liability as a Percentage of Covered Payroll	153.93%	4.04%

Notes:

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

² Employer contributions and benefit payments include expected benefits due to the implicit subsidy for members under age 65, equal to \$40,600,669 for the non-hazardous plan and \$2,835,815 for the hazardous plan.

³ Based on derived compensation using the provided employer contribution information.

³ Derived compensation for KERS Hazardous plan is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2022.

⁴ Includes \$2.4 million employer cessation contribution.



Exhibit 4

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

Plan (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions ² (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ³ (5)	Actual Contributions as a Percentage of Covered Payroll (6)
KERS Non-Hazardous Plan	\$ 135,809	\$ 140,694	\$ (4,885)	\$ 1,437,132	9.79%
KERS Hazardous Plan	\$ 0	\$ 1,281	\$ (1,281)	\$ 188,648	0.68%

Note:

¹ Actuarially determined contribution for fiscal year ending 2022 is based on the contribution rates calculated with the June 30, 2020 actuarial valuation, as amended by HB8 (2021 legislative session) which adjusted how the employer contribution would be allocated amongst participating employers in the non-hazardous plan.

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

³ Based on derived compensation using the provided employer contribution information. For KERS Hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2022.



Notes to Schedule of Employers' Contributions for FYE 2022

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

Item	KERS Non-Hazardous	KERS Hazardous
Determine by the Actuarial Valuation as of:	June 30, 2020	June 30, 2020
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate:	0.00%	0.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.
Healthcare Trend Rates:		
Pre-65	Initial trend starting at 6.40% at January 1, 2022, gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.40% at January 1, 2022, gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post-65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement. Additionally, Humana provided "Not to Exceed" 2022 Medicare premiums, which were incorporated and resulted in an assumed 2.90% increase in Medicare premiums at January 1, 2022.	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement. Additionally, Humana provided "Not to Exceed" 2022 Medicare premiums, which were incorporated and resulted in an assumed 2.90% increase in Medicare premiums at January 1, 2022.



Exhibit 5

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

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

Plan (1)	1.00% Decrease (4.72% for non-hazardous) (4.59% for hazardous) (2)	Current Discount Rate (5.72% for non-hazardous) (5.59% for hazardous) (3)	1.00% Increase (6.72% for non-hazardous) (6.59% for hazardous) (4)
KERS Non-Hazardous Plan	\$ 2,648,282	\$ 2,212,111	\$ 1,810,717
KERS Hazardous Plan	\$ 91,455	\$ 7,627	\$ (60,421)

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

Plan (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
KERS Non-Hazardous Plan	\$ 1,818,723	\$ 2,212,111	\$ 2,634,576
KERS Hazardous Plan	\$ (53,939)	\$ 7,627	\$ 82,395



Exhibit 6

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

(1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
1. Total service cost:	\$ 62,548,192	\$ 14,474,067
2. Interest on total OPEB liability:	190,531,068	30,598,558
3. Current-period benefit changes:	21,884,358	10,288,994
4. Member contributions:	(6,546,779)	(1,226,925)
5. Projected earnings on plan investments:	(89,777,965)	(39,055,252)
6. Administrative expense:	819,639	125,323
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(60,103,380)	12,511,102
9. Recognition of deferred outflows/ (inflows) due to assets: ²	5,637,888	(1,206,686)
10. Total Aggregate OPEB Expense:	\$ 124,993,021	\$ 26,509,181

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 7a

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(3,920,786)	-	5.01	(7,826)	-	-	-	-	-	-
2017-2018	(191,148,173)	-	4.94	(36,372,325)	-	-	-	-	-	-
2018-2019	(302,189,376)	(50,364,896)	4.80	(62,956,120)	(50,364,896)	-	-	-	-	-
2019-2020	288,235,278	53,897,655	3.69	78,112,541	53,897,655	-	-	-	-	-
2020-2021	(231,630,013)	(100,394,879)	3.53	(65,617,567)	(65,617,567)	(34,777,312)	-	-	-	-
2021-2022	(37,249,948)	(26,421,475)	3.44	(10,828,473)	(10,828,473)	(10,828,473)	(4,764,529)	-	-	-
		(123,283,595)		(97,669,770)	(72,913,281)	(45,605,785)	(4,764,529)	-	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(41,028,840)	-	5.00	-	-	-	-	-	-	-
2017-2018	(12,636,398)	-	5.00	(2,527,278)	-	-	-	-	-	-
2018-2019	11,767,948	2,353,588	5.00	2,353,590	2,353,588	-	-	-	-	-
2019-2020	52,051,862	20,820,746	5.00	10,410,372	10,410,372	10,410,374	-	-	-	-
2020-2021	(201,770,254)	(121,062,152)	5.00	(40,354,051)	(40,354,051)	(40,354,051)	(40,354,050)	-	-	-
2021-2022	178,776,275	143,021,020	5.00	35,755,255	35,755,255	35,755,255	35,755,255	35,755,255	-	-
		45,133,202		5,637,888	8,165,164	5,811,578	(4,598,795)	35,755,255	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	414,835,550	-	5.01	828,015	-	-	-	-	-	-
2017-2018	(11,234,640)	-	4.94	(2,137,764)	-	-	-	-	-	-
2018-2019	158,004,101	26,334,017	4.80	32,917,521	26,334,017	-	-	-	-	-
2019-2020	13,766,951	2,574,308	3.69	3,730,881	2,574,308	-	-	-	-	-
2020-2021	220,184,236	95,433,960	3.53	62,375,138	62,375,138	33,058,822	-	-	-	-
2021-2022	(206,907,060)	(146,759,659)	3.44	(60,147,401)	(60,147,401)	(60,147,401)	(26,464,857)	-	-	-
		(22,417,374)		37,566,390	31,136,062	(27,088,579)	(26,464,857)	-	-	-



Exhibit 7b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					Thereafter	
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026		2026-2027
2016-2017	(1,029,090)	(47,448)	6.29	(163,607)	(47,448)	-	-	-	-	-
2017-2018	(31,240,284)	(6,602,834)	6.34	(4,927,490)	(4,927,490)	(1,675,344)	-	-	-	-
2018-2019	(30,947,022)	(11,204,106)	6.27	(4,935,729)	(4,935,729)	(4,935,729)	(1,332,648)	-	-	-
2019-2020	27,666,304	9,504,616	4.57	6,053,896	6,053,896	3,450,720	-	-	-	-
2020-2021	(6,402,116)	(3,723,406)	4.78	(1,339,355)	(1,339,355)	(1,339,355)	(1,044,696)	-	-	-
2021-2022	(12,514,417)	(9,828,920)	4.66	(2,685,497)	(2,685,497)	(2,685,497)	(2,685,497)	(1,772,429)	-	-
		(21,902,098)		(7,997,782)	(7,881,623)	(7,185,205)	(5,062,841)	(1,772,429)	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments					Thereafter	
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026		2026-2027
2016-2017	(26,997,552)	-	5.00	-	-	-	-	-	-	-
2017-2018	(12,793,867)	-	5.00	(2,558,775)	-	-	-	-	-	-
2018-2019	3,651,309	730,261	5.00	730,261	730,261	-	-	-	-	-
2019-2020	32,268,049	12,907,219	5.00	6,453,610	6,453,610	6,453,609	-	-	-	-
2020-2021	(96,143,578)	(57,686,146)	5.00	(19,228,716)	(19,228,716)	(19,228,716)	(19,228,714)	-	-	-
2021-2022	66,984,666	53,587,733	5.00	13,396,933	13,396,933	13,396,933	13,396,933	13,396,934	-	-
		9,539,067		(1,206,686)	1,352,088	621,826	(5,831,781)	13,396,934	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions					Thereafter	
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026		2026-2027
2016-2017	89,401,184	4,121,834	6.29	14,213,225	4,121,834	-	-	-	-	-
2017-2018	(581,104)	(122,819)	6.34	(91,657)	(91,657)	(31,162)	-	-	-	-
2018-2019	31,686,975	11,471,999	6.27	5,053,744	5,053,744	5,053,744	1,364,511	-	-	-
2019-2020	11,428,360	3,926,155	4.57	2,500,735	2,500,735	1,425,420	-	-	-	-
2020-2021	42,021,814	24,439,466	4.78	8,791,174	8,791,174	8,791,174	6,857,118	-	-	-
2021-2022	(46,405,852)	(36,447,515)	4.66	(9,958,337)	(9,958,337)	(9,958,337)	(9,958,337)	(6,572,504)	-	-
		7,389,120		20,508,884	10,417,493	5,280,839	(1,736,708)	(6,572,504)	-	-



Exhibit 8

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

Period	Non-Hazardous Plan	Hazardous Plan
(1)	(2)	(3)
Fiscal Year + 1	\$ (33,612,055)	\$ 3,887,958
Fiscal Year + 2	(66,882,786)	(1,282,540)
Fiscal Year + 3	(35,828,181)	(12,631,330)
Fiscal Year + 4	35,755,255	5,052,001
Fiscal Year + 5	-	-
Thereafter	-	-
Total	\$ (100,567,767)	\$ (4,973,911)

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



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

DRAFT

Long-Term Expected Investment Return

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

Applicable for the Non-Hazardous and Hazardous Plans

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	53.50%	
Public Equity	43.50%	4.45%
Private Equity	10.00%	10.15%
Fixed Income	26.50%	
Core Bonds	10.00%	0.28%
Specialty Credit/High Yield	15.00%	2.28%
Cash	1.50%	-0.91%
Inflation Protected	20.00%	
Real Estate	10.00%	3.67%
Real Return	10.00%	4.07%
Expected Real Return	100.00%	4.08%
Long Term Inflation Assumption		2.30%
Expected Nominal Return for Portfolio		6.38%

Source: Kentucky Public Pensions Authority

SECTION 4

DEVELOPMENT OF BASELINE CLAIMS COST

DRAFT

Development of Baseline Claims Cost

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

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

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

FOR THOSE NOT ELIGIBLE FOR MEDICARE			FOR THOSE ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE	AGE	MALE	FEMALE
40	\$394.59	\$641.19	65	\$188.91	\$178.18
50	639.64	787.97	75	221.03	215.67
60	1,087.09	1,070.41	85	233.72	236.47
64	1,321.93	1,247.54			

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



Blake Orth, FSA, EA, MAAA



APPENDIX A

COLLECTIVE OPEB AMOUNTS – KERS NON-HAZARDOUS INSURANCE PLAN

DRAFT

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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
1430	EASTERN KY UNIV	0.498885%	1.036442%	1,403,716	202,551	1,606,267	11,035,887	13,211,884	9,033,397	9,073,335	13,143,503
1433	KET FOUNDATION	0.116241%	0.087704%	119,023	47,195	166,218	2,571,379	3,078,390	2,104,796	2,114,101	3,062,457
1434	KY BAR ASSOCIATION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	0.014770%	0.006641%	9,223	5,997	15,220	326,729	391,151	267,443	268,625	389,127
1436	LOTUS	0.070772%	0.024027%	31,000	28,734	59,734	1,565,555	1,874,242	1,281,481	1,287,146	1,864,542
1437	SANCTUARY INC	0.040466%	0.021830%	27,429	16,429	43,858	895,153	1,071,654	732,725	735,964	1,066,107
1438	O A S I S	0.058680%	0.025462%	32,943	23,824	56,767	1,298,066	1,554,012	1,062,529	1,067,227	1,545,969
1439	BARREN RIVER CHILD ADVOCA	0.031299%	0.010395%	13,353	12,708	26,061	692,368	828,886	566,736	569,242	824,596
1440	MOREHEAD STATE UNIVERSITY	0.340466%	0.549925%	743,642	138,231	881,873	7,531,484	9,016,501	6,164,877	6,192,133	8,969,834
1445	MURRAY STATE UNIV	0.521679%	0.661034%	869,313	211,805	1,081,118	11,540,115	13,815,533	9,446,132	9,487,895	13,744,028
1450	NORTHERN KY UNIVERSITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1451	SILVERLEAF	0.022473%	0.014744%	18,428	9,124	27,552	497,128	595,149	406,922	408,722	592,068
1452	SPRINGHAVEN INC	0.039398%	0.017540%	22,019	15,996	38,015	871,527	1,043,370	713,386	716,540	1,037,970
1453	SAFE HARBOR	0.055061%	0.022867%	26,555	22,355	48,910	1,218,010	1,458,171	996,999	1,001,407	1,450,624
1454	D.O.V.E.S.	0.039048%	0.016450%	20,826	15,854	36,680	863,785	1,034,101	707,049	710,175	1,028,749
1455	GATEWAY CHILD ADVOCACY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	0.021976%	0.009559%	11,894	8,922	20,816	486,133	581,987	397,923	399,683	578,974
1457	KY RIVER CHILD ADVOCACY	0.010288%	0.003897%	5,196	4,177	9,373	227,582	272,455	186,287	187,110	271,045
1458	BLUEGRASS RAPE CRISIS CTR	0.047261%	0.025707%	31,080	19,188	50,268	1,045,465	1,251,605	855,763	859,547	1,245,127
1459	NURSING HOME OMBUDSMAN	0.017208%	0.007995%	10,705	6,987	17,692	380,660	455,716	311,588	312,966	453,358
1465	WESTERN KENTUCKY UNIV	1.020325%	0.979451%	1,293,303	414,259	1,707,562	22,570,715	27,021,088	18,475,201	18,556,883	26,881,234
1480	KASAP	0.041224%	0.012798%	19,680	17,737	36,417	911,920	1,091,728	746,450	749,750	1,086,077
1481	KDVA	0.069430%	0.027501%	37,462	28,189	65,651	1,535,868	1,838,703	1,257,181	1,262,739	1,829,186
1482	KACAC	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	0.012644%	0.004903%	6,917	5,134	12,051	279,699	334,849	228,947	229,959	333,116
1484	BUFFALO TR CHILD ADV INC	0.012124%	0.004406%	5,662	4,922	10,584	677,166	321,078	219,531	220,502	319,416
1485	CUMBERLAND V C A CENTER	0.015904%	0.008554%	9,942	6,457	16,399	351,814	421,183	287,976	289,250	419,003
1486	LAKE CUMB CHILD ADV CTR	0.015641%	0.006155%	8,427	6,350	14,777	345,996	414,218	283,214	284,466	412,074
1487	B.R.A.S.S.	0.044272%	0.022349%	26,871	17,975	44,846	979,345	1,172,448	801,641	805,185	1,166,379
1488	WOMEN AWARE	0.016365%	0.008297%	10,891	6,644	17,535	362,012	433,391	296,324	297,634	431,148
1489	BETHANY HOUSE ABUSE SHEL	0.033159%	0.015469%	20,527	13,463	33,990	733,514	878,144	600,416	603,070	873,599
1490	HOPE HARBOR INC	0.037540%	0.014163%	17,746	15,241	32,987	830,426	994,165	679,743	682,749	989,026
1491	CHILD ADV CTR OF GRN RVR	0.012126%	0.004838%	7,298	4,923	12,221	268,240	321,131	219,568	220,538	319,469
1492	CSG HEADQUARTERS	0.247075%	0.146930%	187,701	100,314	288,015	5,465,572	6,543,244	4,473,830	4,493,609	6,509,378
1994	KY HIGHER ED STUD LN CORP	0.717742%	0.534471%	677,896	291,408	969,304	15,877,245	19,007,836	12,996,278	13,053,737	18,909,456
3022	LEX FAYETTE CO HLTH DEPT	0.500108%	0.481398%	636,570	203,047	839,617	11,062,941	13,244,272	9,055,542	9,095,578	13,175,724
3023	LAKE CUMBERLAND DISTRICT	0.415495%	0.396552%	526,633	168,694	695,327	9,191,208	11,003,481	7,523,440	7,556,702	10,946,530
3024	WEDCO DIST HEALTH DEPT	0.180246%	0.165320%	209,187	73,181	282,368	3,987,240	4,773,423	3,263,745	3,278,175	4,748,717
3025	NORTHERN KY DIST HLTH DEP	0.460808%	0.337918%	443,493	187,091	630,584	10,193,581	12,203,497	8,343,930	8,380,820	12,140,335
3026	BARREN RVR DIST HLTH DEPT	0.294832%	0.333239%	458,923	119,704	578,627	6,522,009	7,807,984	5,338,574	5,362,177	7,767,572
3027	GREEN RVR DIST HLTH DEPT	0.449384%	0.436193%	584,896	182,453	767,349	9,940,870	11,900,958	8,137,074	8,173,049	11,839,361
3028	LINCOLN TRL DIST HLTH DEP	0.291263%	0.336778%	449,010	118,255	567,265	6,443,059	7,713,467	5,273,949	5,297,266	7,673,544
3029	PURCHASE DIST HLTH DEPT	0.170577%	0.204982%	291,292	69,255	360,547	3,773,351	4,517,361	3,088,667	3,102,323	4,493,980
3030	MERCER CO HEALTH DEPT	0.038490%	0.044089%	66,019	15,627	81,646	851,441	1,019,324	696,945	700,026	1,014,048
3031	CUMBERLAND VLY DIST HEALT	0.260577%	0.391519%	554,433	105,796	660,229	5,764,251	6,900,815	4,718,313	4,739,173	6,865,098
3033	KY RIVER DIST HEALTH DEPT	0.255070%	0.321950%	453,447	103,560	557,007	5,642,430	6,754,974	4,618,596	4,639,016	6,720,012
3034	BOURBON CO HEALTH CENTER	0.047265%	0.041956%	72,104	19,190	91,294	1,045,554	1,251,711	855,835	859,619	1,245,232
3035	CLARK CO HEALTH DEPT	0.090311%	0.088847%	124,363	36,667	161,030	1,997,779	2,391,690	1,635,277	1,642,507	2,379,318
3036	GATEWAY DIST HEALTH DEPT	0.166908%	0.159783%	211,042	67,766	278,808	3,692,189	4,420,195	3,022,232	3,035,594	4,397,318
3037	BOYLE CO HEALTH DEPT	0.038995%	0.034990%	46,543	15,832	62,375	862,612	1,032,698	706,089	709,211	1,027,353
3038	PIKE CO HEALTH DEPT	0.130670%	0.128496%	176,251	53,053	229,304	2,890,565	3,460,511	2,366,064	2,376,525	3,442,600
3039	FLOYD CO HEALTH CENTER	0.075271%	0.066656%	92,822	30,561	123,383	1,665,078	1,993,389	1,362,945	1,368,971	1,983,071
3040	MARTIN CO HEALTH DEPT	0.027324%	0.028969%	36,915	11,094	48,009	604,437	723,617	494,760	496,948	719,871
3042	BUFFALO TRACE HEALTH DEPT	0.052983%	0.057009%	74,324	21,511	95,835	1,172,042	1,403,139	959,372	963,614	1,395,877
3043	LITTLE SANDY DIST HEALTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	0.109514%	0.112573%	149,858	44,463	194,321	2,422,571	2,900,240	1,982,989	1,991,756	2,885,229
3045	PENNYRILE DIST HLTH DEPT	0.108418%	0.088922%	122,970	44,018	166,988	2,398,326	2,871,215	1,963,143	1,971,823	2,856,354
3047	BREATHITT CO HEALTH DEPT	0.093182%	0.093134%	128,771	37,833	166,604	2,061,289	2,467,723	1,687,263	1,694,722	2,454,950
3048	GREENUP CO HLTH DEPT	0.068327%	0.062522%	83,545	27,741	111,286	1,511,469	1,809,492	1,237,209	1,242,679	1,800,127
3049	WHITLEY CO HEALTH DEPT	0.136422%	0.144274%	197,071	55,388	252,459	3,017,805	3,612,840	2,470,217	2,481,138	3,594,141
3050	LAUREL CO HEALTH DEPT	0.077434%	0.077475%	102,016	31,439	133,455	1,712,926	2,050,671	1,402,111	1,408,310	2,040,057
3051	KNOX CO HEALTH DEPT	0.139635%	0.143451%	194,076	56,693	250,769	3,088,880	3,697,929	2,528,395	2,539,573	3,678,790
3052	MONROE CO HEALTH DEPT	0.026671%	0.018039%	25,670	10,829	36,499	589,992	706,323	482,936	485,072	702,668
3053	BULLITT CO HEALTH DEPT	0.091285%	0.079451%	103,664	37,062	140,726	2,019,325	2,417,485	1,652,913	1,660,221	2,404,972
3054	THREE RIVERS DIST HLTH	0.135004%	0.122520%	165,642	54,813	220,455	2,986,437	3,575,287	2,444,541	2,455,348	3,556,783
3055	ESTILL CO HEALTH DEPT	0.023348%	0.027742%	36,981	9,479	46,460	516,848	618,321	422,766	424,635	615,121
3056	OLDHAM CO HEALTH DEPT	0.070940%	0.061188%	79,217	28,802	108,019	1,569,271	1,878,692	1,284,523	1,290,202	1,868,968



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care
							5.72%	Less 1.00% 4.72%	Plus 1.00% 6.72%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3057	LEWIS CO HEALTH DEPT	0.039020%	0.022511%	29,729	15,842	45,571	863,165	1,033,360	706,542	709,666	1,028,011
3058	FLEMING CO HEALTH DEP	0.026827%	0.024554%	32,121	10,892	43,013	593,443	710,455	485,761	487,909	706,778
3059	JESSAMINE CO HEALTH DEPT	0.091292%	0.050073%	77,452	37,065	114,517	2,019,480	2,417,670	1,653,040	1,660,348	2,405,157
3060	POWELL CO HEALTH DEPT	0.032142%	0.022559%	33,087	13,050	46,137	711,017	851,211	582,001	584,574	846,805
3061	ANDERSON CO HEALTH DEPT	0.038158%	0.027964%	39,741	15,492	55,233	844,097	1,010,532	690,933	693,988	1,005,301
3062	MADISON CO HEALTH DEP	0.226101%	0.275521%	355,753	91,799	447,552	5,001,604	5,987,793	4,094,050	4,112,150	5,956,802
3064	JOHNSON CO HEALTH DEPT	0.092370%	0.086225%	112,557	37,503	150,060	2,043,326	2,446,219	1,672,560	1,679,954	2,433,558
3065	MAGOFFIN CO HEALTH DEPT	0.036409%	0.034757%	46,230	14,782	61,012	805,407	964,213	659,264	662,179	959,223
3066	ALLEN CO HEALTH DEPT	0.053233%	0.046561%	59,685	21,613	81,298	1,177,573	1,409,760	963,899	968,161	1,402,464
3067	FRANKLIN CO HEALTH DEPT	0.164657%	0.133702%	175,619	66,852	242,471	3,642,395	4,360,582	2,984,473	2,994,654	4,338,013
3068	LINCOLN CO HEALTH DEPT	0.035073%	0.028289%	37,708	14,240	51,948	775,853	928,832	635,073	637,881	924,025
3069	WOODFORD CO HEALTH DEPT	0.052805%	0.031475%	46,946	21,439	68,385	1,168,105	1,398,426	956,149	960,377	1,391,188
3072	MUHLBERG CO HEALTH DEPT	0.060575%	0.045403%	62,202	24,594	86,796	1,339,986	1,604,197	1,096,842	1,101,691	1,595,894
3073	MARSHALL CO HEALTH DEPT	0.078845%	0.081146%	117,072	32,012	149,084	1,744,138	2,088,038	1,427,660	1,433,972	2,077,231
3074	CHRISTIAN CO HEALTH DEPT	0.087698%	0.078552%	100,002	35,606	135,608	1,939,977	2,322,491	1,587,963	1,594,983	2,310,470
3075	HOPKINS CO HEALTH DEPT	0.105961%	0.099977%	129,393	43,021	172,414	2,343,974	2,806,147	1,918,654	1,927,137	2,791,623
3076	TODD CO HEALTH DEPT	0.060193%	0.024110%	45,691	24,439	70,130	1,331,636	1,594,081	1,089,925	1,094,744	1,585,830
3077	BRACKEN CO HEALTH DEPT	0.023677%	0.016003%	20,870	9,613	30,483	523,761	627,034	428,724	430,619	623,788
3078	MONTGOMERY CO HEALTH DEPT	0.095122%	0.066393%	95,526	38,620	134,146	2,104,204	2,519,099	1,722,390	1,730,005	2,506,061
3079	GARRARD COUNTY HEALTH DPT	0.024572%	0.021840%	28,960	9,976	38,936	543,560	650,736	444,929	446,897	647,368
3080	BRACKENRIDGE CO HEALTH BD	0.028257%	0.037535%	49,630	11,473	61,103	625,076	748,325	511,654	513,916	744,452
3081	ASHLAND BOYD CO HEALTH DP	0.080772%	0.089483%	120,212	32,794	153,006	1,786,766	2,139,071	1,462,553	1,469,019	2,127,999
3082	LAWRENCE CO HEALTH DEPT	0.043369%	0.028173%	53,438	17,608	71,046	959,370	1,148,534	785,290	788,762	1,142,589
3083	GRAVES CO HEALTH CENTER	0.079235%	0.045092%	59,837	32,170	92,007	1,752,766	2,098,367	1,434,722	1,441,065	2,007,506
3084	CALLOWAY CO HEALTH DEPT	0.043442%	0.027903%	36,835	17,638	54,473	960,985	1,150,467	786,612	790,990	1,144,512
3085	BELL CO HEALTH DEPT	0.064957%	0.059828%	78,354	26,373	104,727	1,436,921	1,720,245	1,176,188	1,181,388	1,711,341
3086	GRAYSON COUNTY HEALTH DEPT	0.033633%	0.027026%	35,662	13,655	49,317	743,999	890,697	608,999	611,691	886,807
3087	HARLAN CO HEALTH DEPT	0.047137%	0.042092%	53,944	19,138	73,082	1,042,722	1,248,321	853,518	857,291	1,241,860
3088	CARTER CO HEALTH DEPT	0.038237%	0.030569%	42,216	15,524	57,740	845,845	1,012,624	692,364	695,425	1,007,383
3801	KENTUCKY STATE UNIVERSITY	0.264339%	0.251240%	322,520	107,323	429,843	5,847,470	7,000,443	4,786,432	4,807,593	6,964,211
5470	KCTCS	1.226650%	0.948001%	1,242,543	498,028	1,740,571	27,134,851	32,485,157	22,211,163	22,309,362	32,317,022
7403	ASST OF COMMONWEALTH ATTY	0.076152%	0.042462%	57,170	30,918	88,088	1,684,566	2,016,720	1,378,897	1,384,994	2,006,282
7407	KENTUCKY HOUSING CORP	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	0.018437%	0.010875%	17,643	7,486	25,129	407,847	488,264	333,842	335,318	485,737
7409	MUN ELEC POW ASSOC OF KY	0.009687%	0.009476%	12,432	3,933	16,365	214,287	256,539	175,404	176,180	255,211
7410	COMMONWEALTH CREDIT UNION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	0.001284%	0.005662%	7,701	521	8,222	28,403	34,004	23,250	23,352	33,828
7416	KY OFFICE OF BAR ADMISSIO	0.002869%	0.003971%	1,034	1,165	2,199	63,465	75,979	51,949	52,179	75,586
7417	KY ASSOC OF REGIONAL PROG	0.008902%	0.009449%	12,512	3,614	16,126	196,922	235,750	161,190	161,903	234,530
7716	MASTER COMMISSIONER BULLITT COUNTY	0.006334%	0.002455%	2,282	2,572	4,854	140,115	167,742	114,691	115,198	166,874
7718	MASTER COMM BOONE CO	0.010760%	0.002228%	3,876	4,369	8,245	238,023	284,955	194,833	195,695	283,480
7720	MASTER COMM CAMPBELL CO	0.004153%	0.001581%	1,496	1,686	3,182	91,869	109,983	75,199	75,532	109,414
7724	MASTER COMM CHRISTIAN CO	0.002393%	0.000707%	862	972	1,834	52,936	63,373	43,330	43,522	63,045
7725	MASTER COMM CLARK CO	0.001333%	0.000400%	480	541	1,021	29,487	35,302	24,137	24,244	35,119
7727	MASTER COMM CLINTON/CUMBE	0.003054%	0.000396%	1,100	1,240	2,340	67,558	80,879	55,299	55,544	80,460
7730	MASTER COMM DAVIESS CO	0.005969%	0.002001%	2,150	2,423	4,573	132,041	158,076	108,082	108,560	157,258
7734	MASTER COMM FAYETTE CO	0.011486%	0.003675%	4,138	4,663	8,801	254,083	304,182	207,979	208,898	302,607
7740	MASTER COMM GARRARD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	0.003932%	0.000859%	1,417	1,596	3,013	86,980	104,130	71,197	71,512	103,592
7743	MASTER COMM GRAYSON CO	0.002697%	0.000000%	972	1,095	2,067	59,661	71,424	48,835	49,051	71,055
7747	MASTER COMM HARDIN CO	0.009927%	0.002959%	3,576	4,030	7,606	219,596	262,895	179,750	180,545	261,534
7750	MASTER COMMISSIONER HART COUNTY	0.002389%	0.000497%	861	970	1,831	52,847	63,267	43,258	43,449	62,940
7751	MASTER COMM HENDERSON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	0.002986%	0.000518%	1,076	1,212	2,288	66,054	79,078	54,068	54,307	78,668
7753	MASTER COMM HOPKINS CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	0.024342%	0.007510%	8,769	9,883	18,652	538,472	644,645	440,765	442,713	641,308
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.002364%	0.000978%	852	960	1,812	52,294	62,605	42,805	42,995	62,281
7759	MASTER COMM KENTON CO	0.011092%	0.003984%	3,996	4,503	8,499	245,367	293,747	200,845	201,733	292,227
7763	MASTER COMM LAUREL CO	0.003695%	0.001154%	1,331	1,500	2,831	81,737	97,854	66,906	67,202	97,348
7773	MASTER COMM MCCracken CO	0.006741%	0.002171%	2,428	2,737	5,165	149,118	178,521	122,060	122,600	177,597
7776	MASTER COMM MADISON CO	0.005988%	0.001780%	2,157	2,431	4,588	132,461	158,579	108,426	108,905	157,758
7781	MASTER COMM MASON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	0.002296%	0.000816%	827	932	1,759	50,790	60,805	41,574	41,758	60,490
7790	MASTER COMM NELSON CO	0.004248%	0.001358%	1,530	1,725	3,255	93,970	112,499	76,919	77,259	111,917
7792	MASTER COMM OHIO COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	0.004412%	0.000933%	1,589	1,791	3,380	97,598	116,842	79,889	80,242	116,237
7794	MASTER COMM OWEN CO	0.001453%	0.000359%	523	590	1,113	32,142	38,480	26,310	26,426	38,280



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
7798	MASTER COMM PIKE CO	0.005907%	0.001763%	2,128	2,398	4,526	130,669	156,434	106,959	107,432	155,624
7799	MASTER COMM FOR FLEMING	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	0.005425%	0.001374%	1,955	2,203	4,158	120,007	143,669	98,231	98,666	142,926
7807	MASTER COMM SIMPSON CO	0.002841%	0.000559%	1,023	1,153	2,176	62,846	75,238	51,442	51,670	74,848
7814	MASTER COMM WARREN CO	0.008162%	0.002565%	2,940	3,314	6,254	180,552	216,153	147,791	148,444	215,034
7817	LOGAN CO MASTER COM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	0.001827%	0.000530%	658	742	1,400	40,415	48,384	33,082	33,228	48,134
7821	MASTER COMM MUHLENBERG CO	0.004675%	0.000690%	1,684	1,898	3,582	103,416	123,807	84,651	85,025	123,166
8024	SEVEN CO SERVICES INC	0.140012%	0.617182%	-	56,846	56,846	3,097,220	3,707,913	2,535,221	2,546,430	3,688,722
8201	KY RIVER COMM CARE INC	0.024230%	0.106806%	145,371	9,838	155,209	535,994	641,679	438,737	440,677	638,358
8202	NORTHERN KY REG MHMR BD	0.061450%	0.231970%	315,599	24,949	340,548	1,359,342	1,627,370	1,112,686	1,117,605	1,618,947
8204	COMMUNICARE INC	0.405475%	0.352401%	487,028	164,626	651,654	8,969,554	10,738,123	7,342,006	7,374,466	10,682,546
8205	ADANTA/BEHAVIORAL HLTH SR	0.299463%	0.425011%	299,463	425,011	724,474	6,224,552	7,930,626	5,422,428	5,446,402	7,889,579
8208	CUMBERLAND RIVER MHMR	0.669591%	0.560427%	744,369	271,858	1,016,227	14,812,092	17,732,661	12,124,400	12,178,004	17,640,882
8209	WESTERN KY REG MHMR ADV	0.216321%	0.200557%	259,840	87,825	347,668	4,785,259	5,728,791	3,916,962	3,934,279	5,699,140
8210	NEW VISTA OF THE BLUEGRASS, INC.	2.304750%	1.362011%	2,817,273	935,744	3,753,017	50,983,613	61,036,290	41,732,505	41,917,012	60,720,383
8211	PENNYROYAL REG MHMR BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	0.156218%	0.161452%	224,091	63,426	287,517	3,455,715	4,137,094	2,828,666	2,841,172	4,115,681
8216	COMPREHEND INC REG MHMR B	0.282879%	0.196752%	250,724	114,851	365,575	6,257,596	7,491,435	5,122,139	5,144,785	7,452,661
8220	LIFESKILLS INC	0.964394%	0.763903%	1,088,570	391,550	1,480,120	21,333,459	25,539,877	17,462,448	17,539,653	25,407,690
8221	MOUNTAIN COMP CARE CENTER	0.358202%	0.273330%	364,208	145,432	509,640	7,923,823	9,486,201	6,486,025	6,514,701	9,437,103
9940	KY EMPLOYERS MUTUAL INS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	0.086674%	0.023074%	31,225	35,190	66,415	1,917,325	2,295,372	1,569,421	1,576,360	2,283,492
10010	LEGS LEGISLATIVE RES COMM	1.586254%	1.733820%	2,329,420	644,030	2,973,450	35,089,689	42,008,487	28,722,574	28,849,562	41,791,062
20020	JUDL JUDICIAL RET SYS	0.010436%	0.002088%	3,760	4,237	7,997	276,375	327,375	188,966	189,802	274,944
20025	JUDL ADM OFF OF THE COURT	0.478255%	2.958125%	3,885,024	1,655,799	5,540,823	90,215,500	108,003,712	73,845,666	74,172,151	107,444,714
31030	UNIFIED PROSECUTORIAL SYS	3.840596%	3.958674%	5,165,581	1,559,308	6,724,889	84,958,221	101,709,830	69,542,333	69,849,793	101,183,408
31035	DEPT OF AGRICULTURE	0.727582%	0.697897%	978,595	295,403	1,273,998	16,094,917	19,268,427	13,174,453	13,232,699	19,168,698
31040	ATTORNEY GENERALS OFFICE	0.638161%	0.586229%	858,323	259,098	1,117,421	14,116,825	16,900,306	11,555,291	11,606,379	16,812,834
31045	AUDITOR OF PUBLIC ACCOUNT	0.503257%	0.542578%	676,878	204,326	881,204	11,132,600	13,327,667	9,112,561	9,152,849	13,258,686
31066	REGISTRY OF ELECTION	0.047225%	0.049837%	63,517	19,174	82,691	1,044,669	1,250,651	855,111	858,892	1,244,178
31070	GOVERNORS OFFICE	0.119487%	0.135004%	160,710	48,513	209,223	2,643,184	3,164,353	2,163,572	2,173,137	3,147,975
31074	DEPT OF VETERANS AFFAIRS	1.648338%	1.938760%	2,217,005	669,236	2,886,241	36,463,055	43,652,646	29,846,740	29,978,698	43,426,712
31076	MILITARY AFFAIRS COMM	0.004761%	0.004897%	6,404	1,933	8,337	105,319	126,085	86,208	86,589	125,432
31082	KY INFRASTRUCTURE	0.052271%	0.047425%	70,304	21,222	91,526	1,156,292	1,384,284	946,480	950,665	1,377,119
31085	LT GOVERNORS OFFICE	0.031203%	0.028175%	41,968	12,669	54,637	690,245	826,344	564,998	567,496	822,067
31089	AGRICULTURAL DEVELOP BD	0.000000%	0.044624%	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	0.061895%	0.064398%	83,248	25,130	108,378	1,369,186	1,639,154	1,120,743	1,125,698	1,630,671
31095	DEPT MILITARY AFFAIRS	1.181123%	1.278270%	1,588,604	479,544	2,068,148	26,127,744	31,279,473	21,386,798	21,481,353	31,117,579
31110	OFF OF SECRETARY TO CABIN	0.014553%	0.014961%	19,575	5,909	25,484	321,928	385,405	263,514	264,679	383,410
31112	GOV OFF LOCAL DEVELOPMENT	0.158943%	0.168444%	213,777	64,532	278,309	3,515,995	4,209,260	2,878,008	2,890,732	4,187,474
31120	SECRETARY OF STATE	0.115558%	0.117321%	155,424	46,917	202,341	2,556,270	3,060,302	2,092,429	2,101,680	3,044,463
31125	STATE TREASURERS OFFICE	0.106162%	0.108947%	142,788	43,102	185,890	2,348,421	2,811,470	1,922,294	1,930,792	2,796,918
31135	EARLY CHILDHOOD ADVISORY COUNCIL	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	0.009319%	0.008729%	12,533	3,784	16,317	206,147	246,793	168,741	169,487	245,516
31137	KY COMM NETWORK AUTH	0.060535%	0.074445%	81,420	24,578	105,998	1,339,101	1,603,138	1,096,118	1,100,964	1,594,840
31150	BOARD OF ACCOUNTANCY	0.014756%	0.015808%	19,846	5,991	25,837	326,419	390,781	267,189	268,371	388,758
31155	BOARD OF AUCTIONEERS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	0.008222%	0.010290%	11,059	3,338	14,397	181,880	217,742	148,877	149,535	216,615
31170	BOARD OF CHIROPRACTIC EXM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31180	BOARD OF DENTISTRY	0.019489%	0.018842%	26,213	7,913	34,126	431,118	516,124	352,891	354,451	513,452
31185	BOARD OF ELECTIONS	0.033333%	0.036169%	44,832	13,533	58,365	737,363	882,752	603,566	606,235	878,183
31190	BRD OF EMBALMERS/FUN DIR	0.004779%	0.011971%	6,427	1,940	8,367	105,717	126,561	86,534	86,917	125,916
31200	BOARD OF EXM ARCHITECTS	0.010811%	0.011120%	14,541	4,389	18,930	239,151	286,306	195,757	196,622	284,824
31205	KY LANDSCAPE ARCH REG BD	0.001847%	0.001827%	2,484	750	3,234	40,858	48,914	33,444	33,592	48,661
31215	BD EXAMINERS OF SOCIAL WK	0.004902%	0.007025%	6,593	1,990	8,583	108,438	129,819	88,761	89,154	129,147
31225	BD OF HAIRDRESSERS/CSMTG	0.049229%	0.043414%	66,212	19,987	86,199	1,089,000	1,303,723	891,398	895,339	1,296,975
31245	BD OF MEDICAL LICENSURE	0.051665%	0.051646%	69,490	20,976	90,466	1,142,887	1,368,235	935,507	939,643	1,361,154
31250	BOARD OF NURSING	0.213151%	0.211770%	286,687	86,541	373,228	4,715,135	5,644,841	3,859,562	3,876,626	5,615,624
31260	BOARD OF OPTOMETRIC EXM	0.005996%	0.005797%	8,064	2,434	10,498	132,638	158,791	108,571	109,051	157,969
31263	KY RESPIRATORY CARE BD	0.007097%	0.006917%	9,545	2,881	12,426	156,993	187,949	128,507	129,075	186,976
31268	PERSONNEL BOARD	0.024971%	0.024761%	33,586	10,138	43,724	552,386	661,303	452,154	454,153	657,880
31270	KY BOARD OF PHARMACY	0.078834%	0.079153%	106,031	32,007	138,038	1,743,895	2,087,747	1,427,461	1,433,772	2,076,941
31275	BD OF PHYSICAL THERAPY	0.011624%	0.009965%	15,635	4,719	20,354	257,136	307,836	210,478	211,408	306,243
31284	BOARD OF REAL ESTATE APPR	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	0.034148%	0.039022%	45,928	13,864	59,792	755,391	904,335	618,324	621,057	899,655



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
31345	SCHOOL FAC CONSTR COMM	0.010217%	0.010509%	13,742	4,148	17,890	226,011	270,575	185,001	185,819	269,175
31354	EXECUTIVE BRANCH ETH COMM	0.023816%	0.026114%	32,033	9,669	41,702	526,836	630,715	431,240	433,147	627,451
31370	COMMISSION ON HUMAN RIGHT	0.065108%	0.066099%	87,570	26,434	114,004	1,440,261	1,724,244	1,178,922	1,184,134	1,715,320
31395	COMMISSION- REAL ESTATE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	0.151811%	0.166029%	204,185	61,636	265,821	3,358,227	4,020,384	2,748,868	2,761,021	3,999,576
31765	OFFICE OF STATE BUD DIREC	0.092840%	0.093962%	124,869	37,694	162,563	2,053,723	2,458,665	1,681,070	1,688,502	2,445,940
35605	TRAN OFF OF THE SECRETARY	0.254830%	0.250139%	342,745	103,463	446,208	5,637,121	6,748,618	4,614,251	4,634,651	6,713,689
35607	TRAN OFFICE OF LEGAL SVC	0.141552%	0.139750%	190,386	57,471	247,857	3,131,286	3,748,697	2,563,106	2,574,438	3,729,295
35609	DIVISION OF FACILITY MANA	0.087981%	0.106075%	118,333	35,721	154,054	1,946,237	2,329,985	1,593,087	1,600,130	2,317,926
35615	TRAN DEPT OF AVIATION	0.075950%	0.074807%	102,153	30,836	132,989	1,680,098	2,011,371	1,375,240	1,381,320	2,000,960
35616	TRAN OFFICE OF PERSONNEL	0.102979%	0.108042%	138,570	41,810	180,317	2,278,009	2,727,175	1,864,658	1,872,902	2,713,060
35617	OFFICE OF INFORMAT TECHN	0.124513%	0.136878%	167,470	50,553	218,023	2,754,365	3,297,456	2,254,578	2,264,546	3,280,389
35618	OFFICE OF AUDITS	0.161050%	0.172400%	216,612	65,387	281,999	3,562,604	4,265,059	2,916,160	2,929,053	4,242,984
35619	DOT PAYROLL DIVISION	0.051381%	0.058235%	69,107	20,861	89,968	1,136,604	1,360,714	930,365	934,478	1,353,671
35625	TRAN DEPT OF HIGHWAYS	12.418204%	12.935815%	16,702,424	5,041,879	21,744,303	274,704,377	328,869,116	224,858,548	225,852,693	327,166,986
35628	TRAN DEPT OF INTERGOV PRO	0.051419%	0.043661%	69,158	20,876	90,034	1,137,445	1,361,720	931,053	935,169	1,354,672
35630	TRAN DEPT OF VEH REGULAT	0.520798%	0.530157%	700,470	211,447	911,917	11,520,626	13,792,202	9,430,179	9,471,872	13,720,817
36635	CAB FOR ECONOMIC DEVELOPMENT	0.288009%	0.288694%	387,369	116,934	504,303	6,371,077	7,627,292	5,215,029	5,238,085	7,587,815
39075	KHEAA DIV OF FINANCIAL AF	0.040952%	0.057622%	55,079	16,627	71,706	905,903	1,084,525	741,525	744,803	1,078,911
39079	COMMONWEALTH OF TECHNOL	0.993726%	1.147598%	1,336,557	403,459	1,740,016	21,982,316	26,316,671	17,993,568	18,073,121	26,380,436
39084	KY RIVER AUTHORITY	0.027911%	0.029151%	37,540	11,332	48,872	617,422	739,162	505,389	507,624	715,463
39103	OFFICE OF PVA'S	2.098452%	2.152569%	2,822,407	851,986	3,674,393	46,420,073	55,572,936	37,997,032	38,165,024	55,285,306
39130	DEPT OF REVENUE	2.304428%	2.460323%	3,099,443	935,613	4,035,056	50,976,490	61,027,763	41,726,675	41,911,156	60,711,899
39750	OFFICE OF SECRETARY	0.358633%	0.355042%	478,634	144,483	623,117	7,872,082	9,424,257	6,443,673	6,472,161	9,375,480
39757	FIN OFFICE OF INSP GENERAL	0.000371%	0.009461%	499	151	650	8,207	9,825	6,718	6,747	9,774
39758	OFF OF THE CONTROLLER	0.256619%	0.255567%	345,151	104,189	449,340	5,676,695	6,795,996	4,646,644	4,667,188	6,760,822
39785	DEPT FACILITIES SUPP SVCS	0.667140%	0.708695%	897,299	270,863	1,168,162	14,757,873	17,667,752	12,080,019	12,133,427	17,576,308
50235	KY STATE FAIR BOARD	0.553243%	0.529356%	744,110	224,620	968,730	12,238,346	14,651,437	10,017,666	10,061,956	14,575,605
50410	COMM KY HERITAGE COUNCIL	0.056102%	0.065685%	75,457	22,778	98,235	1,241,038	1,485,739	1,015,849	1,020,340	1,478,050
50529	KY ARTS COUNCIL	0.039128%	0.038349%	52,627	15,886	68,513	865,555	1,036,220	708,497	711,630	1,030,857
50550	KY HISTORICAL SOCIETY	0.110351%	0.117291%	148,421	44,803	193,224	2,441,086	2,922,406	1,998,145	2,006,979	2,907,281
50660	DEPT OF FISH & WILDLIFE	1.028696%	1.049947%	1,383,590	417,657	1,801,247	22,755,890	27,242,776	18,626,776	18,709,128	27,101,774
50665	COMM KY HORSE PARK	0.156095%	0.160102%	209,946	63,376	273,322	3,452,994	4,133,837	2,826,439	2,838,935	4,112,441
50670	DEPT OF PARKS	1.458726%	1.531912%	1,961,979	592,253	2,554,232	32,268,629	38,631,185	26,413,403	26,530,181	38,431,240
50850	COMM OFFICE OF SECRETARY	0.092678%	0.100060%	124,652	37,628	162,280	2,050,140	2,454,375	1,678,137	1,685,556	2,441,672
50852	KY ARTISANS CTR AT BEREA	0.035822%	0.037632%	48,181	14,544	62,725	792,422	948,668	648,635	651,503	943,758
50860	DEPT OF TOURISM	0.084881%	0.081483%	114,164	34,462	148,626	1,877,661	2,247,889	1,536,955	1,543,750	2,236,254
51183	EDUC PROF STANDARDS BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	0.039111%	0.040681%	52,604	15,879	68,483	865,178	1,035,770	708,190	711,321	1,030,409
51407	KY ENVIRONMENTAL EDUC COU	0.006955%	0.007154%	9,354	2,824	12,178	153,852	184,188	125,935	126,492	183,235
51530	EDUC OFFICE OF SECRETARY	0.294969%	0.301269%	396,732	119,759	516,491	6,525,040	7,811,612	5,341,054	5,364,668	7,771,181
51531	DEPT WORKFORCE INVESTMENT	0.561673%	0.668689%	755,447	228,043	983,490	12,424,826	14,874,688	10,170,310	10,215,275	14,797,700
51532	KY COMM ON PROPRIETARY ED	0.007796%	0.008334%	10,486	3,165	13,651	172,456	206,460	141,164	141,788	205,392
51540	EDUC DEPT OF EDUCATION	0.895524%	0.821530%	1,204,475	363,589	1,568,064	19,809,979	23,716,005	16,215,407	16,287,099	23,593,257
51545	KY EDUCATIONAL TV AUTHOR	0.464115%	0.453709%	624,233	188,434	812,667	10,266,736	12,291,076	8,403,810	8,440,965	12,227,461
51555	KY DEPT LIBRARY & ARCHIVE	0.163184%	0.172247%	219,482	66,254	285,736	3,609,810	4,321,573	2,954,801	2,967,865	4,299,206
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1.523081%	1.560723%	2,048,535	618,381	2,666,916	33,692,232	40,335,487	27,578,690	27,700,620	40,126,721
53723	OFFICE INSPECTOR GENERAL	0.068040%	0.0676142%	818,300	247,016	1,065,316	13,458,568	16,112,256	11,016,476	11,065,182	16,028,864
53724	OFFICE OF HEALTH POLICY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	0.545711%	0.551452%	733,978	221,562	955,540	12,071,729	14,451,969	9,881,283	9,924,970	14,377,169
53727	DEPT FOR INCOME SUPPORT	1.286691%	1.245587%	1,730,592	522,405	2,252,997	28,463,025	34,075,212	23,298,336	23,401,342	33,898,848
53728	DEPT FOR PUBLIC HEALTH	1.332779%	1.339522%	1,792,580	541,117	2,333,697	29,482,542	35,295,753	24,132,859	24,239,555	35,113,071
53729	OFF HUMAN RESOURCE MANAGE	1.094020%	1.131514%	1,471,451	444,179	1,915,630	24,200,929	28,972,740	19,809,609	19,897,190	28,822,785
53730	SERVE KY	0.056606%	0.060477%	76,135	22,982	99,117	1,252,187	1,499,087	1,024,975	1,029,506	1,491,328
53736	H&FS DEPT FOR COMM BASE S	12.190415%	12.491690%	16,396,044	4,949,390	21,345,434	269,665,430	322,836,623	220,733,944	221,709,849	321,165,707
53739	HEALTH DATA AND ANALYTICS	0.067864%	0.080958%	91,276	27,553	118,829	1,501,227	1,797,230	1,228,825	1,234,258	1,787,928
53746	DEPT FOR MEDICAID SERVICE	0.447693%	0.483268%	602,145	181,766	783,911	9,903,463	11,856,175	8,106,544	8,142,294	11,794,811
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	0.362208%	0.413317%	487,167	147,059	634,226	8,012,441	9,592,291	6,558,563	6,587,559	9,542,644
54500	J&PS OFF OF SECRETARY	0.536603%	0.535860%	721,728	217,864	939,592	11,870,250	14,210,763	9,716,363	9,759,321	14,137,212
54515	DEPT OF PUBLIC ADVOCACY	1.933205%	2.030977%	2,600,151	784,894	3,385,045	42,764,628	51,196,729	35,004,876	35,159,639	50,931,748
54520	J&PS DEPT OF KY STATE POL	2.436841%	2.422881%	3,277,539	989,374	4,266,913	53,905,612	64,534,433	44,124,300	44,319,381	64,200,420
54523	J&PS OF JUVENILE JUSTICE	1.893014%	1.935501%	2,546,094	768,576	3,314,670	41,875,558	50,132,358	34,277,131	34,428,676	49,872,886
54525	DEPT OF CRIMINAL JUST TRN	0.548796%	0.561292%	738,129	222,815	960,944	12,139,973	14,533,668	9,937,144	9,981,078	14,458,446
54527	J&PS DEPT OF CORRECTIONS	1.159695%	1.141524%	1,559,785	470,844	2,030,629	25,653,733	30,711,999	20,998,797	21,091,637	30,553,042
55790	OFFICE OF THE SECRETARY	0.348439%	0.364614%	468,649	141,469	610,118	7,707,855	9,227,649	6,309,245	6,337,139	9,179,889



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
55793	DEPT PERSONNEL ADMIN	0.138123%	0.137424%	185,775	56,079	241,854	3,055,433	3,657,887	2,501,017	2,512,074	3,638,955
55794	DEPT FOR EMPLOYEE INS	0.176041%	0.179083%	236,774	71,474	308,248	3,894,221	4,662,063	3,187,605	3,201,698	4,637,933
56102	OFFICE OF THE SECRETARY	0.385192%	0.348091%	518,080	156,391	674,471	8,520,872	10,200,972	6,974,738	7,005,574	10,148,175
56106	DEPT OF WRKPLACE STANDARD	0.343599%	0.354903%	462,138	139,503	601,641	7,600,789	9,099,472	6,221,606	6,249,113	9,052,376
56107	DEPT OF WORKERS CLAIMS	0.436509%	0.501059%	587,102	177,226	764,328	9,656,061	11,559,991	7,903,944	7,938,888	11,500,160
56113	KY OSH REVIEW COMMISSION	0.014811%	0.016368%	19,922	6,013	25,935	327,636	392,237	268,185	269,371	390,207
56114	WORKERS COMP FUNDING COMM	0.062443%	0.058163%	83,986	25,352	109,338	1,381,308	1,653,667	1,130,666	1,135,665	1,645,108
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	1.166192%	0.783076%	1,568,523	473,482	2,042,005	25,797,454	30,884,058	21,116,439	21,209,799	30,724,211
57122	MINE SAFETY REV COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	0.279173%	0.277106%	375,487	113,346	488,833	6,175,615	7,393,290	5,055,034	5,077,383	7,355,024
57124	KY STATE NATURE PRES COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	0.191135%	0.181349%	257,076	77,602	334,678	4,228,117	5,061,795	3,460,914	3,476,216	5,035,596
57127	DEPT FOR ENERGY DEV & IND	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	1.574238%	1.663464%	2,117,342	639,151	2,756,493	34,823,881	41,690,269	28,504,999	28,631,024	41,474,491
57129	DEPT FOR ENVIRONM PROTECT	2.190083%	2.283034%	2,945,657	889,191	3,834,848	48,447,185	57,999,743	39,656,319	39,831,647	57,699,552
57139	OFFICE OF ADMINISTRATIVE SERVICES	0.277822%	0.279513%	373,669	112,798	486,467	6,145,729	7,357,511	5,030,571	5,052,812	7,319,431
57140	KY NATURE PRESERVES	0.069048%	0.069075%	92,870	28,034	120,904	1,527,418	1,828,586	1,250,264	1,255,792	1,819,122
57141	OFFICE OF ENERGY POLICY	0.027509%	0.025532%	36,999	11,169	48,168	608,529	728,516	498,110	500,312	724,745
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	0.181659%	0.180653%	244,331	73,755	318,086	4,018,498	4,810,843	3,289,331	3,303,874	4,785,944
58671	KY CLAIMS COMMISSION	0.000000%	0.004356%	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	0.030589%	0.015985%	41,142	12,419	53,561	676,662	810,083	553,880	556,329	805,890
58675	OFFICE OF THE SECRETARY	0.238064%	0.235819%	320,194	96,656	416,850	5,266,238	6,304,607	4,310,666	4,329,724	6,271,976
58676	DEPT OF INSURANCE	0.237091%	0.248300%	318,886	96,261	415,147	5,244,715	6,278,839	4,293,048	4,312,028	6,246,342
58677	OFF OF OCCUP & PROFESSION	0.094328%	0.101621%	126,870	38,298	165,168	2,086,639	2,498,072	1,708,013	1,715,565	2,485,143
58678	KY BOXING & WRESTLING AUT	0.003898%	0.004110%	5,243	1,583	6,826	86,228	103,230	70,582	70,894	102,696
58680	DEPT OF ALCOHOL & BEVERA	0.045912%	0.057877%	61,751	18,641	80,392	1,015,624	1,215,879	831,336	835,012	1,209,586
58681	DEPT OF CHARITABLE GAMING	0.082702%	0.081326%	111,235	33,578	144,813	1,829,459	2,190,183	1,497,499	1,504,120	2,178,847
58685	DEPT OF FINANCIAL INSTITU	0.395036%	0.402931%	531,320	160,387	691,707	8,738,632	10,461,669	7,152,985	7,184,610	10,407,522
58690	DEPT OF HOUSING & BUILD C	0.648681%	0.657823%	872,472	263,369	1,135,841	14,349,539	17,178,905	11,745,779	11,797,709	17,089,992
014A	BRECKINRIDGE CO ATTORNEY	0.005006%	0.005414%	7,073	2,032	9,105	110,738	132,573	90,645	91,045	131,887
024A	CHRISTIAN COUNTY ATTORNEY	0.002482%	0.004353%	5,929	1,008	6,937	54,905	65,730	44,942	45,141	65,390
031A	EDMONSON COUNTY ATTORNEY	0.003966%	0.003004%	3,859	1,610	5,469	87,732	105,031	71,813	72,131	104,487
060A	KNOTT COUNTY ATTORNEY	0.006228%	0.005608%	6,857	2,529	9,386	137,770	164,935	112,771	113,270	164,081
071A	LOGAN COUNTY ATTORNEY	0.005923%	0.008720%	11,253	2,405	13,658	131,023	156,858	107,249	107,723	156,046
086A	MONROE CO ATTORNEY	0.000560%	0.002470%	3,365	227	3,592	12,388	14,830	10,140	10,185	14,754
116A	WAYNE COUNTY ATTORNEY	0.000606%	0.002673%	3,647	246	3,893	13,405	16,049	10,973	11,021	15,966
W002	ALLEN COUNTY ATTORNEY	0.007947%	0.008696%	11,355	3,227	14,582	175,796	210,459	143,898	144,534	209,370
W003	ANDERSON COUNTY ATTORNEY	0.001790%	0.007890%	10,742	727	11,469	39,597	47,404	32,412	32,555	47,159
W005	BARREN COUNTY ATTORNEY	0.012326%	0.015444%	19,162	5,004	24,166	272,665	326,427	223,189	224,176	324,738
W006	BATH COUNTY ATTORNEY	0.000002%	0.000008%	17	1	18	44	53	36	36	53
W007	BELL COUNTY ATTORNEY	0.012118%	0.010673%	14,258	4,920	19,178	268,064	320,919	219,423	220,393	319,258
W008	BOONE COUNTY ATTORNEY	0.046185%	0.031429%	42,720	18,751	61,471	1,021,663	1,223,109	836,280	839,977	1,216,779
W011	BOYLE COUNTY ATTORNEY	0.001191%	0.000888%	1,223	484	1,707	26,346	31,541	21,566	21,661	31,378
W015	BULLITT COUNTY ATTORNEY	0.012640%	0.004054%	8,159	5,132	13,291	279,611	334,743	228,875	229,887	333,010
W018	CALLOWAY COUNTY ATTORNEY	0.000050%	0.000218%	302	20	322	1,106	1,324	905	909	1,317
W021	CARROLL COUNTY ATTORNEY	0.005744%	0.005035%	6,547	2,332	8,879	127,064	152,117	104,008	104,467	151,330
W022	CHILD SUPPORT ENFORCEMENT	0.004982%	0.002261%	3,108	2,023	5,131	110,207	131,937	90,210	90,609	131,255
W023	CASEY COUNTY ATTORNEY	0.004680%	0.004994%	6,534	1,900	8,434	103,527	123,940	84,742	85,116	123,298
W025	CLARK COUNTY ATTORNEY	0.012451%	0.008575%	11,264	5,055	16,319	275,430	329,738	225,452	226,449	328,031
W028	CRITTENDEN CO ATTORNEY	0.004177%	0.002271%	3,377	1,696	5,073	92,400	110,619	75,634	75,968	110,046
W030	DAVIESS COUNTY ATTORNEY	0.004181%	0.007054%	9,587	1,698	11,285	92,488	110,725	75,706	76,041	110,152
W036	FLOYD COUNTY ATTORNEY	0.010644%	0.006884%	9,575	4,322	13,897	235,457	281,883	192,733	193,585	280,424
W037	FRANKLIN COUNTY ATTORNEY	0.019087%	0.023677%	31,626	7,749	39,375	422,225	505,478	345,612	347,140	502,861
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	0.005403%	0.005285%	7,011	2,194	9,205	119,520	143,087	97,833	98,266	142,346
W041	GRANT COUNTY CHILD SUPPOR	0.002772%	0.002138%	2,860	1,125	3,985	61,320	73,410	50,193	50,415	73,030
W042	GRAVES COUNTY ATTORNEY	0.013156%	0.016014%	21,497	5,341	26,838	291,025	348,408	238,218	239,271	346,605
W046	HANCOCK COUNTY ATTORNEY	0.001881%	0.001950%	2,657	764	3,421	41,610	49,814	34,060	34,210	49,556
W049	HARRISON COUNTY ATTORNEY	0.004100%	0.001711%	2,066	1,665	3,731	90,697	108,580	74,239	74,568	108,018
W053	HICKMAN COUNTY ATTORNEY	0.004257%	0.005142%	6,804	1,728	8,532	94,170	112,737	77,423	77,423	112,154
W054	HOPKINS COUNTY ATTORNEY	0.023865%	0.011868%	17,571	9,689	27,260	527,920	632,013	432,128	434,038	628,741
W055	JACKSON COUNTY ATTORNEY	0.000892%	0.002843%	3,906	362	4,268	19,732	23,623	16,152	16,223	23,500
W056	JEFFERSON CO ATTORNEY	0.023957%	0.069304%	96,474	9,727	106,201	529,955	634,449	433,794	435,711	631,165



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
W058	JOHNSON COUNTY ATTORNEY	0.000210%	0.000926%	1,261	85	1,346	4,645	5,561	3,803	3,819	5,533
W061	KNOX COUNTY ATTORNEY	0.000005%	0.000023%	31	2	33	111	132	91	91	132
W062	LARUE COUNTY ATTORNEY	0.006227%	0.005960%	7,582	2,528	10,110	137,748	164,909	112,753	113,252	164,055
W063	LAUREL COUNTY ATTORNEY	0.001873%	0.001867%	2,487	760	3,247	41,433	49,602	33,915	34,065	49,346
W065	LEE COUNTY ATTORNEY	0.003603%	0.004381%	5,843	1,463	7,306	79,702	95,418	65,240	65,529	94,924
W073	MCCRACKEN COUNTY ATTORNEY	0.003981%	0.005244%	7,027	1,616	8,643	88,064	105,428	72,085	72,403	104,882
W074	MCCREARY COUNTY ATTORNEY	0.008609%	0.009959%	12,935	3,495	16,430	190,441	227,991	155,885	156,574	226,811
W076	MADISON COUNTY ATTORNEY	0.032942%	0.032568%	45,011	13,375	58,386	728,713	872,397	596,486	599,124	867,882
W077	MAGOFFIN CO ATTORNEY	0.004960%	0.002204%	2,787	2,014	4,801	109,721	131,355	89,812	90,209	130,675
W082	MEADE COUNTY ATTORNEY	0.006921%	0.007592%	10,104	2,810	12,914	153,100	183,288	125,320	125,874	182,339
W083	MENIFEE COUNTY ATTORNEY	0.001725%	0.002637%	3,531	700	4,231	38,159	45,683	31,235	31,373	45,446
W084	MERCER COUNTY ATTORNEY	0.002962%	0.002658%	3,664	1,203	4,867	65,523	78,442	53,633	53,871	78,036
W087	MONTGOMERY CO ATTORNEY	0.007418%	0.008382%	11,301	3,012	14,313	164,094	196,450	134,319	134,913	195,433
W088	MORGAN COUNTY ATTORNEY	0.007845%	0.009122%	12,121	3,185	15,306	173,540	207,758	142,051	142,679	206,682
W092	OHIO COUNTY ATTORNEY	0.000778%	0.000233%	280	316	596	17,210	20,604	14,087	14,150	20,497
W093	OLDHAM COUNTY ATTORNEY	0.016647%	0.011023%	14,655	6,759	21,414	368,250	440,860	301,430	302,763	438,578
W094	OWEN COUNTY ATTORNEY	0.003595%	0.002959%	3,804	1,460	5,264	79,525	95,206	65,095	65,383	94,713
W096	PENDLETON COUNTY ATTORNEY	0.000142%	0.000625%	844	58	902	3,141	3,761	2,571	2,583	3,741
W099	POWELL COUNTY ATTORNEY	0.000024%	0.000105%	146	10	156	531	636	435	436	632
W100	PULASKI COUNTY ATTORNEY	0.014291%	0.010254%	13,356	5,802	19,158	316,133	378,466	258,770	259,914	376,507
W102	ROCKCASTLE CO ATTORNEY	0.007324%	0.005108%	6,606	2,974	9,580	162,015	193,960	132,617	133,203	192,956
W103	ROWAN COUNTY ATTORNEY	0.004584%	0.004628%	5,854	1,861	7,715	101,403	121,397	83,003	83,370	120,769
W106	SHELBY COUNTY ATTORNEY	0.004409%	0.002774%	3,636	1,790	5,426	97,532	116,763	79,835	80,187	116,158
W107	SIMPSON COUNTY ATTORNEY	0.001924%	0.002651%	3,369	781	4,150	42,561	50,953	34,838	34,992	50,689
W108	SPENCER COUNTY ATTORNEY	0.004311%	0.005743%	7,705	1,750	9,455	95,364	114,167	78,060	78,405	113,577
W110	TODD COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	0.005298%	0.005050%	6,688	2,151	8,839	117,198	140,306	95,932	96,356	139,580
W112	TRIMBLE COUNTY ATTORNEY	0.003892%	0.004300%	5,242	1,580	6,822	86,095	103,071	70,473	70,785	102,538
W113	UNION COUNTY ATTORNEY	0.006435%	0.002889%	3,816	2,613	6,429	142,349	170,417	116,520	117,035	169,535
W117	WEBSTER COUNTY ATTORNEY	0.005683%	0.007454%	9,287	2,307	11,594	125,714	150,502	102,903	103,358	149,723
W118	WHITLEY COUNTY ATTORNEY	0.011408%	0.011199%	14,424	4,632	19,056	252,358	302,116	206,567	207,480	300,552
X034	FAYETTE CO ATTORNEY OFF	0.006406%	0.013679%	18,371	2,601	20,972	141,708	169,649	115,995	116,507	168,771
X059	KENTON COUNTY ATTORNEY	0.005705%	0.005449%	7,286	2,316	9,602	126,201	151,085	103,301	103,758	150,303
TOTAL		100.000000%	100.000000%	131,509,400	40,600,669	172,110,069	2,212,110,331	2,648,282,465	1,810,717,227	1,818,722,734	2,634,575,663



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
1430	EASTERN KY UNIV	623,571	(7,343,175)	(6,719,604)	-	(6,719,604)	220,296
1433	KET FOUNDATION	145,293	(66,416)	78,877	-	78,877	51,329
1434	KY BAR ASSOCIATION	-	(748,312)	(748,312)	-	(748,312)	-
1435	CHILD WATCH ADVOCACY CTR	18,461	5,626	24,087	-	24,087	6,522
1436	LOTUS	88,460	189,725	278,185	-	278,185	31,251
1437	SANCTUARY INC	50,580	20,496	71,076	-	71,076	17,869
1438	O A S I S	73,346	93,219	166,565	-	166,565	25,912
1439	BARREN RIVER CHILD ADVOCA	39,122	131,541	170,663	-	170,663	13,821
1440	MOREHEAD STATE UNIVERSITY	425,559	(1,438,849)	(1,013,290)	-	(1,013,290)	150,342
1445	MURRAY STATE UNIV	652,062	(2,527,350)	(1,875,288)	-	(1,875,288)	230,361
1450	NORTHERN KY UNIVERSITY	-	(15,572,901)	(15,572,901)	-	(15,572,901)	-
1451	SILVERLEAF	28,090	(329)	27,761	-	27,761	9,924
1452	SPRINGHAVEN INC	49,245	73,563	122,808	-	122,808	17,397
1453	SAFE HARBOR	68,822	72,798	141,620	-	141,620	24,314
1454	D.O.V.E.S.	48,807	111,706	160,513	-	160,513	17,243
1455	GATEWAY CHILD ADVOCACY	-	(22,336)	(22,336)	-	(22,336)	-
1456	JUDI'S PLACE FOR KIDS, INC.	27,468	39,414	66,882	-	66,882	9,704
1457	KY RIVER CHILD ADVOCACY	12,859	21,906	34,765	-	34,765	4,543
1458	BLUEGRASS RAPE CRISIS CTR	59,073	12,131	71,204	-	71,204	20,869
1459	NURSING HOME OMBUDSMAN	21,509	59	21,568	-	21,568	7,599
1465	WESTERN KENTUCKY UNIV	1,275,335	(2,035,400)	(760,065)	-	(760,065)	450,552
1480	KASAP	51,527	85,646	137,173	-	137,173	18,204
1481	KDVA	86,783	120,530	207,313	-	207,313	30,659
1482	KACAC	-	(11,675)	(11,675)	-	(11,675)	-
1483	PENNYRILE CHILD ADV CTR	15,804	16,228	32,032	-	32,032	5,583
1484	BUFFALO TR CHILD ADV INC	15,154	38,053	53,207	-	53,207	5,354
1485	CUMBERLAND V C A CENTER	19,879	1,101	20,980	-	20,980	7,023
1486	LAKE CUMB CHILD ADV CTR	19,550	36,556	56,106	-	56,106	6,907
1487	B.R.A.S.S.	55,337	(7,267)	48,070	-	48,070	19,549
1488	WOMEN AWARE	20,455	2,915	23,370	-	23,370	7,226
1489	BETHANY HOUSE ABUSE SHEL	41,446	7,623	49,069	-	49,069	14,642
1490	HOPE HARBOR INC	46,922	123,774	170,696	-	170,696	16,577
1491	CHILD ADV CTR OF GRN RVR	15,157	10,438	25,595	-	25,595	5,355
1492	CSG HEADQUARTERS	308,827	(362,821)	(53,994)	-	(53,994)	109,103
1994	KY HIGHER ED STUD LN CORP	897,127	(1,054,536)	(157,409)	-	(157,409)	316,938
3022	LEX FAYETTE CO HLTH DEPT	625,100	265,333	890,433	-	890,433	220,836
3023	LAKE CUMBERLAND DISTRICT	519,340	(112,241)	407,099	-	407,099	183,473
3024	WEDCO DIST HEALTH DEPT	225,295	(143,664)	81,631	-	81,631	79,592
3025	NORTHERN KY DIST HLTH DEPT	575,978	(2,421)	573,557	-	573,557	203,482
3026	BARREN RVR DIST HLTH DEPT	368,519	(816,444)	(447,925)	-	(447,925)	130,191
3027	GREEN RVR DIST HLTH DEPT	561,699	(57,493)	504,206	-	504,206	198,438
3028	LINCOLN TRL DIST HLTH DEP	364,058	190,114	554,172	-	554,172	128,615
3029	PURCHASE DIST HLTH DEPT	213,209	86,114	299,323	-	299,323	75,323
3030	MERCER CO HEALTH DEPT	48,110	(93,652)	(45,542)	-	(45,542)	16,996
3031	CUMBERLAND VLY DIST HEALT	325,703	194,029	519,732	-	519,732	115,065
3033	KY RIVER DIST HEALTH DEPT	318,820	(168,090)	150,730	-	150,730	112,633
3034	BOURBON CO HEALTH CENTER	59,078	55,949	115,027	-	115,027	20,871
3035	CLARK CO HEALTH DEPT	112,882	(354,670)	(241,788)	-	(241,788)	39,879
3036	GATEWAY DIST HEALTH DEPT	208,623	207,110	415,733	-	415,733	73,703
3037	BOYLE CO HEALTH DEPT	48,741	(6,838)	41,903	-	41,903	17,219
3038	PIKE CO HEALTH DEPT	163,328	(233,431)	(70,103)	-	(70,103)	57,701
3039	FLOYD CO HEALTH CENTER	94,083	(51,837)	42,246	-	42,246	33,238
3040	MARTIN CO HEALTH DEPT	34,153	(40,568)	(6,415)	-	(6,415)	12,066
3042	BUFFALO TRACE HEALTH DEPT	66,225	(42,982)	23,243	-	23,243	23,396
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	136,885	(25,443)	111,442	-	111,442	48,359
3045	PENNYRILE DIST HLTH DEPT	135,515	(22,012)	113,503	-	113,503	47,875
3047	BREATHITT CO HEALTH DEPT	116,471	(116,694)	(223)	-	(223)	41,147
3048	GREENUP CO HLTH DEPT	85,404	(37,813)	47,591	-	47,591	30,172
3049	WHITLEY CO HEALTH DEPT	170,518	(152,509)	18,009	-	18,009	60,241
3050	LAUREL CO HEALTH DEPT	96,787	(29,869)	66,918	-	66,918	34,193
3051	KNOX CO HEALTH DEPT	174,534	(53,872)	120,662	-	120,662	61,660
3052	MONROE CO HEALTH DEPT	33,337	4,405	37,742	-	37,742	11,777
3053	BULLITT CO HEALTH DEPT	114,100	43,714	157,814	-	157,814	40,309
3054	THREE RIVERS DIST HLTH	168,746	(29,899)	138,847	-	138,847	59,615
3055	ESTILL CO HEALTH DEPT	29,183	(93,388)	(64,205)	-	(64,205)	10,310
3056	OLDHAM CO HEALTH DEPT	88,670	17,771	106,441	-	106,441	31,325



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
3057	LEWIS CO HEALTH DEPT	48,772	(5,501)	43,271	-	43,271	17,230
3058	FLEMING CO HEALTH DEP	33,532	(4,571)	28,961	-	28,961	11,846
3059	JESSAMINE CO HEALTH DEPT	114,109	117,046	231,155	-	231,155	40,312
3060	POWELL CO HEALTH DEPT	40,175	73,544	113,719	-	113,719	14,193
3061	ANDERSON CO HEALTH DEPT	47,695	19,163	66,858	-	66,858	16,850
3062	MADISON CO HEALTH DEP	282,610	(449,477)	(166,867)	-	(166,867)	99,841
3064	JOHNSON CO HEALTH DEPT	115,456	3,430	118,886	-	118,886	40,788
3065	MAGOFFIN CO HEALTH DEPT	45,509	(9,532)	35,977	-	35,977	16,077
3066	ALLEN CO HEALTH DEPT	66,538	(48,414)	18,124	-	18,124	23,506
3067	FRANKLIN CO HEALTH DEPT	205,810	(109,717)	96,093	-	96,093	72,709
3068	LINCOLN CO HEALTH DEPT	43,839	6,784	50,623	-	50,623	15,487
3069	WOODFORD CO HEALTH DEPT	66,003	102,669	168,672	-	168,672	23,317
3072	MUHLENBERG CO HEALTH DEPT	75,715	37,312	113,027	-	113,027	26,749
3073	MARSHALL CO HEALTH DEPT	98,551	(222,214)	(123,663)	-	(123,663)	34,816
3074	CHRISTIAN CO HEALTH DEPT	109,616	(101,119)	8,497	-	8,497	38,725
3075	HOPKINS CO HEALTH DEPT	132,444	6,384	138,828	-	138,828	46,790
3076	TODD CO HEALTH DEPT	75,237	147,577	222,814	-	222,814	26,580
3077	BRACKEN CO HEALTH DEPT	29,595	(8,563)	21,032	-	21,032	10,455
3078	MONTGOMERY CO HEALTH DEPT	118,896	(86,480)	32,416	-	32,416	42,004
3079	GARRARD COUNTY HEALTH DPT	30,713	(30,540)	173	-	173	10,850
3080	BRECKINRIDGE CO HEALTH BD	35,319	(65,979)	(30,660)	-	(30,660)	12,478
3081	ASHLAND BOYD CO HEALTH DP	100,959	(30,257)	70,702	-	70,702	35,667
3082	LAWRENCE CO HEALTH DEPT	54,208	(50,097)	4,111	-	4,111	19,151
3083	GRAVES CO HEALTH CENTER	99,038	62,952	161,990	-	161,990	34,988
3084	CALLOWAY CO HEALTH DEPT	54,299	(1,114)	53,185	-	53,185	19,183
3085	BELL CO HEALTH DEPT	81,192	(70,663)	10,529	-	10,529	28,684
3086	GRAYSON COUNTY HEALTH DEPT	42,039	(11,703)	30,336	-	30,336	14,852
3087	HARLAN CO HEALTH DEPT	58,918	(136,931)	(78,013)	-	(78,013)	20,815
3088	CARTER CO HEALTH DEPT	47,794	45,853	93,647	-	93,647	16,885
3801	KENTUCKY STATE UNIVERSITY	330,405	(97,682)	232,723	-	232,723	116,726
5470	KCTCS	1,533,227	(2,095,521)	(562,294)	-	(562,294)	541,660
7403	ASST OF COMMONWEALTH ATTY	95,185	43,884	139,069	-	139,069	33,627
7407	KENTUCKY HOUSING CORP	-	(4,984,817)	(4,984,817)	-	(4,984,817)	-
7408	FRANKLIN CO COUNCIL AGING	23,045	57,406	80,451	-	80,451	8,141
7409	MUN ELEC POW ASSOC OF KY	12,108	2,438	14,546	-	14,546	4,278
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	1,605	(152,307)	(150,702)	-	(150,702)	567
7416	KY OFFICE OF BAR ADMISSIO	3,586	(69,591)	(66,005)	-	(66,005)	1,267
7417	KY ASSOC OF REGIONAL PROG	11,127	(6,021)	5,106	-	5,106	3,931
7716	MASTER COMMISSIONER BULLITT COUNTY	7,917	43,128	51,045	-	51,045	2,797
7718	MASTER COMM BOONE CO	13,449	(8,368)	5,081	-	5,081	4,751
7720	MASTER COMM CAMPBELL CO	5,191	(20,600)	(15,409)	-	(15,409)	1,834
7724	MASTER COMM CHRISTIAN CO	2,991	2,194	5,185	-	5,185	1,057
7725	MASTER COMM CLARK CO	1,666	(199)	1,467	-	1,467	589
7727	MASTER COMM CLINTON/CUMBE	3,817	7,359	11,176	-	11,176	1,349
7730	MASTER COMM DAVIESS CO	7,461	(17,127)	(9,666)	-	(9,666)	2,636
7734	MASTER COMM FAYETTE CO	14,357	(14,738)	(381)	-	(381)	5,072
7740	MASTER COMM GARRARD CO	-	(8,109)	(8,109)	-	(8,109)	-
7741	MASTER COMM GRANT CO	4,915	(10,404)	(5,489)	-	(5,489)	1,736
7743	MASTER COMM GRAYSON CO	3,371	(2,774)	597	-	597	1,191
7747	MASTER COMM HARDIN CO	12,408	(823)	11,585	-	11,585	4,384
7750	MASTER COMMISSIONER HART COUNTY	2,986	8,630	11,616	-	11,616	1,055
7751	MASTER COMM HENDERSON CO	-	(6,824)	(6,824)	-	(6,824)	-
7752	HENRY/ TRIMBLE MASTER COM	3,732	11,700	15,432	-	15,432	1,319
7753	MASTER COMM HOPKINS CO	-	(38,453)	(38,453)	-	(38,453)	-
7756	MASTER COMM JEFF CIRCUIT	30,426	(38,451)	(8,025)	-	(8,025)	10,749
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	2,955	(26,456)	(23,501)	-	(23,501)	1,044
7759	MASTER COMM KENTON CO	13,864	(8,171)	5,693	-	5,693	4,898
7763	MASTER COMM LAUREL CO	4,618	(5,959)	(1,341)	-	(1,341)	1,632
7773	MASTER COMM MCCracken CO	8,426	(1,027)	7,399	-	7,399	2,977
7776	MASTER COMM MADISON CO	7,485	(5,353)	2,132	-	2,132	2,644
7781	MASTER COMM MASON CO	-	(9,996)	(9,996)	-	(9,996)	-
7782	MASTER COMM MEADE CO	2,870	(20,433)	(17,563)	-	(17,563)	1,014
7790	MASTER COMM NELSON CO	5,310	(11,135)	(5,825)	-	(5,825)	1,876
7792	MASTER COMM OHIO COUNTY	-	(3,393)	(3,393)	-	(3,393)	-
7793	MASTER COMM OLDAHAM CO	5,515	(8,438)	(2,923)	-	(2,923)	1,948
7794	MASTER COMM OWEN CO	1,816	(1,975)	(159)	-	(159)	642



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
7798	MASTER COMM PIKE CO	7,383	2,706	10,089	-	10,089	2,608
7799	MASTER COMM FOR FLEMING	-	(8,636)	(8,636)	-	(8,636)	-
7805	MASTER COMM SCOTT CO	6,781	(12,148)	(5,367)	-	(5,367)	2,396
7807	MASTER COMM SIMPSON CO	3,551	(1,373)	2,178	-	2,178	1,255
7814	MASTER COMM WARREN CO	10,202	(9,708)	494	-	494	3,604
7817	LOGAN CO MASTER COM	-	(17,003)	(17,003)	-	(17,003)	-
7819	MASTER COMM FLOYD CO	-	(19,208)	(19,208)	-	(19,208)	-
7820	MASTER COMM BARREN CO	2,284	(19,882)	(17,598)	-	(17,598)	807
7821	MASTER COMM MUHLENBERG CO	5,843	7,896	13,739	-	13,739	2,064
8024	SEVEN CO SERVICES INC	175,005	463,582	638,587	-	638,587	61,826
8201	KY RIVER COMM CARE INC	30,286	122,486	152,772	-	152,772	10,699
8202	NORTHERN KY REG MHMR BD	76,808	(899,157)	(822,349)	-	(822,349)	27,135
8204	COMMUNICARE INC	506,815	(696,019)	(189,204)	-	(189,204)	179,048
8205	ADANTA/BEHAVIORAL HLTH SR	374,308	(1,768,443)	(1,394,135)	-	(1,394,135)	132,236
8208	CUMBERLAND RIVER MHMR	836,942	(1,524,607)	(687,665)	-	(687,665)	295,676
8209	WESTERN KY REG MHMR ADV	270,386	(434,426)	(164,040)	-	(164,040)	95,522
8210	NEW VISTA OF THE BLUEGRASS, INC.	2,880,777	(2,543,655)	337,122	-	337,122	1,017,724
8211	PENNYROYAL REG MHMR BD	-	(3,087,223)	(3,087,223)	-	(3,087,223)	-
8213	GREEN RVR REG MHMR BD	195,262	(858,889)	(663,627)	-	(663,627)	68,982
8216	COMPREHEND INC REG MHMR B	353,579	(121,743)	231,836	-	231,836	124,913
8220	LIFESKILLS INC	1,205,425	1,315,494	2,520,919	-	2,520,919	425,854
8221	MOUNTAIN COMP CARE CENTER	447,728	(389,500)	58,228	-	58,228	158,174
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	108,336	45,029	153,365	-	153,365	38,273
10010	LEGS LEGISLATIVE RES COMM	1,982,707	1,608,420	3,591,127	-	3,591,127	700,453
20020	JUDL JUDICIAL RET SYSTEM	13,044	(7,196)	5,848	-	5,848	4,608
20025	JUDL ADM OFF OF THE COURT	5,097,534	3,523,640	8,621,174	-	8,621,174	1,800,863
31030	UNIFIED PROSECUTORIAL SYS	4,800,477	3,160,746	7,961,223	-	7,961,223	1,695,918
31035	DEPT OF AGRICULTURE	909,427	763,382	1,672,809	-	1,672,809	321,283
31040	ATTORNEY GENERALS OFFICE	797,657	422,481	1,220,138	-	1,220,138	281,797
31045	AUDITOR OF PUBLIC ACCOUNT	629,036	261,627	890,663	-	890,663	222,227
31066	REGISTRY OF ELECTION	59,028	25,932	84,960	-	84,960	20,853
31070	GOVERNORS OFFICE	149,350	(110,886)	38,464	-	38,464	52,763
31074	DEPT OF VETERANS AFFAIRS	2,060,307	(1,597,069)	463,238	-	463,238	727,868
31076	MILITARY AFFAIRS COMM	5,951	(17,506)	(11,555)	-	(11,555)	2,102
31082	KY INFRASTRUCTURE	65,335	95,327	160,662	-	160,662	23,082
31085	LT GOVERNORS OFFICE	39,002	35,815	74,817	-	74,817	13,779
31089	AGRICULTURAL DEVELOP BD	-	(308,448)	(308,448)	-	(308,448)	-
31094	OFF OF HOMELAND SECURITY	77,364	28,047	105,411	-	105,411	27,331
31095	DEPT MILITARY AFFAIRS	1,476,321	(294,205)	1,182,116	-	1,182,116	521,557
31110	OFF OF SECRETARY TO CABIN	18,190	19,350	37,540	-	37,540	6,426
31112	GOV OFF LOCAL DEVELOPMENT	198,668	(9,055)	189,613	-	189,613	70,186
31120	SECRETARY OF STATE	144,439	149,227	293,666	-	293,666	51,028
31125	STATE TREASURERS OFFICE	132,695	80,720	213,415	-	213,415	46,879
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	(174,209)	(174,209)	-	(174,209)	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	11,648	24,178	35,826	-	35,826	4,115
31137	KY COMM NETWORK AUTH	75,665	109,197	184,862	-	184,862	26,731
31150	BOARD OF ACCOUNTANCY	18,444	3,644	22,088	-	22,088	6,516
31155	BOARD OF AUCTIONEERS	-	(4,859)	(4,859)	-	(4,859)	-
31165	BOARD OF BARBERING	10,277	10,533	20,810	-	20,810	3,631
31170	BOARD OF CHIROPRACTIC EXM	-	(49,123)	(49,123)	-	(49,123)	-
31180	BOARD OF DENTISTRY	24,360	57,557	81,917	-	81,917	8,606
31185	BOARD OF ELECTIONS	41,664	(5,203)	36,461	-	36,461	14,719
31190	BRD OF EMBALMERS/FUN DIR	5,973	(47,184)	(41,211)	-	(41,211)	2,110
31200	BOARD OF EXM ARCHITECTS	13,513	(5,258)	8,255	-	8,255	4,774
31205	KY LANDSCAPE ARCH REG BD	2,309	1,402	3,711	-	3,711	816
31215	BD EXAMINERS OF SOCIAL WK	6,127	(30,140)	(24,013)	-	(24,013)	2,165
31225	BD OF HAIRDRESSERS/CSMTG	61,533	128,523	190,056	-	190,056	21,738
31245	BD OF MEDICAL LICENSURE	64,578	34,392	98,970	-	98,970	22,814
31250	BOARD OF NURSING	266,424	272,359	538,783	-	538,783	94,123
31260	BOARD OF OPTOMETRIC EXM	7,495	8,726	16,221	-	16,221	2,648
31263	KY RESPIRATORY CARE BD	8,871	5,664	14,535	-	14,535	3,134
31268	PERSONNEL BOARD	31,212	33,454	64,666	-	64,666	11,027
31270	KY BOARD OF PHARMACY	98,537	123,929	222,466	-	222,466	34,811
31275	BD OF PHYSICAL THERAPY	14,529	22,249	36,778	-	36,778	5,133
31284	BOARD OF REAL ESTATE APPR	-	(32,362)	(32,362)	-	(32,362)	-
31290	BD OF PROF ENGINEERS & LA	42,683	(23,336)	19,347	-	19,347	15,079



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
31345	SCHOOL FAC CONSTR COMM	12,771	(7,859)	4,912	-	4,912	4,512
31354	EXECUTIVE BRANCH ETH COMM	29,768	32,732	62,500	-	62,500	10,517
31370	COMMISSION ON HUMAN RIGHT	81,380	10,583	91,963	-	91,963	28,750
31395	COMMISSION- REAL ESTATE	-	(82,230)	(82,230)	-	(82,230)	-
31400	COMMISSION ON WOMEN	-	(29,552)	(29,552)	-	(29,552)	-
31415	KY COUNCIL POSTSEC EDUCAT	189,753	(195,735)	(5,982)	-	(5,982)	67,036
31765	OFFICE OF STATE BUD DIREC	116,044	(31,460)	84,584	-	84,584	40,996
35605	TRAN OFF OF THE SECRETARY	318,520	240,287	558,807	-	558,807	112,527
35607	TRAN OFFICE OF LEGAL SVC	176,930	(79,022)	97,908	-	97,908	62,506
35609	DIVISION OF FACILITY MANA	109,970	(272,653)	(162,683)	-	(162,683)	38,850
35615	TRAN DEPT OF AVIATION	94,932	12,077	107,009	-	107,009	33,538
35616	TRAN OFFICE OF PERSONNEL	128,717	(71,126)	57,591	-	57,591	45,473
35617	OFFICE OF INFORMAT TECHNO	155,633	(152,875)	2,758	-	2,758	54,982
35618	OFFICE OF AUDITS	201,301	157,960	359,261	-	359,261	71,116
35619	DOT PAYROLL DIVISION	64,223	(12,846)	51,377	-	51,377	22,689
35625	TRAN DEPT OF HIGHWAYS	15,521,893	6,299,888	21,821,781	-	21,821,781	5,483,587
35628	TRAN DEPT OF INTERGOV PRO	64,270	99,327	163,597	-	163,597	22,705
35630	TRAN DEPT OF VEH REGULATE	650,961	177,115	828,076	-	828,076	229,972
36635	CAB FOR ECONOMIC DEVELOPMENT	359,991	59,005	418,996	-	418,996	127,178
39075	KHEAA DIV OF FINANCIAL AF	51,187	(246,527)	(195,340)	-	(195,340)	18,083
39079	COMMONWEALTH OF TECHNOL	1,242,088	(2,515,355)	(1,273,267)	-	(1,273,267)	438,806
39084	KY RIVER AUTHORITY	34,887	26,493	61,380	-	61,380	12,325
39103	OFFICE OF PVA'S	2,622,919	1,122,208	3,745,127	-	3,745,127	926,628
39130	DEPT OF REVENUE	2,880,374	(135,552)	2,744,822	-	2,744,822	1,017,582
39750	OFFICE OF SECRETARY	444,804	(14,759)	430,045	-	430,045	157,141
39757	FIN OFFICE OF INSP GENERAL	464	(196,977)	(196,513)	-	(196,513)	164
39758	OFF OF THE CONTROLLER	320,756	111,590	432,346	-	432,346	113,317
39785	DEPT FACILITIES SUPP SVCS	833,878	23,531	857,409	-	857,409	294,594
50235	KY STATE FAIR BOARD	691,515	(20,811)	670,704	-	670,704	244,299
50410	COMM KY HERITAGE COUNCIL	70,124	5,205	75,329	-	75,329	24,773
50529	KY ARTS COUNCIL	48,907	(49,272)	(365)	-	(365)	17,278
50550	KY HISTORICAL SOCIETY	137,931	(69,712)	68,219	-	68,219	48,728
50660	DEPT OF FISH & WILDLIFE	1,285,798	468,961	1,754,759	-	1,754,759	454,248
50665	COMM KY HORSE PARK	195,108	(163,201)	31,907	-	31,907	68,928
50670	DEPT OF PARKS	1,823,306	(794,735)	1,028,571	-	1,028,571	644,140
50850	COMM OFFICE OF SECRETARY	115,841	(102,439)	13,402	-	13,402	40,924
50852	KY ARTISANS CTR AT BEREA	44,775	13,163	57,938	-	57,938	15,818
50860	DEPT OF TOURISM	106,095	(27,142)	78,953	-	78,953	37,481
51183	EDUC PROF STANDARDS BD	-	(202,283)	(202,283)	-	(202,283)	-
51340	KY COMM DEAF/HARD OF HEAR	48,886	5,396	54,282	-	54,282	17,271
51407	KY ENVIRONMENTAL EDUC COU	8,693	13,305	21,998	-	21,998	3,071
51530	EDUC OFFICE OF SECRETARY	368,691	192,233	560,924	-	560,924	130,251
51531	DEPT WORKFORCE INVESTMENT	702,052	(5,730,320)	(5,028,268)	-	(5,028,268)	248,022
51532	KY COMM ON PROPRIETARY ED	9,744	17,559	27,303	-	27,303	3,443
51540	EDUC DEPT OF EDUCATION	1,119,343	1,347,907	2,467,250	-	2,467,250	395,443
51545	KY EDUCATIONAL TV AUTHOR	580,111	568,149	1,148,260	-	1,148,260	204,942
51555	KY DEPT LIBRARY & ARCHIVE	203,969	(190,379)	13,590	-	13,590	72,058
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	(324,248)	(324,248)	-	(324,248)	-
53721	H&FS OFF OF THE SECRETARY	1,903,745	2,845,264	4,749,009	-	4,749,009	672,557
53723	OFFICE INSPECTOR GENERAL	760,463	(490,530)	269,933	-	269,933	268,657
53724	OFFICE OF HEALTH POLICY	-	(162,841)	(162,841)	-	(162,841)	-
53725	DEPT OF AGING/INDEP LIVIN	682,101	823,689	1,505,790	-	1,505,790	240,973
53727	DEPT FOR INCOME SUPPORT	1,608,274	586,119	2,194,393	-	2,194,393	568,173
53728	DEPT FOR PUBLIC HEALTH	1,665,881	1,262,727	2,928,608	-	2,928,608	588,524
53729	OFF HUMAN RESOURCE MANAGE	1,367,449	(2,657,375)	(1,289,926)	-	(1,289,926)	483,094
53730	SERVE KY	70,754	72,124	142,878	-	142,878	24,996
53736	H&FS DEPT FOR COMM BASE S	15,237,168	7,262,052	22,499,220	-	22,499,220	5,383,005
53739	HEALTH DATA AND ANALYTICS	84,825	324,178	409,003	-	409,003	29,967
53746	DEPT FOR MEDICAID SERVICE	559,585	(413,893)	145,692	-	145,692	197,691
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	452,735	(362,168)	90,567	-	90,567	159,943
54500	J&PS OFF OF SECRETARY	670,716	1,060,472	1,731,188	-	1,731,188	236,951
54515	DEPT OF PUBLIC ADVOCACY	2,416,371	1,886,911	4,303,282	-	4,303,282	853,658
54520	J&PS DEPT OF KY STATE POL	3,045,881	2,597,796	5,643,677	-	5,643,677	1,076,052
54523	J&PS OF JUVENILE JUSTICE	2,366,135	(7,321,793)	(4,955,658)	-	(4,955,658)	835,911
54525	DEPT OF CRIMINAL JUST TRN	685,957	717,740	1,403,697	-	1,403,697	242,336
54527	J&PS DEPT OF CORRECTIONS	1,449,538	1,572,141	3,021,679	-	3,021,679	512,094
55790	OFFICE OF THE SECRETARY	435,524	(250,009)	185,515	-	185,515	153,863



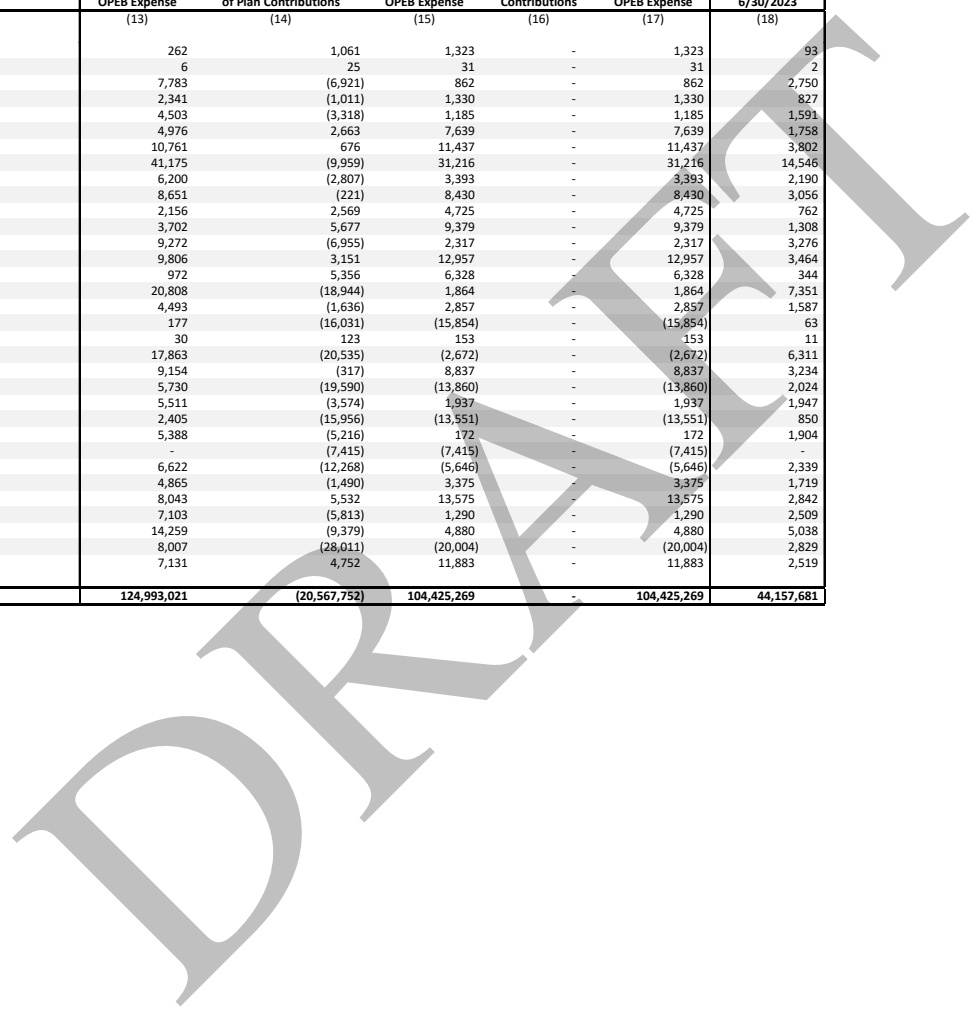
Appendix A: Collective OPEB Amounts - KERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
55793	DEPT PERSONNEL ADMIN	172,644	(23,923)	148,721	-	148,721	60,992
55794	DEPT FOR EMPLOYEE INS	220,039	97,773	317,812	-	317,812	77,736
56102	OFFICE OF THE SECRETARY	481,463	1,386,804	1,868,267	-	1,868,267	170,092
56106	DEPT OF WRKPLACE STANDARD	429,475	54,232	483,707	-	483,707	151,725
56107	DEPT OF WORKERS CLAIMS	545,606	(24,839)	520,767	-	520,767	192,752
56113	KY OSH REVIEW COMMISSION	18,513	(13,601)	4,912	-	4,912	6,540
56114	WORKERS COMP FUNDING COMM	78,049	72,562	150,611	-	150,611	27,573
56115	GEN ADM PROG SUPP S SERVI	-	(706,483)	(706,483)	-	(706,483)	-
56116	OFF OF INSPCT GEN S SVCS	-	(58,106)	(58,106)	-	(58,106)	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	1,457,659	7,771,397	9,229,056	-	9,229,056	514,963
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	348,947	2,370	351,317	-	351,317	123,276
57124	KY STATE NATURE PRES COMM	-	(209,238)	(209,238)	-	(209,238)	-
57126	OFFICE OF THE SECRETARY	238,905	345,189	584,094	-	584,094	84,401
57127	DEPT FOR ENERGY DEV & IND	-	(220,758)	(220,758)	-	(220,758)	-
57128	DEPT FOR NATURAL RESOURCE	1,967,688	223,664	2,191,352	-	2,191,352	695,147
57129	DEPT FOR ENVIRONM PROTECT	2,737,458	1,063,567	3,801,025	-	3,801,025	967,093
57139	OFFICE OF ADMINISTRATIVE SERVICES	347,258	1,302,532	1,649,790	-	1,649,790	122,680
57140	KY NATURE PRESERVES	86,305	362,077	448,382	-	448,382	30,490
57141	OFFICE OF ENERGY POLICY	34,384	147,074	181,458	-	181,458	12,147
58175	BRD OF CLMS & CRIME VICTI	-	(38,998)	(38,998)	-	(38,998)	-
58300	KY BOARD OF TAX APPEALS	-	(9,761)	(9,761)	-	(9,761)	-
58374	KY HORSE RACING AUTHORITY	227,061	337,352	564,413	-	564,413	80,216
58671	KY CLAIMS COMMISSION	-	(193,671)	(193,671)	-	(193,671)	-
58672	OFFICE OF CLAIMS AND APPEALS	38,234	205,231	243,465	-	243,465	13,507
58675	OFFICE OF THE SECRETARY	297,563	482,368	779,931	-	779,931	105,124
58676	DEPT OF INSURANCE	296,347	(301,168)	(4,821)	-	(4,821)	104,694
58677	OFF OF OCCUP & PROFESSION	117,903	112,654	230,557	-	230,557	41,653
58678	KY BOXING & WRESTLING AUT	4,872	16,418	21,290	-	21,290	1,721
58680	DEPT OF ALCOHOL & BEVERA	57,387	(194,142)	(136,755)	-	(136,755)	20,274
58681	DEPT OF CHARITABLE GAMING	103,372	58,290	161,662	-	161,662	36,519
58685	DEPT OF FINANCIAL INSTITU	493,767	449,136	942,903	-	942,903	174,439
58690	DEPT OF HOUSING & BUILD C	810,806	512,451	1,323,257	-	1,323,257	286,442
014A	BRECKINRIDGE CO ATTORNEY	6,257	(8,189)	(1,932)	-	(1,932)	2,211
024A	CHRISTIAN COUNTY ATTORNEY	3,102	5,393	8,495	-	8,495	1,096
031A	EDMONSON COUNTY ATTORNEY	4,957	7,282	12,239	-	12,239	1,751
060A	KNOTT COUNTY ATTORNEY	7,785	(2,102)	5,683	-	5,683	2,750
071A	LOGAN COUNTY ATTORNEY	7,403	(8,275)	(872)	-	(872)	2,615
086A	MONROE CO ATTORNEY	700	(8,554)	(7,854)	-	(7,854)	247
116A	WAYNE COUNTY ATTORNEY	757	(38,735)	(37,978)	-	(37,978)	268
W002	ALLEN COUNTY ATTORNEY	9,933	4,679	14,612	-	14,612	3,509
W003	ANDERSON COUNTY ATTORNEY	2,237	(2,919)	(682)	-	(682)	790
W005	BARREN COUNTY ATTORNEY	15,407	(24,506)	(9,099)	-	(9,099)	5,443
W006	BATH COUNTY ATTORNEY	2	12	14	-	14	1
W007	BELL COUNTY ATTORNEY	15,147	(5,401)	9,746	-	9,746	5,351
W008	BOONE COUNTY ATTORNEY	57,728	21,918	79,646	-	79,646	20,394
W011	BOYLE COUNTY ATTORNEY	1,489	2,293	3,782	-	3,782	526
W015	BULLITT COUNTY ATTORNEY	15,799	54,985	70,784	-	70,784	5,582
W018	CALLOWAY COUNTY ATTORNEY	62	255	317	-	317	22
W021	CARROLL COUNTY ATTORNEY	7,180	4,490	11,670	-	11,670	2,536
W022	CHILD SUPPORT ENFORCEMENT	6,227	7,625	13,852	-	13,852	2,200
W023	CASEY COUNTY ATTORNEY	5,850	(4,243)	1,607	-	1,607	2,067
W025	CLARK COUNTY ATTORNEY	15,563	15,440	31,003	-	31,003	5,498
W028	CRITTENDEN CO ATTORNEY	5,221	6,187	11,408	-	11,408	1,844
W030	DAVISS COUNTY ATTORNEY	5,226	(1,792)	3,434	-	3,434	1,846
W036	FLOYD COUNTY ATTORNEY	13,304	(64,498)	(51,194)	-	(51,194)	4,700
W037	FRANKLIN COUNTY ATTORNEY	23,857	2,824	26,681	-	26,681	8,428
W039	GALLATIN COUNTY ATTORNEY	-	(1,091)	(1,091)	-	(1,091)	-
W040	GARRARD COUNTY ATTORNEY	6,753	(3,018)	3,735	-	3,735	2,386
W041	GRANT COUNTY CHLD SUPPOR	3,465	5,768	9,233	-	9,233	1,224
W042	GRAVES COUNTY ATTORNEY	16,444	(5,151)	11,293	-	11,293	5,809
W046	HANCOCK COUNTY ATTORNEY	2,351	1,308	3,659	-	3,659	831
W049	HARRISON COUNTY ATTORNEY	5,125	(16,939)	(11,814)	-	(11,814)	1,810
W053	HICKMAN COUNTY ATTORNEY	5,321	11,095	16,416	-	16,416	1,880
W054	HOPKINS COUNTY ATTORNEY	29,830	18,329	48,159	-	48,159	10,538
W055	JACKSON COUNTY ATTORNEY	1,115	(460)	655	-	655	394
W056	JEFFERSON CO ATTORNEY	29,945	53,480	83,425	-	83,425	10,579



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
W058	JOHNSON COUNTY ATTORNEY	262	1,061	1,323	-	1,323	93
W061	KNOX COUNTY ATTORNEY	6	25	31	-	31	2
W062	LARUE COUNTY ATTORNEY	7,783	(6,921)	862	-	862	2,750
W063	LAUREL COUNTY ATTORNEY	2,341	(1,011)	1,330	-	1,330	827
W065	LEE COUNTY ATTORNEY	4,503	(3,318)	1,185	-	1,185	1,591
W073	MCCRACKEN COUNTY ATTORNEY	4,976	2,663	7,639	-	7,639	1,758
W074	MCCREARY COUNTY ATTORNEY	10,761	676	11,437	-	11,437	3,802
W076	MADISON COUNTY ATTORNEY	41,175	(9,959)	31,216	-	31,216	14,546
W077	MAGOFFIN CO ATTORNEY	6,200	(2,807)	3,393	-	3,393	2,190
W082	MEADE COUNTY ATTORNEY	8,651	(221)	8,430	-	8,430	3,056
W083	MENIFEE COUNTY ATTORNEY	2,156	2,569	4,725	-	4,725	762
W084	MERCER COUNTY ATTORNEY	3,702	5,677	9,379	-	9,379	1,308
W087	MONTGOMERY CO ATTORNEY	9,272	(6,955)	2,317	-	2,317	3,276
W088	MORGAN COUNTY ATTORNEY	9,806	3,151	12,957	-	12,957	3,464
W092	OHIO COUNTY ATTORNEY	972	5,356	6,328	-	6,328	344
W093	OLDHAM COUNTY ATTORNEY	20,808	(18,944)	1,864	-	1,864	7,351
W094	OWEN COUNTY ATTORNEY	4,493	(1,636)	2,857	-	2,857	1,587
W096	PENDLETON COUNTY ATTORNEY	177	(16,031)	(15,854)	-	(15,854)	63
W099	POWELL COUNTY ATTORNEY	30	123	153	-	153	11
W100	PULASKI COUNTY ATTORNEY	17,863	(20,535)	(2,672)	-	(2,672)	6,311
W102	ROCKCASTLE CO ATTORNEY	9,154	(317)	8,837	-	8,837	3,234
W103	ROWAN COUNTY ATTORNEY	5,730	(19,590)	(13,860)	-	(13,860)	2,024
W106	SHELBY COUNTY ATTORNEY	5,511	(3,574)	1,937	-	1,937	1,947
W107	SIMPSON COUNTY ATTORNEY	2,405	(15,956)	(13,551)	-	(13,551)	850
W108	SPENCER COUNTY ATTORNEY	5,388	(5,216)	172	-	172	1,904
W110	TODD COUNTY ATTORNEY	-	(7,415)	(7,415)	-	(7,415)	-
W111	TRIGG COUNTY ATTORNEY	6,622	(12,268)	(5,646)	-	(5,646)	2,339
W112	TRIMBLE COUNTY ATTORNEY	4,865	(1,490)	3,375	-	3,375	1,719
W113	UNION COUNTY ATTORNEY	8,043	5,532	13,575	-	13,575	2,842
W117	WEBSTER COUNTY ATTORNEY	7,103	(5,813)	1,290	-	1,290	2,509
W118	WHITLEY COUNTY ATTORNEY	14,259	(9,379)	4,880	-	4,880	5,038
X034	FAYETTE CO ATTORNEY OFF	8,007	(28,011)	(20,004)	-	(20,004)	2,829
X059	KENTON COUNTY ATTORNEY	7,131	4,752	11,883	-	11,883	2,519
TOTAL		124,993,021	(20,567,752)	104,425,269	-	104,425,269	44,157,681



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
1430	EASTERN KY UNIV	268,887	620,325	829,124	3,412,709	5,131,045	883,931	732,162	603,961	12,040,074	14,260,128
1433	KET FOUNDATION	62,651	144,537	193,187	486,896	887,721	205,957	170,595	140,724	430,777	948,053
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	591,738	591,738
1435	CHILD WATCH ADVOCACY CTR	7,961	18,365	24,547	137,684	188,557	26,170	21,676	17,881	95,841	161,568
1436	LOTUS	38,144	88,000	117,620	824,310	1,068,074	125,395	103,865	85,678	388,613	703,551
1437	SANCTUARY INC	21,810	50,316	67,253	431,596	292,217	71,698	59,388	48,989	208,992	389,067
1438	O A S I S	31,627	72,964	97,523	549,226	751,340	103,970	86,119	71,039	224,676	485,804
1439	BARREN RIVER CHILD ADVOCA	16,869	38,918	52,017	423,889	531,693	55,456	45,934	37,891	206,471	345,752
1440	MOREHEAD STATE UNIVERSITY	183,503	423,343	565,839	2,377,420	3,550,105	603,242	499,667	412,175	4,368,086	5,883,170
1445	MURRAY STATE UNIV	281,173	648,668	867,006	1,796,847	2,796,847	924,317	765,614	631,556	3,665,792	5,987,279
1450	NORTHERN KY UNIVERSITY	-	-	-	91,228	91,228	-	-	-	23,609,782	23,609,782
1451	SILVERLEAF	12,112	27,943	37,349	138,018	215,422	39,818	32,981	27,206	124,211	224,216
1452	SPRINGHAVEN INC	21,235	48,988	65,478	389,102	524,803	69,806	57,820	47,696	199,159	374,481
1453	SAFE HARBOR	29,677	68,464	91,509	554,372	744,022	97,558	80,807	66,658	339,709	584,732
1454	D.O.V.E.S.	21,046	48,553	64,896	396,006	530,501	69,186	57,307	47,272	174,079	347,844
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	11,650	11,650
1456	JUDI'S PLACE FOR KIDS, INC.	11,845	27,325	36,523	213,683	289,376	38,937	32,252	26,605	59,347	157,141
1457	KY RIVER CHILD ADVOCACY	5,545	12,792	17,098	115,451	150,886	18,228	15,099	12,455	55,369	101,151
1458	BLUEGRASS RAPE CRISIS CTR	25,473	58,765	78,546	354,151	516,935	83,738	69,360	57,215	250,467	460,780
1459	NURSING HOME OMBUDSMAN	9,275	21,397	28,599	145,272	204,543	30,489	25,254	20,832	86,895	163,470
1465	WESTERN KENTUCKY UNIV	549,931	1,268,695	1,695,733	585,931	4,100,290	1,807,825	1,497,425	1,235,227	2,267,624	6,808,101
1480	KASAP	22,219	68,512	91,529	466,172	608,162	73,041	60,500	49,907	208,104	391,552
1481	KDVA	37,421	86,331	115,389	691,995	931,136	123,017	101,895	84,053	307,776	616,741
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	6,815	15,722	21,014	122,363	165,914	22,403	18,556	15,307	55,316	111,582
1484	BUFFALO TR CHILD ADV INC	6,535	15,075	20,150	134,055	175,815	21,481	17,793	14,678	44,343	98,295
1485	CUMBERLAND V C A CENTER	8,572	19,775	26,432	132,541	187,320	28,179	23,341	19,254	117,377	188,151
1486	LAKE CUMB CHILD ADV CTR	8,430	19,448	25,995	150,815	204,688	27,713	22,955	18,935	46,858	116,461
1487	B.R.A.S.S.	23,862	55,049	73,578	344,139	496,628	78,442	64,973	53,597	241,824	438,836
1488	WOMEN AWARE	8,820	20,349	27,198	129,891	186,258	28,996	24,017	19,812	78,953	151,778
1489	BETHANY HOUSE ABUSE SHEL	17,872	41,231	55,109	286,044	400,256	58,752	48,664	40,143	188,714	336,273
1490	HOPE HARBOR INC	20,233	46,678	62,390	409,271	538,572	66,514	55,094	45,447	186,650	353,705
1491	CHILD ADV CTR OF GRN RVR	6,536	15,078	20,153	115,537	157,304	21,485	17,796	14,680	44,847	98,808
1492	CSG HEADQUARTERS	133,168	307,219	410,627	1,569,329	2,420,343	437,771	362,606	299,114	1,262,594	2,362,085
1994	KY HIGHER ED STUD LN CORP	386,846	892,457	1,192,854	2,844,111	5,316,268	1,271,704	1,053,356	868,914	3,104,246	6,298,220
3022	LEX FAYETTE CO HLTH DEPT	269,546	621,846	831,156	493,019	2,215,567	886,098	733,957	605,442	2,516,567	5,250,813
3023	LAKE CUMBERLAND DISTRICT	223,942	516,636	690,533	328,126	1,759,237	736,179	609,779	503,007	1,743,319	2,023,284
3024	WEDCO DIST HEALTH DEPT	97,148	224,122	299,560	219,306	840,136	319,362	264,528	218,210	412,942	1,215,042
3025	NORTHERN KY DIST HLTH DEP	248,365	572,979	765,841	1,919,658	3,506,843	816,465	676,280	557,864	1,176,062	3,226,671
3026	BARREN RVR DIST HLTH DEPT	158,908	366,601	489,997	366,497	1,382,003	522,387	432,694	356,930	1,172,640	2,484,651
3027	GREEN RVR DIST HLTH DEPT	242,207	558,774	746,855	208,302	1,756,138	796,224	659,514	544,034	1,478,115	2,147,587
3028	LINCOLN TRL DIST HLTH DEP	156,984	362,163	484,066	782,430	1,785,643	516,063	427,457	352,609	766,112	2,062,241
3029	PURCHASE DIST HLTH DEPT	91,937	212,099	283,491	727,510	1,315,037	302,230	250,338	206,504	650,871	1,409,943
3030	MERCER CO HEALTH DEPT	20,745	47,859	63,969	18,959	151,532	68,197	56,488	46,597	117,062	288,344
3031	CUMBERLAND VLY DIST HEALT	140,445	324,007	433,067	2,303,584	3,201,103	461,694	382,422	315,460	2,376,386	3,535,962
3033	KY RIVER DIST HEALTH DEPT	137,477	317,160	423,914	1,241,884	2,120,435	451,936	374,340	308,793	1,387,910	2,522,979
3034	BOURBON CO HEALTH CENTER	25,475	58,770	78,552	114,700	277,497	83,745	69,366	57,220	4,155	214,486
3035	CLARK CO HEALTH DEPT	48,676	112,295	150,093	22,686	333,750	160,014	132,540	109,332	355,188	757,074
3036	GATEWAY DIST HEALTH DEPT	89,959	207,537	277,393	221,729	796,618	295,730	244,954	202,062	-	742,746
3037	BOYLE CO HEALTH DEPT	21,017	48,487	64,808	61,395	195,707	69,092	57,229	47,208	27,238	200,767
3038	PIKE CO HEALTH DEPT	70,428	162,478	217,167	62,533	512,606	231,523	191,771	158,192	134,728	716,214
3039	FLOYD CO HEALTH CENTER	40,569	93,594	125,097	135,483	394,743	133,366	110,467	91,125	120,162	455,120
3040	MARTIN CO HEALTH DEPT	14,727	33,975	45,411	-	94,113	48,413	40,101	33,079	67,495	189,088
3042	BUFFALO TRACE HEALTH DEPT	28,557	65,880	88,055	86,141	268,633	93,876	77,758	64,142	121,165	356,941
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	59,025	136,172	182,007	120,987	498,191	194,038	160,722	132,580	115,871	603,211
3045	PENNYRILE DIST HLTH DEPT	58,435	134,809	180,186	324,721	698,151	192,096	159,114	131,253	186,943	669,406
3047	BREATHITT CO HEALTH DEPT	50,223	115,865	154,864	51,680	372,630	165,101	136,754	112,808	84,953	499,616
3048	GREENUP CO HLTH DEPT	36,827	84,959	113,556	88,615	323,957	121,063	100,276	82,718	65,694	369,751
3049	WHITLEY CO HEALTH DEPT	73,528	169,630	226,727	199,996	669,881	241,714	200,212	165,155	289,500	896,581
3050	LAUREL CO HEALTH DEPT	41,735	96,283	128,692	21,047	287,757	137,199	113,642	93,743	86,182	430,766
3051	KNOX CO HEALTH DEPT	75,260	173,625	232,067	189,526	670,478	247,407	204,928	169,045	187,242	808,622
3052	MONROE CO HEALTH DEPT	14,375	33,163	44,326	140,155	232,019	47,256	39,142	32,288	66,048	184,734
3053	BULLITT CO HEALTH DEPT	49,200	113,506	151,711	198,729	513,146	161,740	133,970	110,512	137,725	543,947
3054	THREE RIVERS DIST HLTH	72,764	167,867	224,370	267,718	732,719	239,202	198,131	163,439	144,586	745,358
3055	ESTILL CO HEALTH DEPT	12,584	29,031	38,803	13,709	94,127	41,368	34,265	28,266	116,074	219,973
3056	OLDHAM CO HEALTH DEPT	38,235	88,208	117,899	170,268	414,610	125,692	104,111	85,881	120,580	436,264



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)										
3057	LEWIS CO HEALTH DEPT	21,031	48,518	64,849	263,574	397,972	69,136	57,266	47,238	156,041	329,681
3058	FLEMING CO HEALTH DEP	14,459	33,357	44,585	126,607	126,607	47,532	39,371	32,477	14,069	133,449
3059	JESSAMINE CO HEALTH DEPT	49,204	113,515	151,723	656,445	970,887	161,752	133,980	110,520	190,413	596,665
3060	POWELL CO HEALTH DEPT	17,324	39,966	53,419	172,322	283,031	56,950	47,171	38,912	-	143,033
3061	ANDERSON CO HEALTH DEPT	20,566	47,447	63,417	173,429	304,859	67,609	56,001	46,195	15,714	185,519
3062	MADISON CO HEALTH DEP	121,863	281,139	375,769	138,261	917,032	400,609	331,825	273,723	926,609	1,932,766
3064	JOHNSON CO HEALTH DEPT	49,785	114,855	153,515	90,912	409,067	163,662	135,562	111,825	51,389	462,438
3065	MAGOFFIN CO HEALTH DEPT	19,624	45,272	60,510	46,582	171,988	64,510	53,434	44,078	22,409	184,431
3066	ALLEN CO HEALTH DEPT	28,691	66,191	88,471	118,641	301,994	94,319	78,125	64,445	160,810	397,699
3067	FRANKLIN CO HEALTH DEPT	88,746	204,738	273,652	480,392	1,047,528	291,741	241,650	199,337	407,770	1,140,498
3068	LINCOLN CO HEALTH DEPT	18,904	43,611	58,290	109,149	229,954	62,143	51,473	42,460	44,997	201,073
3069	WOODFORD CO HEALTH DEPT	28,461	65,659	87,759	339,015	520,894	93,561	77,496	63,927	61,755	296,739
3072	MUHLBERG CO HEALTH DEPT	32,649	75,320	100,673	238,609	447,251	107,328	88,900	73,333	73,623	343,184
3073	MARSHALL CO HEALTH DEPT	42,496	98,038	131,037	-	271,571	139,699	115,713	95,451	193,050	543,913
3074	CHRISTIAN CO HEALTH DEPT	47,267	109,046	145,750	137,096	439,159	155,384	128,705	106,169	193,947	584,205
3075	HOPKINS CO HEALTH DEPT	57,110	131,754	176,102	96,538	461,504	187,743	155,508	128,279	84,376	555,906
3076	TODD CO HEALTH DEPT	32,443	74,845	100,038	593,262	800,588	106,651	88,339	72,871	66,800	334,661
3077	BRACKEN CO HEALTH DEPT	12,761	29,441	39,350	130,058	211,610	41,951	34,748	28,664	100,624	205,987
3078	MONTGOMERY CO HEALTH DEPT	51,269	118,277	158,088	455,570	783,204	168,538	139,601	115,157	424,186	847,482
3079	GARRARD COUNTY HEALTH DPT	13,244	30,553	40,838	41,926	126,561	43,537	36,062	29,747	49,724	159,070
3080	BRECKINRIDGE CO HEALTH DP	15,230	35,135	46,962	22,342	119,669	50,066	41,470	34,209	165,433	291,178
3081	ASHLAND BOYD CO HEALTH DP	43,534	100,434	134,239	126,880	405,087	143,113	118,541	97,784	193,150	552,588
3082	LAWRENCE CO HEALTH DEPT	23,375	53,926	72,077	237,198	386,576	76,842	63,648	52,503	224,126	417,119
3083	GRAVES CO HEALTH CENTER	42,706	98,523	131,685	554,774	827,688	140,390	116,285	95,924	311,599	664,198
3084	CALLOWAY CO HEALTH DEPT	23,414	54,017	72,199	249,118	398,748	76,971	63,755	52,592	145,637	338,955
3085	BELL CO HEALTH DEPT	35,010	80,769	107,956	76,937	300,672	115,092	95,331	78,638	106,649	395,710
3086	GRAYSON COUNTY HEALTH DEPT	18,127	41,820	55,896	102,750	218,593	59,591	49,360	40,717	82,920	232,588
3087	HARLAN CO HEALTH DEPT	25,406	58,611	78,340	75,995	238,352	83,518	69,178	57,065	180,601	390,362
3088	CARTER CO HEALTH DEPT	20,609	47,545	63,548	181,920	313,622	67,749	56,116	46,291	17,466	187,622
3801	KENTUCKY STATE UNIVERSITY	142,473	328,685	439,319	486,999	1,397,476	468,359	387,943	320,014	751,184	1,927,500
5470	KCTCS	661,136	1,525,245	2,038,635	4,339,413	8,564,429	2,173,394	1,800,227	1,485,009	4,807,718	10,266,348
7403	ASST OF COMMONWEALTH ATTY	41,044	94,689	126,561	570,678	832,972	134,927	111,760	92,191	341,666	680,544
7407	KENTUCKY HOUSING CORP	-	-	-	261,345	261,345	-	-	-	7,950,560	7,950,560
7408	FRANKLIN CO COUNCIL AGING	9,937	22,925	30,641	136,043	199,546	32,667	27,058	22,320	-	82,045
7409	MUN ELEC POW ASSOC OF KY	5,221	12,045	16,099	3,950	37,315	17,164	14,217	11,727	3,248	46,356
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	692	1,597	2,134	-	4,423	2,275	1,884	1,554	199,387	205,100
7416	KY OFFICE OF BAR ADMISSIO	1,546	3,567	4,768	1,010	10,891	5,083	4,211	3,473	114,038	126,805
7417	KY ASSOC OF REGIONAL PROG	4,798	11,069	14,795	8,207	38,869	15,773	13,065	10,777	11,133	50,748
7716	MASTER COMMISSIONER BULLITT COUNTY	3,414	7,876	10,527	76,194	98,011	11,223	9,296	7,668	-	28,187
7718	MASTER COMM BOONE CO	5,799	13,379	17,883	135,377	172,438	19,065	15,791	13,026	82,503	130,385
7720	MASTER COMM CAMPBELL CO	2,238	5,164	6,902	41,109	55,413	7,358	6,095	5,028	58,341	76,822
7724	MASTER COMM CHRISTIAN CO	1,290	2,976	3,977	27,774	36,017	4,240	3,512	2,897	19,190	29,839
7725	MASTER COMM CLARK CO	718	1,657	2,215	15,114	19,704	2,362	1,956	1,614	10,857	16,789
7727	MASTER COMM CLINTON/CUMBE	1,646	3,797	5,076	45,706	56,225	5,411	4,482	3,697	24,688	38,778
7730	MASTER COMM DAVIESS CO	3,217	7,422	9,920	64,877	85,346	10,576	8,760	7,226	54,326	80,888
7734	MASTER COMM FAYETTE CO	6,191	14,282	19,089	129,071	168,633	20,351	16,857	13,905	111,363	162,476
7740	MASTER COMM GARRARD CO	-	-	-	427	427	-	-	-	11,021	11,021
7741	MASTER COMM GRANT CO	2,119	4,889	6,535	48,717	62,260	6,967	5,771	4,760	36,335	53,833
7743	MASTER COMM GRAYSON CO	1,454	3,354	4,482	43,316	52,606	4,779	3,958	3,265	23,658	35,660
7747	MASTER COMM HARDIN CO	5,350	12,343	16,498	117,812	152,003	17,589	14,569	12,018	87,271	131,447
7750	MASTER COMMISSIONER HART COUNTY	1,288	2,971	3,970	34,847	43,076	4,233	3,506	2,892	27,140	37,771
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-	-	-	2,467	2,467
7752	HENRY/ TRIMBLE MASTER COM	1,609	3,713	4,963	57,559	67,844	5,291	4,382	3,615	38,267	51,555
7753	MASTER COMM HOPKINS CO	-	-	-	4,498	4,498	-	-	-	67,821	67,821
7756	MASTER COMM JEFF CIRCUIT	13,120	30,267	40,455	279,986	363,828	43,129	35,724	29,469	224,833	333,155
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	1,274	2,939	3,929	23,797	31,939	4,189	3,469	2,862	46,292	56,812
7759	MASTER COMM KENTON CO	5,978	13,792	18,434	111,456	149,660	19,653	16,279	13,428	85,975	135,335
7763	MASTER COMM LAUREL CO	1,992	4,594	6,141	39,954	52,681	6,547	5,423	4,473	32,794	49,237
7773	MASTER COMM MCCracken CO	3,633	8,382	11,203	77,957	101,175	11,944	9,893	8,161	58,811	88,809
7776	MASTER COMM MADISON CO	3,227	7,446	9,952	67,157	87,782	10,610	8,788	7,249	51,144	77,791
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	1,237	2,855	3,816	26,687	34,595	4,068	3,370	2,780	42,702	52,920
7790	MASTER COMM NELSON CO	2,290	5,282	7,060	45,479	60,111	7,527	6,234	5,143	43,013	61,917
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDAHAM CO	2,378	5,486	7,333	55,989	71,186	7,817	6,475	5,341	39,027	58,660
7794	MASTER COMM OWEN CO	783	1,807	2,415	22,014	27,019	2,574	2,132	1,759	24,592	31,057



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
7798	MASTER COMM PIKE CO	3,184	7,345	9,817	70,334	90,680	10,466	8,669	7,151	47,805	74,091
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	3,722	3,722
7805	MASTER COMM SCOTT CO	2,924	6,746	9,016	64,043	82,729	9,612	7,962	6,568	54,663	78,805
7807	MASTER COMM SIMPSON CO	1,531	3,533	4,722	42,611	52,397	5,034	4,169	3,439	29,919	42,561
7814	MASTER COMM WARREN CO	4,399	10,149	13,565	88,407	116,520	14,462	11,979	9,881	70,383	106,705
7817	LOGAN CO MASTER COM	-	-	-	3,672	3,672	-	-	-	27,177	27,177
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	14,210	14,210
7820	MASTER COMM BARREN CO	985	2,272	3,036	20,437	26,730	3,237	2,681	2,212	29,260	37,390
7821	MASTER COMM MUHLENBERG CO	2,520	5,813	7,770	68,256	84,359	8,283	6,861	5,660	38,146	58,950
8024	SEVEN CO SERVICES INC	75,463	174,094	232,693	5,824,572	6,306,822	248,075	205,481	169,502	8,157,720	8,780,778
8201	KY RIVER COMM CARE INC	13,059	30,128	40,269	1,007,967	1,091,423	42,931	35,560	29,333	1,308,611	1,416,435
8202	NORTHERN KY REG MHMR BD	33,120	76,408	102,127	2,096,954	2,308,609	108,878	90,184	74,393	3,650,179	3,923,634
8204	COMMUNICARE INC	218,542	504,177	673,881	832,623	2,229,223	718,426	595,074	490,877	627,635	2,432,012
8205	ADANTA/BEHAVIORAL HLTH SR	161,404	372,359	497,694	1,981,502	2,559,523	530,592	439,491	362,536	2,660,271	3,992,890
8208	CUMBERLAND RIVER MHMR	360,894	832,585	1,112,829	1,694,075	4,000,383	1,186,390	982,689	810,621	2,465,346	5,445,046
8209	WESTERN KY REG MHMR ADV	116,592	268,978	359,515	233,315	978,400	383,280	317,472	261,883	543,450	1,506,085
8210	NEW VISTA OF THE BLUEGRASS, INC.	1,242,206	2,865,779	3,830,387	15,539,344	23,477,716	4,083,585	3,382,443	2,790,180	12,429,249	22,685,457
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	3,483,549	3,483,549
8213	GREEN RVR REG MHMR BD	84,198	194,245	259,627	-	538,070	276,789	229,265	189,121	668,527	1,363,702
8216	COMPREHEND INC REG MHMR B	152,465	351,738	470,132	1,420,635	2,394,970	501,209	415,152	342,459	1,190,430	2,449,250
8220	LIFESKILLS INC	519,786	1,199,150	1,602,778	3,757,977	7,079,691	1,708,725	1,415,341	1,167,516	519,507	4,811,089
8221	MOUNTAIN COMP CARE CENTER	193,062	445,397	595,315	1,326,991	2,560,765	634,667	525,696	433,647	1,094,184	2,688,194
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	46,715	107,772	144,048	1,063,980	1,362,515	153,570	127,202	104,929	788,601	1,174,302
10010	LEGS LEGISLATIVE RES COMM	854,954	1,972,384	2,636,280	3,488,374	8,951,992	2,810,545	2,327,981	1,920,353	2,410,315	9,469,194
20020	JUDL JUDICIAL RET SYSTEM	5,625	12,344	17,207	136,262	172,207	18,491	15,316	12,634	102,020	148,461
20025	JUDL ADM OFF OF THE COURT	2,198,084	5,070,995	6,777,870	20,252,902	34,299,851	7,225,903	5,985,233	4,937,223	11,614,493	29,762,852
31030	UNIFIED PROSECUTORIAL SYS	2,069,991	4,775,485	6,382,892	4,338,155	17,566,523	6,804,816	5,636,446	4,649,508	2,152,833	19,243,603
31035	DEPT OF AGRICULTURE	392,150	904,692	1,209,207	1,170,074	3,676,123	1,289,139	1,067,797	880,826	-	3,237,762
31040	ATTORNEY GENERALS OFFICE	343,954	793,504	1,060,594	1,323,371	3,521,423	1,130,702	936,563	772,571	140,905	2,980,741
31045	AUDITOR OF PUBLIC ACCOUNT	271,244	625,761	836,390	645,489	2,378,884	891,677	738,578	609,254	682,831	2,922,340
31066	REGISTRY OF ELECTION	25,453	58,721	78,486	51,471	214,131	83,674	69,307	57,172	45,965	256,118
31070	GOVERNORS OFFICE	64,401	148,573	198,582	77,230	488,786	211,709	175,359	144,654	265,985	797,707
31074	DEPT OF VETERANS AFFAIRS	888,416	2,049,581	2,739,461	558,194	6,235,652	2,920,546	2,419,095	1,995,513	6,051,022	13,386,176
31076	MILITARY AFFAIRS COMM	2,566	5,920	7,913	1,372	17,771	8,436	6,987	5,764	24,205	45,392
31082	KY INFRASTRUCTURE	28,173	64,995	86,872	132,006	312,046	92,614	76,713	63,280	8,474	241,081
31085	LT GOVERNORS OFFICE	16,818	38,799	51,858	139,608	247,083	55,286	45,793	37,775	27,382	166,236
31089	AGRICULTURAL DEVELOP BD	-	-	-	34,656	34,656	-	-	-	814,287	814,287
31094	OFF OF HOMELAND SECURITY	33,360	76,962	102,867	117,453	330,642	109,666	90,837	74,931	45,996	321,430
31095	DEPT MILITARY AFFAIRS	636,598	1,468,635	1,962,972	669,141	4,737,346	2,092,728	1,733,412	1,429,893	1,684,277	6,940,310
31110	OFF OF SECRETARY TO CABIN	7,844	18,096	24,186	41,471	91,597	25,785	21,358	17,618	12,460	77,221
31112	GOV OFF LOCAL DEVELOPMENT	85,667	197,633	264,156	331,769	879,225	281,617	233,264	192,420	234,594	941,895
31120	SECRETARY OF STATE	62,283	143,687	192,052	222,309	620,331	204,747	169,593	139,897	41,929	556,166
31125	STATE TREASURERS OFFICE	57,219	132,004	176,436	106,650	472,309	188,099	155,803	128,522	131,577	604,001
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	31,550	31,550	-	-	-	115,623	115,623
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	5,023	11,587	15,488	29,880	61,978	16,512	13,677	11,282	-	41,471
31137	KY COMM NETWORK AUTH	32,627	75,271	100,606	164,803	373,307	107,257	88,841	73,285	236,392	505,775
31150	BOARD OF ACCOUNTANCY	7,953	18,348	24,524	12,495	63,320	26,145	21,656	17,864	21,268	86,933
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	4,431	10,223	13,665	29,541	57,860	14,568	12,067	9,954	40,018	76,607
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	34,201	34,201
31180	BOARD OF DENTISTRY	10,504	24,233	32,390	41,636	108,763	34,531	28,602	23,594	-	86,727
31185	BOARD OF ELECTIONS	17,966	41,447	55,398	60,703	175,514	59,060	48,919	40,354	66,707	215,040
31190	BRD OF EMBALMERS/FUN DIR	2,576	5,942	7,942	9,708	26,168	8,467	7,014	5,786	122,269	143,536
31200	BOARD OF EXM ARCHITECTS	5,827	13,443	17,967	10,356	47,593	19,155	15,866	13,088	15,117	63,226
31205	KY LANDSCAPE ARCH REG BD	995	2,297	3,070	1,600	7,962	3,273	2,711	2,236	-	8,220
31215	BD EXAMINERS OF SOCIAL WK	2,642	6,095	8,147	943	17,827	8,685	7,194	5,934	52,364	74,177
31225	BD OF HAIRDRESSERS/CSMTG	26,533	61,212	81,816	184,789	354,350	87,225	72,248	59,598	-	219,071
31245	BD OF MEDICAL LICENSURE	27,846	64,241	85,865	37,011	214,963	91,541	75,823	62,547	1,951	231,862
31250	BOARD OF NURSING	114,883	265,037	354,247	388,862	1,123,029	377,664	312,820	258,045	18,065	966,594
31260	BOARD OF OPTOMETRIC EXM	3,232	7,456	9,965	33,417	54,070	10,624	8,800	7,259	8,982	35,665
31263	KY RESPIRATORY CARE BD	3,825	8,825	11,795	9,876	34,321	12,575	10,416	8,592	-	31,583
31268	PERSONNEL BOARD	13,459	31,050	41,501	27,219	113,229	44,244	36,647	30,230	-	111,121
31270	KY BOARD OF PHARMACY	42,490	98,024	131,018	100,283	371,815	139,679	115,697	95,438	8,825	359,639
31275	BD OF PHYSICAL THERAPY	6,265	14,454	19,319	41,478	81,516	20,596	17,059	14,072	-	51,727
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	18,405	42,460	56,752	33,527	151,144	60,504	50,115	41,340	83,400	235,359



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
31345	SCHOOL FAC CONSTR COMM	5,507	12,704	16,980	7,849	43,040	18,103	14,994	12,369	15,000	60,466
31354	EXECUTIVE BRANCH ETH COMM	12,836	29,613	39,581	42,599	124,629	42,197	34,952	28,832	54,337	160,318
31370	COMMISSION ON HUMAN RIGHT	35,092	80,957	108,206	46,036	270,291	115,359	95,552	78,821	22,205	311,937
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	24,025	24,025
31415	KY COUNCIL POSTSEC EDUCAT	81,823	188,765	252,303	28,914	551,805	268,981	222,797	183,786	310,115	985,679
31765	OFFICE OF STATE BUD DIREC	50,039	115,439	154,296	31,260	351,034	164,495	136,252	112,394	88,169	501,310
35605	TRAN OFF OF THE SECRETARY	137,347	316,861	423,516	352,967	1,230,691	451,511	373,988	308,503	15,438	1,149,440
35607	TRAN OFFICE OF LEGAL SVC	76,293	176,009	235,253	83,675	571,230	250,804	207,741	171,366	43,379	673,290
35609	DIVISION OF FACILITY MANA	47,420	109,398	146,220	27,149	330,187	155,886	129,121	106,512	349,176	740,695
35615	TRAN DEPT OF AVIATION	40,935	94,438	126,225	24,066	285,664	134,569	111,464	91,947	32,976	370,956
35616	TRAN OFFICE OF PERSONNEL	55,503	128,046	171,146	5,027	359,722	182,459	151,132	124,669	139,043	597,303
35617	OFFICE OF INFORMAT TECHNO	67,110	154,822	206,935	20,984	449,851	220,614	182,735	150,738	282,289	836,376
35618	OFFICE OF AUDITS	86,802	200,253	267,658	433,666	988,379	285,350	236,356	194,971	197,793	914,470
35619	DOT PAYROLL DIVISION	27,693	63,888	85,393	84,324	261,298	91,037	75,407	62,203	133,099	361,746
35625	TRAN DEPT OF HIGHWAYS	6,693,119	15,441,086	20,638,479	10,332,694	53,105,378	22,002,720	18,224,822	15,033,750	9,243,138	64,504,530
35628	TRAN DEPT OF INTERGOV PRO	27,714	63,936	85,456	149,836	326,942	91,105	75,462	62,249	9,492	238,308
35630	TRAN DEPT OF VEH REGULATE	280,698	647,572	865,542	426,034	2,219,846	922,756	764,321	630,489	180,144	2,497,710
36635	CAB FOR ECONOMIC DEVELOPMENT	155,230	358,117	478,658	73,497	1,065,502	510,298	422,681	348,670	196,772	1,478,421
39075	KHEAA DIV OF FINANCIAL AF	22,072	50,921	68,060	159,685	380,660	159,685	60,101	49,577	338,740	520,977
39079	COMMONWEALTH OF TECHNOL	535,595	1,235,622	1,651,526	-	3,422,743	1,760,696	1,458,389	1,203,026	3,620,542	8,042,653
39084	KY RIVER AUTHORITY	15,043	34,705	46,387	40,990	137,125	49,453	40,962	33,790	25,223	149,428
39103	OFFICE OF PVA'S	1,131,016	2,609,263	3,487,530	1,895,760	9,123,569	3,718,063	3,079,681	2,540,431	1,001,538	10,339,713
39130	DEPT OF REVENUE	1,242,033	2,865,378	3,829,852	1,119,892	9,057,155	4,083,014	3,381,971	2,789,790	2,963,502	13,218,727
39750	OFFICE OF SECRETARY	191,802	442,488	591,428	33,940	1,259,658	630,523	522,263	430,815	27,441	1,611,042
39757	FIN OFFICE OF INSP GENERAL	200	461	617	1,278	449	657	544	449	336,529	338,179
39758	OFF OF THE CONTROLLER	138,312	319,086	426,489	202,952	1,086,839	454,681	376,613	310,668	-	1,141,962
39785	DEPT FACILITIES SUPP SVCS	359,573	829,537	1,108,756	2,009,270	5,182,047	1,182,047	979,092	807,654	727,570	3,696,363
50235	KY STATE FAIR BOARD	298,185	687,915	919,464	616,839	2,522,403	980,243	811,938	669,768	780,735	3,242,684
50410	COMM KY HERITAGE COUNCIL	30,238	69,759	93,239	61,082	254,318	99,402	82,335	67,918	413,145	413,145
50529	KY ARTS COUNCIL	21,089	48,653	65,029	53,119	187,890	69,327	57,424	47,369	34,728	208,848
50550	KY HISTORICAL SOCIETY	59,477	137,213	183,398	66,004	446,092	195,521	161,951	133,593	185,162	676,227
50660	DEPT OF FISH & WILDLIFE	554,443	1,279,104	1,709,645	721,789	4,264,981	1,822,656	1,509,711	1,245,362	402,283	4,980,012
50665	COMM KY HORSE PARK	84,132	194,092	259,423	11,986	549,633	276,571	229,084	188,972	166,793	861,420
50670	DEPT OF PARKS	786,219	1,813,813	2,424,335	67,756	5,092,123	2,584,589	2,140,821	1,765,965	1,516,908	8,008,283
50850	COMM OFFICE OF SECRETARY	49,951	115,238	154,027	49,320	368,536	136,014	112,198	112,198	175,789	588,209
50852	KY ARTISANS CTR AT BEREA	19,307	44,542	59,534	48,295	171,678	63,470	52,572	43,367	39,715	199,124
50860	DEPT OF TOURISM	45,749	105,543	141,068	87,435	379,795	150,393	124,571	102,759	34,284	412,007
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	146,971	146,971
51340	KY COMM DEAF/HARD OF HEAR	21,080	48,632	65,001	38,235	172,948	69,297	57,399	47,349	28,100	202,145
51407	KY ENVIRONMENTAL EDUC COU	3,749	8,648	11,559	16,850	40,806	12,323	10,207	8,420	3,650	34,600
51530	EDUC OFFICE OF SECRETARY	158,981	366,771	490,225	230,686	1,246,663	522,630	432,895	357,096	292,534	1,605,155
51531	DEPT WORKFORCE INVESTMENT	302,729	698,397	933,474	140,936	2,075,536	995,179	824,309	679,973	7,987,066	10,486,527
51532	KY COMM ON PROPRIETARY ED	4,202	9,694	12,957	28,165	55,018	13,813	11,441	9,438	9,382	44,074
51540	EDUC DEPT OF EDUCATION	482,666	1,113,515	1,488,319	2,168,222	5,252,722	1,586,701	1,314,268	1,084,141	-	3,985,110
51545	KY EDUCATIONAL TV AUTHOR	250,147	577,091	771,338	590,303	2,188,879	822,325	681,134	561,868	28,014	2,093,341
51555	KY DEPT LIBRARY & ARCHIVE	87,952	202,907	271,204	264,378	826,441	289,131	239,488	197,554	294,004	1,020,177
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	97,739	97,739
53721	H&FS OFF OF THE SECRETARY	820,905	1,893,834	2,531,290	3,069,715	8,315,744	2,698,614	2,235,268	1,843,875	699,426	7,477,183
53723	OFFICE INSPECTOR GENERAL	327,915	756,503	1,011,139	218,326	2,313,883	1,077,978	892,892	736,547	1,356,311	4,063,728
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	114,976	114,976
53725	DEPT OF AGING/INDEP LIVIN	294,125	678,550	906,946	921,546	2,801,167	966,898	800,884	660,649	120,444	2,548,875
53727	DEPT FOR INCOME SUPPORT	693,496	1,599,901	2,138,421	1,848,783	6,280,601	2,279,775	1,888,343	1,557,696	67,559	5,793,373
53728	DEPT FOR PUBLIC HEALTH	718,337	1,657,208	2,215,017	1,705,973	6,296,535	2,361,434	1,955,982	1,613,491	171,862	6,102,769
53729	OFF HUMAN RESOURCE MANAGE	589,651	1,360,329	1,818,210	361,137	4,129,327	1,938,398	1,605,580	1,324,444	1,560,377	6,428,799
53730	SERVE KY	30,509	70,385	94,077	68,576	263,547	100,295	83,075	68,528	319,430	319,430
53736	H&FS DEPT FOR COMM BASE S	6,570,348	15,157,841	20,259,903	7,640,381	49,628,473	21,599,130	17,890,611	14,757,979	5,597,994	59,845,714
53739	HEALTH DATA AND ANALYTICS	36,577	84,384	112,787	365,700	599,448	120,242	99,597	82,158	223,004	525,001
53746	DEPT FOR MEDICAID SERVICE	241,296	556,672	744,045	246,362	1,788,375	793,228	657,033	541,987	802,550	2,794,798
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	195,222	450,378	601,973	229,821	1,477,394	641,765	531,575	438,497	967,604	2,579,441
54500	J&PS OFF OF SECRETARY	289,216	667,224	891,809	888,325	2,736,574	950,760	787,517	649,623	11,092	2,398,992
54515	DEPT OF PUBLIC ADVOCACY	1,041,952	2,403,791	3,212,897	2,437,759	9,096,399	3,425,277	2,837,165	2,340,380	1,727,823	10,330,645
54520	J&PS DEPT OF KY STATE POL	1,313,400	3,030,024	4,049,917	3,022,077	11,415,418	4,317,625	3,576,300	2,950,092	-	10,844,017
54523	J&PS OF JUVENILE JUSTICE	1,020,290	2,353,817	3,146,101	288,734	6,808,992	3,354,066	2,778,181	2,291,723	7,156,509	15,580,479
54525	DEPT OF CRIMINAL JUST TRN	295,788	682,385	912,073	841,968	2,732,214	972,364	805,411	664,384	234,084	2,676,243
54527	J&PS DEPT OF CORRECTIONS	625,048	1,441,991	1,927,359	1,766,427	5,760,825	2,054,762	1,701,964	1,403,952	-	5,160,678
55790	OFFICE OF THE SECRETARY	187,800	433,257	579,089	74,906	1,275,052	617,369	511,368	421,828	423,473	1,974,038



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
55793	DEPT PERSONNEL ADMIN	74,445	171,745	229,554	101,737	577,481	244,728	202,709	167,215	9,931	624,583
55794	DEPT FOR EMPLOYEE INS	94,882	218,893	292,572	220,922	827,269	311,912	258,357	213,119	62,003	845,391
56102	OFFICE OF THE SECRETARY	207,609	478,957	640,171	1,844,318	3,171,055	682,488	565,306	466,322	57,726	1,771,842
56106	DEPT OF WRKPLACE STANDARD	185,192	427,239	571,046	217,117	1,400,594	608,793	504,265	415,968	325,556	1,854,582
56107	DEPT OF WORKERS CLAIMS	235,268	542,765	725,458	999,526	2,503,017	773,412	640,619	528,447	1,264,010	3,206,488
56113	KY OSH REVIEW COMMISSION	7,983	18,416	24,615	4,283	55,297	26,242	21,737	17,931	31,893	97,803
56114	WORKERS COMP FUNDING COMM	33,655	77,643	103,777	148,875	363,950	110,637	91,641	75,595	9,076	286,949
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	188,990	188,990
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	16,288	16,288
56142	OFFICE OF UNEMPLOYMENT INSURANCE	628,550	1,450,070	1,938,157	14,272,032	18,288,809	2,066,274	1,711,499	1,411,817	-	5,189,590
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	150,468	347,130	463,973	127,352	1,088,923	494,642	409,713	337,973	16,228	1,258,556
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	165,966	165,966
57126	OFFICE OF THE SECRETARY	103,017	237,662	317,657	430,737	1,089,073	338,655	280,509	231,392	-	850,556
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	225,251	225,251
57128	DEPT FOR NATURAL RESOURCE	848,477	1,957,444	2,616,310	1,517,467	6,939,698	2,789,255	2,310,346	1,905,806	1,592,314	8,597,721
57129	DEPT FOR ENVIRONM PROTECT	1,180,407	2,723,207	3,639,826	2,049,711	9,593,151	3,880,427	3,214,167	2,651,369	1,774,188	11,520,151
57139	OFFICE OF ADMINISTRATIVE SERVICES	149,740	345,450	461,727	629,818	1,586,735	492,248	407,731	336,337	40,620	1,276,936
57140	KY NATURE PRESERVES	37,215	85,856	114,755	275,718	513,544	122,340	101,335	83,591	3,487	310,753
57141	OFFICE OF ENERGY POLICY	14,827	34,205	45,719	154,164	248,915	48,741	40,372	33,303	-	122,416
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	97,910	225,879	301,909	364,807	990,505	321,866	266,602	219,920	-	808,388
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	291,900	291,900
58672	OFFICE OF CLAIMS AND APPEALS	16,487	38,035	50,837	405,021	510,380	54,198	44,892	37,032	-	136,122
58675	OFFICE OF THE SECRETARY	128,311	296,014	395,651	451,418	1,271,394	421,805	349,382	288,205	-	1,059,392
58676	DEPT OF INSURANCE	127,786	294,804	394,034	481,624	1,264,241	420,081	347,954	287,027	477,187	1,532,249
58677	OFF OF OCCUP & PROFESSION	50,841	117,290	156,769	123,267	448,167	167,132	138,435	114,196	129,978	549,741
58678	KY BOXING & WRESTLING AUT	2,101	4,847	6,478	5,277	18,703	6,907	5,721	4,719	3,733	21,080
58680	DEPT OF ALCOHOL & BEVERA	24,745	57,088	76,304	18,599	176,736	81,347	67,380	55,582	244,434	448,743
58681	DEPT OF CHARITABLE GAMING	44,574	102,834	137,447	117,247	402,102	146,532	121,373	100,121	27,608	395,634
58685	DEPT OF FINANCIAL INSTITU	212,915	491,197	656,531	546,329	1,906,972	699,930	579,753	478,239	150,019	1,907,941
58690	DEPT OF HOUSING & BUILD C	349,624	806,585	1,078,078	686,092	2,920,379	1,149,341	952,002	785,307	182,116	3,068,766
014A	BRECKINRIDGE CO ATTORNEY	2,698	6,225	8,320	2,690	19,933	8,870	7,347	6,060	12,443	34,720
024A	CHRISTIAN COUNTY ATTORNEY	1,338	3,086	4,125	26,347	34,896	4,398	3,643	3,005	29,710	40,756
031A	EDMONSON COUNTY ATTORNEY	2,138	4,931	6,591	17,539	31,199	7,027	5,820	4,801	1,545	19,193
060A	KNOTT COUNTY ATTORNEY	3,357	7,744	10,351	14,246	35,698	11,035	9,140	7,540	19,474	47,189
071A	LOGAN COUNTY ATTORNEY	3,192	7,365	9,844	30,236	50,637	10,494	8,693	7,171	50,793	77,151
086A	MONROE CO ATTORNEY	302	696	931	23,635	25,564	992	822	678	38,442	40,934
116A	WAYNE COUNTY ATTORNEY	327	754	1,007	25,226	27,314	1,074	889	734	65,151	67,848
W002	ALLEN COUNTY ATTORNEY	4,283	9,881	13,208	13,366	40,738	14,081	11,663	9,621	12,462	47,827
W003	ANDERSON COUNTY ATTORNEY	965	2,226	2,975	73,600	79,766	3,172	2,627	2,167	99,612	107,758
W005	BARREN COUNTY ATTORNEY	6,643	15,326	20,485	8,565	51,019	21,839	18,090	14,922	58,123	112,974
W006	BATH COUNTY ATTORNEY	1	2	3	76	82	4	3	2	90	99
W007	BELL COUNTY ATTORNEY	6,531	15,068	20,140	25,142	66,881	21,471	17,784	14,670	23,670	77,595
W008	BOONE COUNTY ATTORNEY	24,893	57,427	76,757	240,312	399,389	81,831	67,781	55,913	121,117	326,642
W011	BOYLE COUNTY ATTORNEY	642	1,481	1,979	8,097	12,199	2,110	1,748	1,442	3,273	8,573
W015	BULLITT COUNTY ATTORNEY	6,813	15,717	21,007	154,797	198,340	22,396	18,550	15,302	7,960	64,208
W018	CALLOWAY COUNTY ATTORNEY	27	62	83	2,058	2,230	89	73	61	2,659	2,882
W021	CARROLL COUNTY ATTORNEY	3,096	7,142	9,546	12,966	32,750	10,177	8,430	6,954	4,600	30,161
W022	CHILD SUPPORT ENFORCEMENT	2,685	6,195	8,280	54,947	72,107	8,827	7,312	6,031	36,241	58,411
W023	CASEY COUNTY ATTORNEY	2,522	5,819	7,778	2,565	18,684	8,292	6,868	5,666	8,575	29,401
W025	CLARK COUNTY ATTORNEY	6,711	15,482	20,693	73,926	116,812	22,061	18,273	15,073	34,597	90,004
W028	CRITTENDEN CO ATTORNEY	2,251	5,194	6,942	33,342	47,729	7,401	6,130	5,057	4,518	23,106
W030	DAVIESS COUNTY ATTORNEY	2,253	5,199	6,949	37,437	51,838	7,408	6,136	5,062	49,350	67,956
W036	FLOYD COUNTY ATTORNEY	5,737	13,235	17,690	95,450	132,112	18,859	15,621	12,886	84,761	132,127
W037	FRANKLIN COUNTY ATTORNEY	10,287	23,733	31,722	56,952	122,694	33,819	28,012	23,107	76,199	161,137
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	2,912	6,718	8,980	3,062	21,672	9,573	7,929	6,541	5,908	29,951
W041	GRANT COUNTY CHLD SUPPOR	1,494	3,447	4,607	12,677	22,225	4,911	4,068	3,356	3,562	15,897
W042	GRAVES COUNTY ATTORNEY	7,091	16,358	21,865	37,033	82,347	23,310	19,308	15,927	54,388	112,933
W046	HANCOCK COUNTY ATTORNEY	1,014	2,339	3,126	4,587	11,066	3,333	2,761	2,277	1,990	10,361
W049	HARRISON COUNTY ATTORNEY	2,210	5,098	6,814	37,517	51,639	7,264	6,017	4,964	42,903	61,148
W053	HICKMAN COUNTY ATTORNEY	2,294	5,293	7,075	23,273	37,935	7,543	6,248	5,154	14,303	33,248
W054	HOPKINS COUNTY ATTORNEY	12,863	29,674	39,663	190,235	272,435	42,284	35,024	28,891	81,518	187,717
W055	JACKSON COUNTY ATTORNEY	481	1,109	1,482	25,679	28,751	1,580	1,309	1,080	34,302	38,271
W056	JEFFERSON CO ATTORNEY	12,912	29,789	39,815	622,734	705,250	42,447	35,159	29,003	750,267	856,876



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
W058	JOHNSON COUNTY ATTORNEY	113	261	349	8,739	9,462	372	308	254	11,347	12,281
W061	KNOX COUNTY ATTORNEY	3	6	8	217	234	9	7	6	285	307
W062	LARUE COUNTY ATTORNEY	3,356	7,743	10,349	5,603	27,051	11,033	9,139	7,539	13,852	41,563
W063	LAUREL COUNTY ATTORNEY	1,010	2,329	3,113	1,900	8,352	3,319	2,749	2,267	3,948	12,283
W065	LEE COUNTY ATTORNEY	1,942	4,480	5,988	11,834	24,244	6,384	5,288	4,362	16,961	32,995
W073	MCCRACKEN COUNTY ATTORNEY	2,146	4,950	6,616	25,421	39,133	7,054	5,843	4,819	26,365	44,081
W074	MCCRACKEN COUNTY ATTORNEY	4,640	10,705	14,308	12,718	42,371	15,254	12,635	10,422	22,101	60,412
W076	MADISON COUNTY ATTORNEY	17,755	40,961	54,748	73,957	187,421	58,367	48,346	39,880	145,843	292,436
W077	MAGOFFIN CO ATTORNEY	2,673	6,167	8,243	44,219	61,302	8,788	7,279	6,005	31,000	53,072
W082	MEADE COUNTY ATTORNEY	3,730	8,606	11,502	11,775	35,613	12,263	10,157	8,379	11,015	41,814
W083	MENIFEE COUNTY ATTORNEY	930	2,145	2,867	12,741	18,683	3,056	2,532	2,088	14,766	22,442
W084	MERCER COUNTY ATTORNEY	1,596	3,683	4,923	8,123	18,325	5,248	4,347	3,586	-	13,181
W087	MONTGOMERY CO ATTORNEY	3,998	9,224	12,328	6,439	31,989	13,143	10,887	8,980	23,209	56,219
W088	MORGAN COUNTY ATTORNEY	4,228	9,755	13,038	20,800	47,821	13,900	11,513	9,497	23,355	58,265
W092	OHIO COUNTY ATTORNEY	419	967	1,293	11,394	14,073	1,378	1,142	942	-	3,462
W093	OLDHAM COUNTY ATTORNEY	8,972	20,699	27,667	88,284	145,622	29,495	24,431	20,153	64,843	138,922
W094	OWEN COUNTY ATTORNEY	1,938	4,470	5,975	10,108	22,491	6,370	5,276	4,352	8,933	24,931
W096	PENDLETON COUNTY ATTORNEY	77	177	236	5,898	6,388	252	208	172	20,725	21,357
W099	POWELL COUNTY ATTORNEY	13	30	40	991	1,074	43	35	29	1,281	1,388
W100	PULASKI COUNTY ATTORNEY	7,703	17,770	23,751	63,046	112,270	25,321	20,973	17,301	64,049	127,644
W102	ROCKCASTLE CO ATTORNEY	3,947	9,107	12,172	34,963	60,189	12,977	10,749	8,867	28,628	61,221
W103	ROWAN COUNTY ATTORNEY	2,471	5,700	7,618	-	15,789	8,122	6,727	5,549	27,328	47,726
W106	SHELBY COUNTY ATTORNEY	2,376	5,482	7,328	25,652	40,838	7,812	6,471	5,338	18,873	38,494
W107	SIMPSON COUNTY ATTORNEY	1,037	2,392	3,198	2,285	8,912	3,409	2,824	2,329	32,543	41,105
W108	SPENCER COUNTY ATTORNEY	2,324	5,360	7,165	16,705	31,554	7,638	6,327	5,219	30,808	49,992
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	4,700	4,700
W111	TRIGG COUNTY ATTORNEY	2,855	6,588	8,805	3,624	21,872	9,387	7,775	6,414	10,600	34,176
W112	TRIMBLE COUNTY ATTORNEY	2,098	4,839	6,468	4,719	18,124	6,896	5,712	4,712	13,097	30,417
W113	UNION COUNTY ATTORNEY	3,468	8,001	10,695	58,849	81,013	11,402	9,444	7,790	34,796	63,432
W117	WEBSTER COUNTY ATTORNEY	3,063	7,066	9,445	4,917	24,491	10,069	8,340	6,880	28,843	54,132
W118	WHITLEY COUNTY ATTORNEY	6,149	14,185	18,960	2,358	41,652	20,213	16,742	13,811	13,385	64,151
X034	FAYETTE CO ATTORNEY OFF	3,453	7,965	10,646	86,339	108,403	11,350	9,401	7,755	131,309	159,815
X059	KENTON COUNTY ATTORNEY	3,075	7,094	9,481	6,875	26,525	10,108	8,373	6,907	-	25,388
TOTAL		53,897,655	124,342,285	166,195,354	190,148,916	534,584,210	177,181,250	146,759,659	121,062,152	217,565,892	662,568,953



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
1430	EASTERN KY UNIV	(4,940,246)	(2,649,395)	(1,717,820)	178,377	-	-
1433	KET FOUNDATION	(98,084)	(43,388)	39,128	41,562	-	-
1434	KY BAR ASSOCIATION	(591,738)	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(5,697)	9,542	17,861	5,282	-	-
1436	LOTUS	111,677	120,027	107,515	25,304	-	-
1437	SANCTUARY INC	(35,760)	25,624	38,197	14,468	-	-
1438	O A S I S	74,013	97,258	73,283	20,981	-	-
1439	BARREN RIVER CHILD ADVOCA	77,191	49,357	48,202	11,191	-	-
1440	MOREHEAD STATE UNIVERSITY	(962,296)	(769,690)	(722,815)	121,735	-	-
1445	MURRAY STATE UNIV	(2,395,864)	(1,389,241)	(591,855)	186,528	-	-
1450	NORTHERN KY UNIVERSITY	(15,371,220)	(8,147,334)	-	-	-	-
1451	SILVERLEAF	(25,284)	(5,227)	13,680	8,036	-	-
1452	SPRINGHAVEN INC	42,918	45,474	47,842	14,087	-	-
1453	SAFE HARBOR	15,889	52,403	71,312	19,687	-	-
1454	D.O.V.E.S.	59,287	59,289	50,121	13,961	-	-
1455	GATEWAY CHILD ADVOCACY	(11,650)	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	28,764	68,296	27,317	7,858	-	-
1457	KY RIVER CHILD ADVOCACY	16,311	15,254	14,492	3,678	-	-
1458	BLUEGRASS RAPE CRISIS CTR	(26,641)	22,049	43,848	16,898	-	-
1459	NURSING HOME OMBUDSMAN	(3,779)	18,674	20,024	6,154	-	-
1465	WESTERN KENTUCKY UNIV	(1,896,274)	(916,453)	(259,904)	364,820	-	-
1480	KASAP	50,450	84,958	66,462	14,740	-	-
1481	KDVA	76,911	118,188	94,470	24,826	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	9,059	23,215	17,535	4,522	-	-
1484	BUFFALO TR CHILD ADV INC	28,315	27,284	17,585	4,336	-	-
1485	CUMBERLAND V C A CENTER	(17,850)	(3,650)	14,983	5,686	-	-
1486	LAKE CUMB CHILD ADV CTR	22,873	38,360	21,403	5,592	-	-
1487	B.R.A.S.S.	(38,982)	34,908	46,037	15,830	-	-
1488	WOMEN AWARE	(3,588)	15,184	17,032	5,851	-	-
1489	BETHANY HOUSE ABUSE SHEL	(12,933)	26,679	38,381	11,856	-	-
1490	HOPE HARBOR INC	53,884	64,662	52,899	13,422	-	-
1491	CHILD ADV CTR OF GRN RVR	9,869	27,801	16,490	4,337	-	-
1492	CSG HEADQUARTERS	(289,892)	65,336	194,472	88,343	-	-
1994	KY HIGHER ED STUD LN CORP	(1,227,780)	(266,522)	255,718	256,631	-	-
3022	LEX FAYETTE CO HLTH DEPT	75,437	(158,433)	(131,063)	178,814	-	-
3023	LAKE CUMBERLAND DISTRICT	(167,085)	(146,647)	(98,876)	148,561	-	-
3024	WEDCO DIST HEALTH DEPT	(259,892)	(154,428)	(25,032)	64,447	-	-
3025	NORTHERN KY DIST HLTH DEP	(161,914)	96,254	181,069	164,763	-	-
3026	BARREN RVR DIST HLTH DEPT	(669,795)	(321,904)	(216,367)	105,419	-	-
3027	GREEN RVR DIST HLTH DEPT	(195,186)	(229,846)	(127,094)	160,678	-	-
3028	LINCOLN TRL DIST HLTH DEP	82,319	(225,808)	(237,252)	104,142	-	-
3029	PURCHASE DIST HLTH DEPT	87,000	(84,093)	(158,804)	60,991	-	-
3030	MERCER CO HEALTH DEPT	(66,271)	(55,065)	(29,238)	13,761	-	-
3031	CUMBERLAND VLY DIST HEALT	261,525	(223,451)	(466,103)	93,169	-	-
3033	KY RIVER DIST HEALTH DEPT	(38,321)	(173,483)	(281,942)	91,201	-	-
3034	BOURBON CO HEALTH CENTER	33,301	12,942	(130)	16,899	-	-
3035	CLARK CO HEALTH DEPT	(323,808)	(103,543)	(28,266)	32,293	-	-
3036	GATEWAY DIST HEALTH DEPT	86,719	(51,271)	(41,253)	59,677	-	-
3037	BOYLE CO HEALTH DEPT	(11,896)	(4,206)	(2,900)	13,942	-	-
3038	PIKE CO HEALTH DEPT	(145,369)	(63,759)	(41,201)	46,721	-	-
3039	FLOYD CO HEALTH CENTER	(65,357)	(19,397)	(2,537)	26,913	-	-
3040	MARTIN CO HEALTH DEPT	(51,247)	(38,527)	(14,970)	9,769	-	-
3042	BUFFALO TRACE HEALTH DEPT	(38,235)	(37,809)	(31,210)	18,945	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(38,953)	(56,178)	(49,046)	39,157	-	-
3045	PENNYRILE DIST HLTH DEPT	(58,698)	32,228	16,449	38,766	-	-
3047	BREATHITT CO HEALTH DEPT	(81,996)	(44,767)	(33,537)	33,317	-	-
3048	GREENUP CO HLTH DEPT	(44,758)	(16,966)	(8,500)	24,430	-	-
3049	WHITLEY CO HEALTH DEPT	(128,924)	(74,544)	(72,014)	48,779	-	-
3050	LAUREL CO HEALTH DEPT	(65,111)	(76,830)	(28,753)	27,686	-	-
3051	KNOX CO HEALTH DEPT	(71,464)	(54,711)	(61,896)	49,927	-	-
3052	MONROE CO HEALTH DEPT	1,337	21,328	15,084	9,537	-	-
3053	BULLITT CO HEALTH DEPT	(32,451)	(30,973)	(16)	32,638	-	-
3054	THREE RIVERS DIST HLTH	(60,702)	13,442	(13,649)	48,270	-	-
3055	ESTILL CO HEALTH DEPT	(73,118)	(39,926)	(21,151)	8,348	-	-
3056	OLDHAM CO HEALTH DEPT	(21,168)	(27,563)	1,711	25,366	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
3057	LEWIS CO HEALTH DEPT	(9,139)	30,656	32,824	13,951	-	-
3058	FLEMING CO HEALTH DEP	(6,467)	(6,525)	(3,444)	9,593	-	-
3059	JESSAMINE CO HEALTH DEPT	95,686	160,226	85,667	32,642	-	-
3060	POWELL CO HEALTH DEPT	70,411	42,124	15,969	11,493	-	-
3061	ANDERSON CO HEALTH DEPT	49,302	40,961	15,434	13,643	-	-
3062	MADISON CO HEALTH DEP	(437,915)	(432,720)	(225,940)	80,842	-	-
3064	JOHNSON CO HEALTH DEPT	(34,528)	(35,170)	(16,700)	33,027	-	-
3065	MAGOFFIN CO HEALTH DEPT	(10,104)	(6,679)	(8,678)	13,018	-	-
3066	ALLEN CO HEALTH DEPT	(64,942)	(48,995)	(801)	19,033	-	-
3067	FRANKLIN CO HEALTH DEPT	(143,685)	(35,793)	27,634	58,874	-	-
3068	LINCOLN CO HEALTH DEPT	2,276	7,562	6,502	12,542	-	-
3069	WOODFORD CO HEALTH DEPT	75,886	87,174	42,215	18,880	-	-
3072	MUHLBERG CO HEALTH DEPT	17,409	43,674	21,325	21,659	-	-
3073	MARSHALL CO HEALTH DEPT	(185,266)	(80,832)	(34,436)	28,192	-	-
3074	CHRISTIAN CO HEALTH DEPT	(108,561)	(61,143)	(6,699)	31,358	-	-
3075	HOPKINS CO HEALTH DEPT	(45,326)	(64,612)	(22,350)	37,886	-	-
3076	TODD CO HEALTH DEPT	161,660	199,964	82,781	21,522	-	-
3077	BRACKEN CO HEALTH DEPT	(14,560)	(1,462)	13,179	8,466	-	-
3078	MONTGOMERY CO HEALTH DEPT	(135,013)	(11,347)	48,072	34,010	-	-
3079	GARRARD COUNTY HEALTH DPT	(30,017)	(10,035)	(1,244)	8,786	-	-
3080	BRECKINRIDGE CO HEALTH DP	(70,634)	(74,004)	(36,974)	10,103	-	-
3081	ASHLAND BOYD CO HEALTH DP	(53,737)	(68,150)	(54,494)	28,880	-	-
3082	LAWRENCE CO HEALTH DEPT	(68,456)	(4,829)	27,235	15,506	-	-
3083	GRAVES CO HEALTH CENTER	6,336	60,360	68,463	28,331	-	-
3084	CALLOWAY CO HEALTH DEPT	(10,407)	26,252	28,414	15,533	-	-
3085	BELL CO HEALTH DEPT	(79,688)	(29,176)	(9,399)	23,225	-	-
3086	GRAYSON COUNTY HEALTH DEPT	(24,401)	(8,097)	6,479	12,025	-	-
3087	HARLAN CO HEALTH DEPT	(131,095)	(34,586)	(3,184)	16,855	-	-
3088	CARTER CO HEALTH DEPT	59,179	45,096	8,053	13,672	-	-
3801	KENTUCKY STATE UNIVERSITY	(202,044)	(361,161)	(61,334)	94,516	-	-
5470	KCTCS	(2,004,348)	(479,194)	343,031	438,592	-	-
7403	ASST OF COMMONWEALTH ATTY	8,596	48,194	68,408	27,229	-	-
7407	KENTUCKY HOUSING CORP	(5,066,593)	(2,622,621)	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	54,557	41,106	15,246	6,592	-	-
7409	MUN ELEC POW ASSOC OF KY	(3,020)	(6,499)	(2,985)	3,463	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(125,613)	(62,553)	(12,972)	461	-	-
7416	KY OFFICE OF BAR ADMISSIO	(70,939)	(41,249)	(4,751)	1,025	-	-
7417	KY ASSOC OF REGIONAL PROG	(3,315)	(6,898)	(4,848)	3,182	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	36,442	22,481	8,637	2,264	-	-
7718	MASTER COMM BOONE CO	(6,790)	24,438	20,557	3,848	-	-
7720	MASTER COMM CAMPBELL CO	(22,268)	(6,376)	5,749	1,485	-	-
7724	MASTER COMM CHRISTIAN CO	(1,244)	2,634	3,931	856	-	-
7725	MASTER COMM CLARK CO	(1,098)	1,367	2,171	476	-	-
7727	MASTER COMM CLINTON/CUMBE	3,522	6,780	6,551	1,093	-	-
7730	MASTER COMM DAVIESS CO	(9,370)	2,699	9,085	2,134	-	-
7734	MASTER COMM FAYETTE CO	(20,002)	4,037	18,015	4,107	-	-
7740	MASTER COMM GARRARD CO	(7,421)	(3,173)	-	-	-	-
7741	MASTER COMM GRANT CO	(7,733)	7,378	7,376	1,406	-	-
7743	MASTER COMM GRAYSON CO	(1,275)	10,411	6,845	965	-	-
7747	MASTER COMM HARDIN CO	(7,314)	8,095	16,228	3,548	-	-
7750	MASTER COMMISSIONER HART COUNTY	(2,481)	2,373	4,557	855	-	-
7751	MASTER COMM HENDERSON CO	(2,467)	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	7,395	1,818	6,008	1,068	-	-
7753	MASTER COMM HOPKINS CO	(39,829)	(23,494)	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	(37,518)	20,464	39,023	8,704	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(22,921)	(5,833)	3,036	845	-	-
7759	MASTER COMM KENTON CO	(14,098)	8,379	16,079	3,965	-	-
7763	MASTER COMM LAUREL CO	(6,804)	3,046	5,881	1,321	-	-
7773	MASTER COMM MCCracken CO	(5,113)	4,539	10,530	2,410	-	-
7776	MASTER COMM MADISON CO	(7,576)	5,623	9,804	2,141	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(17,370)	(5,130)	3,354	821	-	-
7790	MASTER COMM NELSON CO	(11,698)	1,707	6,666	1,519	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(6,850)	9,426	8,370	1,579	-	-
7794	MASTER COMM OWEN CO	(4,760)	(2,399)	2,599	521	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
7798	MASTER COMM PIKE CO	(1,403)	6,230	9,650	2,112	-	-
7799	MASTER COMM FOR FLEMING	(3,722)	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(12,614)	4,993	9,605	1,939	-	-
7807	MASTER COMM SIMPSON CO	(1,540)	4,843	5,516	1,017	-	-
7814	MASTER COMM WARREN CO	(12,533)	6,489	12,943	2,917	-	-
7817	LOGAN CO MASTER COM	(16,285)	(7,220)	-	-	-	-
7819	MASTER COMM FLOYD CO	(14,210)	-	-	-	-	-
7820	MASTER COMM BARREN CO	(16,432)	2,088	3,030	654	-	-
7821	MASTER COMM MUHLENBERG CO	2,722	11,241	9,774	1,672	-	-
8024	SEVEN CO SERVICES INC	416,521	(1,419,310)	(1,521,228)	50,061	-	-
8201	KY RIVER COMM CARE INC	114,342	(203,357)	(244,660)	8,663	-	-
8202	NORTHERN KY REG MHMR BD	(705,208)	(422,390)	(509,398)	21,970	-	-
8204	COMMUNICARE INC	(338,696)	(13,942)	4,871	144,978	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	(954,566)	(694,395)	(469,503)	107,075	-	-
8208	CUMBERLAND RIVER MHMR	(1,378,694)	(370,970)	65,587	239,414	-	-
8209	WESTERN KY REG MHMR ADV	(372,496)	(197,105)	(35,431)	77,346	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(2,930,419)	922,181	1,976,427	824,069	-	-
8211	PENNYROYAL REG MHMR BD	(2,667,311)	-	(816,238)	-	-	-
8213	GREEN RVR REG MHMR BD	(577,651)	(232,558)	(71,279)	55,856	-	-
8216	COMPREHEND INC REG MHMR B	(261,446)	(34,763)	140,786	101,143	-	-
8220	LIFESKILLS INC	1,011,795	684,316	227,667	344,824	-	-
8221	MOUNTAIN COMP CARE CENTER	(366,623)	162	110,957	128,075	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(97,292)	104,458	150,056	30,991	-	-
10010	LEGS LEGISLATIVE RES COMM	953,263	(1,034,661)	(1,002,973)	567,169	-	-
20020	JUDL JUDICIAL RET SYSTEM	(12,137)	11,994	20,159	3,731	-	-
20025	JUDL ADM OFF OF THE COURT	958,601	424,267	1,695,940	1,458,191	-	-
31030	UNIFIED PROSECUTORIAL SYS	1,136,056	(2,422,119)	(1,764,232)	1,373,215	-	-
31035	DEPT OF AGRICULTURE	484,474	(129,765)	(176,495)	260,148	-	-
31040	ATTORNEY GENERALS OFFICE	303,669	85,175	(76,338)	228,176	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	42,121	(462,076)	(303,441)	179,941	-	-
31066	REGISTRY OF ELECTION	4,379	(38,041)	(25,209)	16,885	-	-
31070	GOVERNORS OFFICE	(89,865)	(171,003)	(90,774)	42,722	-	-
31074	DEPT OF VETERANS AFFAIRS	(2,743,560)	(3,512,698)	(1,483,635)	589,368	-	-
31076	MILITARY AFFAIRS COMM	(17,266)	(9,901)	(2,156)	1,702	-	-
31082	KY INFRASTRUCTURE	62,198	(5,465)	(4,458)	18,690	-	-
31085	LT GOVERNORS OFFICE	41,309	30,632	(2,251)	11,157	-	-
31089	AGRICULTURAL DEVELOP BD	(314,781)	(329,635)	(135,215)	-	-	-
31094	OFF OF HOMELAND SECURITY	47,396	(30,066)	(30,251)	22,132	-	-
31095	DEPT MILITARY AFFAIRS	(622,135)	(1,276,247)	(726,897)	422,315	-	-
31110	OFF OF SECRETARY TO CABIN	17,529	(1,792)	(6,565)	5,204	-	-
31112	GOV OFF LOCAL DEVELOPMENT	35,106	(67,613)	(86,994)	56,831	-	-
31120	SECRETARY OF STATE	95,152	(24,642)	(47,660)	41,316	-	-
31125	STATE TREASURERS OFFICE	(2,487)	(119,847)	(47,316)	37,958	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	(84,073)	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	17,775	1,026	(1,625)	3,331	-	-
31137	KY COMM NETWORK AUTH	12,222	(102,017)	(64,317)	21,644	-	-
31150	BOARD OF ACCOUNTANCY	(5,452)	(14,845)	(8,592)	5,276	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	1,517	(13,926)	(9,277)	2,939	-	-
31170	BOARD OF CHIROPRACTIC EXM	(34,201)	-	-	-	-	-
31180	BOARD OF DENTISTRY	24,862	(4,619)	(5,177)	6,969	-	-
31185	BOARD OF ELECTIONS	(2,558)	(28,087)	(20,801)	11,919	-	-
31190	BRD OF EMBALMERS/FUN DIR	(44,845)	(50,688)	(23,542)	1,707	-	-
31200	BOARD OF EXM ARCHITECTS	(8,638)	(5,966)	(4,895)	3,866	-	-
31205	KY LANDSCAPE ARCH REG BD	496	(798)	(616)	660	-	-
31215	BD EXAMINERS OF SOCIAL WK	(26,469)	(23,407)	(8,228)	1,754	-	-
31225	BD OF HAIRDRESSERS/CSMTG	89,308	28,778	(408)	17,601	-	-
31245	BD OF MEDICAL LICENSURE	10,387	(26,895)	(18,863)	18,473	-	-
31250	BOARD OF NURSING	180,691	(26,595)	(73,872)	76,211	-	-
31260	BOARD OF OPTOMETRIC EXM	10,383	7,472	(1,593)	2,143	-	-
31263	KY RESPIRATORY CARE BD	4,361	(2,106)	(2,054)	2,537	-	-
31268	PERSONNEL BOARD	13,051	(11,364)	(8,509)	8,930	-	-
31270	KY BOARD OF PHARMACY	44,241	(30,414)	(29,836)	28,187	-	-
31275	BD OF PHYSICAL THERAPY	19,914	4,948	770	4,157	-	-
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(22,462)	(46,689)	(27,274)	12,210	-	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
31345	SCHOOL FAC CONSTR COMM	(9,434)	(7,018)	(4,627)	3,653	-	-
31354	EXECUTIVE BRANCH ETH COMM	8,747	(37,267)	(15,685)	8,516	-	-
31370	COMMISSION ON HUMAN RIGHT	(2,399)	(35,683)	(26,846)	23,280	-	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	(24,025)	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(197,313)	(192,166)	(98,676)	54,280	-	-
31765	OFFICE OF STATE BUD DIREC	(64,776)	(81,296)	(37,398)	33,195	-	-
35605	TRAN OFF OF THE SECRETARY	125,289	(56,046)	(79,106)	91,114	-	-
35607	TRAN OFFICE OF LEGAL SVC	(42,133)	(64,163)	(46,377)	50,613	-	-
35609	DIVISION OF FACILITY MANA	(177,823)	(177,095)	(87,046)	31,457	-	-
35615	TRAN DEPT OF AVIATION	(32,381)	(55,716)	(24,350)	27,155	-	-
35616	TRAN OFFICE OF PERSONNEL	(100,097)	(121,250)	(53,053)	36,819	-	-
35617	OFFICE OF INFORMAT TECHNO	(153,390)	(194,590)	(83,065)	44,520	-	-
35618	OFFICE OF AUDITS	177,026	(67,333)	(93,369)	57,584	-	-
35619	DOT PAYROLL DIVISION	(16,890)	(62,345)	(39,584)	18,371	-	-
35625	TRAN DEPT OF HIGHWAYS	(776,141)	(8,947,152)	(6,116,009)	4,440,151	-	-
35628	TRAN DEPT OF INTERGOV PRO	45,859	19,713	4,678	18,385	-	-
35630	TRAN DEPT OF VEH REGULATE	83,581	(328,581)	(219,077)	186,213	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	(168,289)	(240,064)	(107,546)	102,978	-	-
39075	KHEAA DIV OF FINANCIAL AF	(173,954)	(136,472)	(65,508)	14,643	-	-
39079	COMMONWEALTH OF TECHNO	(2,257,791)	(1,887,276)	(830,153)	355,310	-	-
39084	KY RIVER AUTHORITY	12,257	(20,560)	(13,978)	9,979	-	-
39103	OFFICE OF PVA'S	236,557	(1,270,566)	(932,442)	750,307	-	-
39130	DEPT OF REVENUE	(1,227,926)	(2,440,882)	(1,316,269)	823,955	-	-
39750	OFFICE OF SECRETARY	(122,517)	(228,276)	(127,831)	127,240	-	-
39757	FIN OFFICE OF INSP GENERAL	(200,268)	(109,088)	(27,679)	134	-	-
39758	OFF OF THE CONTROLLER	52,933	(109,025)	(90,788)	91,756	-	-
39785	DEPT FACILITIES SUPP SVCS	(172,797)	(582,610)	(370,225)	238,538	-	-
50235	KY STATE FAIR BOARD	(301,935)	(485,937)	(130,220)	197,812	-	-
50410	COMM KY HERITAGE COUNCIL	(28,196)	(101,110)	(49,582)	20,061	-	-
50529	KY ARTS COUNCIL	(14,622)	(8,359)	(11,969)	13,992	-	-
50550	KY HISTORICAL SOCIETY	(107,430)	(100,722)	(61,440)	39,457	-	-
50660	DEPT OF FISH & WILDLIFE	(18,994)	(622,744)	(441,106)	367,813	-	-
50665	COMM KY HORSE PARK	(148,210)	(150,087)	(69,304)	55,814	-	-
50670	DEPT OF PARKS	(1,199,346)	(1,482,433)	(755,953)	521,572	-	-
50850	COMM OFFICE OF SECRETARY	(91,177)	(105,326)	(56,307)	33,138	-	-
50852	KY ARTISANS CTR AT BERA	813	(22,465)	(18,602)	12,808	-	-
50860	DEPT OF TOURISM	(18,675)	(23,098)	(20,787)	30,349	-	-
51183	EDUC PROF STANDARDS BD	(146,971)	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	2,616	(26,719)	(19,080)	13,986	-	-
51407	KY ENVIRONMENTAL EDUC COU	7,700	(831)	(3,150)	2,488	-	-
51530	EDUC OFFICE OF SECRETARY	(30,694)	(306,155)	(127,109)	105,466	-	-
51531	DEPT WORKFORCE INVESTMENT	(4,941,469)	(3,140,396)	(529,955)	200,829	-	-
51532	KY COMM ON PROPRIETARY ED	13,417	(776)	(4,485)	2,788	-	-
51540	EDUC DEPT OF EDUCATION	944,840	106,313	(103,737)	320,195	-	-
51545	KY EDUCATIONAL TV AUTHOR	227,956	(159,934)	(138,430)	165,945	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(81,952)	(82,911)	(87,221)	58,347	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	(97,739)	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1,599,901	(634,104)	(671,818)	544,582	-	-
53723	OFFICE INSPECTOR GENERAL	(730,601)	(808,726)	(428,053)	217,535	-	-
53724	OFFICE OF HEALTH POLICY	(114,976)	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	472,981	(198,572)	(217,237)	195,120	-	-
53727	DEPT FOR INCOME SUPPORT	587,822	(214,011)	(346,644)	460,060	-	-
53728	DEPT FOR PUBLIC HEALTH	709,103	(483,374)	(508,502)	476,539	-	-
53729	OFF HUMAN RESOURCE MANAGE	(1,291,880)	(884,516)	(514,245)	391,169	-	-
53730	SERVE KY	10,947	(54,611)	(32,459)	20,240	-	-
53736	H&FS DEPT FOR COMM BASE S	(499,547)	(8,699,330)	(5,377,078)	4,358,714	-	-
53739	HEALTH DATA AND ANALYTICS	212,508	(97,798)	(64,528)	24,264	-	-
53746	DEPT FOR MEDICAID SERVICE	(427,615)	(467,140)	(271,743)	160,074	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(422,917)	(521,132)	(287,508)	129,510	-	-
54500	J&PS OFF OF SECRETARY	550,449	(210,473)	(194,255)	191,862	-	-
54515	DEPT OF PUBLIC ADVOCACY	630,663	(1,551,924)	(1,004,207)	691,221	-	-
54520	J&PS DEPT OF KY STATE POL	1,482,670	(932,485)	(850,083)	871,299	-	-
54523	J&PS OF JUVENILE JUSTICE	(6,197,017)	(2,429,402)	(821,970)	676,852	-	-
54525	DEPT OF CRIMINAL JUST TRN	389,224	(290,641)	(238,836)	196,223	-	-
54527	J&PS DEPT OF CORRECTIONS	939,900	(384,777)	(369,626)	414,651	-	-
55790	OFFICE OF THE SECRETARY	(322,196)	(324,762)	(176,611)	124,584	-	-



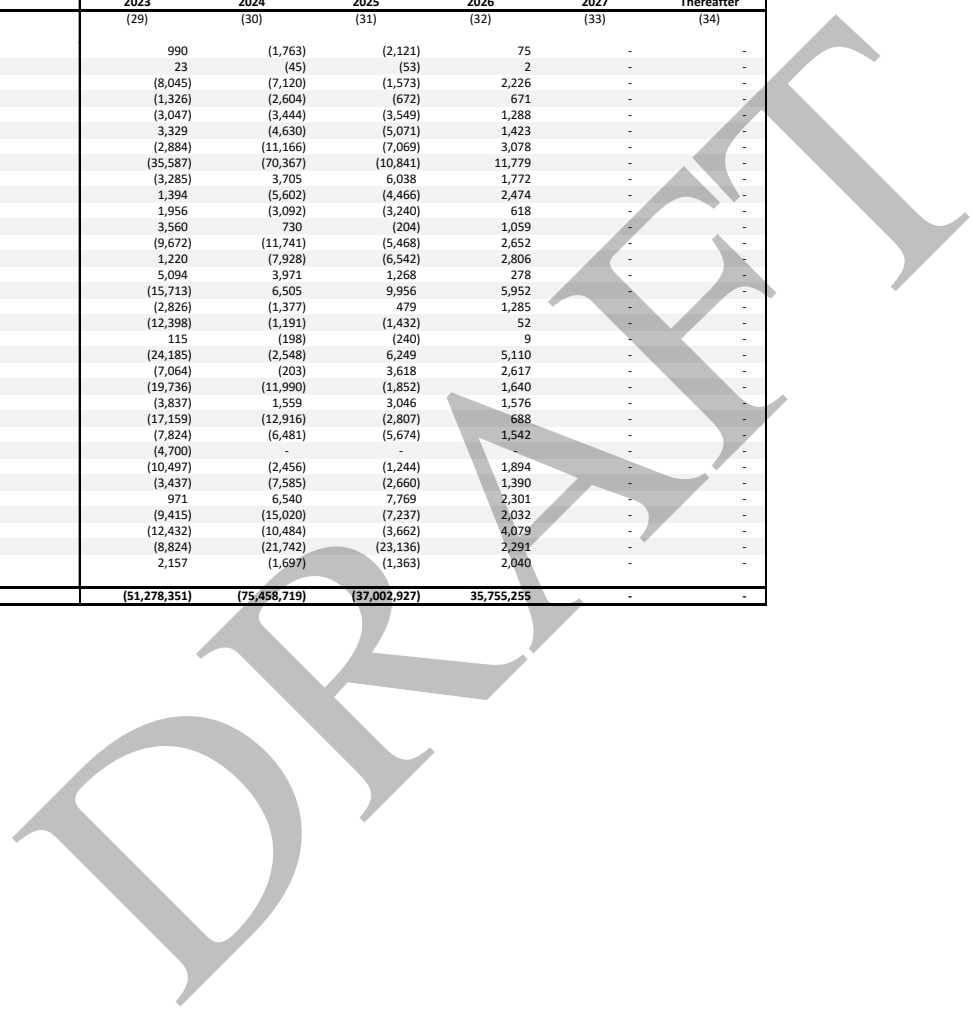
Appendix A: Collective OPEB Amounts - KERS Non-Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
55793	DEPT PERSONNEL ADMIN	30,756	(78,781)	(48,463)	49,386	-	-
55794	DEPT FOR EMPLOYEE INS	69,151	(76,532)	(73,684)	62,943	-	-
56102	OFFICE OF THE SECRETARY	917,830	372,296	(28,640)	137,726	-	-
56106	DEPT OF WRKPLACE STANDARD	(73,120)	(343,645)	(160,080)	122,856	-	-
56107	DEPT OF WORKERS CLAIMS	(106,007)	(398,096)	(355,444)	156,075	-	-
56113	KY OSH REVIEW COMMISSION	(15,008)	(22,651)	(10,142)	5,295	-	-
56114	WORKERS COMP FUNDING COMM	59,313	5,260	(9,898)	22,326	-	-
56115	GEN ADM PROG SUPP S SERVI	(188,990)	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	(16,288)	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	7,379,416	4,569,016	733,811	416,975	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	8,702	(182,184)	(95,972)	99,821	-	-
57124	KY STATE NATURE PRES COMM	(165,966)	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	220,867	(10,349)	(40,342)	68,340	-	-
57127	DEPT FOR ENERGY DEV & IND	(225,251)	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(22,667)	(1,351,372)	(846,856)	562,873	-	-
57129	DEPT FOR ENVIRONM PROTECT	185,875	(1,812,296)	(1,083,653)	783,073	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	502,584	(185,259)	(106,864)	99,337	-	-
57140	KY NATURE PRESERVES	249,962	(46,491)	(25,368)	24,688	-	-
57141	OFFICE OF ENERGY POLICY	113,129	7,618	(4,084)	9,836	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	202,246	(21,606)	(63,476)	64,953	-	-
58671	KY CLAIMS COMMISSION	(191,234)	(87,466)	(13,199)	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	194,949	135,323	33,050	10,937	-	-
58675	OFFICE OF THE SECRETARY	238,041	(30,781)	(80,378)	85,120	-	-
58676	DEPT OF INSURANCE	(373,960)	(305,648)	(120,788)	84,771	-	-
58677	OFF OF OCCUP & PROFESSION	2,691	(81,351)	(56,642)	33,728	-	-
58678	KY BOXING & WRESTLING AUT	1,637	(3,337)	(2,070)	1,393	-	-
58680	DEPT OF ALCOHOL & BEVERA	(112,209)	(123,146)	(53,068)	16,416	-	-
58681	DEPT OF CHARITABLE GAMING	25,772	(22,758)	(26,117)	29,571	-	-
58685	DEPT OF FINANCIAL INSTITU	222,434	(196,062)	(168,587)	141,246	-	-
58690	DEPT OF HOUSING & BUILD C	254,095	(369,169)	(265,252)	231,939	-	-
014A	BRECKINRIDGE CO ATTORNEY	(8,255)	(5,297)	(3,026)	1,791	-	-
024A	CHRISTIAN COUNTY ATTORNEY	4,364	(4,863)	(6,247)	886	-	-
031A	EDMONSON COUNTY ATTORNEY	6,265	3,048	1,274	1,419	-	-
060A	KNOTT COUNTY ATTORNEY	(5,926)	(7,195)	(596)	2,226	-	-
071A	LOGAN COUNTY ATTORNEY	(5,836)	(12,572)	(10,224)	2,117	-	-
086A	MONROE CO ATTORNEY	(5,207)	(4,704)	(5,659)	201	-	-
116A	WAYNE COUNTY ATTORNEY	(29,539)	(5,089)	(6,123)	217	-	-
W002	ALLEN COUNTY ATTORNEY	4,312	(9,146)	(5,094)	2,840	-	-
W003	ANDERSON COUNTY ATTORNEY	4,940	(15,319)	(18,073)	640	-	-
W005	BARREN COUNTY ATTORNEY	(24,300)	(28,430)	(13,631)	4,406	-	-
W006	BATH COUNTY ATTORNEY	11	(12)	(17)	(0)	-	-
W007	BELL COUNTY ATTORNEY	(9,423)	(5,304)	(321)	4,334	-	-
W008	BOONE COUNTY ATTORNEY	7,599	23,317	25,318	16,513	-	-
W011	BOYLE COUNTY ATTORNEY	2,742	24	433	426	-	-
W015	BULLITT COUNTY ATTORNEY	55,536	53,812	20,256	4,521	-	-
W018	CALLOWAY COUNTY ATTORNEY	238	(410)	(497)	17	-	-
W021	CARROLL COUNTY ATTORNEY	1,641	(999)	(106)	2,054	-	-
W022	CHILD SUPPORT ENFORCEMENT	3,686	2,268	5,961	1,782	-	-
W023	CASEY COUNTY ATTORNEY	(5,336)	(4,418)	(2,635)	1,673	-	-
W025	CLARK COUNTY ATTORNEY	11,309	4,562	6,484	4,453	-	-
W028	CRITTENDEN CO ATTORNEY	9,968	9,202	3,959	1,494	-	-
W030	DAVISS COUNTY ATTORNEY	653	(8,536)	(9,730)	1,494	-	-
W036	FLOYD COUNTY ATTORNEY	(40,421)	29,710	6,888	3,807	-	-
W037	FRANKLIN COUNTY ATTORNEY	(1,871)	(23,260)	(20,137)	6,825	-	-
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	(4,505)	(4,053)	(1,654)	1,933	-	-
W041	GRANT COUNTY CHLD SUPPOR	3,565	976	795	992	-	-
W042	GRAVES COUNTY ATTORNEY	(7,514)	(14,784)	(12,992)	4,704	-	-
W046	HANCOCK COUNTY ATTORNEY	1,056	(141)	(882)	672	-	-
W049	HARRISON COUNTY ATTORNEY	(16,571)	299	5,296	1,466	-	-
W053	HICKMAN COUNTY ATTORNEY	8,920	(1,651)	(4,102)	1,520	-	-
W054	HOPKINS COUNTY ATTORNEY	11,548	38,880	25,755	8,535	-	-
W055	JACKSON COUNTY ATTORNEY	579	(4,526)	(5,893)	320	-	-
W056	JEFFERSON CO ATTORNEY	72,112	(94,343)	(137,960)	8,565	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
W058	JOHNSON COUNTY ATTORNEY	990	(1,763)	(2,121)	75	-	-
W061	KNOX COUNTY ATTORNEY	23	(45)	(53)	2	-	-
W062	LARUE COUNTY ATTORNEY	(8,045)	(7,120)	(1,573)	2,226	-	-
W063	LAUREL COUNTY ATTORNEY	(1,326)	(2,604)	(672)	671	-	-
W065	LEE COUNTY ATTORNEY	(3,047)	(3,444)	(3,549)	1,288	-	-
W073	MCCRACKEN COUNTY ATTORNEY	3,329	(4,630)	(5,071)	1,423	-	-
W074	MCCREARY COUNTY ATTORNEY	(2,884)	(11,166)	(7,069)	3,078	-	-
W076	MADISON COUNTY ATTORNEY	(35,587)	(70,367)	(10,841)	11,779	-	-
W077	MAGOFFIN CO ATTORNEY	(3,285)	3,705	6,038	1,772	-	-
W082	MEADE COUNTY ATTORNEY	1,394	(5,602)	(4,466)	2,474	-	-
W083	MENIFEE COUNTY ATTORNEY	1,956	(3,092)	(3,240)	618	-	-
W084	MERCER COUNTY ATTORNEY	3,560	730	(204)	1,059	-	-
W087	MONTGOMERY CO ATTORNEY	(9,672)	(11,741)	(5,468)	2,652	-	-
W088	MORGAN COUNTY ATTORNEY	1,220	(7,928)	(6,542)	2,806	-	-
W092	OHIO COUNTY ATTORNEY	5,094	3,971	1,268	278	-	-
W093	OLDHAM COUNTY ATTORNEY	(15,713)	6,505	9,956	5,952	-	-
W094	OWEN COUNTY ATTORNEY	(2,826)	(1,377)	479	1,285	-	-
W096	PENDLETON COUNTY ATTORNEY	(12,398)	(1,191)	(1,432)	52	-	-
W099	POWELL COUNTY ATTORNEY	115	(198)	(240)	9	-	-
W100	PULASKI COUNTY ATTORNEY	(24,185)	(2,548)	6,249	5,110	-	-
W102	ROCKCASTLE CO ATTORNEY	(7,064)	(203)	3,618	2,617	-	-
W103	ROWAN COUNTY ATTORNEY	(19,736)	(11,990)	(1,852)	1,640	-	-
W106	SHELBY COUNTY ATTORNEY	(3,837)	1,559	3,046	1,576	-	-
W107	SIMPSON COUNTY ATTORNEY	(17,159)	(12,916)	(2,807)	688	-	-
W108	SPENCER COUNTY ATTORNEY	(7,824)	(6,481)	(5,674)	1,542	-	-
W110	TODD COUNTY ATTORNEY	(4,700)	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(10,497)	(2,456)	(1,244)	1,894	-	-
W112	TRIMBLE COUNTY ATTORNEY	(3,437)	(7,585)	(2,660)	1,390	-	-
W113	UNION COUNTY ATTORNEY	971	6,540	7,769	2,301	-	-
W117	WEBSTER COUNTY ATTORNEY	(9,415)	(15,020)	(7,237)	2,032	-	-
W118	WHITLEY COUNTY ATTORNEY	(12,432)	(10,484)	(3,662)	4,079	-	-
X034	FAYETTE CO ATTORNEY OFF	(8,824)	(21,742)	(23,136)	2,291	-	-
X059	KENTON COUNTY ATTORNEY	2,157	(1,697)	(1,363)	2,040	-	-
TOTAL		(51,278,351)	(75,458,719)	(37,002,927)	35,755,255	-	-



APPENDIX B

COLLECTIVE OPEB AMOUNTS – KERS HAZARDOUS INSURANCE PLAN

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Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2022	2022		Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
			Proportionate Share	2021 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.59%	Discount Rate Less 1.00% 4.59%	Discount Rate Plus 1.00% 6.59%	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	1,295,116	0.716181%	0.708881%	-	20,310	20,310	54,626	654,980	(432,727)	(386,299)	590,096
1440	MOREHEAD STATE UNIVERSITY	298,979	0.165331%	0.207091%	-	4,688	4,688	12,610	151,203	(99,895)	(89,177)	136,224
1445	MURRAY STATE UNIV	597,660	0.330497%	0.366672%	-	9,372	9,372	25,208	302,254	(199,691)	(178,266)	272,312
1450	NORTHERN KY UNIVERSITY	717,169	0.396584%	0.359216%	-	11,246	11,246	30,249	362,694	(239,622)	(213,912)	326,765
1465	WESTERN KENTUCKY UNIV	1,031,211	0.570245%	0.591965%	-	16,171	16,171	43,495	521,515	(344,550)	(307,583)	469,852
3801	KENTUCKY STATE UNIVERSITY	204,671	0.113180%	0.101948%	-	3,210	3,210	8,633	103,508	(68,385)	(61,048)	93,254
31040	ATTORNEY GENERALS OFFICE	1,046,439	0.578666%	0.499075%	-	16,410	16,410	44,137	529,216	(349,638)	(312,125)	476,791
31095	DEPT MILITARY AFFAIRS	1,905,090	1.053487%	1.103203%	-	29,875	29,875	80,353	963,462	(636,532)	(568,238)	868,019
35615	TRAN DEPT OF AVIATION	131,338	0.072628%	0.074660%	-	2,060	2,060	5,540	66,422	(43,883)	(39,175)	59,842
39079	COMMONWEALTH OF TECHNOL	249,403	0.137916%	0.142662%	-	3,911	3,911	10,519	126,130	(83,331)	(74,390)	113,636
50660	DEPT OF FISH & WILDLIFE	5,739,433	3.173824%	3.088958%	-	90,004	90,004	242,079	2,902,606	(1,917,669)	(1,711,921)	2,615,067
50665	COMM KY HORSE PARK	303,196	0.167663%	0.176106%	-	4,755	4,755	12,788	153,335	(101,304)	(90,435)	138,146
50670	DEPT OF PARKS	1,136,002	0.628192%	0.657346%	-	17,814	17,814	47,915	574,510	(379,562)	(338,839)	517,598
53729	OFF HUMAN RESOURCE MANAGE	2,516,194	1.391419%	1.648801%	-	39,458	39,458	106,129	1,272,516	(840,715)	(750,514)	1,146,457
54520	J&PS DEPT OF KY STATE POL	5,494,280	3.038258%	2.663158%	-	86,159	86,159	231,739	2,778,624	(1,835,758)	(1,638,798)	2,503,367
54523	J&PS OF JUVENILE JUSTICE	14,902,291	8.240752%	9.184156%	-	233,692	233,692	628,553	7,536,540	(4,979,178)	(4,444,959)	6,789,953
54527	J&PS DEPT OF CORRECTIONS	141,388,058	78.185564%	77.385673%	-	2,217,198	2,217,198	5,963,503	71,504,235	(47,240,812)	(42,172,319)	64,420,858
58676	DEPT OF INSURANCE	277,501	0.153454%	0.211216%	-	4,352	4,352	11,705	140,341	(92,719)	(82,771)	126,438
58680	DEPT OF ALCOHOL & BEVERA	1,602,500	0.886159%	0.829213%	-	25,130	25,130	67,591	810,432	(535,430)	(477,983)	730,149
TOTAL		180,836,531	100.000000%	100.000000%	-	2,835,815	2,835,815	7,627,372	91,454,523	(60,421,401)	(53,938,752)	82,394,824

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Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense				Implicit Subsidy Year Ending 6/30/2023	
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions		Net Employer OPEB Expense
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
1430	EASTERN KY UNIV	189,854	(13,809)	176,045	-	176,045	25,132
1440	MOREHEAD STATE UNIVERSITY	43,828	5,241	49,069	-	49,069	5,802
1445	MURRAY STATE UNIV	87,612	(2,606)	85,006	-	85,006	11,598
1450	NORTHERN KY UNIVERSITY	105,131	(6,374)	98,757	-	98,757	13,917
1465	WESTERN KENTUCKY UNIV	151,167	(6,969)	144,198	-	144,198	20,011
3801	KENTUCKY STATE UNIVERSITY	30,003	(5,473)	24,530	-	24,530	3,972
31040	ATTORNEY GENERALS OFFICE	153,400	(5,331)	148,069	-	148,069	20,306
31095	DEPT MILITARY AFFAIRS	279,271	(19,754)	259,517	-	259,517	36,969
35615	TRAN DEPT OF AVIATION	19,253	2,474	21,727	-	21,727	2,549
39079	COMMONWEALTH OF TECHNOL	36,560	14,173	50,733	-	50,733	4,840
50660	DEPT OF FISH & WILDLIFE	841,355	(19,972)	821,383	-	821,383	111,375
50665	COMM KY HORSE PARK	44,446	313	44,759	-	44,759	5,884
50670	DEPT OF PARKS	166,529	1,666	168,195	-	168,195	22,044
53729	OFF HUMAN RESOURCE MANAGE	368,854	23,586	392,440	-	392,440	48,827
54520	J&PS DEPT OF KY STATE POL	805,417	33,800	839,217	-	839,217	106,618
54523	J&PS OF JUVENILE JUSTICE	2,184,556	(738,450)	1,446,106	-	1,446,106	289,182
54527	J&PS DEPT OF CORRECTIONS	20,726,353	(703,843)	20,022,510	-	20,022,510	2,743,668
58676	DEPT OF INSURANCE	40,679	3,624	44,303	-	44,303	5,385
58680	DEPT OF ALCOHOL & BEVERA	234,913	(12,683)	222,230	-	222,230	31,097
TOTAL		26,509,181	(1,450,388)	25,058,793	-	25,058,793	3,509,176

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Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	68,070	314,829	481,454	-	864,353	224,929	261,910	413,137	32,583	932,559
1440	MOREHEAD STATE UNIVERSITY	15,714	72,679	111,144	11,692	211,229	51,925	60,462	95,373	1,623	209,383
1445	MURRAY STATE UNIV	31,412	145,285	222,177	3,485	402,359	103,798	120,864	190,651	7,984	423,297
1450	NORTHERN KY UNIVERSITY	37,694	174,336	266,604	968	479,602	124,554	145,032	228,774	13,259	511,619
1465	WESTERN KENTUCKY UNIV	54,200	250,677	383,348	7,749	695,974	179,095	208,541	328,952	23,816	740,404
3801	KENTUCKY STATE UNIVERSITY	10,757	49,753	76,085	17,427	154,022	35,546	41,390	65,289	22,131	164,356
31040	ATTORNEY GENERALS OFFICE	55,000	254,378	389,009	3,286	701,673	181,740	211,620	333,810	20,081	747,251
31095	DEPT MILITARY AFFAIRS	100,130	463,107	708,209	-	1,271,446	330,866	385,264	607,716	42,804	1,366,650
35615	TRAN DEPT OF AVIATION	6,903	31,927	48,824	6,422	94,076	22,810	26,560	41,896	2,026	93,292
39079	COMMONWEALTH OF TECHNOL	13,108	60,627	92,714	25,706	192,155	43,315	50,436	79,558	1,596	174,905
50660	DEPT OF FISH & WILDLIFE	301,660	1,395,196	2,133,610	16,118	3,846,584	996,794	1,160,678	1,830,857	69,501	4,057,830
50665	COMM KY HORSE PARK	15,936	73,704	112,712	4,751	207,103	52,657	61,315	96,718	6,571	217,261
50670	DEPT OF PARKS	59,707	276,150	422,303	13,885	772,045	197,294	229,732	362,380	11,424	800,830
53729	OFF HUMAN RESOURCE MANAGE	132,249	611,660	935,384	55,837	1,735,130	436,999	508,847	802,656	3,452	1,751,954
54520	J&PS DEPT OF KY STATE POL	288,775	1,335,602	2,042,475	102,314	3,769,166	954,217	1,111,101	1,752,654	61,349	3,879,321
54523	J&PS OF JUVENILE JUSTICE	783,252	3,622,590	5,539,863	-	9,945,705	2,588,149	3,013,671	4,753,772	1,264,412	11,620,004
54527	J&PS DEPT OF CORRECTIONS	7,431,238	34,369,945	52,560,416	417,510	94,779,109	24,555,518	28,592,721	45,102,240	2,111,282	100,361,761
58676	DEPT OF INSURANCE	14,585	67,458	103,160	15,675	200,878	48,195	56,119	88,522	13,250	206,086
58680	DEPT OF ALCOHOL & BEVERA	84,226	389,551	595,722	8,303	1,077,802	278,313	324,071	511,191	29,368	1,142,943
TOTAL		9,504,616	43,959,454	67,225,213	711,129	121,400,412	31,406,714	36,570,334	57,686,146	3,738,510	129,401,704

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Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
1430	EASTERN KY UNIV	14,807	(21,383)	(96,410)	34,780	-	-
1440	MOREHEAD STATE UNIVERSITY	12,044	1,681	(20,510)	8,632	-	-
1445	MURRAY STATE UNIV	10,712	(5,337)	(42,911)	16,598	-	-
1450	NORTHERN KY UNIVERSITY	9,492	(8,517)	(51,789)	18,797	-	-
1465	WESTERN KENTUCKY UNIV	15,927	(13,098)	(75,335)	28,077	-	-
3801	KENTUCKY STATE UNIVERSITY	(1,016)	(129)	(14,546)	5,357	-	-
31040	ATTORNEY GENERALS OFFICE	17,831	(12,844)	(77,645)	27,081	-	-
31095	DEPT MILITARY AFFAIRS	22,397	(28,590)	(141,011)	52,000	-	-
35615	TRAN DEPT OF AVIATION	5,448	1,036	(9,265)	3,566	-	-
39079	COMMONWEALTH OF TECHNOL	19,992	7,151	(16,677)	6,784	-	-
50660	DEPT OF FISH & WILDLIFE	107,605	(54,755)	(417,505)	153,409	-	-
50665	COMM KY HORSE PARK	7,080	(3,042)	(22,479)	8,284	-	-
50670	DEPT OF PARKS	27,096	(6,916)	(79,966)	31,001	-	-
53729	OFF HUMAN RESOURCE MANAGE	80,480	2,002	(170,645)	71,340	-	-
54520	J&PS DEPT OF KY STATE POL	156,686	(16,457)	(393,165)	142,781	-	-
54523	J&PS OF JUVENILE JUSTICE	(418,053)	(563,055)	(1,107,651)	414,460	-	-
54527	J&PS DEPT OF CORRECTIONS	2,436,667	(1,523,921)	(10,292,433)	3,797,035	-	-
58676	DEPT OF INSURANCE	9,920	(3,088)	(20,314)	8,275	-	-
58680	DEPT OF ALCOHOL & BEVERA	22,840	(16,320)	(114,033)	42,373	-	-
TOTAL		2,557,955	(2,265,585)	(13,164,292)	4,870,629	-	-

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APPENDIX C

PROPORTIONATE SHARE CALCULATION – KERS NON-HAZARDOUS INSURANCE PLAN

Appendix C: Proportionate Share Calculation - KERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,419,304	0.000000%	0.104527%	0.086674%
10010	LEGS LEGISLATIVE RES COMM	20,870,737	1.825050%	1.537066%	1.586254%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	22,290,041	1.825050%	1.641593%	1.672928%
7416	KY OFFICE OF BAR ADMISSIO	46,984	0.000000%	0.003460%	0.002869%
7716	MASTER COMMISSIONER BULLITT COUNTY	103,729	0.000000%	0.007639%	0.006334%
7718	MASTER COMM BOONE CO	176,188	0.000000%	0.012976%	0.010760%
7720	MASTER COMM CAMPBELL CO	68,000	0.000000%	0.005008%	0.004153%
7724	MASTER COMM CHRISTIAN CO	39,186	0.000000%	0.002886%	0.002393%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001608%	0.001333%
7727	MASTER COMM CLINTON/CUMBE	50,013	0.000000%	0.003683%	0.003054%
7730	MASTER COMM DAVIESS CO	97,743	0.000000%	0.007199%	0.005969%
7734	MASTER COMM FAYETTE CO	188,083	0.000000%	0.013852%	0.011486%
7741	MASTER COMM GRANT CO	64,392	0.000000%	0.004742%	0.003932%
7743	MASTER COMM GRAYSON CO	44,167	0.000000%	0.003253%	0.002697%
7747	MASTER COMM HARDIN CO	162,557	0.000000%	0.011972%	0.009927%
7750	MASTER COMMISSIONER HART COUNTY	39,124	0.000000%	0.002881%	0.002389%
7752	HENRY/ TRIMBLE MASTER COM	48,900	0.000000%	0.003601%	0.002986%
7756	MASTER COMM JEFF CIRCUIT	398,609	0.000000%	0.029356%	0.024342%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	38,713	0.000000%	0.002851%	0.002364%
7759	MASTER COMM KENTON CO	181,637	0.000000%	0.013377%	0.011092%
7763	MASTER COMM LAUREL CO	60,500	0.000000%	0.004456%	0.003695%
7773	MASTER COMM MCCracken CO	110,374	0.000000%	0.008129%	0.006741%
7776	MASTER COMM MADISON CO	98,043	0.000000%	0.007221%	0.005988%
7782	MASTER COMM MEADE CO	37,603	0.000000%	0.002769%	0.002296%
7790	MASTER COMM NELSON CO	69,565	0.000000%	0.005123%	0.004248%
7793	MASTER COMM OLDHAM CO	72,244	0.000000%	0.005321%	0.004412%
7794	MASTER COMM OWEN CO	23,795	0.000000%	0.001752%	0.001453%
7798	MASTER COMM PIKE CO	96,736	0.000000%	0.007124%	0.005907%
7805	MASTER COMM SCOTT CO	88,843	0.000000%	0.006543%	0.005425%
7807	MASTER COMM SIMPSON CO	46,518	0.000000%	0.003426%	0.002841%
7814	MASTER COMM WARREN CO	133,651	0.000000%	0.009843%	0.008162%
7820	MASTER COMM BARREN CO	29,910	0.000000%	0.002203%	0.001827%
7821	MASTER COMM MUHLenberg CO	76,558	0.000000%	0.005638%	0.004675%
20020	JUDL JUDICIAL RET SYSTEM	170,896	0.000000%	0.012586%	0.010436%
20025	JUDL ADM OFF OF THE COURT	59,767,527	2.508010%	4.401697%	4.078255%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	62,652,623	2.508010%	4.614175%	4.254441%
31030	UNIFIED PROSECUTORIAL SYS	51,724,900	3.992135%	3.809382%	3.840596%
31035	DEPT OF AGRICULTURE	9,799,039	0.756291%	0.721669%	0.727582%
31040	ATTORNEY GENERALS OFFICE	8,594,710	0.663341%	0.632974%	0.638161%
31045	AUDITOR OF PUBLIC ACCOUNT	6,777,834	0.523114%	0.499167%	0.503257%
31066	REGISTRY OF ELECTION	636,024	0.049088%	0.046841%	0.047225%
31070	GOVERNORS OFFICE	1,609,249	0.124202%	0.118516%	0.119487%
31074	DEPT OF VETERANS AFFAIRS	22,199,703	1.713376%	1.634941%	1.648338%
31076	MILITARY AFFAIRS COMM	64,119	0.004949%	0.004722%	0.004761%
31082	KY INFRASTRUCTURE	703,979	0.054333%	0.051846%	0.052271%
31085	LT GOVERNORS OFFICE	420,234	0.032434%	0.030949%	0.031203%
31094	OFF OF HOMELAND SECURITY	833,601	0.064337%	0.061392%	0.061895%
31095	DEPT MILITARY AFFAIRS	15,907,288	1.227727%	1.171523%	1.181123%
31110	OFF OF SECRETARY TO CABIN	196,007	0.015128%	0.014435%	0.014553%
31112	GOV OFF LOCAL DEVELOPMENT	2,140,628	0.165214%	0.157651%	0.158943%
31120	SECRETARY OF STATE	1,556,325	0.120117%	0.114619%	0.115558%
31125	STATE TREASURERS OFFICE	1,429,785	0.110351%	0.105299%	0.106162%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	125,498	0.009686%	0.009243%	0.009319%
31137	KY COMM NETWORK AUTH	815,287	0.062924%	0.060043%	0.060535%
31150	BOARD OF ACCOUNTANCY	198,727	0.015338%	0.014636%	0.014756%
31165	BOARD OF BARBERING	110,737	0.008547%	0.008155%	0.008222%
31180	BOARD OF DENTISTRY	262,481	0.020258%	0.019331%	0.019489%
31185	BOARD OF ELECTIONS	448,919	0.034648%	0.033062%	0.033333%
31190	BRD OF EMBALMERS/FUN DIR	64,359	0.004967%	0.004740%	0.004779%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011238%	0.010723%	0.010811%
31205	KY LANDSCAPE ARCH REG BD	24,876	0.001920%	0.001832%	0.001847%
31215	BD EXAMINERS OF SOCIAL WK	66,015	0.005095%	0.004862%	0.004902%
31225	BD OF HAIRDRESSERS/CSMTG	663,011	0.051171%	0.048829%	0.049229%
31245	BD OF MEDICAL LICENSURE	695,823	0.053704%	0.051245%	0.051665%
31250	BOARD OF NURSING	2,870,705	0.221561%	0.211419%	0.213151%
31260	BOARD OF OPTOMETRIC EXM	80,750	0.006232%	0.005947%	0.005996%
31263	KY RESPIRATORY CARE BD	95,581	0.007377%	0.007039%	0.007097%
31268	PERSONNEL BOARD	336,309	0.025956%	0.024768%	0.024971%
31270	KY BOARD OF PHARMACY	1,061,724	0.081944%	0.078193%	0.078834%



Appendix C: Proportionate Share Calculation - KERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31275	BD OF PHYSICAL THERAPY	156,562	0.012083%	0.011530%	0.011624%
31290	BD OF PROF ENGINEERS & LA	459,894	0.035495%	0.033870%	0.034148%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010620%	0.010134%	0.010217%
31354	EXECUTIVE BRANCH ETH COMM	320,751	0.024756%	0.023622%	0.023816%
31370	COMMISSION ON HUMAN RIGHT	876,866	0.067677%	0.064579%	0.065108%
31415	KY COUNCIL POSTSEC EDUCAT	2,044,582	0.157801%	0.150577%	0.151811%
31765	OFFICE OF STATE BUD DIREC	1,250,366	0.096503%	0.092086%	0.092840%
35605	TRAN OFF OF THE SECRETARY	3,432,035	0.264885%	0.252759%	0.254830%
35607	TRAN OFFICE OF LEGAL SVC	1,906,413	0.147137%	0.140402%	0.141552%
35609	DIVISION OF FACILITY MANA	1,184,920	0.091452%	0.087266%	0.087981%
35615	TRAN DEPT OF AVIATION	1,022,892	0.078947%	0.075333%	0.075950%
35616	TRAN OFFICE OF PERSONNEL	1,386,918	0.107043%	0.102142%	0.102979%
35617	OFFICE OF INFORMAT TECHNO	1,676,938	0.129426%	0.123501%	0.124513%
35618	OFFICE OF AUDITS	2,169,011	0.167405%	0.159741%	0.161050%
35619	DOT PAYROLL DIVISION	691,989	0.053408%	0.050963%	0.051381%
35625	TRAN DEPT OF HIGHWAYS	167,247,631	12.908195%	12.317277%	12.418204%
35628	TRAN DEPT OF INTERGOV PRO	692,504	0.053448%	0.051001%	0.051419%
35630	TRAN DEPT OF VEH REGULATE	7,014,071	0.541347%	0.516565%	0.520798%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,878,880	0.299372%	0.285668%	0.288009%
39075	KHEAA DIV OF FINANCIAL AF	551,530	0.042567%	0.040619%	0.040952%
39079	COMMONWEALTH OF TECHNOL	13,383,447	1.032936%	0.985650%	0.993726%
39084	KY RIVER AUTHORITY	375,906	0.029012%	0.027684%	0.027911%
39103	OFFICE OF PVA'S	28,261,817	2.181251%	2.081397%	2.098452%
39130	DEPT OF REVENUE	31,035,892	2.395354%	2.285699%	2.304428%
39750	OFFICE OF SECRETARY	4,792,741	0.369904%	0.352971%	0.35863%
39757	FIN OFFICE OF INSP GENERAL	5,000	0.000386%	0.000368%	0.000371%
39758	OFF OF THE CONTROLLER	3,456,125	0.266744%	0.254533%	0.256619%
39785	DEPT FACILITIES SUPP SVCS	8,984,995	0.693463%	0.661718%	0.667140%
50235	KY STATE FAIR BOARD	7,451,052	0.575073%	0.548747%	0.553243%
50410	COMM KY HERITAGE COUNCIL	755,583	0.058316%	0.055646%	0.056102%
50529	KY ARTS COUNCIL	526,979	0.040672%	0.038810%	0.039128%
50550	KY HISTORICAL SOCIETY	1,486,202	0.114705%	0.109454%	0.110351%
50660	DEPT OF FISH & WILDLIFE	13,854,401	1.069285%	1.020335%	1.028696%
50665	COMM KY HORSE PARK	2,102,268	0.162253%	0.154826%	0.156095%
50670	DEPT OF PARKS	19,646,023	1.516283%	1.446870%	1.458726%
50850	COMM OFFICE OF SECRETARY	1,248,183	0.096335%	0.091925%	0.092678%
50852	KY ARTISANS CTR AT BEREA	482,451	0.037236%	0.035531%	0.035822%
50860	DEPT OF TOURISM	1,143,170	0.088230%	0.084191%	0.084881%
51340	KY COMM DEAF/HARD OF HEAR	526,743	0.040654%	0.038793%	0.039111%
51407	KY ENVIRONMENTAL EDUC COU	93,670	0.007229%	0.006899%	0.006955%
51530	EDUC OFFICE OF SECRETARY	3,972,625	0.306608%	0.292572%	0.294969%
51531	DEPT WORKFORCE INVESTMENT	7,564,571	0.583835%	0.557108%	0.561673%
51532	KY COMM ON PROPRIETARY ED	105,000	0.008104%	0.007733%	0.007796%
51540	EDUC DEPT OF EDUCATION	12,060,868	0.930859%	0.888246%	0.895524%
51545	KY EDUCATIONAL TV AUTHOR	6,250,672	0.482428%	0.460343%	0.464115%
51555	KY DEPT LIBRARY & ARCHIVE	2,197,759	0.169623%	0.161858%	0.163184%
53721	H&FS OFF OF THE SECRETARY	20,512,749	1.583177%	1.510702%	1.523081%
53723	OFFICE INSPECTOR GENERAL	8,193,950	0.632410%	0.603459%	0.608404%
53725	DEPT OF AGING/INDEP LIVIN	7,349,601	0.567243%	0.541276%	0.545711%
53727	DEPT FOR INCOME SUPPORT	17,329,065	1.337460%	1.276233%	1.286691%
53728	DEPT FOR PUBLIC HEALTH	17,949,781	1.385366%	1.321947%	1.332779%
53729	OFF HUMAN RESOURCE MANAGE	14,734,189	1.137187%	1.085128%	1.094020%
53730	SERVE KY	762,372	0.058840%	0.056146%	0.056606%
53736	H&FS DEPT FOR COMM BASE S	164,179,729	12.671414%	12.091338%	12.190415%
53739	HEALTH DATA AND ANALYTICS	913,978	0.070541%	0.067312%	0.067864%
53746	DEPT FOR MEDICAID SERVICE	6,029,501	0.465358%	0.444054%	0.447693%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,878,188	0.376499%	0.359264%	0.362208%
54500	J&PS OFF OF SECRETARY	7,226,935	0.557776%	0.532242%	0.536603%
54515	DEPT OF PUBLIC ADVOCACY	26,036,287	2.009484%	1.917493%	1.933205%
54520	J&PS DEPT OF KY STATE POL	32,819,224	2.532992%	2.417036%	2.436841%
54523	J&PS OF JUVENILE JUSTICE	25,494,991	1.967707%	1.877629%	1.893014%
54525	DEPT OF CRIMINAL JUST TRN	7,391,159	0.570451%	0.544336%	0.548796%
54527	J&PS DEPT OF CORRECTIONS	15,618,708	1.205454%	1.150270%	1.159695%
55790	OFFICE OF THE SECRETARY	4,692,759	0.362188%	0.345607%	0.348439%
55793	DEPT PERSONNEL ADMIN	1,860,227	0.143573%	0.137000%	0.138123%
55794	DEPT FOR EMPLOYEE INS	2,370,906	0.182987%	0.174610%	0.176041%
56102	OFFICE OF THE SECRETARY	5,187,734	0.400390%	0.382061%	0.385192%
56106	DEPT OF WRKPLACE STANDARD	4,627,570	0.357156%	0.340806%	0.343599%
56107	DEPT OF WORKERS CLAIMS	5,878,874	0.453732%	0.432961%	0.436509%
56113	KY OSH REVIEW COMMISSION	199,485	0.015396%	0.014691%	0.014811%
56114	WORKERS COMP FUNDING COMM	840,978	0.064907%	0.061935%	0.062443%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	15,706,199	1.212207%	1.156714%	1.166192%
57123	KY PUBLIC SVC COMMISSION	3,759,890	0.290189%	0.276904%	0.279173%



Appendix C: Proportionate Share Calculation - KERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
57126	OFFICE OF THE SECRETARY	2,574,202	0.198677%	0.189582%	0.191135%
57128	DEPT FOR NATURAL RESOURCE	21,201,744	1.636353%	1.561444%	1.574238%
57129	DEPT FOR ENVIRONM PROTECT	29,495,974	2.276503%	2.172289%	2.190089%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,741,692	0.288784%	0.275564%	0.277822%
57140	KY NATURE PRESERVES	929,935	0.071773%	0.068487%	0.069048%
57141	OFFICE OF ENERGY POLICY	370,484	0.028594%	0.027285%	0.027509%
58374	KY HORSE RACING AUTHORITY	2,446,577	0.188827%	0.180183%	0.181659%
58672	OFFICE OF CLAIMS AND APPEALS	411,967	0.031796%	0.030340%	0.030589%
58675	OFFICE OF THE SECRETARY	3,206,227	0.247457%	0.236129%	0.238064%
58676	DEPT OF INSURANCE	3,193,124	0.246446%	0.235164%	0.237091%
58677	OFF OF OCCUP & PROFESSION	1,270,397	0.098049%	0.093561%	0.094328%
58678	KY BOXING & WRESTLING AUT	52,500	0.004052%	0.003866%	0.003898%
58680	DEPT OF ALCOHOL & BEVERA	618,339	0.047723%	0.045539%	0.045912%
58681	DEPT OF CHARITABLE GAMING	1,113,831	0.085966%	0.082030%	0.082702%
58685	DEPT OF FINANCIAL INSTITU	5,320,308	0.410622%	0.391825%	0.395036%
58690	DEPT OF HOUSING & BUILD C	8,736,394	0.674276%	0.643409%	0.648681%
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	1,009,755,047	77.933030%	74.365386%	74.974741%
1430	EASTERN KY UNIV	4,615,608	1.270600%	0.339926%	0.498885%
1433	KET FOUNDATION	1,679,476	0.080090%	0.123688%	0.116241%
1435	CHILD WATCH ADVOCACY CTR	231,172	0.003820%	0.017025%	0.014770%
1436	LOTUS	1,142,920	0.005710%	0.084173%	0.070772%
1437	SANCTUARY INC	625,341	0.013340%	0.046054%	0.040466%
1438	O A S I S	926,642	0.012250%	0.068244%	0.058680%
1439	BARREN RIVER CHILD ADVOCA	506,489	0.002160%	0.037301%	0.031299%
1440	MOREHEAD STATE UNIVERSITY	3,776,279	0.643190%	0.278111%	0.340466%
1445	MURRAY STATE UNIV	6,569,835	0.705340%	0.483848%	0.521679%
1451	SILVERLEAF	337,988	0.010730%	0.024892%	0.022473%
1452	SPRINGHAVEN INC	622,443	0.008120%	0.045841%	0.039398%
1453	SAFE HARBOR	882,111	0.006980%	0.064965%	0.055061%
1454	D.O.V.E.S.	619,814	0.007010%	0.045647%	0.039048%
1456	JUDI'S PLACE FOR KIDS, INC.	348,307	0.004130%	0.025652%	0.021976%
1457	KY RIVER CHILD ADVOCACY	164,137	0.001550%	0.012088%	0.010288%
1458	BLUEGRASS RAPE CRISIS CTR	733,102	0.014590%	0.053991%	0.047261%
1459	NURSING HOME OMBUDSMAN	268,683	0.004680%	0.019788%	0.017208%
1465	WESTERN KENTUCKY UNIV	14,020,022	0.961060%	1.032532%	1.020325%
1480	KASAP	661,008	0.005020%	0.048681%	0.041224%
1481	KDVA	1,100,793	0.012920%	0.081070%	0.069430%
1483	PENNYRILE CHILD ADV CTR	200,192	0.002450%	0.014744%	0.012644%
1484	BUFFALO TR CHILD ADV INC	194,775	0.001340%	0.014345%	0.012124%
1485	CUMBERLAND V C A CENTER	248,217	0.004370%	0.018280%	0.015904%
1486	LAKE CUMB CHILD ADV CTR	248,014	0.002900%	0.018266%	0.015641%
1487	B.R.A.S.S.	693,261	0.011330%	0.051057%	0.044272%
1488	WOMEN AWARE	253,463	0.005190%	0.018667%	0.016365%
1489	BETHANY HOUSE ABUSE SHEL	518,097	0.008900%	0.038156%	0.033159%
1490	HOPE HARBOR INC	602,466	0.004380%	0.044370%	0.037540%
1491	CHILD ADV CTR OF GRN RVR	190,049	0.003040%	0.013997%	0.012126%
1492	CSG HEADQUARTERS	3,759,330	0.102460%	0.276863%	0.247075%
1994	KY HIGHER ED STUD LN CORP	10,535,584	0.435330%	0.775914%	0.717742%
3022	LEX FAYETTE CO HLTH DEPT	6,885,842	0.466060%	0.507121%	0.500108%
3023	LAKE CUMBERLAND DISTRICT	5,709,264	0.391340%	0.420470%	0.415495%
3024	WEDCO DIST HEALTH DEPT	2,532,711	0.149760%	0.186526%	0.180246%
3025	NORTHERN KY DIST HLTH DEP	6,740,087	0.288080%	0.496387%	0.460808%
3026	BARREN RVR DIST HLTH DEPT	3,811,324	0.363480%	0.280692%	0.294832%
3027	GREEN RVR DIST HLTH DEPT	6,143,505	0.434500%	0.452450%	0.449384%
3028	LINCOLN TRL DIST HLTH DEP	3,780,802	0.353490%	0.278445%	0.291263%
3029	PURCHASE DIST HLTH DEPT	2,139,655	0.233680%	0.157579%	0.170577%
3030	MERCER CO HEALTH DEPT	498,297	0.047190%	0.036698%	0.038490%
3031	CUMBERLAND VLY DIST HEALT	2,929,696	0.478140%	0.215763%	0.260577%
3033	KY RIVER DIST HEALTH DEPT	3,132,825	0.373270%	0.230723%	0.255070%
3034	BOURBON CO HEALTH CENTER	658,370	0.041330%	0.048487%	0.047265%
3035	CLARK CO HEALTH DEPT	1,234,101	0.087510%	0.090888%	0.090311%
3036	GATEWAY DIST HEALTH DEPT	2,294,959	0.156670%	0.169017%	0.166908%
3037	BOYLE CO HEALTH DEPT	544,173	0.033740%	0.040077%	0.038995%
3038	PIKE CO HEALTH DEPT	1,780,209	0.128550%	0.131107%	0.130670%
3039	FLOYD CO HEALTH CENTER	1,049,756	0.065370%	0.077311%	0.075271%
3040	MARTIN CO HEALTH DEPT	368,847	0.028100%	0.027164%	0.027324%
3042	BUFFALO TRACE HEALTH DEPT	707,194	0.057350%	0.052083%	0.052983%
3044	N CENTRAL DIST HLTH DEPT	1,472,729	0.114620%	0.108462%	0.109514%
3045	PENNYRILE DIST HLTH DEPT	1,542,524	0.083250%	0.113602%	0.108418%
3047	BREATHITT CO HEALTH DEPT	1,256,419	0.096340%	0.092531%	0.093182%
3048	GREENUP CO HLTH DEPT	947,749	0.061180%	0.069799%	0.068327%



Appendix C: Proportionate Share Calculation - KERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3049	WHITLEY CO HEALTH DEPT	1,804,424	0.153570%	0.132890%	0.136422%
3050	LAUREL CO HEALTH DEPT	1,052,774	0.076950%	0.077534%	0.077434%
3051	KNOX CO HEALTH DEPT	1,869,089	0.149260%	0.137653%	0.139635%
3052	MONROE CO HEALTH DEPT	390,090	0.016680%	0.028729%	0.026671%
3053	BULLITT CO HEALTH DEPT	1,289,280	0.073480%	0.094952%	0.091285%
3054	THREE RIVERS DIST HLTH	1,870,981	0.121470%	0.137792%	0.135004%
3055	ESTILL CO HEALTH DEPT	299,374	0.029660%	0.022048%	0.023348%
3056	OLDHAM CO HEALTH DEPT	1,005,836	0.055710%	0.074077%	0.070940%
3057	LEWIS CO HEALTH DEPT	593,459	0.016270%	0.043706%	0.039020%
3058	FLEMING CO HEALTH DEP	374,065	0.023320%	0.027549%	0.026827%
3059	JESSAMINE CO HEALTH DEPT	1,369,896	0.044700%	0.100889%	0.091292%
3060	POWELL CO HEALTH DEPT	463,869	0.022330%	0.034163%	0.032142%
3061	ANDERSON CO HEALTH DEPT	549,398	0.026980%	0.040461%	0.038158%
3062	MADISON CO HEALTH DEP	2,907,677	0.284160%	0.214142%	0.226101%
3064	JOHNSON CO HEALTH DEPT	1,282,356	0.082310%	0.094442%	0.092370%
3065	MAGOFFIN CO HEALTH DEPT	500,046	0.034380%	0.036827%	0.036409%
3066	ALLEN CO HEALTH DEPT	754,093	0.042050%	0.055537%	0.053233%
3067	FRANKLIN CO HEALTH DEPT	2,364,737	0.118540%	0.174156%	0.164657%
3068	LINCOLN CO HEALTH DEPT	501,521	0.026030%	0.036936%	0.035073%
3069	WOODFORD CO HEALTH DEPT	783,608	0.028990%	0.057710%	0.052805%
3072	MUHLBERG CO.HEALTH DEPT	874,685	0.041920%	0.064418%	0.060575%
3073	MARSHALL CO HEALTH DEPT	1,064,185	0.081130%	0.078374%	0.078845%
3074	CHRISTIAN CO HEALTH DEPT	1,237,428	0.071020%	0.091133%	0.087698%
3075	HOPKINS CO HEALTH DEPT	1,470,255	0.094700%	0.108280%	0.105961%
3076	TODD CO HEALTH DEPT	915,982	0.024920%	0.067459%	0.060193%
3077	BRACKEN CO HEALTH DEPT	351,886	0.012810%	0.025915%	0.023677%
3078	MONTGOMERY CO HEALTH DEPT	1,398,550	0.056880%	0.102999%	0.095122%
3079	GARRARD COUNTY HEALTH DPT	343,997	0.020870%	0.025334%	0.024572%
3080	BRECKINRIDGE CO HEALTH BD	348,185	0.040950%	0.025643%	0.028257%
3081	ASHLAND BOYD CO HEALTH DP	1,061,477	0.093380%	0.078175%	0.080772%
3082	LAWRENCE CO HEALTH DEPT	652,666	0.020560%	0.048067%	0.043369%
3083	GRAVES CO HEALTH CENTER	1,206,642	0.032480%	0.088866%	0.079235%
3084	CALLOWAY CO HEALTH DEPT	649,871	0.021990%	0.047861%	0.043442%
3085	BELL CO HEALTH DEPT	904,126	0.057050%	0.066586%	0.064957%
3086	GRAYSON COUNTY HEALTH DEPT	482,380	0.024440%	0.035526%	0.033633%
3087	HARLAN CO HEALTH DEPT	664,566	0.038370%	0.048943%	0.047137%
3088	CARTER CO HEALTH DEPT	543,538	0.029530%	0.040030%	0.038237%
3801	KENTUCKY STATE UNIVERSITY	3,668,609	0.235970%	0.270182%	0.264339%
5470	KCTS	17,764,410	0.830280%	1.308295%	1.226650%
7403	ASST OF COMMONWEALTH ATTY	1,160,664	0.030870%	0.085479%	0.076152%
7408	FRANKLIN CO COUNCIL AGING	270,009	0.011410%	0.019885%	0.018437%
7409	MUN ELEC POW ASSOC OF KY	132,668	0.009280%	0.009771%	0.009687%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.001284%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008746%	0.008902%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.140012%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.024230%
8202	NORTHERN KY REG MHMR BD	154,801	0.030430%	0.011401%	0.061450%
8204	COMMUNICARE INC	5,649,996	0.353870%	0.416105%	0.405475%
8205	ADANTA/BEHAVIORAL HLTH SR	3,580,395	0.473160%	0.263685%	0.299463%
8208	CUMBERLAND RIVER MHMR	9,503,940	0.522270%	0.699936%	0.669591%
8209	WESTERN KY REG MHMR ADV	3,014,111	0.188850%	0.221980%	0.216321%
8210	NEW VISTA OF THE BLUEGRASS, INC.	35,008,382	0.976910%	2.578261%	2.304750%
8213	GREEN RVR REG MHMR BD	2,114,316	0.158670%	0.155713%	0.156218%
8216	COMPREHEND INC REG MHMR B	4,200,074	0.154500%	0.309323%	0.282879%
8220	LIFESKILLS INC	13,871,059	0.686860%	1.021561%	0.964394%
8221	MOUNTAIN COMP CARE CENTER	5,184,585	0.243500%	0.381829%	0.358202%
014A	BRECKINRIDGE CO ATTORNEY	66,665	0.005470%	0.004910%	0.005006%
024A	CHRISTIAN COUNTY ATTORNEY	26,015	0.005230%	0.001916%	0.002482%
031A	EDMONSON COUNTY ATTORNEY	57,900	0.002520%	0.004264%	0.003966%
060A	KNOTT COUNTY ATTORNEY	88,587	0.004790%	0.006524%	0.006228%
071A	LOGAN COUNTY ATTORNEY	70,492	0.009470%	0.005192%	0.005923%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.000560%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.000606%
W002	ALLEN COUNTY ATTORNEY	105,460	0.008820%	0.007767%	0.007947%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.001790%
W005	BARREN COUNTY ATTORNEY	159,108	0.015280%	0.011718%	0.012326%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000002%
W007	BELL COUNTY ATTORNEY	169,709	0.010270%	0.012499%	0.012118%
W008	BOONE COUNTY ATTORNEY	680,574	0.027070%	0.050122%	0.046185%
W011	BOYLE COUNTY ATTORNEY	17,179	0.000830%	0.001265%	0.001191%
W015	BULLITT COUNTY ATTORNEY	196,513	0.003740%	0.014473%	0.012640%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000050%
W021	CARROLL COUNTY ATTORNEY	81,086	0.004640%	0.005972%	0.005744%



Appendix C: Proportionate Share Calculation - KERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W022	CHILD SUPPORT ENFORCEMENT	77,770	0.001360%	0.005728%	0.004982%
W023	CASEY COUNTY ATTORNEY	62,543	0.005040%	0.004606%	0.004680%
W025	CLARK COUNTY ATTORNEY	184,234	0.007030%	0.013568%	0.012451%
W028	CRITTENDEN CO ATTORNEY	62,974	0.001940%	0.004638%	0.004177%
W030	DAVISS COUNTY ATTORNEY	44,999	0.008390%	0.003314%	0.004181%
W036	FLOYD COUNTY ATTORNEY	157,630	0.005960%	0.011609%	0.010644%
W037	FRANKLIN COUNTY ATTORNEY	240,680	0.025700%	0.017725%	0.019087%
W040	GARRARD COUNTY ATTORNEY	73,768	0.005260%	0.005433%	0.005403%
W041	GRANT COUNTY CHLD SUPPOR	40,004	0.001930%	0.002946%	0.002772%
W042	GRAVES COUNTY ATTORNEY	166,764	0.017400%	0.012282%	0.013156%
W046	HANCOCK COUNTY ATTORNEY	25,066	0.002050%	0.001846%	0.001881%
W049	HARRISON COUNTY ATTORNEY	65,435	0.000610%	0.004819%	0.004100%
W053	HICKMAN COUNTY ATTORNEY	54,413	0.005470%	0.004007%	0.004257%
W054	HOPKINS COUNTY ATTORNEY	364,760	0.009310%	0.026863%	0.023865%
W055	JACKSON COUNTY ATTORNEY	4,198	0.003720%	0.000309%	0.000892%
W056	JEFFERSON CO ATTORNEY	138,355	0.090800%	0.010189%	0.023957%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000210%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000005%
W062	LARUE COUNTY ATTORNEY	86,462	0.005540%	0.006368%	0.006227%
W063	LAUREL COUNTY ATTORNEY	25,400	0.001880%	0.001871%	0.001873%
W065	LEE COUNTY ATTORNEY	45,806	0.004720%	0.003373%	0.003603%
W073	MCCRACKEN COUNTY ATTORNEY	48,933	0.005810%	0.003604%	0.003981%
W074	MCCREARY COUNTY ATTORNEY	112,409	0.010210%	0.008279%	0.008609%
W076	MADISON COUNTY ATTORNEY	443,225	0.034400%	0.032642%	0.032942%
W077	MAGOFFIN CO ATTORNEY	78,313	0.001040%	0.005768%	0.004960%
W082	MEADE COUNTY ATTORNEY	91,238	0.007900%	0.006719%	0.006921%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001458%	0.001725%
W084	MERCER COUNTY ATTORNEY	40,953	0.002700%	0.003016%	0.002962%
W087	MONTGOMERY CO ATTORNEY	96,403	0.008960%	0.007100%	0.007418%
W088	MORGAN COUNTY ATTORNEY	101,464	0.009650%	0.007473%	0.007845%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000938%	0.000778%
W093	OLDHAM COUNTY ATTORNEY	247,446	0.008990%	0.018224%	0.016647%
W094	OWEN COUNTY ATTORNEY	51,568	0.002610%	0.003798%	0.003595%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000142%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000024%
W100	PULASKI COUNTY ATTORNEY	210,188	0.008520%	0.015480%	0.014291%
W102	ROCKCASTLE CO ATTORNEY	108,415	0.004120%	0.007984%	0.007324%
W103	ROWAN COUNTY ATTORNEY	62,868	0.004360%	0.004630%	0.004584%
W106	SHELBY COUNTY ATTORNEY	66,230	0.002130%	0.004878%	0.004409%
W107	SIMPSON COUNTY ATTORNEY	23,762	0.002770%	0.001750%	0.001924%
W108	SPENCER COUNTY ATTORNEY	52,745	0.006380%	0.003885%	0.004311%
W111	TRIGG COUNTY ATTORNEY	72,884	0.004960%	0.005368%	0.005298%
W112	TRIMBLE COUNTY ATTORNEY	52,576	0.003990%	0.003872%	0.003892%
W113	UNION COUNTY ATTORNEY	101,004	0.001560%	0.007439%	0.006435%
W117	WEBSTER COUNTY ATTORNEY	72,056	0.007510%	0.005307%	0.005683%
W118	WHITLEY COUNTY ATTORNEY	156,859	0.010710%	0.011552%	0.011408%
X034	FAYETTE CO ATTORNEY OFF	58,274	0.016670%	0.004292%	0.006406%
X059	KENTON COUNTY ATTORNEY	78,244	0.005430%	0.005762%	0.005705%
SUBTOTAL ALL OTHER AGENCIES		263,131,562	17.733910%	19.378846%	19.097890%
TOTAL		1,357,829,273	100.000000%	100.000000%	100.000000%

Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2022, within the Executive Branch.

For example, for agency 31030, $3.992135\% = 51,724,900 / 1,009,755,047 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2022 for the entire plan.

For example, for agency 31030, $3.809382\% = 51,724,900 / 1,357,829,273$

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 17% of the aggregate required contribution for the plan.

Column 6 = $17.08\% \times \text{Column 4} + 82.92\% \times \text{Column 5}$



APPENDIX D

EMPLOYER CONTRIBUTION AMOUNTS – KERS NON-HAZARDOUS INSURANCE PLAN

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Appendix D: Employer Contribution Amounts - KERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Insurance Only)	FYE 2022 Amortization Cost Contributions (Insurance Only)	FYE 2022 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005	LEGS GENERAL ASSEMBLY	-	0.000000%	31,225	-	31,225
10010	LEGS LEGISLATIVE RES COMM	18,665,304	1.825050%	459,156	1,870,263	2,329,420
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	18,665,304	1.825050%	490,381	1,870,263	2,360,644
7416	KY OFFICE OF BAR ADMISSIO	-	0.000000%	1,034	-	1,034
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	2,282	-	2,282
7718	MASTER COMM BOONE CO	-	0.000000%	3,876	-	3,876
7720	MASTER COMM CAMPBELL CO	-	0.000000%	1,496	-	1,496
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	862	-	862
7725	MASTER COMM CLARK CO	-	0.000000%	480	-	480
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	1,100	-	1,100
7730	MASTER COMM DAVIESS CO	-	0.000000%	2,150	-	2,150
7734	MASTER COMM FAYETTE CO	-	0.000000%	4,138	-	4,138
7741	MASTER COMM GRANT CO	-	0.000000%	1,417	-	1,417
7743	MASTER COMM GRAYSON CO	-	0.000000%	972	-	972
7747	MASTER COMM HARDIN CO	-	0.000000%	3,576	-	3,576
7750	MASTER COMMISSIONER HART COUNTY	-	0.000000%	861	-	861
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	1,076	-	1,076
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	8,769	-	8,769
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	852	-	852
7759	MASTER COMM KENTON CO	-	0.000000%	3,996	-	3,996
7763	MASTER COMM LAUREL CO	-	0.000000%	1,331	-	1,331
7773	MASTER COMM MCCracken CO	-	0.000000%	2,428	-	2,428
7776	MASTER COMM MADISON CO	-	0.000000%	2,157	-	2,157
7782	MASTER COMM MEADE CO	-	0.000000%	827	-	827
7790	MASTER COMM NELSON CO	-	0.000000%	1,530	-	1,530
7793	MASTER COMM OLDHAM CO	-	0.000000%	1,589	-	1,589
7794	MASTER COMM OWEN CO	-	0.000000%	523	-	523
7798	MASTER COMM PIKE CO	-	0.000000%	2,128	-	2,128
7805	MASTER COMM SCOTT CO	-	0.000000%	1,955	-	1,955
7807	MASTER COMM SIMPSON CO	-	0.000000%	1,023	-	1,023
7814	MASTER COMM WARREN CO	-	0.000000%	2,940	-	2,940
7820	MASTER COMM BARREN CO	-	0.000000%	658	-	658
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	1,684	-	1,684
20020	JUDL JUDICIAL RET SYSTEM	-	0.000000%	3,760	-	3,760
20025	JUDL ADM OFF OF THE COURT	25,650,084	2.508010%	1,314,886	2,570,138	3,885,024
SUBTOTAL	JUDICIAL BRANCH AGENCIES	25,650,084	2.508010%	1,378,358	2,570,138	3,948,496
31030	UNIFIED PROSECUTORIAL SYS	40,195,945	3.992135%	1,137,948	4,027,634	5,165,581
31035	DEPT OF AGRICULTURE	7,614,931	0.756291%	215,579	763,016	978,595
31040	ATTORNEY GENERALS OFFICE	6,679,037	0.663341%	189,084	669,240	858,323
31045	AUDITOR OF PUBLIC ACCOUNT	5,267,122	0.523114%	149,112	527,766	676,878
31066	REGISTRY OF ELECTION	494,256	0.049088%	13,993	49,524	63,517
31070	GOVERNORS OFFICE	1,250,563	0.124202%	35,403	125,306	160,710
31074	DEPT OF VETERANS AFFAIRS	17,251,613	1.713376%	488,393	1,728,612	2,217,005
31076	MILITARY AFFAIRS COMM	49,830	0.004949%	1,411	4,993	6,404
31082	KY INFRASTRUCTURE	547,067	0.054333%	15,488	54,816	70,304
31085	LT GOVERNORS OFFICE	326,571	0.032434%	9,245	32,722	41,968
31094	OFF OF HOMELAND SECURITY	647,795	0.064337%	18,339	64,909	83,248
31095	DEPT MILITARY AFFAIRS	12,361,718	1.227727%	349,960	1,238,644	1,588,604
31110	OFF OF SECRETARY TO CABIN	152,321	0.015128%	4,312	15,263	19,575
31112	GOV OFF LOCAL DEVELOPMENT	1,663,504	0.165214%	47,094	166,683	213,777
31120	SECRETARY OF STATE	1,209,432	0.120117%	34,239	121,185	155,424
31125	STATE TREASURERS OFFICE	1,111,100	0.110351%	31,455	111,332	142,788
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	97,526	0.009686%	2,761	9,772	12,533
31137	KY COMM NETWORK AUTH	633,568	0.062924%	17,936	63,484	81,420
31150	BOARD OF ACCOUNTANCY	154,435	0.015338%	4,372	15,474	19,846
31165	BOARD OF BARBERING	86,058	0.008547%	2,436	8,623	11,059
31180	BOARD OF DENTISTRY	203,973	0.020258%	5,775	20,438	26,213
31185	BOARD OF ELECTIONS	348,863	0.034648%	9,876	34,956	44,832
31190	BRD OF EMBALMERS/FUN DIR	50,012	0.004967%	1,416	5,011	6,427
31200	BOARD OF EXM ARCHITECTS	113,153	0.011238%	3,203	11,338	14,541
31205	KY LANDSCAPE ARCH REG BD	19,332	0.001920%	547	1,937	2,484
31215	BD EXAMINERS OF SOCIAL WK	51,300	0.005095%	1,452	5,140	6,593
31225	BD OF HAIRDRESSERS/CSMTG	515,230	0.051171%	14,586	51,626	66,212
31245	BD OF MEDICAL LICENSURE	540,734	0.053704%	15,308	54,182	69,490
31250	BOARD OF NURSING	2,230,850	0.221561%	63,156	223,531	286,687
31260	BOARD OF OPTOMETRIC EXM	62,749	0.006232%	1,777	6,287	8,064
31263	KY RESPIRATORY CARE BD	74,277	0.007377%	2,103	7,443	9,545
31268	PERSONNEL BOARD	261,345	0.025956%	7,399	26,187	33,586
31270	KY BOARD OF PHARMACY	825,076	0.081944%	23,358	82,673	106,031



Appendix D: Employer Contribution Amounts - KERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Insurance Only)	FYE 2022 Amortization Cost Contributions (Insurance Only)	FYE 2022 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31275	BD OF PHYSICAL THERAPY	121,661	0.012083%	3,444	12,190	15,635
31290	BD OF PROF ENGINEERS & LA	357,391	0.035495%	10,118	35,811	45,928
31345	SCHOOL FAC CONSTR COMM	106,930	0.010620%	3,027	10,714	13,742
31354	EXECUTIVE BRANCH ETH COMM	249,263	0.024756%	7,057	24,976	32,033
31370	COMMISSION ON HUMAN RIGHT	681,425	0.067677%	19,291	68,279	87,570
31415	KY COUNCIL POSTSEC EDUCAT	1,588,864	0.157801%	44,981	159,204	204,185
31765	OFFICE OF STATE BUD DIREC	971,668	0.096503%	27,508	97,361	124,869
35605	TRAN OFF OF THE SECRETARY	2,667,070	0.264885%	75,505	267,240	342,745
35607	TRAN OFFICE OF LEGAL SVC	1,481,491	0.147137%	41,941	148,445	190,386
35609	DIVISION OF FACILITY MANA	920,810	0.091452%	26,068	92,265	118,333
35615	TRAN DEPT OF AVIATION	794,900	0.078947%	22,504	79,649	102,153
35616	TRAN OFFICE OF PERSONNEL	1,077,793	0.107043%	30,512	107,995	138,507
35617	OFFICE OF INFORMAT TECHNO	1,303,162	0.129426%	36,893	130,577	167,470
35618	OFFICE OF AUDITS	1,685,565	0.167405%	47,718	168,894	216,612
35619	DOT PAYROLL DIVISION	537,754	0.053408%	15,224	53,883	69,107
35625	TRAN DEPT OF HIGHWAYS	129,969,826	12.908195%	3,679,448	13,022,977	16,702,424
35628	TRAN DEPT OF INTERGOV PRO	538,156	0.053448%	15,235	53,923	69,158
35630	TRAN DEPT OF VEH REGULATE	5,450,706	0.541347%	154,310	546,161	700,470
36635	CAB FOR ECONOMIC DEVELOPMENT	3,014,312	0.299372%	85,335	302,034	387,369
39075	KHEAA DIV OF FINANCIAL AF	428,598	0.042567%	12,134	42,946	55,079
39079	COMMONWEALTH OF TECHNOL	10,400,409	1.032936%	294,436	1,042,121	1,336,557
39084	KY RIVER AUTHORITY	292,116	0.029012%	8,270	29,270	37,540
39103	OFFICE OF PVA'S	21,962,545	2.181251%	621,760	2,200,647	2,822,407
39130	DEPT OF REVENUE	24,118,302	2.395354%	682,790	2,416,654	3,099,443
39750	OFFICE OF SECRETARY	3,724,483	0.369904%	105,440	373,193	478,634
39757	FIN OFFICE OF INSP GENERAL	3,887	0.000386%	110	389	499
39758	OFF OF THE CONTROLLER	2,685,788	0.266744%	76,035	269,116	345,151
39785	DEPT FACILITIES SUPP SVCS	6,982,329	0.693463%	197,670	699,629	897,299
50235	KY STATE FAIR BOARD	5,790,286	0.575073%	163,923	580,187	744,110
50410	COMM KY HERITAGE COUNCIL	587,171	0.058316%	16,623	58,835	75,457
50529	KY ARTS COUNCIL	409,518	0.040672%	11,594	41,034	52,627
50550	KY HISTORICAL SOCIETY	1,154,940	0.114705%	32,696	115,725	148,421
50660	DEPT OF FISH & WILDLIFE	10,766,400	1.069285%	304,797	1,078,793	1,383,590
50665	COMM KY HORSE PARK	1,633,690	0.162253%	46,250	163,696	209,946
50670	DEPT OF PARKS	15,267,126	1.516283%	432,213	1,529,766	1,961,979
50850	COMM OFFICE OF SECRETARY	969,976	0.096335%	27,460	97,192	124,652
50852	KY ARTISANS CTR AT BERA	374,921	0.037236%	10,614	37,567	48,181
50860	DEPT OF TOURISM	888,369	0.088230%	25,150	89,015	114,164
51340	KY COMM DEAF/HARD OF HEAR	409,336	0.040654%	11,588	41,016	52,604
51407	KY ENVIRONMENTAL EDUC COU	72,787	0.007229%	2,061	7,293	9,354
51530	EDUC OFFICE OF SECRETARY	3,087,170	0.306608%	87,398	309,334	396,732
51531	DEPT WORKFORCE INVESTMENT	5,878,508	0.583835%	166,421	589,027	755,447
51532	KY COMM ON PROPRIETARY ED	81,597	0.008104%	2,310	8,176	10,486
51540	EDUC DEPT OF EDUCATION	9,372,618	0.930859%	265,339	939,136	1,204,475
51545	KY EDUCATIONAL TV AUTHOR	4,857,463	0.482428%	137,515	486,718	624,233
51555	KY DEPT LIBRARY & ARCHIVE	1,707,897	0.169623%	48,351	171,131	219,482
53721	H&FS OFF OF THE SECRETARY	15,940,667	1.583177%	451,280	1,597,255	2,048,535
53723	OFFICE INSPECTOR GENERAL	6,367,600	0.632410%	180,267	638,033	818,300
53725	DEPT OF AGING/INDEP LIVIN	5,711,447	0.567243%	161,691	572,287	733,978
53727	DEPT FOR INCOME SUPPORT	13,466,596	1.337460%	381,239	1,349,353	1,730,592
53728	DEPT FOR PUBLIC HEALTH	13,948,951	1.385366%	394,895	1,397,685	1,792,580
53729	OFF HUMAN RESOURCE MANAGE	11,450,090	1.137187%	324,152	1,147,299	1,471,451
53730	SERVE KY	592,447	0.058840%	16,772	59,363	76,135
53736	H&FS DEPT FOR COMM BASE S	127,585,729	12.671414%	3,611,954	12,784,090	16,396,044
53739	HEALTH DATA AND ANALYTICS	710,262	0.070541%	20,108	71,168	91,276
53746	DEPT FOR MEDICAID SERVICE	4,685,589	0.465358%	132,649	469,496	602,145
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,790,887	0.376499%	107,320	379,847	487,167
54500	J&PS OFF OF SECRETARY	5,616,126	0.557776%	158,993	562,736	721,728
54515	DEPT OF PUBLIC ADVOCACY	20,233,060	2.009484%	572,798	2,027,353	2,600,151
54520	J&PS DEPT OF KY STATE POL	25,504,149	2.532992%	722,023	2,555,516	3,277,539
54523	J&PS OF JUVENILE JUSTICE	19,812,417	1.967707%	560,890	1,985,204	2,546,094
54525	DEPT OF CRIMINAL JUST TRN	5,743,748	0.570451%	162,606	575,524	738,129
54527	J&PS DEPT OF CORRECTIONS	12,137,456	1.205454%	343,612	1,216,173	1,559,785
55790	OFFICE OF THE SECRETARY	3,646,793	0.362188%	103,241	365,409	468,649
55793	DEPT PERSONNEL ADMIN	1,445,606	0.143573%	40,925	144,850	185,775
55794	DEPT FOR EMPLOYEE INS	1,842,457	0.182987%	52,160	184,614	236,774
56102	OFFICE OF THE SECRETARY	4,031,440	0.400390%	114,130	403,950	518,080
56106	DEPT OF WRKPLACE STANDARD	3,596,127	0.357156%	101,807	360,332	462,138
56107	DEPT OF WORKERS CLAIMS	4,568,529	0.453732%	129,335	457,767	587,102
56113	KY OSH REVIEW COMMISSION	155,019	0.015396%	4,389	15,533	19,922
56114	WORKERS COMP FUNDING COMM	653,535	0.064907%	18,502	65,484	83,986
56142	OFFICE OF UNEMPLOYMENT INSURANCE	12,205,450	1.212207%	345,536	1,222,986	1,568,523
57123	KY PUBLIC SVC COMMISSION	2,921,850	0.290189%	82,718	292,769	375,487
57126	OFFICE OF THE SECRETARY	2,000,436	0.198677%	56,632	200,444	257,076



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
57128	DEPT FOR NATURAL RESOURCE	16,476,085	1.636353%	466,438	1,650,904	2,117,342
57129	DEPT FOR ENVIRONM PROTECT	22,921,617	2.276503%	648,911	2,296,746	2,945,657
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,907,704	0.288784%	82,317	291,352	373,669
57140	KY NATURE PRESERVES	722,667	0.071773%	20,459	72,411	92,870
57141	OFFICE OF ENERGY POLICY	287,907	0.028594%	8,151	28,848	36,999
58374	KY HORSE RACING AUTHORITY	1,901,258	0.188827%	53,825	190,506	244,331
58672	OFFICE OF CLAIMS AND APPEALS	320,147	0.031796%	9,063	32,079	41,142
58675	OFFICE OF THE SECRETARY	2,491,591	0.247457%	70,537	249,657	320,194
58676	DEPT OF INSURANCE	2,481,412	0.246446%	70,249	248,637	318,886
58677	OFF OF OCCUP & PROFESSION	987,234	0.098049%	27,949	98,921	126,870
58678	KY BOXING & WRESTLING AUT	40,799	0.004052%	1,155	4,088	5,243
58680	DEPT OF ALCOHOL & BEVERA	480,513	0.047723%	13,603	48,147	61,751
58681	DEPT OF CHARITABLE GAMING	865,573	0.085966%	24,504	86,730	111,235
58685	DEPT OF FINANCIAL INSTITU	4,134,464	0.410622%	117,047	414,273	531,320
58690	DEPT OF HOUSING & BUILD C	6,789,139	0.674276%	192,201	680,272	872,472
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	784,690,836	77.933030%	22,214,611	78,626,022	100,840,633
1430	EASTERN KY UNIV	12,995,736	1.270600%	101,543	1,302,173	1,403,716
1433	KET FOUNDATION	819,108	0.080090%	36,948	82,075	119,023
1435	CHILD WATCH ADVOCACY CTR	41,292	0.003820%	5,086	4,137	9,223
1436	LOTUS	58,440	0.005710%	25,144	5,856	31,000
1437	SANCTUARY INC	136,440	0.013340%	13,758	13,671	27,429
1438	O A S I S	125,316	0.012250%	20,386	12,557	32,943
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	11,143	2,210	13,353
1440	MOREHEAD STATE UNIVERSITY	6,592,452	0.643190%	83,078	660,564	743,642
1445	MURRAY STATE UNIV	7,233,300	0.705340%	144,536	724,777	869,313
1451	SILVERLEAF	109,704	0.010730%	7,436	10,992	18,428
1452	SPRINGHAVEN INC	83,088	0.008120%	13,694	8,325	22,019
1453	SAFE HARBOR	71,340	0.006980%	19,406	7,148	26,555
1454	D.O.V.E.S.	71,760	0.007010%	13,636	7,190	20,826
1456	JUDI'S PLACE FOR KIDS, INC.	42,228	0.004130%	7,663	4,231	11,894
1457	KY RIVER CHILD ADVOCACY	15,816	0.001550%	3,611	1,585	5,196
1458	BLUEGRASS RAPE CRISIS CTR	149,220	0.014590%	16,128	14,952	31,080
1459	NURSING HOME OMBUDSMAN	47,844	0.004680%	5,911	4,794	10,705
1465	WESTERN KENTUCKY UNIV	9,828,972	0.961060%	308,440	984,863	1,293,303
1480	KASAP	51,276	0.005020%	14,542	5,138	19,680
1481	KDVA	132,180	0.012920%	24,217	13,244	37,462
1483	PENNYRILE CHILD ADV CTR	25,080	0.002450%	4,404	2,513	6,917
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	4,285	1,377	5,662
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	5,461	4,481	9,942
1486	LAKE CUMB CHILD ADV CTR	29,652	0.002900%	5,456	2,971	8,427
1487	B.R.A.S.S.	115,956	0.011330%	15,252	11,619	26,871
1488	WOMEN AWARE	53,040	0.005190%	5,576	5,315	10,891
1489	BETHANY HOUSE ABUSE SHEL	91,104	0.008900%	11,398	9,129	20,527
1490	HOPE HARBOR INC	44,832	0.004380%	13,254	4,492	17,746
1491	CHILD ADV CTR OF GRN RVR	31,104	0.003040%	4,181	3,117	7,298
1492	CSG HEADQUARTERS	1,047,864	0.102460%	82,705	104,996	187,701
1994	KY HIGHER ED STUD LN CORP	4,452,228	0.435330%	231,783	446,113	677,896
3022	LEX FAYETTE CO HLTH DEPT	4,841,136	0.466060%	151,489	485,082	636,570
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	125,604	401,029	526,633
3024	WEDCO DIST HEALTH DEPT	1,531,608	0.149760%	55,720	153,467	209,187
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	148,282	295,211	443,493
3026	BARREN RVR DIST HLTH DEPT	3,743,256	0.363480%	83,849	375,074	458,923
3027	GREEN RVR DIST HLTH DEPT	4,488,408	0.434500%	135,157	449,738	584,896
3028	LINCOLN TRL DIST HLTH DEP	3,651,024	0.353490%	83,178	365,833	449,010
3029	PURCHASE DIST HLTH DEPT	2,437,320	0.233680%	47,072	244,219	291,292
3030	MERCER CO HEALTH DEPT	549,468	0.047190%	10,963	55,057	66,019
3031	CUMBERLAND VLY DIST HEALT	4,890,012	0.478140%	64,453	489,979	554,433
3033	KY RIVER DIST HEALTH DEPT	3,837,576	0.373270%	68,922	384,525	453,447
3034	BOURBON CO HEALTH CENTER	575,052	0.041330%	14,484	57,620	72,104
3035	CLARK CO HEALTH DEPT	970,188	0.087510%	27,150	97,213	124,363
3036	GATEWAY DIST HEALTH DEPT	1,602,324	0.156670%	50,489	160,553	211,042
3037	BOYLE CO HEALTH DEPT	345,024	0.033740%	11,972	34,571	46,543
3038	PIKE CO HEALTH DEPT	1,368,132	0.128550%	39,165	137,087	176,251
3039	FLOYD CO HEALTH CENTER	695,880	0.065370%	23,095	69,727	92,822
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	8,115	28,800	36,915
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	15,558	58,766	74,324
3044	N CENTRAL DIST HLTH DEPT	1,172,232	0.114620%	32,400	117,458	149,858
3045	PENNYRILE DIST HLTH DEPT	888,564	0.083250%	33,936	89,034	122,970
3047	BREATHITT CO HEALTH DEPT	1,009,284	0.096340%	27,641	101,130	128,771
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	20,850	62,694	83,545
3049	WHITLEY CO HEALTH DEPT	1,570,596	0.153570%	39,697	157,374	197,071



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
3050	LAUREL CO HEALTH DEPT	786,972	0.076950%	23,161	78,855	102,016
3051	KNOX CO HEALTH DEPT	1,526,508	0.149260%	41,120	152,956	194,076
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	8,582	17,089	25,670
3053	BULLITT CO HEALTH DEPT	751,500	0.073480%	28,364	75,300	103,664
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	41,162	124,481	165,642
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	6,586	30,394	36,981
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	22,128	57,089	79,217
3057	LEWIS CO HEALTH DEPT	166,392	0.016270%	13,056	16,672	29,729
3058	FLEMING CO HEALTH DEP	238,440	0.023320%	8,229	23,892	32,121
3059	JESSAMINE CO HEALTH DEPT	472,200	0.044700%	30,138	47,314	77,452
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	10,205	22,882	33,087
3061	ANDERSON CO HEALTH DEPT	275,988	0.026980%	12,087	27,654	39,741
3062	MADISON CO HEALTH DEP	2,912,016	0.284160%	63,969	291,784	355,753
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	28,212	84,345	112,557
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	11,001	35,229	46,230
3066	ALLEN CO HEALTH DEPT	430,092	0.042050%	16,590	43,095	59,685
3067	FRANKLIN CO HEALTH DEPT	1,233,480	0.118540%	52,024	123,595	175,619
3068	LINCOLN CO HEALTH DEPT	266,208	0.026030%	11,033	26,674	37,708
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	17,239	29,706	46,946
3072	MUHLNBERG CO.HEALTH DEPT	428,736	0.041920%	19,243	42,959	62,202
3073	MARSHALL CO HEALTH DEPT	934,728	0.081130%	23,412	93,660	117,072
3074	CHRISTIAN CO HEALTH DEPT	726,336	0.071020%	27,223	72,779	100,002
3075	HOPKINS CO HEALTH DEPT	968,532	0.094700%	32,346	97,047	129,393
3076	TODD CO HEALTH DEPT	254,880	0.024920%	20,152	25,539	45,691
3077	BRACKEN CO HEALTH DEPT	131,028	0.012810%	7,741	13,129	20,870
3078	MONTGOMERY CO HEALTH DEPT	646,284	0.056880%	30,768	64,758	95,526
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	7,568	21,392	28,960
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	7,660	41,970	49,630
3081	ASHLAND BOYD CO HEALTH DP	966,660	0.093380%	23,353	96,859	120,212
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	14,359	21,079	35,438
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	26,546	33,291	59,837
3084	CALLOWAY CO HEALTH DEPT	224,928	0.021990%	14,297	22,538	36,835
3085	BELL CO HEALTH DEPT	583,464	0.057050%	19,891	58,463	78,354
3086	GRAYSON COUNTY HEALTH DEPT	249,996	0.024440%	10,612	25,050	35,662
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	14,620	39,323	53,944
3088	CARTER CO HEALTH DEPT	301,980	0.029530%	11,958	30,258	42,216
3801	KENTUCKY STATE UNIVERSITY	2,413,284	0.235970%	80,709	241,811	322,520
5470	KCTCS	8,500,260	0.830280%	390,817	851,726	1,242,543
7403	ASST OF COMMONWEALTH ATTY	315,720	0.030870%	25,535	31,635	57,170
7408	FRANKLIN CO COUNCIL AGING	116,796	0.011410%	5,940	11,703	17,643
7409	MUN ELEC POW ASSOC OF KY	94,944	0.009280%	2,919	9,513	12,432
7415	HIGHSCHOOL ATHLETIC ASSOC	76,860	0.007520%	-	7,701	7,701
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	2,613	9,899	12,512
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-
8201	KY RIVER COMM CARE INC	1,450,812	0.141860%	-	145,371	145,371
8202	NORTHERN KY REG MHMR BD	3,115,704	0.304430%	3,406	312,194	315,599
8204	COMMUNICARE INC	3,620,040	0.353870%	124,300	362,728	487,028
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,672	0.473160%	78,769	484,935	563,704
8208	CUMBERLAND RIVER MHMR	5,342,136	0.522270%	209,087	535,282	744,369
8209	WESTERN KY REG MHMR ADV	1,931,436	0.188850%	66,310	193,530	259,840
8210	NEW VISTA OF THE BLUEGRASS, INC.	20,430,024	0.976910%	770,184	2,047,088	2,817,273
8213	GREEN RVR REG MHMR BD	1,772,220	0.158670%	46,515	177,576	224,091
8216	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	92,402	158,322	250,724
8220	LIFESKILLS INC	7,818,432	0.686860%	305,163	783,407	1,088,570
8221	MOUNTAIN COMP CARE CENTER	2,496,480	0.243500%	114,061	250,147	364,208
014A	BRECKINRIDGE CO ATTORNEY	55,956	0.005470%	1,467	5,607	7,073
024A	CHRISTIAN COUNTY ATTORNEY	53,460	0.005230%	572	5,357	5,929
031A	EDMONSON COUNTY ATTORNEY	25,800	0.002520%	1,274	2,585	3,859
060A	KNOTT COUNTY ATTORNEY	48,984	0.004790%	1,949	4,908	6,857
071A	LOGAN COUNTY ATTORNEY	96,828	0.009470%	1,551	9,702	11,253
086A	MONROE CO ATTORNEY	33,587	0.003280%	-	3,365	3,365
116A	WAYNE COUNTY ATTORNEY	36,395	0.003550%	-	3,647	3,647
W002	ALLEN COUNTY ATTORNEY	90,168	0.008820%	2,320	9,035	11,355
W003	ANDERSON COUNTY ATTORNEY	107,208	0.010480%	-	10,742	10,742
W005	BARREN COUNTY ATTORNEY	156,300	0.015280%	3,500	15,661	19,162
W006	BATH COUNTY ATTORNEY	172	0.000010%	-	17	17
W007	BELL COUNTY ATTORNEY	105,036	0.010270%	3,734	10,525	14,258
W008	BOONE COUNTY ATTORNEY	276,924	0.027070%	14,973	27,748	42,720
W011	BOYLE COUNTY ATTORNEY	8,436	0.000830%	378	845	1,223
W015	BULLITT COUNTY ATTORNEY	38,280	0.003740%	4,323	3,836	8,159
W018	CALLOWAY COUNTY ATTORNEY	3,016	0.000290%	-	302	302
W021	CARROLL COUNTY ATTORNEY	47,532	0.004640%	1,784	4,763	6,547
W022	CHILD SUPPORT ENFORCEMENT	13,944	0.001360%	1,711	1,397	3,108
W023	CASEY COUNTY ATTORNEY	51,480	0.005040%	1,376	5,158	6,534



Appendix D: Employer Contribution Amounts - KERS Non-Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Insurance Only)	FYE 2022 Amortization Cost Contributions (Insurance Only)	FYE 2022 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
W025	CLARK COUNTY ATTORNEY	71,964	0.007030%	4,053	7,211	11,264
W028	CRITTENDEN CO ATTORNEY	19,872	0.001940%	1,385	1,991	3,377
W030	DAVISS COUNTY ATTORNEY	85,800	0.008390%	990	8,597	9,587
W036	FLOYD COUNTY ATTORNEY	60,948	0.005960%	3,468	6,107	9,575
W037	FRANKLIN COUNTY ATTORNEY	262,788	0.025700%	5,295	26,331	31,626
W040	GARRARD COUNTY ATTORNEY	53,772	0.005260%	1,623	5,388	7,011
W041	GRANT COUNTY CHILD SUPPOR	19,764	0.001930%	880	1,980	2,860
W042	GRAVES COUNTY ATTORNEY	177,924	0.017400%	3,669	17,828	21,497
W046	HANCOCK COUNTY ATTORNEY	21,012	0.002050%	551	2,105	2,657
W049	HARRISON COUNTY ATTORNEY	6,252	0.000610%	1,440	626	2,066
W053	HICKMAN COUNTY ATTORNEY	55,956	0.005470%	1,197	5,607	6,804
W054	HOPKINS COUNTY ATTORNEY	95,268	0.009310%	8,025	9,546	17,571
W055	JACKSON COUNTY ATTORNEY	38,064	0.003720%	92	3,814	3,906
W056	JEFFERSON CO ATTORNEY	932,436	0.090800%	3,044	93,430	96,474
W058	JOHNSON COUNTY ATTORNEY	12,582	0.001230%	-	1,261	1,261
W061	KNOX COUNTY ATTORNEY	312	0.000030%	-	31	31
W062	LARUE COUNTY ATTORNEY	56,688	0.005540%	1,902	5,680	7,582
W063	LAUREL COUNTY ATTORNEY	19,248	0.001880%	559	1,929	2,487
W065	LEE COUNTY ATTORNEY	48,252	0.004720%	1,008	4,835	5,843
W073	MCCRACKEN COUNTY ATTORNEY	59,388	0.005810%	1,077	5,951	7,027
W074	MCCREARY COUNTY ATTORNEY	104,412	0.010210%	2,473	10,462	12,935
W076	MADISON COUNTY ATTORNEY	351,900	0.034400%	9,751	35,260	45,011
W077	MAGOFFIN CO ATTORNEY	10,620	0.001040%	1,723	1,064	2,787
W082	MEADE COUNTY ATTORNEY	80,808	0.007900%	2,007	8,097	10,104
W083	MENIFEE COUNTY ATTORNEY	30,888	0.003020%	436	3,095	3,531
W084	MERCER COUNTY ATTORNEY	27,576	0.002700%	901	2,763	3,664
W087	MONTGOMERY CO ATTORNEY	91,620	0.008960%	2,121	9,180	11,301
W088	MORGAN COUNTY ATTORNEY	98,688	0.009650%	2,232	9,889	12,121
W092	OHIO COUNTY ATTORNEY	-	0.000000%	280	-	280
W093	OLDHAM COUNTY ATTORNEY	91,932	0.008990%	5,444	9,212	14,655
W094	OWEN COUNTY ATTORNEY	26,640	0.002610%	1,135	2,669	3,804
W096	PENDLETON COUNTY ATTORNEY	8,423	0.000830%	-	844	844
W099	POWELL COUNTY ATTORNEY	1,456	0.000140%	-	146	146
W100	PULASKI COUNTY ATTORNEY	87,144	0.008520%	4,624	8,732	13,356
W102	ROCKCASTLE CO ATTORNEY	42,120	0.004120%	2,385	4,220	6,606
W103	ROWAN COUNTY ATTORNEY	44,616	0.004360%	1,383	4,471	5,854
W106	SHELBY COUNTY ATTORNEY	21,744	0.002130%	1,457	2,179	3,636
W107	SIMPSON COUNTY ATTORNEY	28,404	0.002770%	523	2,846	3,369
W108	SPENCER COUNTY ATTORNEY	65,316	0.006380%	1,160	6,545	7,705
W111	TRIGG COUNTY ATTORNEY	50,748	0.004960%	1,603	5,085	6,688
W112	TRIMBLE COUNTY ATTORNEY	40,776	0.003990%	1,157	4,086	5,242
W113	UNION COUNTY ATTORNEY	15,912	0.001560%	2,222	1,594	3,816
W117	WEBSTER COUNTY ATTORNEY	76,860	0.007510%	1,585	7,701	9,287
W118	WHITLEY COUNTY ATTORNEY	109,512	0.010710%	3,451	10,973	14,424
X034	FAYETTE CO ATTORNEY OFF	170,544	0.016670%	1,282	17,089	18,371
X059	KENTON COUNTY ATTORNEY	55,536	0.005430%	1,721	5,565	7,286
SUBTOTAL	ALL OTHER AGENCIES	185,336,655	17.733910%	5,788,894	18,570,733	24,359,627
TOTAL		1,014,342,879	100.000000%	29,872,244	101,637,156	131,509,400

Notes:

- Column 3 - Amortization Cost contributions for the Legislative Branch, Judicial Branch, and Executive Branch were available in aggregate from KPPA. Within each Branch, the amortization cost contribution was allocated based on the proportionate share calculation determined in Appendix C. For example, for agency 31030, $40,195,945 = 784,690,836 \times 3.992135\% / 77.933030\%$
- Column 4 - See Appendix C, Column 4
- Column 5 - Payroll-based contributions for each agency provided by KPPA.
- Column 6 = Column 3 x 10.02%
The amortization cost contribution attributable to the insurance fund is 10.02% of the total amortization contribution for FY2022, as determined in the June 30, 2020 Actuarial Valuation, amended by HB8.
- Column 7 = Column 5 + Column 6



State Police Retirement System

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

DRAFT





January 12, 2023

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

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

Dear Members of the Board:

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

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

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2021. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2022 using generally accepted actuarial principles.

Actuarial Assumptions

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

Board of Trustees
January 12, 2023
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Plan Provisions

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

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

Implicit Employer Subsidy for non-Medicare retirees

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

401(h) Subaccount

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

Additional Disclosures

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



Board of Trustees

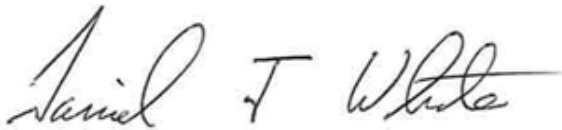
January 12, 2023

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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Daniel J. White, FSA, EA, MAAA
Senior Consultant



Janie Shaw, ASA, EA, MAAA
Consultant

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SECTION 1

EXECUTIVE SUMMARY

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Executive Summary

Summary of Principal Results

Actuarial Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Membership Information	
Number of	
- Inactive employees or beneficiaries currently receiving benefits	1,369
- Inactive employees entitled to but not yet receiving benefits	112
- Active employees	775
- Total	<u>2,256</u>
Covered Payroll ¹	\$ 48,599,862
Net OPEB Liability	
Total OPEB Liability	\$ 351,452,911
Plan Fiduciary Net Position	<u>231,241,872</u>
Net OPEB Liability	\$ 120,211,039
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	65.80%
Net OPEB Liability as a Percentage of Covered Payroll	247.35%
OPEB Expense and Deferred Outflows/(Inflows) of Resources	
GASB 75 OPEB Expense	\$ 13,700,415
Deferred Outflows of Resources	43,768,507
Deferred Inflow of Resources	47,411,227
Development of the Single Discount Rate	
Single Discount Rate	5.69%
Long-Term Expected Rate of Return	6.25%
Long-Term Municipal Bond Rate ²	3.69%

Notes:

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

² Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022.



**Summary of Change in Net OPEB Liability
(\$ in thousands)**

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (1) - (2)
	(1)	(2)	(3)
Balance at June 30, 2021	\$ 364,899	\$ 247,318	\$ 117,581
1. Service cost	5,605		5,605
2. Interest	18,592		18,592
3. Benefit changes	4,975		4,975
4. Assumption changes	(21,937)		(21,937)
5. Difference between expected and actual experience	(5,952)		(5,952)
6. Employer contributions ¹		9,343	(9,343)
7. Member contributions		230	(230)
8. Net investment income		(10,847)	10,847
9. Benefit payments ^{1,2}	(14,729)	(14,729)	0
10. Administrative expense		(73)	73
11. Other changes	0	0	0
12. Net changes	\$ (13,446)	\$ (16,076)	\$ 2,630
Balance at June 30, 2022	\$ 351,453	\$ 231,242	\$ 120,211

Notes:

¹ Employer contributions and benefit payments include expected benefits due to the implicit subsidy for members under age 65, equal to \$561,417 for fiscal year ending 2022.

² Benefit payments are offset by insurance premiums received from retirees, Medicare Drug Reimbursements, and Humana Gain Share Payments, as applicable.



Report Purpose and Scope

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

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

Financial Reporting Overview

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

Timing of the Valuation

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

The discount rate used to calculate the total OPEB liability increased from 5.20% to 5.69% for the SPRS insurance plan (see information regarding the calculation of the single discount rate later in this section of the report). There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

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



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

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

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

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

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

Single Discount Rate

A single discount rates of 5.69% for the SPRS insurance plan was used to measure the total OPEB liability as of June 30, 2022. The single discount rate is based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.69%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan's fiduciary net position and future contributions was projected and was sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the plan's actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the plan's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

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



Summary of Population Statistics

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

Inactive plan members currently receiving benefits:	1,369
Inactive plan members entitled to but not yet receiving benefits:	112
Active plan members:	775
Total plan members:	2,256

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

Recognition of Deferred Outflows and Inflows of Resources

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

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

Total expected remaining service lives of all employees (years):	9,185
Total plan members:	2,256
Average expected remaining service life (years):	4.07

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



Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

As of June 30, 2022, the Net OPEB Liability is \$120,211,039. Below is a table providing the sensitivity of the Net OPEB Liability to changes in the discount rate. In particular, the table shows the plan's Net OPEB Liability if it were calculated using a single discount rate that is one-percentage point lower or one-percentage point higher than the single discount rate:

1% Decrease 4.69%	Current Single Rate Assumption 5.69%	1% Increase 6.69%
\$167,531,044	\$120,211,039	\$81,657,368

Below is a table providing the sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates. In particular, the table shows the plan's Net OPEB Liability if it were calculated using healthcare cost trend rates that are one-percentage point lower or one-percentage point higher:

1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
\$81,720,038	\$120,211,039	\$166,889,269



Implicit Subsidy

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

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

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement Nos. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. This adjustment is needed for contributions made during the measurement period (i.e. fiscal year ending June 30, 2022) and also for the purpose of the deferred outflow related to contributions made after the measurement date.

	<u>Implicit Subsidy</u>
Fiscal Year ending June 30, 2022	\$ 561,417
Fiscal Year ending June 30, 2023	\$ 948,415 Estimated



SECTION 2

ACCOUNTING EXHIBITS

DRAFT

Exhibit 1

Schedule of OPEB Expense as of June 30, 2022

1. Service cost	\$ 5,605,263
2. Interest on the Total OPEB Liability	18,591,795
3. Current period benefit changes	4,975,351
4. Member contributions	(229,575)
5. Projected earnings on plan investments	(15,293,985)
6. Administrative expense	73,465
7. Other changes in fiduciary net position	0
8. Recognition of outflows (inflow) of resources - liability experience	(3,940,205)
9. Recognition of outflows (inflow) of resources - assumption changes	4,840,553
10. Recognition of outflows (inflow) of resources - investment experience	<u>(922,247)</u>
12. OPEB Expense	\$ 13,700,415



Exhibit 2

Outstanding Balance of Deferred Outflows and Inflows of Resources to be Recognized in Future Years

	Deferred Outflow of Resources	Deferred Inflow of Resources
	(1)	(2)
1. Differences between expected and actual liability experience	\$ 4,724,729	\$ 8,160,522
2. Changes in assumptions	13,343,188	16,546,951
3. Differenced between projected and actual earnings on plan investments	25,700,590	22,703,754
4. Employer contributions subsequent to the measurement date ¹	Unknown	-
5. Total	\$ 43,768,507	\$ 47,411,227

Notes:

¹ Employer contributions made to the SPRS insurance plan after the measurement date and up to the fiscal year end should be reported as a deferred outflow of resources.



Exhibit 3

Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(571,519)	-	4.30	-	-	-	-	-	-	-
2017-2018	(23,320,977)	-	4.09	(513,177)	-	-	-	-	-	-
2018-2019	(14,294,660)	(382,584)	4.11	(3,478,019)	(382,584)	-	-	-	-	-
2019-2020	13,810,748	4,724,729	4.56	3,028,673	3,028,673	1,696,056	-	-	-	-
2020-2021	(6,317,768)	(3,287,664)	4.17	(1,515,052)	(1,515,052)	(1,515,052)	(257,560)	-	-	-
2021-2022	(5,952,904)	(4,490,274)	4.07	(1,462,630)	(1,462,630)	(1,462,630)	(1,462,630)	(102,384)	-	-
		(3,435,793)		(3,940,205)	(331,593)	(1,281,626)	(1,720,190)	(102,384)	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(9,678,841)	-	5.00	-	-	-	-	-	-	-
2017-2018	(5,431,339)	-	5.00	(1,086,267)	-	-	-	-	-	-
2018-2019	1,099,154	219,830	5.00	219,831	219,830	-	-	-	-	-
2019-2020	11,419,182	4,567,674	5.00	2,283,836	2,283,836	2,283,838	-	-	-	-
2020-2021	(37,839,590)	(22,703,754)	5.00	(7,567,918)	(7,567,918)	(7,567,918)	(7,567,918)	-	-	-
2021-2022	26,141,357	20,913,086	5.00	5,228,271	5,228,271	5,228,271	5,228,271	5,228,273	-	-
		2,996,836		(922,247)	164,019	(55,809)	(2,339,647)	5,228,273	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	57,311,905	-	4.30	-	-	-	-	-	-	-
2017-2018	(358,376)	-	4.09	(7,888)	-	-	-	-	-	-
2018-2019	16,483,114	441,154	4.11	4,010,490	441,154	-	-	-	-	-
2019-2020	4,577,733	1,566,066	4.56	1,003,889	1,003,889	562,177	-	-	-	-
2020-2021	21,783,864	11,335,968	4.17	5,223,948	5,223,948	5,223,948	888,072	-	-	-
2021-2022	(21,936,837)	(16,546,951)	4.07	(5,389,886)	(5,389,886)	(5,389,886)	(5,389,886)	(377,293)	-	-
		(3,203,763)		4,840,553	1,279,105	396,239	(4,501,814)	(377,293)	-	-



Exhibit 4

Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

	Period		Amount
	(1)		(2)
1.	Fiscal Year + 1	\$	1,111,531
2.	Fiscal Year + 2		(941,196)
3.	Fiscal Year + 3		(8,561,651)
4.	Fiscal Year + 4		4,748,596
5.	Fiscal Year + 5		-
6.	Thereafter		-
7.	Total	\$	(3,642,720)



Exhibit 5

Schedule of Changes in the Employers' Net OPEB Liability (\$ in thousands)

	2022	2021	2020	2019	2018	2017
Total OPEB liability						
1. Service Cost	\$ 5,605	\$ 5,218	\$ 5,389	\$ 4,816	\$ 6,087	\$ 4,147
2. Interest (on the Total OPEB Liability)	18,592	17,984	17,600	17,724	18,432	17,993
3. Benefit Changes	4,975	101	0	0	34	0
4. Difference between expected and actual experience	(5,952)	(6,318)	13,810	(14,295)	(23,320)	(573)
5. Changes of assumptions	(21,937)	21,784	4,578	16,483	(358)	57,312
6. Benefit payments ^{1,2}	<u>(14,729)</u>	<u>(13,812)</u>	<u>(13,988)</u>	<u>(13,187)</u>	<u>(13,097)</u>	<u>(12,123)</u>
7. Net change in total OPEB liability	\$ (13,446)	\$ 24,957	\$ 27,389	\$ 11,541	\$ (12,222)	\$ 66,756
8. Total OPEB liability – beginning	<u>\$ 364,899</u>	<u>\$ 339,942</u>	<u>\$ 312,553</u>	<u>\$ 301,012</u>	<u>\$ 313,234</u>	<u>\$ 246,478</u>
9. Total OPEB liability – ending	<u>\$ 351,453</u>	<u>\$ 364,899</u>	<u>\$ 339,942</u>	<u>\$ 312,553</u>	<u>\$ 301,012</u>	<u>\$ 313,234</u>
Plan fiduciary net position						
1. Contributions – employer ²	\$ 9,343	\$ 9,381	\$ 12,873	\$ 12,623	\$ 8,535	\$ 7,862
2. Contributions – member	230	209	196	176	155	131
3. Net investment income	(10,847)	50,289	1,124	10,815	16,470	21,627
4. Benefit payments ^{1,2}	(14,729)	(13,812)	(13,988)	(13,187)	(13,097)	(12,123)
5. Administrative Expense	(73)	(89)	(71)	(69)	(62)	(66)
6. Other	<u>0</u>	<u>0</u>	<u>0</u> ⁴	<u>1</u>	<u>8</u> ⁴	<u>0</u>
7. Net change in plan fiduciary net position	\$ (16,076)	\$ 45,978	\$ 134	\$ 10,359	\$ 12,009	\$ 17,431
8. Plan fiduciary net position – beginning	<u>\$ 247,318</u>	<u>\$ 201,340</u>	<u>\$ 201,206</u>	<u>\$ 190,847</u>	<u>\$ 178,838</u>	<u>\$ 161,407</u>
9. Plan fiduciary net position – ending	<u>\$ 231,242</u>	<u>\$ 247,318</u>	<u>\$ 201,340</u>	<u>\$ 201,206</u>	<u>\$ 190,847</u>	<u>\$ 178,838</u>
Net OPEB liability	<u>\$ 120,211</u>	<u>\$ 117,581</u>	<u>\$ 138,602</u>	<u>\$ 111,347</u>	<u>\$ 110,165</u>	<u>\$ 134,396</u>
Plan fiduciary net position as a percentage of the total OPEB liability	65.80%	67.78%	59.23%	64.38%	63.40%	57.09%
Covered-employee payroll³	\$ 48,600	\$ 47,155	\$ 48,231	\$ 48,780	\$ 50,064	\$ 48,873
Net OPEB liability as a percentage of covered employee payroll	247.35%	249.35%	287.37%	228.26%	220.05%	274.99%

Notes:

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

² Employer contributions and benefit payments include expected benefits due to the implicit subsidy for members under age 65, equal to \$561,417 for fiscal year ending 2022.

³ Based on derived compensation using the provided employer contribution information.

⁴ Northern Trust Settlement



Exhibit 6

Schedule of the Employers' Contributions (\$ in thousands)

Fiscal Year Ending ¹	Actuarially Determined Contribution ²	Total Employer Contributions ³	Contribution Deficiency (Excess)	Covered Employee Payroll ⁴	Actual Contributions as a Percentage of Covered Payroll
2022	\$ 8,782	\$ 8,782	\$ 0	\$ 48,600	18.07%
2021	9,285	9,285	0	47,155	19.69%
2020	13,133	13,133	0	48,231	27.23%
2019	13,283	13,288	(5)	48,780	27.24%
2018	9,062	9,397	(335)	50,064	18.77%
2017	9,222	9,222	0	48,873	18.87%
2016	8,553	10,237	(1,684)	45,551	22.47%
2015	9,890	10,382	(492)	45,765	22.69%
2014	20,879	14,493	6,386	44,616	32.48%
2013	27,234	16,829	10,405	45,256	37.19%

Notes:

¹ Data for years prior to 2018 are based on contribution data provided in the 2017 CAFR, based on calculations provided by the prior actuary.

² Actuarially determined contribution for fiscal year ending 2022 is based on the contribution rates calculated with the June 30, 2020 actuarial valuation.

³ Employer contributions do not include the expected implicit subsidy included in exhibit 5.

⁴ Based on derived compensation using the provided employer contribution information for fiscal years 2018 and later.



Notes to Schedule of Employers' Contributions for FYE 2022

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

Determined by the Actuarial Valuation as of:	June 30, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	0.00%
Investment Return:	6.25%
Inflation:	2.30%
Salary Increases:	3.55% to 16.05% for SPRS members, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019
Healthcare Trend Rates: Pre-65	Initial trend starting at 6.40% at January 1, 2022 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Healthcare Trend Rates: Post-65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement. Additionally, Humana provided "Not to Exceed" 2022 Medicare premiums, which were incorporated and resulted in an assumed 2.90% increase in Medicare premiums at January 1, 2022.



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	53.50%	
Public Equity	43.50%	4.45%
Private Equity	10.00%	10.15%
Fixed Income	26.50%	
Core Bonds	10.00%	0.28%
Specialty Credit/High Yield	15.00%	2.28%
Cash	1.50%	-0.91%
Inflation Protected	20.00%	
Real Estate	10.00%	3.67%
Real Return	10.00%	4.07%
Expected Real Return	100.00%	4.08%
Long Term Inflation Assumption		2.30%
Expected Nominal Return for Portfolio		6.38%

Source: Kentucky Public Pensions Authority



SECTION 4

DEVELOPMENT OF BASELINE CLAIMS COST

DRAFT

Development of Baseline Claims Cost

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

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

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

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

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

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



Blake Orth, FSA, EA, MAAA





KENTUCKY PUBLIC PENSIONS AUTHORITY

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To: Members of the CERS and KRS Joint Audit Committee
From: Michael Lamb, Chief Financial Officer, KPPA
Date: 2/28/2023
Re: Agenda item 6(b) “Updating the Audit Report Presentation for fiscal year 2023”

During the November 28, 2022, CERS and KRS Joint Audit Committee meeting a discussion arose regarding the June 30, 2022, ACFR and the presentation of the financial statements.

The minute entry is as follows:

“.... suggested that the totals of the financial statements be edited to report totals for each retirement system (CERS, KERS, and SPRS), not a KPPA total. Additional changes in formatting were discussed to reflect separate CERS and KRS opinions in 2023. It was decided that further research will be conducted regarding the suggested changes to the formatting of the reports and will be presented to the Joint Audit Committee and then the CERS and KRS Boards of Trustees for ratification of the recommendations....”

My team and I have assumed the responsibility of conducting this research and present the following timeline for your feedback and comments.

ITEM	COMMENT(s)	TARGET DATE
Gain an understanding of the issue, review the research already completed, research the relevant GASB pronouncements, and industry publications.	Have obtained various internal KPPA communication and memos from the external auditors. Reviewing GASBs, implementation guides, and other published available communications.	3/31/2023
Review other state and public entity ACRFs for similar governance structures.	Examples may exist in Alabama, Arkansas, Iowa, New York, and Wyoming. So far only examined Alabama and have contacted their Chief Financial Officer to discuss their process further.	5/31/2023

Review the applicable Kentucky Revised Statutes.	Review the statutes that created the changes to the governance structure.	5/31/2023
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
Pursue adjustments to the Kentucky Revised Statutes, if applicable.	If statutory changes are needed this process needs to be initiated early.	7/31/2023
Document the guidance and clarification from the GASB.	Formalize the feedback and guidance and begin to generate a KPPA conclusion.	8/31/2023
The users of the annual financial statements.	Final conclusions should consider what the users of the financial statements need to see and have available.	9/30/2023
Quantify any additional administrative costs	We will need to incorporate additional costs, if any, into the final recommendation.	9/30/2023
Formulate conclusions and recommendations to be presented to the boards	This is the internal deadline to have conclusions and recommendations formalized.	10/31/2023
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
Implement accounting changes.	Update accounting systems, policies, procedures, and reports to account for the approved conclusion.	3/31/2024
Execute	Close the fiscal year (FY24) and begin to compile the financial statements in the format that is concluded upon for the ACFR as of June 30, 2024.	6/30/2024



Combining Statement of Fiduciary Net Position - Pension Funds
 As of December 31, 2022, with Comparative Totals as of December 31, 2021 (\$ in Thousands) (Unaudited)

ASSETS	CERS		KERS		SPRS	KPPA TOTAL		Percentage of Change	Note
	Nonhazardous	Hazardous	Nonhazardous	Hazardous		FY 2023	FY 2022		
CASH AND SHORT-TERM INVESTMENTS									
Cash Deposits	\$258	\$184	\$524	\$79	\$3	\$1,047	\$519	101.80%	1
Short-term Investments	193,160	73,916	566,373	68,790	133,331	1,035,570	1,010,503	2.48%	
Total Cash and Short-term Investments	193,418	74,100	566,897	68,869	133,334	1,036,618	1,011,022	2.53%	
RECEIVABLES									
Accounts Receivable	113,664	37,640	88,957	3,782	4,725	248,767	198,745	25.17%	2
Accounts Receivable - Investments	86,416	29,493	36,547	9,193	6,044	167,692	173,800	(3.51)%	
Total Receivables	200,080	67,132	125,503	12,975	10,769	416,459	372,545	11.79%	
INVESTMENTS, AT FAIR VALUE									
Core Fixed Income	780,009	290,115	618,428	102,814	109,208	1,900,574	2,253,214	(15.65)%	3
Public Equities	3,913,992	1,339,460	992,710	351,820	175,070	6,773,053	7,172,543	(5.57)%	
Private Equities	676,460	225,693	162,398	62,083	16,728	1,143,363	1,262,540	(9.44)%	
Specialty Credit	1,693,864	581,851	589,771	175,695	91,189	3,132,370	2,702,612	15.90%	4
Derivatives	(677)	(260)	89	(53)	11	(889)	(1,579)	(43.67)%	5
Real Return	256,221	84,857	66,617	23,536	9,770	441,001	966,300	(54.36)%	6
Opportunistic	-	-	-	-	-	-	446,879	(100.00)%	7
Real Estate	509,001	162,024	171,510	47,179	20,454	910,168	780,083	16.68%	8
Total Investments, at Fair Value	7,828,871	2,683,740	2,601,522	763,074	422,431	14,299,638	15,582,591	(8.23)%	
Securities Lending Collateral Invested	205,188	70,386	80,195	21,184	14,067	391,019	482,322	(18.93)%	9
CAPITAL/INTANGIBLE ASSETS									
Capital Assets	1,701	153	929	91	11	2,885	2,885	0.00%	
Intangible Assets	9,961	827	5,920	494	100	17,301	17,301	0.00%	
Accumulated Depreciation	(1,701)	(153)	(929)	(91)	(11)	(2,885)	(2,885)	0.00%	
Accumulated Amortization	(9,885)	(825)	(5,852)	(491)	(100)	(17,154)	(16,801)	2.10%	
Total Capital Assets	76	2	67	2	-	147	500	(70.59)%	
Total Assets	8,427,632	2,895,360	3,374,184	866,105	580,601	16,143,882	17,448,980	(7.48)%	
LIABILITIES									
Accounts Payable	4,573	872	2,173	364	31	8,012	6,019	33.10%	10
Investment Accounts Payable	50,717	18,074	26,107	5,794	5,082	105,774	326,878	(67.64)%	11
Securities Lending Collateral	205,188	70,386	80,195	21,184	14,067	391,019	482,322	(18.93)%	12
Total Liabilities	260,477	89,332	108,474	27,342	19,180	504,805	815,219	(38.08)%	
Total Fiduciary Net Position Restricted for Pension Benefits	\$8,167,155	\$2,806,027	\$3,265,710	\$838,763	\$561,421	\$15,639,076	\$16,633,761	(5.98)%	

NOTE - Variance Explanation Differences due to rounding

- Variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account.
- The increase in Accounts Receivable is due to the ERCON Pension/Insurance split correction in CERS and CERH.
- The decrease in Core Fixed Income is due to a rebalance of the portfolio as a result of the revised IPS and a decline in fair value of the assets.
- The increase in Specialty Credit is due to the merging of the Specialty Credit asset class and the Opportunistic asset class.
- Variance is a result of hedging and arbitration of risk within the portfolios.
- The decrease in Real Return is a result of the redemption of Putnam and continued liquidation of hedge funds.
- The decrease in Opportunistic is a result of the merging of the Opportunistic asset class with the Specialty Credit asset class.
- The increase in Real Estate is due to additional funding and increasing fair values for current managers.
- The variance is a result of the demand of the Securities Lending Program.
- The variance in Accounts Payable is due to an Increase in outstanding employer credit invoices.
- The variance in Investment Accounts Payable is due to pending trades.
- The variance is a result of the demand of the Securities Lending Program.



Combining Statement of Changes In Fiduciary Net Position - Pension Funds

For the six month period ending December 31, 2022, with Comparative Totals for the six month period ending December 31, 2021 (\$ in Thousands) (Unaudited)

	CERS	CERS	KERS	KERS	SPRS	KPPA Total		Percentage of Change	Note
	Nonhazardous	Hazardous	Nonhazardous	Hazardous		FY 2023	FY 2022		
ADDITIONS									
Member Contributions	\$91,938	\$36,633	\$51,311	\$12,528	\$3,312	\$195,722	\$181,364	7.92%	
Employer Contributions	300,672	132,597	56,117	31,138	28,143	548,667	525,602	4.39%	
Actuarially Accrued Liability Contributions (AALC)	-	-	449,281	-	-	449,281	456,444	(1.57)%	
General Fund Appropriation	-	-	120,000	-	-	120,000	-	100.00%	1
Pension Spiking Contributions	28	35	6	28	-	97	70	38.62%	2
Health Insurance Contributions (HB1)	(10)	(11)	(5)	(2)	(3)	(31)	8	(503.73)%	3
Employer Cessation Contributions	-	-	-	-	-	-	50,464	(100.00)%	4
Total Contributions	392,628	169,254	676,710	43,692	31,452	1,313,736	1,213,952	8.22%	
INVESTMENT INCOME									
From Investing Activities									
Net Appreciation (Depreciation) in FV of Investments									
	92,123	31,246	(2,819)	7,641	2,019	130,210	572,474	(77.25)%	5
Interest/Dividends	110,258	38,214	46,136	12,139	8,234	214,980	219,050	(1.86)%	
Total Investing Activities Income	202,381	69,460	43,317	19,780	10,253	345,191	791,524		
Less: Investment Expense	23,843	7,974	6,834	2,265	1,009	41,925	36,241	15.68%	6
Less: Performance Fees	632	(58)	(508)	50	47	163	59,447	(99.73)%	7
Net Income from Investing Activities	177,906	61,544	36,991	17,465	9,197	303,103	695,836		
From Securities Lending Activities									
Securities Lending Income	3,693	1,290	1,238	362	210	6,794	506		
Less: Securities Lending Borrower Rebates (Income)/Expense	3,143	1,099	1,039	307	178	5,766	(848)		
Less: Securities Lending Agent Fees	82	29	30	8	5	154	203		
Net Income from Securities Lending	468	163	169	47	27	874	1,151	(24.03)%	8
Net Investment Income	178,374	61,706	37,160	17,512	9,224	303,977	696,987	(56.39)%	
Total Additions	571,002	230,960	713,870	61,205	40,676	1,617,713	1,910,939	(15.34)%	
DEDUCTIONS									
Benefit Payments	442,622	158,110	512,089	39,103	31,948	1,183,873	1,160,422	2.02%	
Refunds	12,175	2,747	6,265	1,859	92	23,138	20,716	11.69%	9
Administrative Expenses	11,396	1,003	6,548	716	141	19,805	18,731	5.74%	
Total Deductions	466,193	161,861	524,902	41,679	32,181	1,226,816	1,199,869	2.25%	
Net Increase (Decrease) in Fiduciary Net Position Restricted for Pension Benefits	104,809	69,100	188,968	19,526	8,495	390,897	711,070		
Total Fiduciary Net Position Restricted for Pension Benefits									
Beginning of Period	8,062,346	2,736,928	3,076,743	819,237	552,926	15,248,180	15,922,691	(4.24)%	
End of Period	\$8,167,155	\$2,806,027	\$3,265,710	\$838,763	\$561,421	\$15,639,076	\$16,633,761	(5.98)%	

NOTE - Variance Explanation

Differences due to rounding.

- 1) General Fund Appropriation 1st Quarter (KERS only): HB1 \$67,500,000; HB604 \$52,500,000;
- 2) Pension Spiking contributions increased due to an increase in KERS Hazardous.
- 3) Health Insurance Contributions continue to fluctuate in the Pension accounts due to Tier 2 and Tier 3 retiree health insurance system costs as well as corrections being processed to previous fiscal years.
- 4) Employer Cessation payment received from Kentucky Housing Corporation FY2022.
- 5) The decrease in Net Appreciation in Fair Value of Investments is due to unfavorable market conditions resulting in realized and/or unrealized losses across all asset classes.

NOTE - Variance Explanation continued on next page.

- 6) *The increase in Investment Expense is a result of increased fair values in the Specialty Credit and Real Estate asset classes which have higher fees. While the over all fair value of assets have declined, that decline has largely been in the Public Equity and Core Fixed Income asset classes which have much lower manager fees.*
- 7) *The drop in performance fees is the result in less than favorable market conditions causing returns to drop, impacting those fees directly related to performance.*
- 8) *The variance is a result of the demand of the Securities Lending Program.*
- 9) *The increase in Refunds is due to an increase in refunds taken by members who terminated employment and were not eligible for a retirement benefit (CERS, CERH and KERS).*



Combining Statement of Fiduciary Net Position - Insurance Funds
 As of December 31, 2022, with Comparative Totals as of December 31, 2021 (\$ in Thousands) (Unaudited)

ASSETS	CERS	CERS	KERS	KERS	SPRS	KPPA Total		Percentage of Change	Note
	Nonhazardous	Hazardous	Nonhazardous	Hazardous		FY 2023	FY 2022		
CASH AND SHORT-TERM INVESTMENTS									
Cash Deposits	\$61	\$41	\$80	\$42	\$46	\$270	\$257	4.96%	
Short-term Investments	80,808	38,087	171,185	24,365	8,574	323,019	553,551	(41.65)%	1
Total Cash and Short-term Investments	80,869	38,128	171,265	24,407	8,620	323,289	553,808	(41.62)%	
RECEIVABLES									
Accounts Receivable	12,111	4,063	12,928	405	878	30,386	41,303	(26.43)%	2
Investment Accounts Receivable	36,628	17,262	13,430	6,706	2,747	76,773	74,300	3.33%	
Total Receivables	48,739	21,325	26,358	7,112	3,625	107,159	115,602	(7.30)%	
INVESTMENTS, AT FAIR VALUE									
Core Fixed Income	328,191	143,627	152,627	66,862	26,238	717,546	837,027	(14.27)%	3
Public Equities	1,484,573	723,997	563,581	248,842	98,711	3,119,704	3,210,745	(2.84)%	
Private Equities	263,422	148,193	85,531	52,530	23,431	573,108	595,877	(3.82)%	
Specialty Credit	647,261	323,385	271,327	130,132	51,514	1,423,619	1,211,122	17.55%	4
Derivatives	(235)	(115)	(69)	14	(18)	(424)	(455)	(6.95)%	
Real Return	77,094	41,299	29,082	16,889	6,301	170,665	406,725	(58.04)%	5
Opportunistic	-	-	-	-	-	-	227,553	(100.00)%	6
Real Estate	176,269	96,628	55,391	40,587	15,525	384,400	330,413	16.34%	7
Total Investments, at Fair Value	2,976,575	1,477,015	1,157,471	555,856	221,702	6,388,618	6,819,008	(6.31)%	
Securities Lending Collateral Invested	67,088	33,314	29,006	12,743	5,054	147,205	195,485	(24.70)%	8
Total Assets	3,173,271	1,569,782	1,384,100	600,118	239,001	6,966,271	7,683,904	(9.34)%	
LIABILITIES									
Accounts Payable	45,716	11,623	136	8	1	57,484	398	14,342.41%	9
Investment Accounts Payable	19,538	8,739	9,413	3,601	1,528	42,820	136,183	(68.56)%	10
Securities Lending Collateral	67,088	33,314	29,006	12,743	5,054	147,205	195,485	(24.70)%	11
Total Liabilities	132,342	53,677	38,555	16,353	6,583	247,510	332,066	(25.46)%	
Total Fiduciary Net Position Restricted for OPEB	\$3,040,929	\$1,516,105	\$1,345,545	\$583,765	\$232,418		\$7,351,838	(8.61)%	

NOTE - Variance Explanation *Differences due to rounding*

- 1) Short term investments are primarily comprised of cash on hand at the custodial bank, the balance decline is the result of excess cash being invested.
- 2) The decrease in Accounts Receivable is due to a decrease in the member/employer month-end accrual due to the decreased insurance transfer rate for CERS and CERH.
- 3) The decrease in Core Fixed Income is due to a rebalance of the portfolio as a result of the revised IPS and a decline in market value of the assets due to the unfavorable market conditions.
- 4) The increase in Specialty Credit is due to the merging of the Specialty Credit asset class and the Opportunistic asset class.
- 5) The decrease in Real Return is a result of the redemption of Putnam and continued liquidation of hedge funds.
- 6) The decrease in Opportunistic is a result of the merging of the Opportunistic asset class with the Specialty Credit asset class.
- 7) The increase in Real Estate is due to additional funding and increasing market values for current managers.
- 8) Variance is a result of the demands of the Securities Lending Program.
- 9) The increase in Accounts Payable is primarily due to the ERCON Pension/Insurance split correction in CERS and CERH.
- 10) The variance In Investment Accounts Payable is due to pending trades.
- 11) Variance is a result of the demands of the Securities Lending Program.



Combining Statement of Changes In Fiduciary Net Position - Insurance Funds

For the six month period ending December 31, 2022, with Comparative Totals for the six month period ending December 31, 2021 (\$ In Thousands) (Unaudited)

	CERS Non-	CERS	KERS Non-	KERS	SPRS	KPPA Total		Percentage of Change	Note
	hazardous	Hazardous	hazardous	Hazardous		FY 2023	FY 2022		
ADDITIONS									
Employer Contributions	\$47,120	\$22,783	\$17,395	\$3	\$4,504	\$91,805	\$134,501	(31.74)%	1
Actuarially Accrued Liability Contributions (AALC)	-	-	43,838	-	-	\$43,838	\$50,829	(13.75)%	2
Medicare Drug Reimbursement	-	-	1	-	-	1	2	(18.88)%	3
Insurance Premiums	237	(19)	80	2	-	301	364	(17.25)%	4
Humana Gain Share Payment	5,951	914	4,851	368	224	12,308	18,381	(33.04)%	5
Retired Re-employed Healthcare	2,363	748	2,717	657	-	6,486	6,221	4.26%	
Health Insurance Contributions (HB1)	8,126	1,945	3,981	753	169	14,973	13,281	12.75%	6
Employer Cessation Contributions	-	-	-	-	-	-	9,536	(100.00)%	7
Total Contributions	63,797	26,372	72,863	1,783	4,897	169,712	233,115	(27.20)%	
INVESTMENT INCOME									
From Investing Activities									
Net Appreciation (Depreciation) in FV of Investments	34,620	15,702	17,104	5,776	2,184	75,385	283,977	(73.45)%	8
Interest/Dividends	43,453	21,475	19,573	8,505	3,409	96,416	94,119	2.44%	
Total Investing Activities Income	78,073	37,177	36,678	14,281	5,592	171,801	378,096		
Less: Investment Expense	8,804	4,631	3,407	1,802	713	19,356	16,731	15.69%	9
Less: Performance Fees	(425)	(355)	1,093	(15)	(27)	270	29,997	(99.10)%	10
Net Income from Investing Activities	69,695	32,901	32,178	12,494	4,907	152,174	331,368		
From Securities Lending Activities									
Securities Lending Income	1,206	581	487	197	85	2,556	212		
Less: Securities Lending Borrower Rebates (Income)/Expense	1,020	490	408	167	71	2,157	(337)		
Less: Securities Lending Agent Fees	28	14	12	5	2	60	82		
Net Income from Securities Lending	158	77	67	26	12	339	466	(27.21)%	11
Net Investment Income	69,852	32,978	32,244	12,520	4,918	152,514	331,834	(54.04)%	
Total Additions	133,650	59,350	105,108	14,304	9,815	322,226	564,949	(42.96)%	
DEDUCTIONS									
Healthcare Premiums Subsidies	71,706	46,862	59,831	10,341	7,365	196,104	182,680	7.35%	
Administrative Expenses	472	260	392	62	37	1,224	1,233	(0.76)%	
Self-Funded Healthcare Costs	1,767	100	862	37	10	2,777	2,802	(0.89)%	
Excise Tax Insurance	-	-	-	-	-	-	9	(100.00)%	12
Total Deductions	73,945	47,222	61,085	10,440	7,412	200,104	186,724	7.17%	
Net Increase (Decrease) in Fiduciary Net Position Restricted for OPEB	59,704	12,128	44,023	3,863	2,403	122,122	378,225		
Total Fiduciary Net Position Restricted for OPEB									
Beginning of Period	2,981,224	1,503,977	1,301,522	579,902	230,015	6,596,640	6,973,613	(5.41)%	
End of Period	\$3,040,929	\$1,516,105	\$1,345,545	\$583,765	\$232,418	\$6,718,761	\$7,351,838	(8.61)%	

NOTE - Variance Explanation. Differences due to rounding

1) Employer Contributions decreased due to a decrease in the employer insurance rate as well as the CERS/CERH correction.

NOTE - Variance Explanation. Differences due to rounding

- 2) *AALC will fluctuate year to year based on the actuarial valuation.*
- 3) *Medicare Drug Reimbursement payments fluctuate year to year based on claims received.*
- 4) *Health Insurance Premiums decreased primarily due to refunds processed to hazardous retirees for premiums paid for dependents that should have been covered by KPPA.*
- 5) *The Humana Gain Share payment will fluctuate year to year based on claims paid.*
- 6) *Health Insurance Contributions will continue to rise as Tier 2 and Tier 3 members increase.*
- 7) *Employer Cessation payment received from Kentucky Housing Corporation FY2022.*
- 8) *The decrease in Net Appreciation in Fair Value of Investments is due to unfavorable market conditions resulting in realized and/or unrealized losses across all asset classes.*
- 9) *The increase in Investment Expense is a result of increased market values in the Specialty Credit and Real Estate asset classes which have higher fees. While the over all FV of assets have declined, that decline has largely been in the Public Equity and Core Fixed Income asset classes which have much lower manager fees.*
- 10) *The drop in performance fees is the result in less than favorable market conditions causing returns to drop, impacting those fees directly related to performance.*
- 11) *The variance is a result of the demand of the Securities Lending Program.*
- 12) *The Excise Tax will fluctuate based on the timing of the posting of the payment.*

Pension Funds Contribution Report

For the six month period ending December 31, 2022, with Comparative Totals for the six month period ending December 31, 2021
(\$ in Millions)



County Employees Retirement System

	Nonhazardous		Hazardous	
	FY23	FY22	FY23	FY22
Member Contributions	\$91.9	\$88.2	\$36.6	\$35.7
Employer Contributions	300.7	270.1	132.6	107.1
Net Investment Income	86.3	66.7	30.5	24.1
Total Inflows	478.9	425.0	199.7	166.9
Benefit Payments/Refunds	454.8	435.6	160.9	154.3
Administrative Expenses	11.4	11.2	0.9	1.0
Total Outflows	466.2	446.8	161.8	155.3
NET Contributions	12.7	(21.8)	37.9	11.6
Realized Gain/(Loss)	(25.2)	282.7	(10.0)	95.4
Unrealized Gain/(Loss)	117.3	55.6	41.2	16.4
Change in Net Position	104.8	316.5	69.1	123.4
Beginning of Period	8,062.3	8,670.7	2,736.9	2,934.4
End of Period	\$8,167.1	\$8,987.2	\$2,806.0	\$3,057.8

Differences due to rounding.

Net Contributions*	(\$73.6)	(\$88.5)	\$7.4	(\$12.5)
Cash Flow as % of Assets	(0.90)%	(0.98)%	0.27%	(0.41)%
Net Investment Income	\$86.3	\$66.7	\$30.5	\$24.1
Yield as % of Assets	1.06%	0.74%	1.09%	0.79%

**Net Contributions are less Net Investment Income.*

Pension Funds Contribution Report

For the six month period ending December 31, 2022, with Comparative Totals for the six month period ending December 31, 2021
(\$ in Millions)

	Kentucky Employees Retirement System				State Police Retirement System	
	Nonhazardous		Hazardous		FY23	FY22
	FY23	FY22	FY23	FY22		
Member Contributions	\$51.3	\$45.0	\$12.5	\$10.1	\$3.3	\$2.4
Employer Contributions	56.1	87.7	31.2	30.2	28.1	30.5
Actuarially Accrued Liability Contributions	449.3	456.4	-	-	-	-
Employer Cessation Contributions	-	50.5	-	-	-	-
General Fund Appropriations	120.0	-	-	-	-	-
Net Investment Income	40.0	23.5	9.9	7.3	7.2	2.8
Total Inflows	716.7	663.1	53.6	47.6	38.6	35.7
Benefit Payments/Refund	518.4	518.2	41.0	40.8	32.0	32.1
Administrative Expenses	6.5	5.8	0.7	0.6	0.1	0.1
Total Outflows	524.9	524.0	41.7	41.4	32.1	32.2
NET CONTRIBUTIONS	191.8	139.1	11.9	6.2	6.5	3.5
Realized Gain/(Loss)	(17.1)	74.4	(3.2)	27.6	(3.8)	9.1
Unrealized Gain/(Loss)	14.3	6.7	10.9	3.7	5.8	0.7
Change in Net Position	189.0	220.2	19.6	37.5	8.5	13.3
Beginning of Period	3,076.7	3,085.0	819.2	874.9	552.9	357.7
End of Period	\$3,265.7	\$3,305.2	\$838.8	\$912.4	\$561.4	\$371.0

Differences due to rounding.

Net Contributions*	\$151.8	\$115.6	\$2.0	\$(1.1)	\$(0.7)	\$0.7
Cash Flow as % of Assets	4.65%	3.50%	0.24%	(0.12)%	(0.13)%	0.18%
Net Investment Income	\$40.0	\$23.5	\$9.9	\$7.3	\$7.2	\$2.8
Yield as % of Assets	1.22%	0.71%	1.18%	0.80%	1.28%	0.76%

*Net Contributions are less Net Investment Income.

Insurance Fund Contribution Report

For the six month period ending December 31, 2022, with Comparative Totals for the six month period ending December 31, 2021
(\$ in Millions)



County Employees Retirement System

	Nonhazardous		Hazardous	
	FY23	FY22	FY23	FY22
Employer Contributions	\$47.1	\$78.7	\$22.8	\$35.6
Insurance Premiums	0.2	0.3	-	-
Humana Gain Share	6.0	8.9	0.9	1.3
Retired Reemployed Healthcare	2.4	2.4	0.7	0.7
Health Insurance Contributions	8.1	7.5	1.9	1.8
Net Investment Income	35.2	21.6	17.3	10.7
Total Inflows	99.0	119.4	43.6	50.1
Healthcare Premiums	73.5	65.9	47.0	43.9
Administrative Expenses	0.4	0.5	0.2	0.2
Total Outflows	73.9	66.4	47.2	44.1
NET Contributions	25.1	53.0	(3.6)	6.0
Realized Gain/(Loss)	(10.3)	97.7	(4.2)	52.0
Unrealized Gain/(Loss)	44.9	32.6	19.9	18.6
Change in Net Position	59.7	183.3	12.1	76.6
Beginning of Period	2,981.2	3,141.8	1,504.0	1,607.8
End of Period	\$3,040.9	\$3,325.1	\$1,516.1	\$1,684.4

Differences due to rounding.

Net Contributions*	\$(10.1)	\$31.4	\$(20.9)	\$(4.7)
Cash Flow as % of Assets	(0.33)%	0.94%	(1.37)%	(0.28)%
Net Investment Income	\$35.2	\$21.6	\$17.3	\$10.7
Yield as % of Assets	1.16%	0.65%	1.14%	0.64%

*Net Contributions are less Net Investment Income.

Insurance Fund Contribution Report
 For the six month period ending December 31, 2022, with Comparative Totals for the six month period ending December 31, 2021
 (\$ in Millions)

	Kentucky Employees Retirement System				State Police Retirement System	
	Nonhazardous		Hazardous		FY23	FY22
	FY23	FY22	FY23	FY22		
Employer Contributions	\$17.4	\$15.9	\$-	\$-	\$4.5	\$4.4
Actuarially Accrued Liability Contributions	43.8	50.8	-	-	-	-
Employer Cessation Contributions	-	9.5	-	-	-	-
Insurance Premiums	0.1	0.1	-	-	-	-
Humana Gain Share	4.9	7.3	0.4	0.5	0.2	0.3
Retired Reemployed Healthcare	2.7	2.5	0.7	0.6	-	-
Health Insurance Contributions	4.0	3.2	0.7	0.6	0.2	0.1
Net Investment Income	15.1	9.6	6.7	4.4	2.7	1.6
Total Inflows	88.0	98.9	8.5	6.1	7.6	6.4
Healthcare Premiums	60.7	58.3	10.4	10.3	7.4	7.2
Administrative Expenses	0.4	0.4	-	-	-	-
Total Outflows	61.1	58.7	10.4	10.3	7.4	7.2
NET CONTRIBUTIONS	26.9	40.2	(1.9)	(4.2)	0.2	(0.8)
Realized Gain/(Loss)	(8.5)	30.6	(1.8)	18.9	(0.7)	8.0
Unrealized Gain/(Loss)	25.6	15.1	7.6	7.6	2.9	2.8
Change in Net Position	44.0	85.9	3.9	22.3	2.4	10.0
Beginning of Period	1,301.5	1,353.1	579.9	624.9	230.0	246.0
End of Period	\$1,345.5	\$1,439.0	\$583.8	\$647.2	\$232.4	\$256.0

Differences due to rounding.

Net Contributions*	\$11.8	\$30.6	\$(8.6)	\$(8.6)	\$(2.5)	\$(2.4)
Cash Flow as % of Assets	0.88%	2.13%	(1.48)%	(1.32)%	(1.09)%	(0.95)%
Net Investment Income	\$15.1	\$9.6	\$6.7	\$4.4	\$2.7	\$1.6
Yield as % of Assets	1.13%	0.67%	1.16%	0.68%	1.18%	0.63%

*Net Contributions are less Net Investment Income.

KPPA ADMINISTRATIVE BUDGET FY 2022-2023						
BUDGET-TO-ACTUAL ANALYSIS						
FOR THE SIX MONTH PERIOD ENDING DECEMBER 31, 2022, WITH COMPARATIVE TOTALS FOR THE SIX MONTH PERIOD ENDING DECEMBER 31, 2021						
Account Name	Budgeted	FY 2023 Expense	Remaining	Percent Remaining	FY 2022 Expense	Percent Difference
PERSONNEL						
Staff						
Salaries/Wages	\$17,000,000	\$8,154,730	\$8,845,270	52.03%	\$8,048,638	1.32%
Wages (Overtime)	285,000	115,112	169,888	59.61%	107,186	7.39%
Emp Paid Retirement	14,865,100	6,069,879	8,795,221	59.17%	6,422,459	(5.49)%
Emp Paid Health Ins	2,700,000	1,112,428	1,587,572	58.80%	1,296,865	(14.22)%
Emp Paid Sick Leave	115,000	135,844	(20,844)	(18.13)%	800	16,880.50%
Adoption Assistance Benefit	8,000	-	8,000	100.00%	-	0.00%
Workers Compensation	75,000	11,116	63,884	85.18%	75,163	(85.21)%
Unemployment	8,000	5,534	2,466	30.83%	-	100.00%
Other Personnel	1,273,448	576,338	697,110	54.74%	573,531	0.49%
Employee Training	18,000	5,361	12,639	70.22%	4,843	10.70%
Bonds	-	-	-	100.00%	41	(100.00)%
Staff Subtotal	36,347,548	16,186,341	20,161,207	55.47%	16,529,526	(2.08)%
LEGAL & AUDITING SERVICES						
Legal Hearing Officers	100,000	76,516	23,484	23.48%	32,314	136.79%
Legal (Stoll, Keenon)	150,000	51,775	98,225	65.48%	60,445	(14.34)%
Frost Brown (Tax Advisor)	80,000	100,066	(20,066)	(25.08)%	1,464	6,735.11%
Reinhart	25,000	139	24,861	99.44%	-	0.00%
Ice Miller	300,000	81,920	218,080	72.69%	21,533	280.44%
Johnson, Bowman, Branco LLC	150,000	69,895	80,105	53.40%	43,225	61.70%
Dentons Bingham & Greenebaum	150,000	33,291	116,709	77.81%	-	100.00%
Legal Expense	25,000	23	24,977	99.91%	-	100.00%
Auditing	200,000	77,808	122,192	61.10%	85,655	(9.16)%
Total Legal & Auditing Services	1,180,000	491,433	688,567	58.35%	244,636	100.88%
CONSULTING SERVICES						
Medical Reviewers	1,800,000	660,075	1,139,925	63.33%	625,666	5.50%
Escrow for Actuary Fees	-	(28,866)	28,866	0.00%	-	(100.00)%
Total Consulting Services	1,800,000	631,209	1,168,791	64.93%	625,666	0.89%
CONTRACTUAL SERVICES						
Miscellaneous Contracts	100,000	11,700	88,300	88.30%	12,079	(3.14)%
Human Resources Consulting	8,000	-	8,000	100.00%	5,794	(100.00)%
Actuarial Services	500,000	134,300	365,700	73.14%	147,747	(9.10)%
Facility Security Charges	80,000	21,701	58,299	72.87%	38,862	(44.16)%
Tuition Assistance	8,000	-	8,000	100.00%	-	0.00%
Contractual Subtotal	696,000	167,701	528,299	75.91%	204,482	(17.99)%
PERSONNEL SUBTOTAL	\$40,023,548	\$17,476,684	\$22,546,864	56.33%	\$17,604,310	(0.72)%
OPERATIONAL						
Natural Gas	35,000	10,149	24,851	71.00%	7,144	42.06%
Electric	125,000	58,288	66,712	53.37%	55,442	5.13%
Rent-Non State Building	56,000	25,321	30,679	54.78%	25,321	0.00%
Building Rental - PPW	1,000,000	481,016	518,984	51.90%	481,016	0.00%
Copier Rental	67,000	40,745	26,255	39.19%	31,247	30.40%
Rental Carpool	5,500	2,144	3,356	61.02%	1,940	10.52%
Vehicle/Equip. Maint.	1,000	-	1,000	100.00%	249	(100.00)%
Postage	420,000	92,536	327,464	77.97%	150,771	(38.62)%
Freight	200	41	159	79.28%	155	(73.55)%
Printing (State)	12,000	795	11,205	93.38%	4,548	(82.52)%
Printing (non-state)	105,000	24,911	80,089	76.28%	30,002	(16.97)%
Insurance	12,000	5,572	6,428	53.57%	5,422	2.77%
Garbage Collection	6,000	3,161	2,839	47.31%	2,647	19.42%
Conference Expense	35,000	7,415	27,585	78.81%	7,352	0.86%
Conference Exp. Investment	-	64	(64)	0.00%	-	100.00%
Conference Exp. Audit	2,000	639	1,361	68.05%	-	100.00%
MARS Usage	50,000	13,550	36,450	72.90%	13,550	0.00%

KPPA ADMINISTRATIVE BUDGET 2022-23 BUDGET-TO-ACTUAL ANALYSIS						
FOR THE SIX MONTH PERIOD ENDING DECEMBER 31, 2022, WITH COMPARATIVE TOTALS FOR THE SIX MONTH PERIOD ENDING DECEMBER 31, 2021						
Account Name	Budgeted	FY 2023 Expense	Remaining	Percent Remaining	FY 2022 Expense	Percent Difference
COVID-19 Expenses	12,000	-	12,000	100.00%	6,171	(100.00)%
Office Supplies	75,000	55,759	19,241	25.66%	25,767	116.40%
Furniture & Office Equipment	20,000	204	19,796	98.98%	-	100.00%
Travel (In-State)	15,000	7,627	7,373	49.15%	3,611	111.22%
Travel (In-State) Investment	1,000	-	1,000	100.00%	-	0.00%
Travel (In-State) Audit	500	-	500	100.00%	-	0.00%
Travel (Out of State)	75,000	16,534	58,466	77.95%	382	4,228.27%
Travel (Out of State) Investment	100,000	10,578	89,422	89.42%	-	100.00%
Travel (Out of State) Audit	500	1,077	(577)	(115.40)%	-	100.00%
Dues & Subscriptions	70,000	35,132	34,868	49.81%	25,176	39.55%
Dues & Subscriptions Invest	17,000	4,177	12,823	75.43%	7,613	(45.13)%
Dues & Subscriptions Audit	1,500	100	1,400	93.33%	50	100.00%
Miscellaneous	70,000	20,399	49,601	70.86%	31,063	(34.33)%
Miscellaneous Investment	-	-	-	0.00%	-	0.00%
Miscellaneous Audit	200	-	200	100.00%	-	0.00%
COT Charges	25,000	9,022	15,978	63.91%	9,850	(8.41)%
Telephone - Wireless	7,000	2,556	4,444	63.48%	2,817	(9.27)%
Telephone - Other	150,000	47,665	102,335	68.22%	62,180	(23.34)%
Telephone - Video Conference	-	4,836	(4,836)	0.00%	-	100.00%
Computer Equip./Software	3,500,000	1,029,994	2,470,006	70.57%	1,397,212	(26.28)%
Comp. Equip./Software Invest	-	-	-	0.00%	-	0.00%
Comp. Equip./Software Audit	3,000	24,407	(21,407)	(713.56)%	-	100.00%
OPERATIONAL SUBTOTAL	\$6,074,400	\$2,036,414	\$4,037,986	66.48%	\$2,390,398	(14.81)%
SUB-TOTAL	\$46,097,948	\$19,513,098	\$26,584,850	57.67%	\$19,994,708	(2.41)%
Reserve	4,086,552	-	4,086,552	100.00%	-	0.00%
TOTAL	\$50,184,500	\$19,513,098	\$30,671,402	61.12%	\$19,994,708	(2.41)%

Differences due to rounding

Plan	Budgeted	FY 2023 Expense	% of Total KPPA FY 2023 Expense
CERS Nonhazardous	\$28,896,235	\$11,235,642	57.58%
CERS Hazardous	2,559,410	995,168	5.10%
KERS Nonhazardous	16,543,320	6,432,493	32.965%
KERS Hazardous	1,824,207	709,301	3.635%
SPRS	361,328	140,494	0.720%
TOTAL	\$50,184,500	\$19,513,098	

JP MORGAN CHASE CREDIT EARNINGS AND FEES FOR THE SIX MONTH PERIOD ENDING DECEMBER 31, 2022			
	Earnings	Fees	Net Earnings
June-22	5,289	(5,906)	(616)
July-22	8,921	(5,814)	3,107
August-22	17,621	(6,185)	11,436
September-22	17,026	(6,033)	10,993
October-22	24,574	(6,031)	18,543
November-22	59,589	(5,070)	54,519
December-22	10,556	(6,884)	3,673
Total	\$143,576	\$(41,922)	\$101,654



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

Date: February 28, 2023
To: Members of the Joint CERS-KRS Audit Committee
From: Connie A. Davis, CIA, CGAP, CRMA,
Director of Accounting
Re: Fiscal Year End June 30, 2022, 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 electronically sent to LRC and the APA on December 8, 2022. Also, the ACFR was posted on KPPA's website.

No action is required of the Committee.



Kentucky Public Pensions Authority

Internal Audit Administration



Kentucky Public Pensions Authority

To: Members of the Joint Audit Committee

From: Kristen N. Coffey, CICA *KNC*
 Division Director, Internal Audit Administration

Date: February 28, 2023

Subject: Fiscal Year 2023 Internal Audit Budget as of December 31, 2022

Account Number	Account Name	FYE 2023 Budget	FY 2023 Actual Expenditures	Remaining Budget	Percent Remaining
111	Salaries	\$ 243,145.00	\$ 135,197.02	\$ 107,947.98	44.40%
121	Employer Paid FICA	18,600.59	10,148.94	8,451.65	45.44%
122	Employer Paid Retirement	196,611.56	96,314.55	100,297.01	51.01%
123	Employer Paid Health Insurance	40,000.00	17,242.32	22,757.68	56.89%
124	Employer Paid Life Insurance	46.00	23.00	23.00	50.00%
133T	Employee Training	1,000.00	-	1,000.00	100.00%
259T	Conference Expenses	2,000.00	639.00	1,361.00	68.05%
361T	Travel - In State	500.00	-	500.00	100.00%
362T	Travel - Out State	500.00	1,076.98	(576.98)	-115.40%
381T	Dues & Subscriptions	1,500.00	600.00	900.00	60.00%
399T	Miscellaneous	200.00	-	200.00	100.00%
847T	Computer Equipment	3,000.00	24,406.86	(21,406.86)	-713.56%
	Total	\$ 507,103.15	\$ 285,648.67	\$ 221,454.48	43.67%

Conference Expenses

\$350 APPFA Conference - Madeline

\$289 AGA Conference - all staff

Travel

\$1,076.98 APPFA Conference - Madeline (Texas)

Dues and Subscriptions

1. \$100 AGA Membership - Melinda and Will
2. \$500 for APPFA Membership - KPPA

Computer Equipment

This is payment for the purchase of new audit software. The payment includes a one-time initial set-up fee. Future years will not include that fee.

Joint Audit Committee Meeting - Joint Audit Committee Administrative Updates



Kentucky Public Pensions Authority
Internal Audit Administration



To: Members of the Joint Audit Committee
 From: Kristen N. Coffey, CICA
 Division Director, Internal Audit Administration
 Date: February 28, 2023
 Subject: Status of Current Audit Projects

Audit Plan Title	Project Name	State	Opinion	Phase	Scheduled Start	Actual Start	Scheduled End	Actual End	Estimated Hours	Actual Hours	Estimated Hours Variance	Notes
Audits												
Fiscal Year 2023	Review of Chase Accounts	Open		Completion	6/2/2022	6/2/2022	1/31/2023		2,100.00	2,655.50	555.50	Since these accounts have not been previously reviewed, the budgeted hours were based on experience with past audits. The scope of the audit was greater than anticipated, which resulted in more hours being charged than estimated.
Fiscal Year 2023	Follow-up on Open Issues	Open		Fieldwork	11/1/2022	11/1/2022	5/16/2023		150.00	98.75	(51.25)	
Fiscal Year 2023	Plan Liquidity Phase 3 - Available Cash Balance/Cash Projection	Open		Fieldwork	11/1/2021	11/1/2021	5/16/2023		1,000.00	721.25	(278.75)	Work resumed in February 2023
Fiscal Year 2023	Accuracy of Information Sent to DEI	Open		Fieldwork	4/5/2022	4/5/2022	3/31/2023		500.00	315.75	(184.25)	Work resumed in February 2023
Fiscal Year 2023	Follow-up: Reconciliation of Great Plains to eMARS	Open		Planning	9/26/2022	9/21/2022	5/31/2023		600.00	255.00	(345.00)	
Fiscal Year 2023	Receiving and Balancing Contributions	Open		Planning	10/20/2023		3/15/2024		600.00	119.75	(480.25)	ERCE requested we revisit this later in the year due to current staff work schedules.
Fiscal Year 2023	Employer Penalty Waiver (used as implementation test)	Closed	Low Risk Items Still Open	Completion	7/8/2021	7/8/2021	11/19/2021	11/19/2021	150.00	69.50	(80.50)	
Other Projects												
Fiscal Year 2023	Microsoft 365 Implementation	Open	Not Applicable	Fieldwork	8/15/2022	8/15/2022	1/31/2023		85.00	22.00	(63.00)	
Fiscal Year 2023	2023 IT Governance Review	Open	Not Applicable		9/1/2022	9/28/2022	3/16/2023		2.00	2.00	0.00	
Fiscal Year 2023	Update Audit Charters	Open	Not Applicable	Fieldwork	11/1/2022	9/30/2022	3/23/2023		30.00	2.50	(27.50)	
Fiscal Year 2023	KPPA Inventory Project	Open	Not Applicable	Planning	2/28/2022	2/28/2022	3/31/2023		75.00	11.50	(63.50)	
Fiscal Year 2023	Trustee Election Policy Updates	Open	Not Applicable	Planning	11/1/2022	10/6/2022	4/4/2023		22.00	1.00	(21.00)	
Fiscal Year 2023	2023 State Police Retirement System Trustee Election	Open	Not Applicable	Fieldwork	5/2/2022	4/1/2022	4/28/2023		45.00	26.90	(18.10)	
Fiscal Year 2023	KPPA Risk Assessment	Open	Not Applicable	Planning	7/1/2022	7/1/2022	5/12/2023		300.00	67.50	(232.50)	
Fiscal Year 2023	Audit Committee Meetings	Open	Not Applicable	Planning	7/1/2022	7/1/2022	6/30/2023		65.00	24.00	(41.00)	
Fiscal Year 2023	Trustee Election RFP	Open	Not Applicable	Fieldwork	12/1/2022	1/26/2023	12/29/2023		125.00	2.75	(122.25)	
Fiscal Year 2023	August 2022 - Hiring Auditor 1	Closed	Not Applicable	Completion	8/3/2022	8/2/2022	9/9/2022	9/7/2022	86.00	42.75	(43.25)	
Fiscal Year 2023	Review FY 2023 Annual Financial Report and Summary Financial Report	Closed	Not Applicable	Completion	9/1/2022	8/8/2022	11/16/2022	11/16/2022	112.00	116.50	4.50	



Kentucky Public Pensions Authority

Internal Audit Administration



To: Members of the Joint Audit Committee

From: Kristen N. Coffey, CICA *KNC*
Division Director, Internal Audit Administration

Date: February 28, 2023

Subject: Follow-up on Open Audit Findings

The Division of Internal Audit Administration (Internal Audit) has been working on a project to review all open internal audit findings. An open finding is defined as a finding with a recommendation that has not yet been implemented. Attached is a list of open audit findings as of February 17, 2023. An update on the status of these items will be presented at the next Audit Committee meeting. This is presented for informational purposes only.

No action requested of the Joint Audit Committee.

Joint Audit Committee Meeting - Joint Audit Committee Administrative Updates

Open Audit Findings and Recommendations

Entity	Project Name	Business Contact	Issue Title	Recommendation Title	Recommendation State	Implementation Due Date	Days Overdue	Notes
Cash Management Branch	AP Invoice Review	Connie Davis	Invoices not Submitted to Accounting Timely	Update Procedures to Include Timeline on Submitting Documentation	In Progress	7/1/2019	949.00	Exceptions noted during follow-up. Questions with Accounting to determine cause of the exceptions. Status of finding will be presented at the May Audit Committee meeting.
Cash Management Branch	AP Invoice Review	Connie Davis	Invoices not Paid Timely	Ensure Invoices are Paid in Compliance with State Statutes	In Progress	9/30/2019	884.00	Exceptions noted during follow-up. Questions with Accounting to determine cause of the exceptions. Status of finding will be presented at the May Audit Committee meeting.
Cash Management Branch	AP Invoice Review	Connie Davis	Miscellaneous Invoice Issues	Correct Miscoded Expenditures and Ensure PII is not uploaded in eMARS	In Progress	12/31/2019	818.00	Instances of PII were noted during follow-up testing. Worked with Legal Services on a resolution. Auditor will follow-up with Legal prior to the May Audit Committee meeting to determine if corrective action was implemented.
Executive Director	PPW FY 2020	Liz Smith	Budget not Approved Timely	Ensure Budget is Approved Prior to Start of Fiscal Year	Not Started	2/28/2021	516.00	Follow-up testing requested from PPW Board of Directors on 2/21/2023. Will present status of findings at Audit Committee meeting in May.
Executive Director	PPW FY 2020	Anne Baker; Connie Davis	Duplicate Payment	Document Procedure to Review for Carry-Forward Balances	Not Started	2/28/2021	516.00	Follow-up testing requested from PPW Board of Directors on 2/21/2023. Will present status of findings at Audit Committee meeting in May.
Executive Director	PPW FY 2020	Anne Baker	Invoice Receipt Date Unknown	Stamp Invoices with Date of Receipt	Not Started	2/28/2021	516.00	
Executive Director	PPW FY 2020	Liz Smith	Payment does not Match Invoice	Ensure Payment Matches Invoice Amount	Not Started	2/28/2021	516.00	
Executive Director	PPW FY 2020	Connie Davis	PPW Policies not Up-to-Date	Update Policies	Not Started	2/28/2021	516.00	
Executive Director	PPW FY 2020	Liz Smith	PPW Unidentifiable Assets	Identify Fixed Assets	Not Started	2/28/2021	516.00	
Executive Director	PPW FY 2020	Liz Smith	Rent Payments not made Timely	Ensure Rent is Receive Timely	Not Started	2/28/2021	516.00	
Cash Management Branch	Employer Penalty Waiver	Connie Davis	Policies and Procedures are not Up-to-Date	Update Employer Penalty Invoice Waiver Policy and Related Procedures	Management Response-Accepted	2/28/2022	254.00	
Cash Management Branch	Employer Penalty Waiver	Connie Davis	Support for Waivers not Easily Accessible by Staff	Support for Waivers not Easily Accessible by Staff	Reviewed-Accepted	2/28/2022	254.00	Follow-up testing not yet completed. Status of finding will be presented at the May Audit Committee meeting.
Procurement Branch	Procurement and Contract Management	Kathy McNaughton	Training not Provided for Contract Monitoring	Provide Training to Those Responsible for Contract Monitoring	In Progress	2/28/2023		Training is to be provided to those who monitor contracts in February 2023. Status of finding will be presented at the May Audit Committee meeting.
Office of Investments	Custodial Fee Payment Process	Steve Willer	Duplicate Services may be Provided	Determine if Duplicate Investment Services are Being Provided by Vendors	In Progress	2/28/2023		Duplication of services is currently under review by the Investment Compliance Officer. Status of finding will be presented at the May Audit Committee meeting.
Office Services Branch	Building Security	Anne Baker	Policy Manual not Developed	Develop Policy Manual Specific to Building Security	In Progress	6/30/2023		Security Manual will be developed, but additional time is needed. New implementation date of 6/30/2023 was provided.
Security	Security Access Review	Chris Johnson	Manual Reviews not Completed Timely	Establish Deadline for Completing Manual Reviews	Management Response-Submitted	8/31/2023		One of two manual reviews tested was not completed timely. Staff indicated that follow-up was conducted with the responsible individual via Skype; however, there is no evidence to show that proper follow-up was taken. New remediation date of August 2023 was provided.
Security	Security Access Review	Chris Johnson	Security Access Reviews not Completed Timely	Establish Deadline for Completing Security Access Reviews	Management Response-Submitted	8/31/2023		Two of seven Security Access Reviews tested were not completed timely. Staff indicated that follow-up was conducted with the responsible individual via Skype; however, there is no evidence to show that proper follow-up was taken. New remediation date of August 2023 was provided.
Office Services Branch	Building Security	Anne Baker	Additional Security Training Needed	Provide Additional Security Training to Staff	In Progress	9/29/2023		Training on Building Security procedures will be conducted after the Building Security Manual is developed. New remediation date of 9/30/2023 was provided.



Kentucky Public Pensions Authority

Internal Audit Administration



To: Members of the Joint Audit Committee

From: Kristen N. Coffey, CICA *KNC*
Division Director, Internal Audit Administration

Date: February 28, 2023

Subject: Final Audit Report Released

Please find attached the final audit report entitled **Review of Chase Accounts**. The report is dated February 22, 2023. The Division of Internal Audit Administration noted 12 findings, which are summarized below. The detailed findings and recommendations as well as management's responses are attached for your review.

Summary of Audit Results

1. Use of non-custodial accounts.
2. Lack of controls over access to non-custodial accounts.
3. KERS funds spent to cover expenses of other plans.
4. Excess funds remaining in the non-custodial accounts.
5. Lack of controls over reconciliations.
6. Lack of review of journal entry transactions.
7. Payments from KPPA addressed improperly.
8. Activity in the Unfunded Liability Trust Fund is not monitored.
9. Member banking information is not kept in a secure location.
10. Wording in Kentucky Revised Statutes 61.706 may be out-of-date.
11. Inaccurate amounts reported on the Administrative Expense spreadsheet.
12. Meeting minutes not posted to the KPPA website timely.

Attachment



KPPA

Kentucky Public Pensions Authority

**Review of Chase Accounts
February 20, 2023**

Executive Summary

The following acronyms will be used throughout the report.

1. KPPA - Kentucky Public Pensions Authority
2. CERS - County Employees Retirement System
3. KERS - Kentucky Employees Retirement System
4. SPRS - State Police Retirement System
5. KRS - Kentucky Retirement System
6. KHAZ - KERS Hazardous
7. CHAZ - CERS Hazardous
8. CIO - Chief Investment Officer
9. CFO - Chief Financial Officer
10. CEO - Chief Executive Officer
11. KPPA Executive Management team - KPPA Executive Director, KPPA Deputy Executive Director, KPPA CIO, KPPA Executive Director-Office of Legal Services, and KPPA Executive Director-Office of Benefits
12. Accounting - KPPA Division of Accounting
13. Retiree Payroll - KPPA Division of Retiree Services-Payroll
14. Chase - JP Morgan Chase
15. BNY Mellon/custodial bank - Bank of New York Mellon
16. Finance - Finance and Administration Cabinet
17. Treasury - Kentucky State Treasurer
18. eMARS - enhanced Management Administrative Reporting System
19. LOB - Line of Business
20. NSF - insufficient funds
21. JV - journal voucher

The following findings were noted during our review of Chase accounts. Additional details and the related recommendations can be found in the Audit Results section of the report.

1. Use of non-custodial accounts.
2. Lack of controls over access to non-custodial accounts.
3. KERS funds spent to cover expenses of other plans.
4. Excess funds remaining in the non-custodial accounts.
5. Lack of controls over reconciliations.
6. Lack of review of journal entry transactions.
7. Payments from KPPA addressed improperly.
8. Activity in the Unfunded Liability Trust Fund is not monitored.
9. Member banking information is not kept in a secure location.
10. Wording in Kentucky Revised Statutes 61.706 may be out-of-date.
11. Inaccurate amounts reported on the Administrative Expense spreadsheet.
12. Meeting minutes not posted to the KPPA website timely.

Commendations

The CFO joined KPPA in early January 2023. This individual quickly familiarized himself with the audit and cooperatively worked with Internal Audit staff to develop recommendations that both corrected the noted findings and were feasible for Accounting staff to implement.

Background

KPPA maintains twelve accounts at Chase:

1. One Clearing account – The clearing account receives member and employer contributions, which are then transferred to BNY Mellon through the daily qualification wire process reviewed in the Plan Liquidity Phase 1 audit. The current audit did not review this account other than to verify that wires left Chase correctly.
2. One Excess Benefit account – This account is funded by the five pension accounts held at Chase and is used to pay retirees who earn more than the allowable limit set by federal law.
3. Five pension accounts and five insurance accounts (KERS, KHAZ, CERS, CHAZ, and SPRS) – These accounts are funded by wires from BNY Mellon and are used to pay retiree payroll, administrative expenses, and some insurance premiums and the associated insurance administrative fees. The accounts can receive checks or pre-tax retirement account rollovers from members who purchase service. However, checks can only be written against the non-hazardous accounts.

Accounts held at BNY Mellon will be referenced throughout the descriptions, testing methodology, and cashflow diagrams. These accounts were not tested in this audit. However, Internal Audit staff had extensive conversations with BNY Mellon representatives to develop a better understanding of KPPA's account structure (see Appendix A).

Comprehensive descriptions of each transaction type reviewed, the accompanying cashflow diagrams, and testing methodologies are included in Appendix B.

Objective, Scope, and Sampling

The scope of the audit was July 1, 2021 to June 30, 2022. The objectives of the Review of Chase Accounts audit were to gain a general understanding of each account, document the type of transactions that flow through the account, verify the accuracy of these transactions, and determine if the number of accounts is reasonable. Depending on the test type, either 100% of the population was reviewed or a judgmental sample was selected. Please refer to Appendix B for more detail.

Methodology

Please refer to Appendix B for details on the testing methodologies used for each test completed.

Risks

The following risks were identified during the audit:

1. In addition to the accounts at Chase, there may be other non-custodial KPPA, KRS, CERS, and/or SPRS bank accounts
2. There may be improper access to the Chase accounts.
3. Administrative expenses transferred from BNY Mellon may not equal the deposits in Chase and subsequent transfers to the state General Fund.
4. Transfers for administrative expenses may exceed the actual amount needed.
5. Deposits may be made to the wrong account.
6. Withdrawals from the Chase accounts may not be accurate.
7. Checks written from the Chase accounts may not be accurate.
8. The Chase accounts may not be properly reconciled.
9. Excess funds may remain in the Chase accounts.

Recommendations for Future Audits

During this audit, we noted several items that are being recommended for review in future audits.

1. Investment manager fees - there is a risk that these fees could be inaccurate as well as a risk that KPPA staff are not recalculating manager's fees prior to payment.
2. Correct investment reports pertaining to manager fees may not be included on the KPPA website.
3. Payment of expenses may not be handled consistently. Some items are paid from the state General Fund, some are paid directly from the non-custodial accounts, and others are paid directly from the custodial bank.
4. Information in eMARS may not reconcile to Great Plains, which is used to generate the financial statements. *This is being reviewed in a current audit - Reconciliation of eMARS to Great Plains.*
5. Information in eMARS and Great Plains may not be coded properly. *This is being reviewed in a current audit - Reconciliation of eMARS to Great Plains.*
6. Administrative expenses may not be allocated in the manner approved by KPPA.
7. Recurring and Supplemental payroll procedures including how additional funds are requested.
8. Process for stopping and reissuing the checks.
9. Processes related to overpayment invoices, including whether these invoices are reconciled and how the balance is monitored.
10. For overpayments from members who have passed, ensure that overpayments are paid from the death benefit.
11. Confirm that NSF's from members participating in multiple systems have adjusting entries where the system that paid for the total NSF is reimbursed for the portion of the payment assigned to a different system.
12. Outstanding check balance may not be accurate.
13. KPPA may not be receiving all owed monies since checks are made out to the State Treasurer.
14. Service Purchase process.
15. Excise tax process.
16. Humana insurance reimbursement process.

Audit Results

1. Use of Non-Custodial Accounts

<p>Condition:</p>	<p>KPPA currently utilizes 12 non-custodial accounts. These accounts are currently held at Chase. One account (Clearing Account) is used to receive employer and employee contributions. The other 11 funds should serve as pass-through accounts in the payment of expenses. Multiple items were noted with these accounts:</p> <ol style="list-style-type: none"> 1. Assets held in a non-custodial account may be outside the statutory oversight of the Board of Trustees. 2. Chase bank has been designated as a state depository for the receipt of public funds. However, the assets administered by KPPA are statutorily identified as trust funds. Chase bank cannot be designated as a fiduciary to oversee trust funds. Additionally, Chase does not have the ability to unitize funds held in the accounts that are currently set up at Chase. 3. If KPPA continues to utilize a non-custodial account, the number of accounts as well as the number of transfers may be excessive. <ol style="list-style-type: none"> a. Contributions are received into a non-custodial Clearing Account (one account). b. Funds are then transferred to one of two master trust accounts at the custodial bank (pension or insurance). c. Various times throughout the month, funds are transferred from the custodial bank back to the non-custodial bank into one of ten bank accounts (five pension and five insurance accounts). d. Funds related to administrative expenses are then transferred from the five pension accounts into one state owned General Fund. It should be noted that some expenses are paid directly from the non-custodial accounts and some are paid directly from the master trust accounts held at the custodial bank. e. Example of excessive transfers - A Humana insurance reimbursement was deposited into the KERS insurance account at Chase; however, portions of the reimbursement were owed to the other insurance funds. Four transfers were made from the KERS insurance account to the various insurance accounts at Chase. Five transfers were then made from the Chase insurance accounts to the Master Trust Insurance account at BNY Mellon. At a minimum, ten monetary transfers were needed to move the reimbursement to the custodial bank. If Humana had sent the reimbursement directly to the Master Trust Insurance account at BNY Mellon, fewer transfers would have been needed.
<p>Criteria:</p>	<p><u>Ownership/Control of Assets</u> Kentucky Revised Statutes 16.642, 61.650, and 78.790 each state, "The board, through adopted written policies, shall maintain ownership and control over its assets held in its unitized managed custodial account."</p> <p><u>State Depository</u></p> <ol style="list-style-type: none"> 1. Kentucky Revised Statutes 41.210 states, "All public money received into the Treasury shall be deposited on the day it is received in one or more state depositories." 2. Kentucky Revised Statutes 41.220 states, "Not less than three solvent banks shall be designated as the state depositories for state funds."

	<p><u>Public Funds</u></p> <ol style="list-style-type: none"> 1. Kentucky Revised Statutes 16.510, 61.515, and 78.520 establish SPRS, KERS, and CERS, respectively. Each state, "All assets received in the fund shall be deemed trust funds...." 2. Public funds are generally described as taxpayer money, which is used to fund government service programs. Oxford's dictionary defines trust funds as those assets belonging to a trust, held by the trustees for the beneficiaries.
<p>Cause:</p>	<ol style="list-style-type: none"> 1. Trustees may not have been aware that the Board of Trustees ownership and control over assets may be limited to those held in accounts at the unitized managed custodial account (BNY Mellon). 2. Staff may not have a clear understanding on how to identify the funds received by KPPA or whether use of a non-fiduciary, state depository bank is required. 3. Staff indicated that multiple accounts are maintained at Chase because assets cannot be comingled. However, contributions come into one account (Clearing Account) and administrative expenses are paid from one account (General Fund). When funds are transferred to the custodial bank, they are held in two separate master trust accounts, either pension or insurance. When KPPA staff discuss comingling, there seems to be an interpretation that this means if the funds are held in one account, then the funds from any plan can be used to pay the expenses of another plan. However, this is not the proper definition of comingling. Holding funds from multiple plans in one account, does not mean funds from one plan will pay expenses from another. Unitization of accounts is used to ensure this does not happen. The custodial bank can hold pension assets for all plans in one pension master trust account because they are able to unitize the amounts being held. This ensures that funds belonging to one plan are not used for expenses of another plan. See Appendix A for definitions of comingled, pooled, and unitized funds.
<p>Effect:</p>	<ol style="list-style-type: none"> 1. Trustees may not have full oversight and control over all assets. 2. Accounts may be unnecessarily established. 3. Excessive accounts and transfers increase the risk of errors. It also makes it more difficult to reconcile activity in the accounts and ensure that all transactions are valid. 4. In May 2022, KPPA was charged a \$64,868.34 overdraft fee by the custodial bank as a result of a transfer not being sent timely from the depository bank. This fee was reimbursed to KPPA in October 2022.
<p>Recommendations:</p>	<ol style="list-style-type: none"> 1. KPPA Executive Director of Legal Services should work with the CERS and KRS legal counsels to determine the definition of the unitized managed custodial account as referenced in KRS 16.642, 61.650, and 78.790. Based upon that definition, it should be determined if the Boards of Trustees have legal ownership and control over assets not held in the custodial account at BNY Mellon. While current staff and Trustees may agree that the Boards of Trustees have full oversight, it is necessary to have a legal opinion on file that provides guidance to current and future staff and Trustees. 2. The CIO should meet with BNY Mellon and review the unitization method discussed in more detail in Appendix A. Changing to the unitization method could potentially reduce the number of times cash is moved per transaction. In turn, this would reduce the risk of error and/or fraud for each transaction. 3. The KPPA Executive management team and the KPPA CFO should work with the CEOs and Boards of Trustees of CERS and KRS to determine the account structure needed to ensure cash flows occur in an efficient manner and in a way that limits opportunities for error and fraud, whether utilizing the custodial bank for all transactions or continuing to use both custodial and non-custodial bank accounts.

	<ol style="list-style-type: none"> 4. Kentucky Revised Statutes identify all assets received in the fund as trust funds. KPPA Executive management, the KPPA CFO, and the CEOs of CERS and KRS, should work together to determine if it is appropriate to continue use of a non-fiduciary, state depository bank. While it is understood that an Attorney General Opinion was provided on this topic in 1979, that opinion may not be relevant as it indicates that funds received by KPPA are public funds and not trust funds. KPPA staff outlined in this recommendation determine if it is feasible to move all trust fund activity to the custodial bank. The following items would need to be considered: <ol style="list-style-type: none"> a. Can all contributions received be deposited in a clearing account at BNY Mellon? b. Can eMARS be linked to the custodial accounts so that all expenses are paid directly from the trust accounts? c. Would BNY Mellon charge an additional fee to perform the accounting services that would be needed if trust fund activity were to be moved to the custodial bank? The current BNY Mellon contract contains a fee for accounting services so it is possible no additional fee would be incurred. 5. If a non-custodial bank will continue to be utilized, KPPA Executive management, the KPPA CFO, and the CEOs of CERS and KRS should consider reducing the number of non-custodial accounts in use. Physical, separate accounts are not required. Assets can be held in a limited number of accounts (as currently seen at the custodial bank) as long as steps are taken to ensure that funds belonging to one plan do not pay expenses for another plan. A form of unitization already occurs with the accounting entries made in Great Plains. <ol style="list-style-type: none"> a. One non-custodial clearing account could be maintained to receive contributions. Two non-custodial accounts (one pension and one insurance) could be maintained to pay expenses. Monthly, staff could determine the amount of funds needed to pay the current month's expenses. As contributions are received, the amount needed to pay current expenses could be transferred from the clearing account into the appropriate pension or insurance non-custodial account. Excess contributions should be immediately transferred to the custodial bank. This would reduce the number of transfers between bank accounts. If the contributions received are not enough to pay all monthly expenses, additional funds could be transferred from the custodial bank. <ol style="list-style-type: none"> i. There should be proper documentation kept on file for the amount that is retained in the non-custodial accounts. ii. Each payment made from the non-custodial account should be properly supported. b. If a non-custodial bank continues to be utilized as a depository bank, KPPA Executive Management, the KPPA CFO, and the CEOs of CERS and KRS should consider the benefit of linking eMARS to the custodial bank. This would greatly reduce the number transfers and would ensure all payments are treated consistently (all expenses would be paid directly from the custodial bank). Currently, funds flow out of the custodial bank and into the non-custodial accounts and then out of the non-custodial accounts and into a state-owned General Fund. Linking eMARS to the custodial bank would allow funds to stay within the oversight of those charged with fiduciary responsibility of the assets.
<p>KPPA Executive Management Response:</p>	<p>The issues and recommendations are complex and may require statutory changes. As such, the KPPA Executive Director will form a study task force to examine all the recommendations and seek to identify other issues that may warrant action and/or legislation as well. Our timetable for completion will likely be 12 to 24 months.</p> <p>The finding regarding the \$64,868.34 overdraft fee is not relevant to the Chase Audit and should not have been included in the report since it was not a result of the structure of the accounts. Rather, it was a result of Chase's own</p>

	enhanced fraud detection controls. Further, the amount in question plus interest has been reimbursed and the system incurred no loss.
Implementation Date:	6/28/2024
Auditor Response:	Any item that comes to the attention of Internal Audit staff during an audit may be reported. In this instance, the overdraft fee is directly related to the account structure. However, internal audit staff did not issue a finding regarding the overdraft fee; the situation was noted only as an effect of the current structure of the accounts. The use of non-custodial accounts requires transfers of funds to the custodial bank. The delay in the transfer from the non-custodial bank to the custodial bank is what caused the overdraft fee to be incurred.

2. Lack of Controls over Access to Non-Custodial Accounts

Condition:	<p>KPPA staff have not designed internal controls to ensure that access levels to the non-custodial accounts are accurate. Lack of controls over non-custodial account access was shown when Internal Audit staff requested a listing of individuals with access to the non-custodial accounts. Both KPPA Accounting staff and Chase employees provided a listing of individuals with access; however, the individuals on the two lists did not agree. After interviewing Chase employees and KPPA staff, it was determined that neither list provided was accurate, but the listing from Chase was the most complete.</p> <ol style="list-style-type: none"> 1. Access levels are not reviewed periodically, to ensure access granted to employees does not exceed the level necessary for completion of job duties. 2. Only one individual can request changes to access levels. Internal Audit staff confirmed with Chase employees that a backup has not been officially named for this responsibility. 3. Only one individual has access to transfer money between Chase accounts. This individual can initiate, approve, and release transfers between Chase accounts without approval of a second individual.
Criteria:	<ol style="list-style-type: none"> 1. 200 KAR 38:070 §2 (1)(2) states, "The agency head shall perform the responsibilities of fiscal officer or delegate the responsibilities to an employee with adequate skills to perform the job duties...Each fiscal officer shall develop and document internal controls to both prevent and detect abuse, unintentional errors, and the fraudulent disbursement of funds or use of state assets. In addition, the fiscal officer shall work with agency personnel to implement the internal controls and monitor their effectiveness." 2. KPPA Access Control Policy Section 5 #1 states, "All data shall be classified in accordance with the Data Classification Policy, its access determined by the business owner, and access granted based on the Principle of Least Privilege." While this policy is related to internal data, the Principle of Least Privilege is good practice for all access levels at KPPA.
Cause:	In the past, KPPA staff have not considered reviewing access to the non-custodial accounts because access to these accounts is automatically deactivated by Chase if an account is not utilized in six months. However, this does not ensure that staff who regularly access the accounts have appropriate access levels.
Effect:	Individuals could unintentionally (or intentionally) initiate improper transactions in the Chase accounts.
Recommendations:	<ol style="list-style-type: none"> 1. If the non-custodial accounts are to continue being utilized, the CFO should establish controls around access to these accounts. These controls should be documented. At a minimum, the following procedures should be documented:

	<ol style="list-style-type: none"> a. How access is granted to the non-custodial accounts, including the individual responsible for authorizing access. It is recommended that final approval be the responsibility of the CFO. b. When and how access to the non-custodial accounts is to be removed from individuals. c. How access to the non-custodial accounts will be reviewed. This procedure should outline who will perform the review and how often it will be performed. To be consistent with other KPPA access reviews, staff could perform these review every six months. <ol style="list-style-type: none"> 2. The CFO should work with Accounting staff to determine if changes are needed to access levels at the non-custodial accounts. At a minimum, the following should be considered: <ol style="list-style-type: none"> a. A backup who can request changes to KPPA staff access should be established with Chase. It is recommended that the CFO serve as one of the individuals who can request changes to access levels. b. Two options can be considered regarding transfers: <ol style="list-style-type: none"> i. A second person could be granted access to transfers and the current individual's access to Release Own Payments should be removed. This would ensure a second level of review for transfers. ii. Access to transfers could be removed from all KPPA staff since it was indicated that transfers take place utilizing eMARS and not Chase.
Accounting Management Response:	We concur with the finding and will review and enhance controls regarding access and access levels with regards to KPPA's Chase bank accounts. Such controls will include procedures to grant, change, and remove access to such accounts. In addition, we will review, and adjust where appropriate, the actions that can be performed by individuals who have access to these accounts. Furthermore, we will identify back-up(s) and ensure segregation of duties exist or are mitigated by compensating controls. This enhancement will include the implementation of a periodic review and approval (not to exceed every 6 months) of internal and external access reports. This review shall begin presently and be fully implemented by June 30, 2023.
Implementation Date:	6/30/2023
Auditor Response:	We appreciate the CFO's agreement to implement controls surrounding access to the accounts maintained at Chase, including ensuring the existence of segregation of duties or proper mitigating controls.

3. KERS Funds Spent to Cover Expenses of Other Plans

Condition:	<p>During fiscal year 2022, several instances were found where KERS pension assets were used to pay amounts owed by other plans.</p> <ol style="list-style-type: none"> 1. 125 individual NSF withdrawals totaling 112,780.17. This is 40% of the NSF withdrawals reviewed. Internal Audit and Accounting staff spoke with representatives from Chase and the Kentucky State Treasurer and discovered the issue pertaining to NSF withdrawals has been occurring since Chase first began working with KPPA in 2011. However, since this file was created based on information from KPPA's prior bank, it is possible that this issue existed throughout that partnership as well. <ol style="list-style-type: none"> a. CERS pension - 119 withdrawals totaling \$103,393.30. b. KHAZ pension - 4 withdrawals totaling \$2,415.57. c. SPRS pension - 2 withdrawals totaling \$6,971.30.
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	<ol style="list-style-type: none"> 2. June 2022 Excess Benefits totaling \$31,216,28. <ol style="list-style-type: none"> a. KHAZ pension - \$8,464.48 b. CERS pension - \$9,138.48 c. CHAZ pension - \$13,613.32
Criteria:	<ol style="list-style-type: none"> 1. 200 KAR 38:070 §2 states, "(2) Each fiscal officer shall develop and document internal controls to both prevent and detect abuse, unintentional errors, and the fraudulent disbursement of funds or use of state assets...(3) An internal control plan shall include...(c) Procedure that provides for the internal review of all transactions processed by the agency...The internal review shall include, but is not limited to, the following: (4) Review of transactions for appropriate accounting codes and accuracy..." 2. Kentucky Revised Statutes 61.663 (KERS), 78.652 (CERS) and 16.568 (SPRS) states, "There is created and established: An excess benefit plan to be known as the Kentucky Employees Retirement System (County Employee Retirement System) (State Police Retirement System) Excess Benefit Plan. The plan is created for the purpose of providing the retirement allowances payable from the retirement system under Kentucky Revised Statutes 61.515 to 61.705 (78.520 to 78.852) (16.510 to 16.652) that would otherwise be limited by 26 U.S.C. sec. 415."
Cause:	<ol style="list-style-type: none"> 1. The wrong company ID was used when the NSF withdrawal accounts were set up with Chase in 2011. In addition, Accounting has not established procedures to ensure NSF withdrawals are made from the proper account. 2. There is no formal review process in place for the excess benefit process, so this error was not discovered until the audit was conducted. No review is performed for journal entry transactions created in Great Plains (see Lack of Review of Journal Entry Transactions), so errors cannot be caught before the entry is made. In addition, this type of error cannot be caught as a part of the monthly reconciliation procedures because those procedures do not require comparing activity in Chase to the source documents from LOB (see Chase Transactions not Reconciled to Source Documents).
Effect:	<ol style="list-style-type: none"> 1. The KERS pension account covered NSFs for members of CERS, SPRS and KHAZ. This audit only covered one year of data, and it has been confirmed that this issue has existed since at least 2011. Furthermore, it is possible the issue existed prior to that date. The total impact to KERS pension has not yet been determined. 2. KERS pension funds were used to fund a total of \$31,216.28 in excess benefits payments for other plans. This audit only reviewed one year of data; it is possible that past fiscal years had a similar error.
Recommendations:	<ol style="list-style-type: none"> 1. The CFO and Accounting staff should review the following items to determine the extent of the impact to the KERS pension plan. Once both reviews are completed, the CFO should work with KPPA Executive management and the CEOs and Board of Trustees for CERS and KRS to determine how the errors will be corrected. Internal Audit staff can assist with or conduct these reviews at the request of management. <ol style="list-style-type: none"> a. Work with Chase and possibly former depository banks to determine the total due to the KERS pension account as a result of the error related to NSF withdrawals being improperly made from the KERS pension account. b. Review excess benefits from prior years to determine if additional errors exist. 2. The CFO should ensure controls are established to ensure that one plan is not covering NSFs for members of another plan. Finance staff do not have access to LOB and cannot verify that each member in the NSF file participates in the system that is covering the NSF. It is KPPA's responsibility to confirm that the correct fund is being charged.

	<ul style="list-style-type: none"> a. Option 1: Accounting staff could develop procedures to take over the creation of the NSF files, rather than having Finance staff create these files. The NSF files could be generated in-house through the Chase secure portal and then uploaded to eMARS. b. Option 2: If Finance staff will continue to create the NSF files, Accounting staff should review the file provided to ensure the proper fund is covering the NSFs. c. Once an option is chosen, procedures should be documented. At a minimum, the procedures should include the following: <ul style="list-style-type: none"> i. How each person in the file will be compared to LOB. Retiree Payroll staff already have a process in place to review each member individually, but these procedures do not include a step to compare the system that covered the NSF to the system of the member's participation. Accounting staff may be able to coordinate with Retiree Payroll staff to perform this review. ii. An explanation of how the files used will be retained for historical purposes in a format that cannot be edited. <p>3. The KERS pension cash account should be reimbursed for the excess benefits paid on behalf of other funds:</p> <ul style="list-style-type: none"> a. KERS Hazardous Pension - \$8,464.48 b. CERS Non-Hazardous Pension - \$9,138.48 c. CERS Hazardous Pension - \$13,613.32
<p>Accounting Management Response:</p>	<p>We concur with the finding.</p> <ul style="list-style-type: none"> 1. Regarding Condition 1: We will work with IT and Finance to correct the erroneous company ID in the report to prevent future errors as soon as possible. In addition, we will work with Finance and Retiree Payroll to implement a review of such reports to determine that the NSF is credited to the proper account upon occurrence, and we will continue this review monthly. This will be implemented by June 30, 2023. Furthermore, we will work with Chase, Finance, Retiree Payroll, and potentially Internal Audit to examine occurrences of this back to at least 2011, to the extent possible, and determine the overall impact. We will present that impact to the CEOs, and Board of Trustees of CERS and KRS to determine the next course of action, including if examination prior to 2011 is practical. We will have the review completed by December 31, 2023. 2. Regarding Condition 2: We refunded the \$31,216.28 to the KERS pension account on December 13, 2022, and we will investigate the most efficient control structure to have in place regarding a second review of the journal entries in Great Plains. Once determined, we will document that process, train accounting staff, and implement. We will complete and implement by September 30, 2023.
<p>Implementation Date:</p>	<ul style="list-style-type: none"> 1. 6/30/2023 and 12/31/2023 2. 9/30/2023
<p>Auditor Response:</p>	<ul style="list-style-type: none"> 1. We commend Accounting staff for working with Internal Audit, Retiree Payroll, Finance, and Chase on determining the cause of the NSF error. Internal Audit understand that determining the impact will not be an easy task and we appreciate the effort staff will put into making this determination. Internal Audit is willing to provide any assistance that may be needed on this project. 2. We commend Accounting staff for working quickly to reimburse KERS when this error was brought to their attention. Internal Audit staff verified that the KERS pension cash account was reimbursed on December 13, 2022.

4. Excess Funds Remaining in Non-custodial Accounts – Recurring Issue

Condition:

1. The Internal Audit team reviewed the fiscal year 2022 month-end balances for each non-hazardous pension and insurance account maintained at Chase (72 total months). The Internal Audit team used a current ratio of 1.5 as the ideal remaining month-end balance to ensure sufficient funds remained to cover outstanding checks. For 59 of the 72 historical month-end balances reviewed (81.94%), funds in excess of the 1.5 ratio remained in the non-custodial accounts. The first table below shows the amount in excess of the 1.5 ratio that remained in the various accounts each month as well as the average remaining monthly balance for each account.
2. The Internal Audit team also reviewed the fiscal year 2022 month-end balances for each hazardous pension and insurance account maintained at Chase (48 total months). Checks are not written from the hazardous accounts so there is no need to maintain a balance to cover outstanding items. The second table below shows the account balance at the end of each month as well as the average remaining monthly balance for each account.

Excess funds over Ideal Balance	PENSION				INSURANCE			
	KERS	CERS	SPRS	Monthly Total	KERS	CERS	SPRS	Monthly Total
July	\$ 115,742.50	\$ 146,900.08	\$ 50,141.91	\$ 312,784.48	\$ 144,025.21	\$ 145,443.89	\$ 48,951.45	\$ 338,420.54
August	\$ 674,650.66	\$ 846,261.18	\$ 42,887.06	\$ 1,563,798.89	\$ 236,191.01	\$ 312,907.68	\$ 49,463.99	\$ 598,562.68
September	\$ 912,909.94	\$ 975,452.79	\$ 99,624.99	\$ 1,987,987.72	\$ 281,485.86	\$ 465,516.20	\$ 40,283.12	\$ 787,285.17
October	\$ -	\$ -	\$ 41,806.13	\$ 41,806.13	\$ 331,637.19	\$ 636,868.21	\$ 48,464.49	\$ 1,016,969.89
November	\$ 1,099,627.56	\$ -	\$ 70,263.02	\$ 1,169,890.58	\$ 142,434.15	\$ 133,370.10	\$ 49,451.39	\$ 325,255.63
December	\$ -	\$ -	\$ 36,717.39	\$ 36,717.39	\$ 45,485.51	\$ 47,408.28	\$ 49,451.39	\$ 142,345.17
January	\$ 27,438.76	\$ 150,691.78	\$ 35,608.82	\$ 213,739.36	\$ 101,929.59	\$ 195,642.40	\$ 25,933.04	\$ 323,505.02
February	\$ 347,112.31	\$ 340,662.64	\$ 25,839.86	\$ 713,614.81	\$ 173,728.82	\$ 409,425.36	\$ 18,886.55	\$ 602,040.73
March	\$ -	\$ -	\$ 33,398.60	\$ 33,398.60	\$ 82,841.76	\$ 87,327.51	\$ 17,208.79	\$ 187,378.05
April	\$ -	\$ -	\$ 34,306.12	\$ 34,306.12	\$ 140,710.50	\$ 278,200.11	\$ 17,928.13	\$ 436,838.73
May	\$ -	\$ -	\$ 14,863.03	\$ 14,863.03	\$ 106,367.21	\$ 173,464.20	\$ 17,928.13	\$ 297,759.54
June	\$ -	\$ -	\$ 6,928.87	\$ 6,928.87	\$ 90,971.43	\$ 96,647.81	\$ 17,648.93	\$ 205,268.16
Monthly Average	\$ 264,790.14	\$ 204,997.37	\$ 41,032.15	\$ 510,819.66	\$ 156,484.02	\$ 248,518.48	\$ 33,466.61	\$ 438,469.11

Hazardous Balances	PENSION			INSURANCE		
	KHAZ	CHAZ	Monthly Total	KHAZ	CHAZ	Monthly Total
July	\$ 52,468.40	\$ 177,544.75	\$ 230,013.15	\$ 50,691.36	\$ 64,815.99	\$ 115,507.35
August	\$ 126,429.87	\$ 240,605.51	\$ 367,035.38	\$ 52,096.35	\$ 63,710.77	\$ 115,807.12
September	\$ 148,091.47	\$ 295,268.69	\$ 443,360.16	\$ 52,122.70	\$ 69,356.15	\$ 121,478.85
October	\$ 42,065.36	\$ 64,234.41	\$ 106,299.77	\$ 53,318.39	\$ 70,683.47	\$ 124,001.86
November	\$ 191,914.32	\$ 161,007.43	\$ 352,921.75	\$ 54,962.74	\$ 54,100.55	\$ 109,063.29
December	\$ 40,556.30	\$ 44,173.37	\$ 84,729.67	\$ 56,367.73	\$ 57,435.90	\$ 113,803.63
January	\$ 67,899.47	\$ 88,251.05	\$ 156,150.52	\$ 26,221.20	\$ 50,125.63	\$ 76,346.83
February	\$ 75,402.54	\$ 182,660.97	\$ 258,063.51	\$ 6,835.09	\$ 41,530.62	\$ 48,365.71
March	\$ 47,571.31	\$ 59,031.18	\$ 106,602.49	\$ 23,397.42	\$ 22,801.34	\$ 46,198.76
April	\$ 81,494.67	\$ 71,223.29	\$ 152,717.96	\$ 22,131.47	\$ 23,007.80	\$ 45,139.27
May	\$ 111,867.77	\$ 32,702.25	\$ 144,570.02	\$ 23,682.63	\$ 19,613.92	\$ 43,296.55
June	\$ 30,270.65	\$ 10,941.68	\$ 41,212.33	\$ 25,233.79	\$ 19,165.98	\$ 44,399.77
Monthly Average	\$ 84,669.34	\$ 118,970.38	\$ 203,639.73	\$ 37,255.07	\$ 46,362.34	\$ 83,617.42

3. Funding for each pension related supplemental/recurring payroll is transferred from the custodial bank to the non-custodial bank. The following items were noted as a result of the excess funding in the non-custodial accounts:
 - a. No additional funds had to be drawn down from the custodial bank for 7 of the 46 pension supplemental payrolls that occurred in fiscal year 2022.
 - b. Funds to cover every insurance supplemental payroll during fiscal year 2022 were held in the non-custodial accounts and did not require an additional draw down from the custodial bank.
 - c. For the November 23, 2021 supplemental/recurring payroll an additional \$520,877.77 was transferred from the KERS pension account at BNY Mellon to the corresponding Chase account. This amount was related to the CERS supplemental/recurring payroll. An immediate correction was not needed because enough funds remained in the CERS pension account at Chase to cover the incorrect transfer amount. When the expense was actually paid, the correct amounts were paid by KERS pension and CERS pension.

Criteria:

1. Kentucky Revised Statutes 16.555 [SPRS], 61.570 [KRS], and 78.630 [CERS] state, "All the assets of the system shall be held and invested in the [State Police Retirement Fund] [Kentucky Employees Retirement Fund] [County Employees Retirement Fund] and credited, according to the purpose for which they are held, to one of three accounts, namely, the members' account, the retirement allowance account, and the accounts established pursuant to 26 U.S.C. sec 401(h) within the funds established in Kentucky Revised Statutes 16.510, 61.515, and 78.520, as prescribed by Kentucky Revised Statutes 61.702(3)(b)."
2. 200 KAR 38:070 §2 states, "(2) Each fiscal officer shall develop and document internal controls to both prevent and detect abuse, unintentional errors, and the fraudulent disbursement of funds or use of state assets...."

Cause:	<ol style="list-style-type: none"> 1. KPPA staff have not requested guidance from the Boards of Trustees on the ideal balance that should remain in the Chase accounts. 2. The procedures currently used by Accounting staff to determine how much money to transfer back to the custodial bank is not documented. 3. Review procedures for wire transfers do not require the reviewer to compare the wire amount to the source document to ensure that the wire is accurate. In the case of the November 23, 2021 supplemental/recurring payroll, the reviewer of the wire did not compare the wire amounts to the supplemental payroll report to verify that the correct amounts were scheduled to be wired from the custodial bank.
Effect:	Assets that could be transferred to the custodial bank and used for investment activities may be sitting in the Chase accounts.
Recommendations:	<ol style="list-style-type: none"> 1. If the Chase accounts are to continue being utilized, the KPPA CFO should work with the KPPA Executive Management team as well as the CEOs and Board of Trustees for CERS and KRS to determine an appropriate balance to remain in the various Chase accounts. This decision should be documented so that current and future KPPA staff have written guidance to follow. 2. The CFO should work with Accounting staff to update procedures related to the review of wires. The procedures should include a step for the reviewer to compare the wire to the source document to ensure the amount scheduled to be transferred is accurate and is being transferred from the correct account.
Accounting Management Response:	We concur with the finding and will work with Trustees to establish the "ideal balance" that should remain in the non-custodial bank accounts above the immediate cash needs for administrative expenses, retiree benefit payments, and outstanding items (the excess). This will take analysis of past, current, and future balances, as well as research on our part for the Trustees to make an informed decision. Therefore, we will initiate specific metrics to report quarterly, starting in June 2023, and obtain feedback on those metrics through April of 2024. Through this process we will establish a documented ideal to utilize post April 2024. Furthermore, we will review procedures regarding the review of wire transfers from the custodial bank and implement enhancements where necessary by September 30, 2023.
Implementation Date:	<ol style="list-style-type: none"> 1. 6/30/2024 2. 9/30/2023
Auditor Response:	We commend the corrective action plan that has been presented by the CFO and Accounting staff. This plan is well structured and thought out and should provide the Trustees with sufficient insight to make a well-informed decision regarding the non-custodial accounts.

5. Lack of Controls Over Reconciliations

Condition:	<p>Several issues were noted with the various reconciliations performed related to the Chase accounts:</p> <ol style="list-style-type: none"> 1. There is a lack of segregation of duties. <ol style="list-style-type: none"> a. Reconciliations of the Chase bank accounts are performed by an individual who has access to create and approve transactions at Chase, in Great Plains, and in eMARS. b. The individual who generates reports from eMARS to compare to Great Plains has the ability to enter transactions in both eMARS and Great Plains.
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	<ol style="list-style-type: none"> 2. There is only one individual who serves as a backup for the monthly reconciliation process. This individual serves as the backup for both staff members who generally perform the reconciliation. If both those individuals are out, the reconciliations cannot be completed. 3. Reconciliations are performed in an unprotected excel worksheet. <ol style="list-style-type: none"> a. The reconciliations can be edited after they are completed. During testing, we noted two worksheets had missing information that Accounting staff indicated was originally on the worksheets. It appears that this information was somehow removed before testing started. b. There is no way to verify that different individuals prepared and approved the monthly reconciliation because these activities are documented only by adding initials to the excel file. c. There is no way to tell if the reconciliations were completed in a timely manner because there are no time stamps showing the completion date. 4. KPPA staff do not have a process in place to review individual checks written against the pension accounts held at Chase. While these issues were detected and corrected by an outside party, KPPA Accounting staff do not have procedures in place to review for these types of errors or to verify the corrections made by these outside agencies. In addition, KPPA Accounting staff are not aware of the status for individual checks because checks are not reviewed on an individual basis. <ol style="list-style-type: none"> a. Three CERS pension checks totaling \$8,863.71 were fraudulently cashed but reimbursed by Finance staff (these checks were cashed by non-CERS members or beneficiaries). b. Ten CERS pension checks totaling \$10,434.01 were cashed for the wrong amount but were corrected by Chase staff. c. Six CERS pension checks totaling \$3,982.62 were voided, but subsequently cashed; this was reversed by Finance staff. d. One CERS insurance check totaling \$252.52 was cashed for the wrong amount but was corrected by Chase staff. e. Two KERS pension checks totaling \$2,526.73 were cashed for the wrong amount but were corrected by Chase staff. f. Three KERS pension checks totaling \$1,777.21 were voided, but subsequently cashed; this was reversed by Finance staff.
<p>Criteria:</p>	<p>200 KAR 38 §2 states, "(1) The agency head shall perform the responsibilities of fiscal officer or delegate the responsibilities to an employee with adequate skills to perform the job duties...(2) Each fiscal officer shall develop and document internal controls to both prevent and detect abuse, unintentional errors, and the fraudulent disbursement of funds or use of state assets...(3) An internal control plan shall include the following (a) Organizational structure and alignment of job duties that provide the appropriate segregation of duties for the proper safeguarding of agency assets to prevent one individual from controlling or processing a transaction from beginning to end...."</p>
<p>Cause:</p>	<ol style="list-style-type: none"> 1. There is a limited number of Accounting staff qualified to perform reconciliations. 2. Reconciliations have always been performed via an unprotected excel spreadsheet and staff have not found it necessary to find a new way to perform this task. Staff do not have a process in place to retrain historical records in a format that cannot be altered. 3. KPPA is reliant on staff at Chase and Finance to catch errors related to written checks.

	<ul style="list-style-type: none"> a. Values, routing numbers, or account numbers may be entered incorrectly by bank tellers. Staff at Chase detected the difference and reimbursed or withdrew the difference from the corresponding Chase account. b. Stale dated checks can still be cashed erroneously because the member may have a copy of the paper check. The member's bank may not realize that the checks have been voided. Finance staff detected these items and reimbursed the appropriate Chase account. c. For the fraudulent checks, a member's legitimate paper check was edited to remove the original payee's name, address and amount. A non-KPPA member's or beneficiary's information was added to the check. The bank teller could not tell that the check had be altered and proceeded to cash the fraudulent check.
<p>Effect:</p>	<ul style="list-style-type: none"> 1. Lack of segregation of duties and weak controls over reconciliations leads to an increased risk of human error. If a person is reconciling a transaction that they previously created or approved, accidental errors may be overlooked. This could ultimately lead to misstatements on the financial statements. Additionally, without segregation of duties, there is an increased risk of fraud since there is little to no oversight to ensure that everything is accurate. 2. If staff at Chase or Finance fail to catch these types of errors, then they would not be detected. Additionally, staff at Chase or Finance could make a withdraw from any of the Chase accounts and code it as a correction to a check. Since KPPA Accounting staff do not review these corrections, this type of transaction would not be caught.
<p>Recommendations:</p>	<p>The CFO should work with Accounting staff to implement controls over the various reconciliations that are performed:</p> <ul style="list-style-type: none"> 1. Train additional individuals on how to perform the various reconciliations. This would create a sufficient number of back-ups and establish segregation of duties. <ul style="list-style-type: none"> a. The individual reconciling Chase bank accounts should not have access to create and approve transactions at Chase, in Great Plains, and in eMARS. b. The individual who reconciles eMARS to Great Plains should not have the ability to enter transactions into eMARS and Great Plains. c. Each step in the reconciliation process should have an individual back-up. A sufficient number of individuals should be trained so that reconciliations can be completed even if those generally responsible for the task are out of office. 2. Perform reconciliations in a manner that does not allow for the work to be edited afterwards. 3. Determine if additional review should be taken in relation to checks written from the various Chase accounts. The following items should be considered: <ul style="list-style-type: none"> a. For duplicate checks, review the check images and confirm that duplicates have been properly reversed. b. For checks that fall outside the proper check numbering sequence, review the check images and ensure the check is valid or has been properly reversed. c. For every transaction in Chase with a comment about a check being cashed incorrectly, verify that the correction should have happened by comparing the value of the original check to the value of the cashed check. The difference between these two values should match the correcting transaction. d. For every transaction in Chase with a comment saying that a check was reversed, confirm that the check should have been reversed. e. For every re-issued check, compare the value of the original check to the value of the re-issued check.

	<p>4. Update reconciliation procedures to include the following:</p> <ul style="list-style-type: none"> a. Detailed steps that describe all items that need to be included in the reconciliations. b. A step for the preparer and/or reviewer to compare items to source documents to ensure the accuracy of transactions. c. A way to document who has completed and reviewed the reconciliation, other than initials in an excel spreadsheet. d. A way to document when the reconciliations were completed.
Accounting Management Response:	<p>We concur with the finding. We will review and enhance controls regarding the various reconciliations performed. Such controls will include a review and approval by someone who does not have ability to create transactions, presumably the CFO. In addition, we will identify back-up(s) where appropriate, as well as explore alternatives to evidencing reviews in an excel spreadsheet. Regarding the fraudulent or erroneous checks cashed but caught by either Chase and/or Finance, we believe controls are in place and working, as evidenced in the audit finding; however, we acknowledge that if these controls were to fail, errors could go undetected by KPPA staff. Therefore, we will review our current controls, in conjunction with the controls being deployed by Chase and Finance and determine what, if any, additional measures should be implemented. These reviews and enhancements will be concluded by September 30, 2023.</p>
Implementation Date:	9/30/2023
Auditor Response:	We appreciate the CFO's willingness to review processes and enhance controls where needed.

6. Lack of Review of Journal Entry Transactions

Condition:	<p>A Graduate Accountant creates a journal entry in Great Plains. That journal entry automatically creates a journal voucher (JV) document in Great Plains that goes to a JV inquiry queue where the same Graduate Accountant selects the JV to be uploaded to eMARS. All JV documents uploaded to eMARS during the day are automatically processed overnight by Finance. Once the JV is processed, Finance sends a file to Chase that is uploaded into the Chase system. When the file is uploaded, funds are transferred from one Chase account to another. The journal entry created in Great Plains is not checked by a second KPPA staff member. Staff at Finance and Chase are not responsible for verifying the accuracy of JV documents or transfers. In addition, staff at Finance and Chase could not verify the accuracy of these transactions because they do not have sufficient documentation on hand to do so.</p>
Criteria:	<p>200 KAR 38:070 §2 states, "(2) Each fiscal officer shall develop and document internal controls to both prevent and detect abuse, unintentional errors, and the fraudulent disbursement of funds or use of state assets...(3) An internal control plan shall include...(c) Procedure that provides for the internal review of all transactions processed by the agency...."</p>
Cause:	<p>There is no second review of JV transactions created in Great Plains because a second review function in Great Plains does not currently exist and Accounting staff do not have procedures in place to work around this missing work flow function.</p>
Effect:	<p>Procedures are not in place to catch errors in transferring funds either before or after the transfer occurs, so funds could overpay certain items, as was seen with excess benefits during June 2022.</p>

Recommendation:	The CFO should establish procedures to ensure journal entry transactions are reviewed for accuracy. These procedures should be documented. Accounting could consider emailing a screenshot of the JV window to a second Accounting staff member for approval prior to sending the transaction to Finance. The individual performing the review should compare the journal entry amount to LOB to ensure the transferred amounts are accurate.
Accounting Management Response:	We concur with the finding and will investigate the most efficient control structure to have in place regarding a second review of the journal entries in Great Plains. Once determined, we will document that process, train accounting staff, and implement. We will complete and implement by September 30, 2023.
Implementation Date:	9/30/2023
Auditor Response:	We appreciate the CFO's willingness to investigate this matter and explore and options for increasing oversight of the journal entry process in Great Plains.

7. Payments from KPPA Addressed Improperly

Condition:	Payments made outside of the custodial bank are issued in the name of the State Treasurer, Finance Cabinet, or Personnel Cabinet. If these payments made by check, they are sent in an envelope listing KPPA as the return address. Payments made by direct deposit do not contain information identifying the funds as coming from KPPA, CERS, or KRS.
Criteria:	<ol style="list-style-type: none"> 1. Kentucky Revised Statutes 61.660(1) states, "...Payments may be made in the form of checks, which shall clearly show on the envelope or other mailing device the name and address of the Kentucky Retirement Systems, County Employees Retirement System, or direct deposit bank transfers." 2. Kentucky Revised Statutes 45.305(4) states, "...The accounting system prescribed and installed by the Finance and Administration Cabinet shall provide for the settlement of transactions between budget units..."
Cause:	Payments made outside the custodial bank are made utilizing eMARS; these payments are automatically issued by the State Treasurer and the envelopes for paper checks are automatically generated with the KPPA listed as the return address.
Effect:	KPPA is not currently in compliance with state statutes regarding identification of payments. This could lead to confusion on who made the payment and who controls the assets being used to make payments.
Recommendations:	<ol style="list-style-type: none"> 1. The KPPA Executive management team, the KPPA CFO, and the CEOs of CERS and KRS, should work with Finance to ensure payments are properly addressed. 2. KPPA Executive Director of Legal Services should work with the legal counsels for CERS and KRS legal counsels to determine if an update is needed to Kentucky Revised Statutes 61.660 regarding the name that must be on issued payments. 3. The KPPA Executive Director of Legal Services should work with the legal counsels for CERS and KRS to determine if payments to non-budgetary units can be made without utilizing eMARS. If so, the KPPA Executive management team and the KPPA CFO should work with the CEOs and Boards of Trustees of CERS and KRS to determine if it would be beneficial for payments to non-budgetary units to be made in another manner that would more easily allow for payments to be issued in the correct name.

<p>KPPA Executive Management Response:</p>	<ol style="list-style-type: none"> 1. The title to issue #7 “Payments from KPPA Addressed Improperly” is misleading since the issue was not KPPA sending materials to “improper addresses” (i.e., the wrong people). Rather, the return addresses on the envelopes were not labeled with a return address naming CERS or KRS as required. KPPA will find the appropriate solution as described below in response #2. 2. KPPA Office of Legal Services disagrees that counsel for CERS or KRS have any role in resolving this issue. KPPA Office of Legal Services also disagrees that the issue to be resolved is what name must be on the issued payment. Kentucky Revised Statutes 61.660(1) requires the name of KRS or CERS to be on the envelope, not the payment. Currently, the name on the envelope is Kentucky Public Pensions Authority. The State Treasurer currently produces and mails the checks for us. KPPA can either work with the Treasurer to program the printing of KRS or CERS on the appropriate envelopes or we can pursue a statutory change that allows for KPPA’s name to be on the mailing envelope. We will explore both options. 3. KPPA Office of Legal Services disagrees that counsel for CERS or KRS have any role in resolving this issue. KPPA Office of Legal Services disagrees that this issue needs to be addressed. As mentioned in the response to #2 above, the issue to be resolved is not the name on the payment, it is the name on the envelope, per Kentucky Revised Statutes 61.660(1). That issue can be resolved in one of two ways (see response to #2 above). There is no problem with issuing the payments in the correct name.
<p>Implementation Date:</p>	<p>12/31/2023</p>
<p>Auditor Response:</p>	<ol style="list-style-type: none"> 1. We appreciate your feedback on the title of the finding as we strive to ensure clear communication. Internal Audit staff believe that an incorrect return address on an envelope meets the definition of an improperly addressed item. In contrast, if there had been finding related to payments being made to the wrong person (as referenced in management's response), Internal Audit staff would likely have used "Payments Made to the Improper Vendor" as the title of the finding. 2. Management has offered a response to correcting the name listed on the envelopes. While this is being researched, we recommend legal counsels determine if payments made by direct deposit also need to be identified in some way as coming from CERS or KRS. 3. The third recommendation pertains to a review of determining whether eMARS is required to be utilized for payment to non-budgetary units. Internal Audit recommends this item be reviewed. 4. The statute referenced specifies Kentucky Retirement Systems and County Employee Retirement Systems; therefore, it seems pertinent that those Boards and their staff (CEO and/or General Counsel) be included in this review.

8. Activity in the Unfunded Liability Trust Fund is not Monitored

<p>Condition:</p>	<p>The Kentucky Retirement System Unfunded Liability Trust fund is not being monitored to ensure funds are being dispersed to KPPA.</p>
<p>Criteria:</p>	<p>Kentucky Revised Statutes 61.706 states, "(1) The Kentucky Retirement Systems unfunded liability trust fund is created and shall be administered by the Finance and Administration Cabinet...(2)(a)(3) The trust fund shall consist of...Any other proceeds from grants, appropriations, or other moneys made available for the purpose of the trust fund...(3)(a) Moneys in the trust fund shall be disbursed quarterly to the Kentucky Retirement Systems...."</p>

Cause:	Since this fund is controlled by Finance, reports on this account would have to be created by Finance staff. KPPA staff have not previously requested reports related to the Unfunded Liability Trust Fund.
Effect:	There could be funds owed to either CERS, KERS, or SPRS unknowingly sitting in the Unfunded Liability Trust Fund.
Recommendation:	Amounts held in the Unfunded Liability Trust Fund are owed to the various plans administered by KPPA; therefore, the KPPA Executive Management team should work with Finance staff to determine if a report can be provided to show the activity in the Unfunded Liability Trust Fund. If so, the KPPA Executive Management team should determine who will receive and review this report and how often this report should be received (it is recommended that the report be received at least quarterly). If this type of report is not available, KPPA Executive Management should work with Finance staff to determine how information related to the activity in the Unfunded Liability Trust Fund can be communicated to KPPA.
KPPA Executive Management Response:	KPPA Executive Management Response: Control of the Kentucky Retirement System Unfunded Liability Trust Fund rests with the State Finance Cabinet. In short, we cannot force distribution of those funds. However, KPPA Management will request a report from the Finance Cabinet regarding the balance in this fund.
Implementation Date:	12/29/2023
Auditor Response::	To clarify, the recommendation by Internal Audit did not indicate that KPPA management should attempt to "force distribution" of funds held in the Kentucky Retirement Systems Unfunded Liability Trust Fund. Internal Audit recommended that KPPA monitor the activity in this trust since any funds held in that trust are owed to the plans administered by KPPA.

9. Member Banking Information is not Protected

Condition:	Finance staff sends emails pertaining to NSF transactions to the KPPA Accounting Assistant Director, Cash Management branch. These emails contain files with member names and banking information. Accounting staff print and store the files on a bookshelf that is kept in an open space, which is accessible to anyone who has access to Building C of the KPPA Frankfort campus.
Criteria:	<ol style="list-style-type: none"> 1. Kentucky Revised Statute 61.932 (1)(a) states, "An agency or nonaffiliated third party that maintains or otherwise possesses personal information, regardless of the form in which the personal information is maintained, shall implement, maintain, and update security procedures and practices, including taking any appropriate corrective action, to project and safeguard against security breaches." 2. The KPPA Access Control Policy, Section 5 states, "All KPPA data shall be classified in accordance with the KPPA Data Classification Policy, its access determined by the business owner, and access granted based on the Principle of Least Privilege."
Cause:	Procedures have not been established to ensure files related to NSF transactions are securely stored and accessible only to those who have a business need to access the files.
Effect:	Member banking information could be stolen and misused. Since there are no cameras in office pointed towards this particular bookshelf, it may not be possible to track down who accessed this information in the case of theft.
Recommendation:	The CFO should ensure files related to NSF transactions are stored electronically, with access limited to employees who have a business need to review the files.

Accounting Management Response:	We concur with the finding, and took immediate action as follows: the emails pertaining to NSF transactions are no longer being physically printed. They are now being saved to a secure restricted access folder. In addition, the prior emails, that were printed, are now stored in a secure office.
Implementation Date:	12/9/2022
Auditor Response:	We commend Accounting staff for taking immediate action to begin working on a resolution to this issue when it was brought to their attention in December 2022. The space in the Frankfort office that is utilized by Accounting is currently undergoing carpet replacement so all items have been removed from the area. Once everything is back in place, Internal Audit staff will confirm that hard copies of NSF files have been secured.

10. Wording in Statute is Outdated

Condition:	Kentucky Revised Statutes 61.706 references the Kentucky Retirement Systems. However, this may be a reference to the former Kentucky Retirement Systems and not the Kentucky Retirement Systems as defined by Regular Session 2020 House Bill 484.
Criteria:	Regular Session 2020 House Bill 2020 created a separate Board of Trustees for CERS and KRS. KPPA was established to serve as the administrator of the various plans.
Cause:	Since this statute is not a commonly referenced statute for KPPA staff, it was overlooked when updates referencing KPPA were made to statutes.
Effect:	It may be unclear as to which entity is to receive funds from the Unfunded Liability Trust Fund, which could lead to funds being unintentionally disbursed to the wrong plan.
Recommendation:	KPPA Executive Director of Legal Services should review Kentucky Revised Statutes 61.706 and determine if this statute should be updated to reference the Kentucky Public Pensions Authority.
Office of Legal Services Response:	Kentucky Revised Statutes 61.706 creates the Kentucky Retirement System Unfunded Liability Trust Fund. This fund is administered by the Finance and Administration Cabinet. The KPPA Office of Legal Services can make suggestions to the Finance and Administration Cabinet, but the ultimate decision on whether to propose amendments to this statute lies with the agency that administers it.
Implementation Date:	8/31/2023
Auditor Response::	Kentucky Revised Statutes 61.706 is a retirement related statute. Internal Audit recommends KPPA Office of Legal Services work with the Finance and Administration Cabinet to ensure the wording of this statute is accurate.

11. Inaccurate Amounts Reported on the Administrative Expense Spreadsheet

Condition:	The administrative expenses recorded in Great Plains are used to generate the financial statements. Administrative expenses are also recorded on a spreadsheet, which is presented to KPPA Executive management and the multiple Boards of Trustees. As of June 30, 2022, there was a difference of \$2,940 in the total administrative expenses reported in Great Plains and reported on the Administrative Expense spreadsheet. After inquiry by Internal Audit staff on August 22, 2022, the Administrative Expense spreadsheet was updated to reflect changes to four of the line items. While the overall total for administrative expenses then matched between Great Plains and the Administrative Expense spreadsheet, there were still variances in seven individual line items:
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	<ol style="list-style-type: none"> 1. Account 111 - Salaries 2. Account 141A - Legal Hearing Officers 3. Account 141L - Legal Expense 4. Account 146 - Consulting Services-Actuary 5. Account 146A - Medical Reviewers 6. Account 381 - Dues and Subscriptions 7. Account 381I - Dues and Subscriptions-Investments <p>While the variances may not be material to the financial statements, materiality is not a consideration when reviewing internal controls because without proper controls, a material variance could occur.</p>
Criteria:	200 KAR 38:070 §2 states, "(2) Each fiscal officer shall develop and document internal controls to both prevent and detect abuse, unintentional errors, and the fraudulent disbursement of funds or use of state assets...(3) An internal control plan shall include...(c) Procedure that provides for the internal review of all transactions processed by the agency...The internal review shall include, but is not limited to, the following: (4) Review of transactions for appropriate accounting codes and accuracy...."
Cause:	<ol style="list-style-type: none"> 1. The individual who reconciles the Administrative Expense spreadsheet to Great Plains is the same individual who enters the transactions into the Administrative Expenses spreadsheet. This individual can also enter transactions into eMARS. 2. The procedures to reconcile the Administrative Expense spreadsheet are not documented. 3. The Administrative Expense spreadsheet contains information for several fiscal years. The formulas in the Administrative Expense spreadsheet that are used to match to the amounts in Great Plains were not updated properly when additional information was added. As a result, the variances in these accounts were not caught by Accounting staff.
Effect:	The Boards of Trustees may not be provided with an accurate reflection of administrative expenses incurred for the year.
Recommendations:	<ol style="list-style-type: none"> 1. An individual who is independent of the administrative expense process should review the reconciliation of the Administrative Expense spreadsheet to Great Plains and verify that the reconciliation is complete and accurate. This review should be documented. 2. The procedures to perform the reconciliation of the Administrative Expense spreadsheet should be documented. 3. The Administrative Expense spreadsheet should only contain information relevant to the current fiscal year. This would reduce the chances of the Administrative Expense spreadsheet becoming corrupt, which would cause data loss. It would also make it easier to ensure formulas are properly updated. <ol style="list-style-type: none"> a. Accounting staff should remove information related to prior fiscal years. Currently the spreadsheet contains information back to fiscal year since 2016, even though this information is retained elsewhere. b. Accounting staff should remove tabs that are no longer used.
Accounting Management Response:	We concur with the finding and have implemented a second review of the Administrative Expense Spreadsheet. In addition, we will review and enhance current controls where appropriate regarding the reconciliation of the Administrative Expense Spreadsheet to Great Plains. This will include the documentation of independent review of the reconciliation, presumably by the CFO, updated documentation of the procedures, and the determination of

	maintaining prior year data within the spreadsheet. This will be fully implemented by September 30, 2023.
Implementation Date:	9/30/2023
Auditor Response:	We appreciate the CFO's willingness to increase controls related to the review and reconciliation of the Administrative Review spreadsheet as well as staff's willingness to consider if the data maintained in the spreadsheet can be reduced.

12. Meeting minutes not uploaded timely – *Recurring Issue*

Condition:	The following meeting minutes were not posted to the KPPA website within 72 hours of the meeting minutes being approved: <ol style="list-style-type: none"> 1. CERS Finance Committee - February 24, 2022 2. KPPA - March 24, 2022 3. KERS Board of Trustees - April 12, 2022 4. CERS Board of Trustees - April 20, 2022 5. KPPA - April 28, 2022 6. CERS Finance Committee - June 2, 2022 7. KERS Board of Trustees - June 6, 2022 8. CERS Board of Trustees - June 14, 202 9. KPPA - June 16, 2022 10. CERS Board of Trustees - June 27, 2022
Criteria:	Kentucky Revised Statute 61.645 §19 states, "In order to improve public transparency regarding the administration of the systems, the board of trustees shall adopt a best practices model by posting the following information to the Kentucky Public Pensions Authority's Web site and shall make available to the public...(d) All board minutes or other materials that require adoption or ratification by the board of trustees. The items listed in this paragraph shall be posted within seventy-two (72) hours of adoption or ratification of the board..."
Cause:	<ol style="list-style-type: none"> 1. The KPPA By-laws have not established a backup to sign minutes in the event the Chair is unavailable. 2. The KPPA Executive Staff Assistant was adjusting to her new role and the increased volume of meeting minutes. 3. There were times when the 72-hour deadline fell on a weekend or other non-business day.
Effect:	Meeting minutes are not available to the public by the date required in statute.
Recommendations:	<ol style="list-style-type: none"> 1. The KPPA Executive Director should work with the CEOs of CERS and KRS as well as the KPPA Chair to determine if the CERS, KRS, and KPPA bylaws should be updated to include a process for allowing the Vice Chair to sign the meeting minutes in the event the Board Chair is unavailable. 2. The KPPA Executive Director should work with the Executive Staff Assistant to ensure all approved meeting minutes have been posted to the KPPA website. <p>Note: There is currently proposed legislation to change the 72-hour rule to three business days, which should provide additional time to ensure the minutes are posted timely.</p>
KPPA Executive Management Response:	We concur with the finding, as the onset of COVID required the Board and Committee meetings be conducted by video conferencing, reducing the availability of the Board Chair to immediately sign the approved meeting minutes. Further due to technology constraints, some Committee Chairs requested receipt of the approved meeting minutes by US Mail,

	causing further delay in timely posting to the website. The proposed change in legislation will provide additional time to post the meeting minutes. However, it may not provide enough time for those Committee and/or Board Chairs who wish to have the minutes sent by US Mail for signature. To accommodate their request, while meeting the 72-hour or, if approved, 3 business day deadline for posting the minutes to the website, steps have immediately been enacted to post an unsigned version of the approved minutes, until such time the minutes can be properly signed by all parties. The unsigned minutes will then be replaced with the signed minutes on the website. This has been immediately implemented as of February 7, 2023.
Implementation Date:	2/7/2023
Auditor Response:	Internal Audit agrees with the proposal to post unsigned minutes to the website until a signed copy is available. Internal Audit staff reviewed the KPPA website on February 15, 2023, and confirmed that all approved minutes have been posted to the KPPA website.

Appendix A: Segregation vs Unitization

Internal Audit staff started with ensuring the KPPA account structure at BNY Mellon was clear before testing any transactions because this understanding was the groundwork for determining what should be happening in the Chase accounts.

Definition of terms used:

A **unitized fund** is a type of investment fund structure that uses pooled money to invest with individually reported unit values for investors. Assets in the pool are managed to a specific objective, often with concentration in one stock. Investors are provided with a daily unitized value for their portion of the investment. Unitized funds are often used in employee benefit plans such as pensions. (Chen, 2022 June 22, [Unitized Fund \(investopedia.com\)](#))

Pooled funds are funds in a portfolio from many individual investors that are aggregated for the purposes of investment. Mutual funds, hedge funds, pension funds and **unit** investment trusts are all examples of professionally managed pooled funds. (Chen, 2022 March 26, Pooled Funds: Definition, Examples, Pros & Cons (Investopedia.com))

The accounts at BNY Mellon that pay out capital calls and receive dividends have been referred to as the pension and insurance cash accounts by KPPA staff. However, BNY Mellon representatives refer to these accounts as master trust accounts.

A **master trust** in an investment vehicle that collectively manages pooled investments. It can refer to the main fund where assets are pooled and collectively managed in a **master-feeder structure**, also called a hub and spoke structure. Employers can use a master trust structure for pooling investments in an employee benefit plan. (Chen, 2022 April 25, Master Trust (Investopedia.com)).

A **master-feeder structure** is a device commonly used by hedge funds to pool taxable and tax-exempt capital raised from investors in the United States and overseas into a master fund. Separate investment vehicles, otherwise known as feeders, are established for each group of investors. Investors put capital into their respective **feeder funds**, which ultimately invest assets into a **centralized vehicle** known as the master fund. The master fund is responsible for making all portfolio investments and conducting all trading activity. Management and performance fees are paid at the feeder-fund level. (Hayes, 2022 March 30, Master-Feeder Structure: Definition, How It Works, Pros & Cons (Investopedia.com))

A **feeder fund** is one of several sub-funds that put all of their investment capital into an overarching umbrella fund, known as a master fund, for which a single investment advisor handles all portfolio investments and trading. This two-tiered investment structure of a feeder fund and a master fund is commonly used by hedge funds as a means of assembling a larger portfolio account by pooling investment capital. **Profits from the master fund are then split, or distributed, proportionately to the feeder funds based on the percentage of investment capital they have contributed to the master fund.** (Chen, 2020 March 26, Bank Fees: Everything to Know About How Banks Make Money (Investopedia.com))

In contrast to the fund structure described on the previous page, BNY Mellon representatives confirmed that the segregated structure is the account structure used by KPPA at BNY Mellon

Segregation refers to the separation of assets from a larger group or creating accounts for specific group, assets or individuals. Investors can expect to pay a slightly higher total expense ratio on segregated funds due to their more complex structure. Additionally, these fund offerings typically do not have aggressive fund objectives. Therefore, returns from the funds tend to be more modest. (Chen, 2022 April 8, Segregated Fund: Definition, How it Works, Examples (Investopedia.com)).

Commingled fund is a portfolio consisting of assets from several accounts that are blended together. Commingled funds exist to reduce the cost of managing the constituent accounts separately. Commingled funds are a type of *pooled fund* that is not publicly listed or available to individual retail investors. Instead, these are used in closed retirement plans, pension funds, insurance policies, and other institutional accounts. (Hayes, 2022 April 24, Commingled Fund: Definition, Purpose, How They Work, and Example (Investopedia.com))

By definition, KPPA's pension and insurance master trust accounts are commingled because these are pooled funds. Units owed by each plan are accounted for using unitized accounting.

Please refer to Figure 1 below for a simplified version of Unitized and Segregated account structure.

Internal Audit staff asked BNY Mellon representatives which of the cash flow models in Figure 1 best represents what is happening at the plan level (KERS, KHAZ, CERS, CHAZ, SPRS) for outgoing or incoming wires at the custodial bank. BNY Mellon representatives confirmed, in an email, that the segregated model is the current structure for these accounts because this is how the accounts were originally set up when the contract was enacted. However, BNY Mellon representatives stated in the email conversation that the unitization model can be accomplished by changing the template used by KPPA Accounting. A change to the unitization method would pull cash from the master trust unit cash accounts instead of the segregated plan cash accounts. BNY Mellon Cash Management and Accounting teams would then record units owned by each system in an accounting transaction (i.e., on paper) and not an actual movement of cash. It is recommended that the CIO discuss this option with BNY Mellon representatives (refer to finding #1 in the report). A switch to the unitization method would reduce the number of times cash is touched. Each interaction is an opportunity for error and/or fraud. As this process stands, there are twelve separate interactions for each incoming wire transaction.

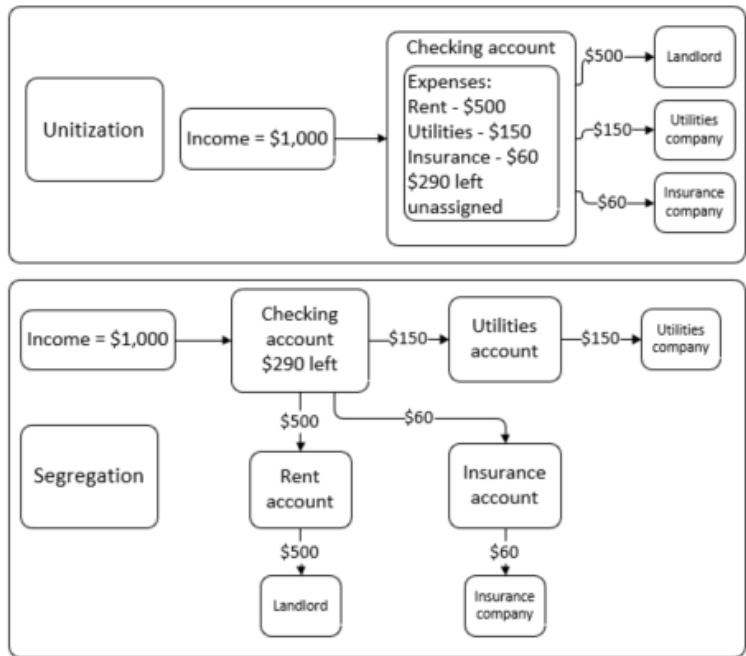


Figure 1: Simple example given to BNY and Chase representatives to confirm KPPA account structure.

For every transaction that moves from BNY Mellon to Chase or vice versa, the BNY Mellon Accounting team must manually move money from the pension or insurance master trust accounts to the five segregated cash accounts for each system. The daily qualification wire process is included as an example. See the cashflow map in Figure 2 for a visual of the cashflow and wire counts. The red dots represent the order of events, the dotted lines represent a process, and the solid lines represent movement of cash. Without counting the incoming wires or check submissions from employers, it takes two wires and ten transfers to complete the process. The daily qualification process is included in the cash flow diagrams to show that everything flowing through the Chase accounts is funded by member and employer contributions and to show the volume of wires and transfers used to complete each process associated with these contributions.

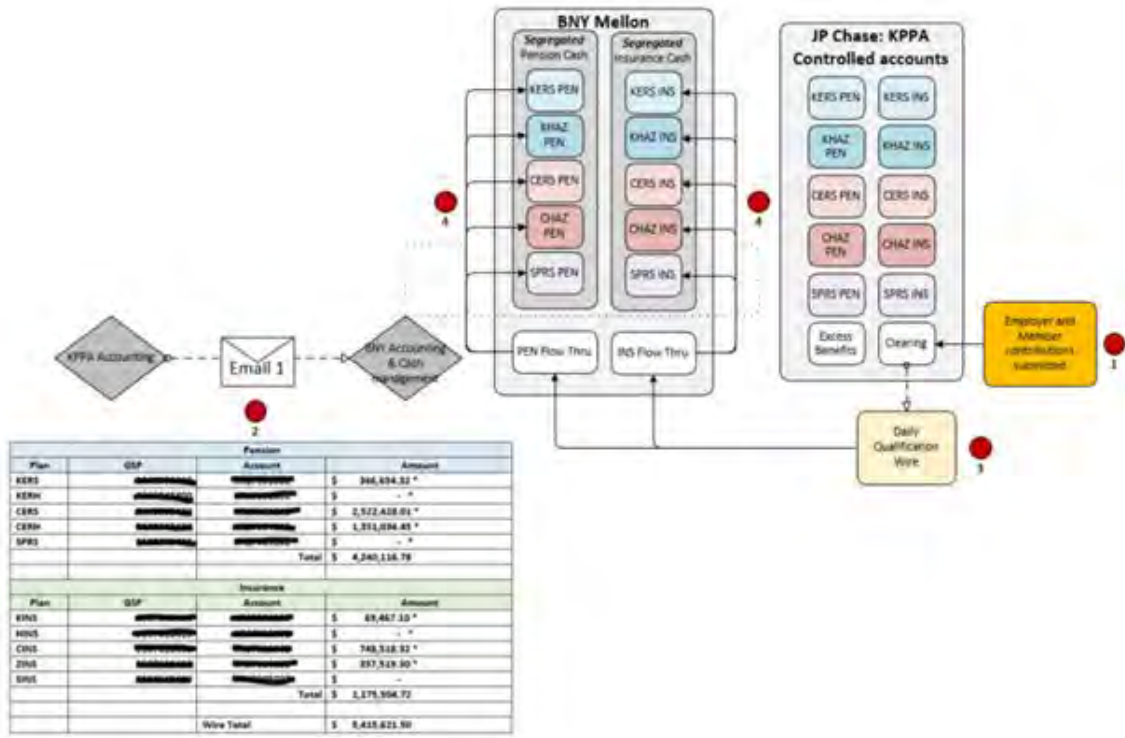


Figure 2: Daily qualification wire cash flow

For testing purposes in this audit, Internal Audit staff verified that transactions flowing in and out of the pension and insurance master trust accounts to the Chase plan accounts happened as directed in emails from KPPA Accounting to BNY Accounting and Cash Management teams. This enabled the Internal Audit staff to conclude that the BNY Mellon Accounting team moved the correct amount from the master trust pension and insurance accounts to the plan level segregated cash accounts and that KPPA Accounting staff correctly moved money out of or into the corresponding accounts at Chase.

Internal Audit staff spoke to Chase representatives about Chase’s capability to unitize our accounts using the same graphic provided in Figure 2. Greg Mullins, Vice President of the Government Banking branch at J.P Morgan Chase stated:

I’ve researched the question around the Bank’s ability to unitize accounts and learned that this is a service that the Commercial Bank is unable to support. As a point of reference, the Commercial Bank provides the banking services for KPPA under the General Banking Master Agreement managed through the Commonwealth of Kentucky’s Office of Financial Management. Unitized accounting is currently offered as part of our custodial banking capabilities (within J.P. Morgan’s Corporate & Investment Bank). In case you are interested, we can schedule a discussion with representatives from this area to further discuss the opportunity and potential solutions.

Appendix B: Process Descriptions and Testing Methodologies

This appendix will review the various types of transactions that flow through the non-custodial accounts. For each transaction type a description of the process will be provided as well as summary of how the transactions were tested during the audit. Internal Audit staff noted various processes that are being recommended for a future audit.

The process(es) that BNY Mellon Accounting and Cash Management teams take to move funds across various accounts at BNY Mellon will be reviewed in depth during Phase 3 of the Plan Liquidity Audit (this audit is currently in process).

1: Recurring and Supplemental Payrolls (retiree benefits)

There are two types of retiree payrolls that run each month: recurring and supplemental.

Both payrolls are submitted to Finance and the State Treasurer through a check writer file uploaded to the state accounting system, eMARS. This file is sent to Chase from Finance. The process that creates this file is recommended for a future audit.

Recurring payrolls

- Covers new retirees and ongoing retiree payments. It usually runs the first week of the month payroll has a schedule, but it must run earlier than the 14th of the month in order to generate checks to be mailed on the 14th and EFT files to be sent to financial institutions prior to the 14th of every month. Checks in this payroll can be a direct deposit (EFT) to a member's account or a paper check mailed to the address on file.

Supplemental payrolls

- Covers various scenarios such as member account refund, recalculated checks, and survivor benefit payments. This payroll runs every two weeks. Payments in this payroll are only paper checks mailed to the address on file.

Occasionally, insurance checks are processed through Supplemental payroll only. These are reimbursements to members who over paid health insurance premiums.

Excess benefits are also written in these payroll files. These checks are for members with benefits exceeding the Internal Revenue Code Section 415 limit. Whatever is needed each month to cover excess benefits is moved from the five pension plan accounts at Chase to the singular Excess Benefit account at Chase through a journal voucher (JV) transfer in eMARS. The transfer amount needed is entered into KPPA's accounting systems Great Plains (GP) which creates a JV document that is uploaded to eMARS. Finance staff send the digital document to Chase. Staff at Chase then move the money according to the instructions in the digital document.

After the payroll has been balanced by KPPA's Retiree Payroll and Accounting divisions, a Graduate Accountant prepares the wires in Nexen (BNY Mellon) to move the funds from the plan accounts at BNY Mellon to the individual bank accounts at JP Morgan Chase. An email is provided from KPPA Accounting to KPPA Investment OPS and BNY Mellon cash team to notify them of the outgoing wire. The notification of the upcoming wire prompts the BNY Mellon Cash Management team to initiate a transfer to move cash from the Pension Master Trust account to the plan accounts (*figure 1*).

The hazardous accounts, KHAZ and CHAZ, are set up at Chase so that neither checks nor direct deposits can be withdrawn from these accounts. KERS and CERS pension cash accounts at Chase do not have to be reimbursed for the KHAZ and CHAZ benefits paid from these accounts because the amounts KHAZ and CHAZ are obligated to pay are transferred from the proper hazardous pension plan account at BNY Mellon.

The EFT portion of recurring payrolls leaves the Chase accounts on the same day the wires are received from BNY Mellon. Paper checks are added to the outstanding check balance to recognize the expense and are taken under consideration when reviewing the accounts during the monthly reconciliation process. Paper checks must be cashed within one year of being written, otherwise the check will be voided and placed in a status called ESCHEAT which is a process handled by Finance and will also be discussed later.

There are potentially 15 wires and transfers needed to complete the supplemental/recurring payroll process:

- Five transfers from BNY Mellon pension master trust account to plan accounts at BNY Mellon.
- Five wires from the plan accounts to a corresponding Chase account.
- Five transfers from pension accounts at Chase to the Excess Benefits account, if needed.

When the total wires/transfers from the daily qualification process are included (12) it potentially takes 27 wires and/or transfers to fund these payments (Daily qualification wire count from Appendix A).

Testing Methodology

Internal Audit staff took the following steps for all 12 recurring and 27 supplement payrolls that occurred in fiscal year 2022:

1. Verified the total amount needed for payroll by reviewing the Recurring and Supplemental payroll Register reports in LOB.
 - a. Confirmed the amount on the LOB reports agreed to the email from KPPA Accounting to BNY Mellon.
 - b. Ensured proper amount was transferred from BNY Mellon to Chase.
 - c. Confirmed KERS and KHAZ totals were deposited correctly in the Chase KERS pension account. Confirmed that the accurate total for ETF payments left the Chase account by finding the matching transaction in eMARS.
 - d. Confirmed CERS and CHAZ totals were deposited correctly in the Chase CERS pension account. Confirmed that the accurate total for ETF payments left the Chase account by finding the matching transaction in eMARS.
 - e. Confirmed SPRS total was deposited correctly in the Chase SPRS pension account. Confirmed that the accurate total for ETF payments left The Chase account by finding the matching transaction in eMARS.
2. For payrolls that included excess benefits, the following steps were completed:
 - a. Confirmed that the system funding the excess benefits had a withdrawal matching the Payroll Register report from LOB.
 - b. Found the corresponding deposit in the Excess Benefit account. Confirmed that the accurate total for ETF payments left the Chase account by finding the matching transaction in eMARS.

- c. Verified all checks written for these benefits were cashed during the fiscal year.
 - i. Matched the total for each check recorded on the pay register to the checks cashed.
 - ii. Verified all checks were accounted for by looking for a break in the check number sequence.

Accounting Staff,

Please prepare instructions in Workbench (profiles noted below) to BNY Mellon, instructing them to wire \$184,414,267.54 from the Pension Accounts, July 14, 2021, to Chase Bank per the following breakdown:

Instruction to BNY Mellon		
Pension - Recurring/Supplemental		
Account Number	Amount	Profile ID
KERS - [REDACTED]	\$ 81,719,270.85	KR2 WIRE OUT TO CHASE KERS*
KERH - [REDACTED]	\$ 6,033,579.69	KR2 WIRE OUT FROM KHAZ TO KERS*
CERS - [REDACTED]	\$ 67,229,258.41	KR2 WIRE OUT TO CHASE CERS*
CERH - [REDACTED]	\$ 24,219,524.95	KR2 WIRE OUT FROM CHAZ TO CERS*
SPRS - [REDACTED]	\$ 5,212,633.64	KR2 WIRE OUT TO CHASE SPRS*
Total	\$ 184,414,267.54	

Figure 1: Email from KPPA accounting to BNY Cash Management and Accounting. This is email 1 in the cash flow graphic shown in figure 2.

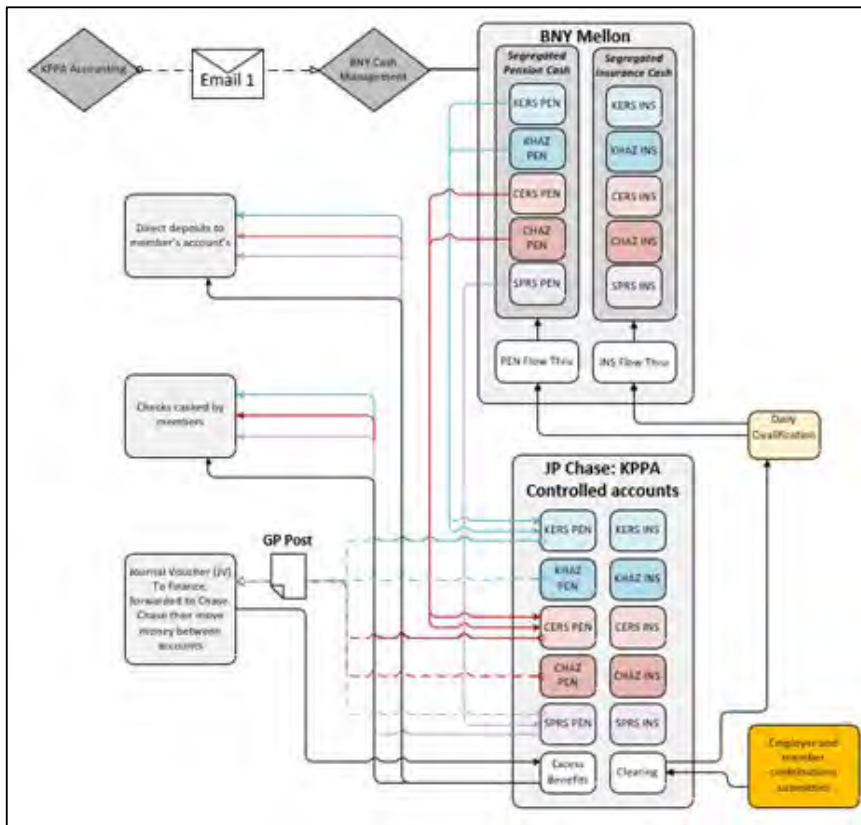


Figure 2: Retiree payroll cash flow

2: Cancelled checks, ESCHEATS, and accompanying re-issuances

Benefits issued in the retiree payroll process can be cancelled for various reasons such as, but not limited to, checks lost in the mail, death of retiree or beneficiary, incorrect banking information, recalculation of benefits, and checks not cashed within one year of issuance (ESCHEAT). The processes involved in correcting these issues have been recommended for future audits.

Finance writes off checks that go into ESCHEAT status through an accounting entry that decreases the outstanding check balance used in the monthly reconciliation process and increases the balance of KPPA's five ESCHEAT accounts.

Cancelled and ESHCEAT checks are still due to the member and can be called upon at any time. Even if a member has passed, they are still due all benefits written prior to the confirmed date of death per KRS 61.630. Re-issuance of a check is triggered by a proper member or beneficiary request. This request is sent to the State Treasurer where it will be re-written from the Finance controlled General Account (GA) as a GA check number. These items can be identified on the report from the Finance cabinet and are accounted for during reconciliations by reducing the outstanding check balance. The Finance report shows these transactions in the "re-issued check" section of their report with the original check number and the GA number. The amount needed to fund the re-issued check is transferred to the Finance account from the appropriate KERS, CERS or SPRS pension cash accounts at Chase, whichever account issued the original check.

Testing Methodology

For fiscal year 2022, a total of 43,652 paper checks were written or cashed from all Chase Accounts. For each paper check written, Internal Audit staff took the following steps:

1. Compared the check number and paid amount in Chase to the Check Register Report from LOB.
 - a. Reviewed the accompanying check picture and corrected check numbers in the testing spreadsheet for check numbers that were shown incorrectly in Chase.
 - b. Confirmed that Chase made a correcting transaction for checks that were cashed twice or cashed for the wrong amount.
2. Reviewed eMARS to obtain the status of each outstanding check.
 - a. If the check was marked as Cancelled or ESCHEAT and then re-issued with a GA check number, Internal Audit staff located the matching withdrawal in the corresponding Chase account to verify that the correct amount was withdrawn.
 - b. If the check was marked as ESCHEAT and not re-issued, this was noted in the testing worksheet.
 - c. If the check was less than a year old and still in “distributed” status, then this was marked as an outstanding check on the testing worksheet.

3: NSF from members

Member invoices are created for various reasons, such as, but not limited to members purchasing months of service, members paying health insurance premiums and member reimbursements due to KPPA for overpayments. Some invoices can be paid with paper checks from members, some withdrawals are automatically initiated by LOB, and others are paid by rolling over pre-tax dollars from another retirement account like an IRA or deferred compensation. The processes involving these invoices are recommended for future audits.

When an invoice is created for an amount that was overpaid to a member, Chase automatically credits the account that originally made the overpayment. If the invoice is unable to be paid due to insufficient funds in the member’s account, the amount is supposed to be withdrawn from the cash account that received the credit. However, during testing it was determined that these withdrawals are all made from KERS pension account, rather than from the account that received the original credit (see finding: KERS Funds Spent to Cover Expenses of Other Plans).

Finance staff generate a report from Chase showing all NSFs and upload this file to eMARS to generate the document code used to track these transactions in eMARS. The same staff member at Finance then sends this file, via an encrypted email, to the KPPA Accounting Assistant Director, Cash Management Branch. At the time of the audit, the email and attached documents were printed in the KPPA Frankfort office and stored on a bookshelf in the open space occupied by Accounting staff. This process was changed effective 12/13/2022 (see finding: Member Banking Information is not Protected).

Testing Methodology

Internal Audit staff took the following steps to test the NSF items:

1. Sorted through printed emails to determine population size of NFS transactions that occurred during fiscal year 2022.

2. Created a database including member, amount, system credited when invoice was created, and system charged to cover the NSF.
3. Obtained back-up documentation not found in the printed files at the KPPA Frankfort office.
4. Ensured each person on the NSF report was a KPPA member or beneficiary, that there was an invoice recorded in LOB for the amount withdrawn, and that the member participated in the system covering the NSF.

4: KPPA Administrative Expenses

The KPPA Accounting division calculates the total administrative budget at the beginning of each fiscal year. During the scope of the audit, that total was divided by 24 in order to determine the amount to be wired from the BNY Mellon master trust pension account twice a month.

KPPA Accounting staff prepare and email a breakdown of the needed amount to BNY Mellon Cash Management and Accounting teams. KPPA Accounting staff request that plan specific amounts be moved from the master trust pension account to the segregated pension accounts (figure 3). KPPA Accounting then initiates a wire from the segregated cash accounts at BNY Mellon to the corresponding Chase accounts (figure 3). Finally, the money is transferred from the Chase accounts to the state General Fund. All administrative expenses are paid from the General Fund. A reconciliation of the General Fund is being conducted in a current audit.

In order to move money from BNY Mellon to the General Fund, there are 15 wires and transfers:

- Five transfers from BNY Mellon pension master trust account to plan accounts at BNY Mellon.
- Five wires from the BNY Mellon plan accounts to corresponding Chase accounts.
- Five transfers from Chase to the General Fund.

When the total wires/transfers from the daily qualification process are included (12), it takes 27 wires/transfers to fund these payments (Daily qualification wire count from Appendix A).

Testing Methodology

Internal Audit staff took the following steps for all 24 administrative transfers that occurred during fiscal year 2022:

1. Confirmed that the proper amount was transferred from the master trust pension account.
2. Confirmed that plan specific amounts were correctly deposited into and withdrawn from the proper Chase accounts.
3. Confirmed that the proper amount was transferred to the General Fund.
4. Recalculated the amount spent on KPPA administrative expenses during the fiscal year to confirm that any excess funds transferred from BNY Mellon were properly returned to BNY Mellon.
5. Compared the KPPA Administrative Expense spreadsheet to Great Plains to ensure that each expense was coded properly.

Accounting Staff

Please prepare instructions in Workbench (profiles noted below) to BNY Mellon, instructing them to wire \$2,000,730.00 from the Pension Accounts, August 3, 2021 to Chase Bank per the following breakdown (code as Administration Fees - 42)

Instruction to BNY Mellon		
Pension		
Account Number	Amount	Profile ID
KERS - [REDACTED]	\$ 679,759.70*	KR2 WIRE OUT TO CHASE KERS
KERH - [REDACTED]	\$ 66,817.80*	KR2 WIRE OUT TO CHASE KHAZ
CERS - [REDACTED]	\$ 1,190,231.50*	KR2 WIRE OUT TO CHASE CERS
CERH - [REDACTED]	\$ 119,861.40*	KR2 WIRE OUT TO CHASE CERH
SPRS - [REDACTED]	\$ 1,152,069.60*	KR2 WIRE OUT TO CHASE SPRS
Total	\$ 2,000,730.00	

Figure 3: Email from KPPA accounting to BNY Cash management and accounting for Admin expenses

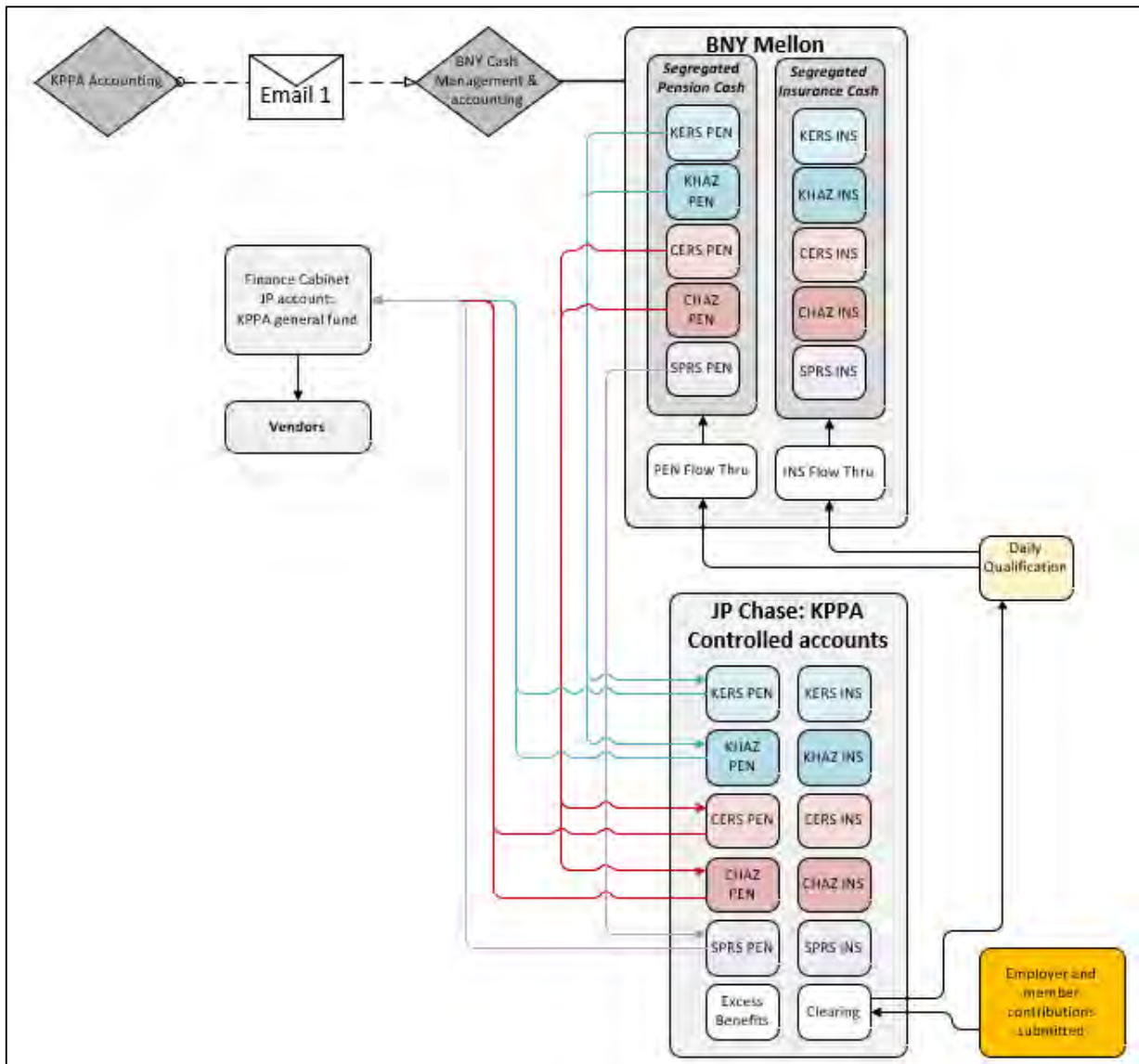


Figure 4: KPPA admin fee cash flow

5: Department of Employee Insurance (DEI) premiums and associated administrative fees

Once a month retiree insurance premiums and admin fees incurred by DEI are paid. These payments are for members who are under 65 and are not eligible for Medicare benefits. Payments for admin fees only come from the Insurance account, but the premium payments come from both the Insurance and Pension accounts at BNY (figure 8).

1. Accounting staff prepare three emails to BNY cash management and accounting groups to ask that plan specific amounts be moved from the master trust Pension and Insurance accounts to the segregated pension accounts (figures 5-7).
2. BNY cash management and accounting move money from the master trust Pension and Insurance accounts to the segregated plan accounts.
3. KPPA accounting wires the system specific amounts from the segregated plan accounts to the corresponding cash account at Chase.
4. The money is transferred from the Chase accounts directly to DEI.

To pay these benefits there are a total of 40 wires and transfers:

- 5 transfers from BNY Pension master trust account to plan accounts at BNY
- 10 transfers from BNY Insurance master trust account to plan accounts at BNY.
- 15 wires from the BNY plan accounts to Chase plan accounts.
- 10 transfers from Pension and Insurance accounts at Chase to DEI.

Adding the daily qualification process wire and transfer count (12) to ultimately fund these payments makes 52 wires and transfers (Daily qualification wire count from Appendix A).

Testing Methodology

Internal Audit staff took the following steps:

1. Confirmed that the total needed left the master trust pension account according to the email from KPPA Accounting.
2. Confirmed that plan specific amounts were deposited and withdrawn correctly from Chase accounts.
3. Confirmed that the totals arrived in the state's General Fund and that the overall total left correctly.

Accounting Staff,
Please prepare a letter of direction today to BNY Mellon, instructing them to wire \$203,664.56 from the Insurance Account July 15, 2021, to Chase Bank for Admin Fees per the following breakdown:

Instruction to BNY Mellon		
Insurance		
Account Number	Amount	Profile ID
KINS - [REDACTED]	\$ 68,376.00	KR3 KERS INS*
HINS - [REDACTED]	\$ 10,184.00	KR3 KHAZ INS*
CINS - [REDACTED]	\$ 77,808.56	KR3 CERS INS*
ZINS - [REDACTED]	\$ 41,799.64	KR3 CHAZ INS*
SINS - [REDACTED]	\$ 5,496.36	KR3 SPRS INS*
Total	\$ 203,664.56	Note: Use total on Profile, BNY Mellon will breakdown per email

Figure 5: Admin fees paid only from Insurance.

Accounting Staff,
Please prepare instructions in Workbench (profiles noted below) to BNY Mellon, instructing them to wire \$19,390,126.83 from the Insurance Accounts, July 15, 2021, to Chase Bank per the following breakdown:

Instruction to BNY Mellon		
Insurance		
Account Number	Amount	Profile ID
KINS - [REDACTED]	\$ 5,196,830.53	KR3 KERS INS *
HINS - [REDACTED]	\$ 1,287,804.58	KR3 KHAZ INS*
CINS - [REDACTED]	\$ 5,613,025.23	KR3 CERS INS*
ZINS - [REDACTED]	\$ 6,455,922.23	KR3 CHAZ INS*
SINS - [REDACTED]	\$ 878,443.76	KR3 SPRS INS*
Total	\$ 19,390,126.83	Note: Use total on Profile, BNY Mellon will breakdown per email

Figure 6: Insurance portion of premium payments.

Accounting Staff.

Please prepare instructions in Workbench (profiles noted below) to BNY Mellon, instructing them to wire \$4,096,958.76 from the Pension Accounts, July 15, 2021, to Chase Bank per the following breakdown:

Instruction to BNY Mellon		
Pension		
Account Number	Amount	Profile ID
KERS - [REDACTED]	\$ 1,679,479.19	KR2 WIRE OUT TO CHASE KERS*
KERH [REDACTED]	\$ 105,540.00	KR2 WIRE OUT TO CHASE KHAZ*
CERS - [REDACTED]	\$ 2,009,806.74	KR2 WIRE OUT TO CHASE CERS*
CERH [REDACTED]	\$ 277,425.51	KR2 WIRE OUT TO CHASE CERH*
SPRS [REDACTED]	\$ 34,707.32	KR2 WIRE OUT TO CHASE SPRS*
Total	\$ 4,096,958.76	

Figure 7: Pension portion of premium payments.

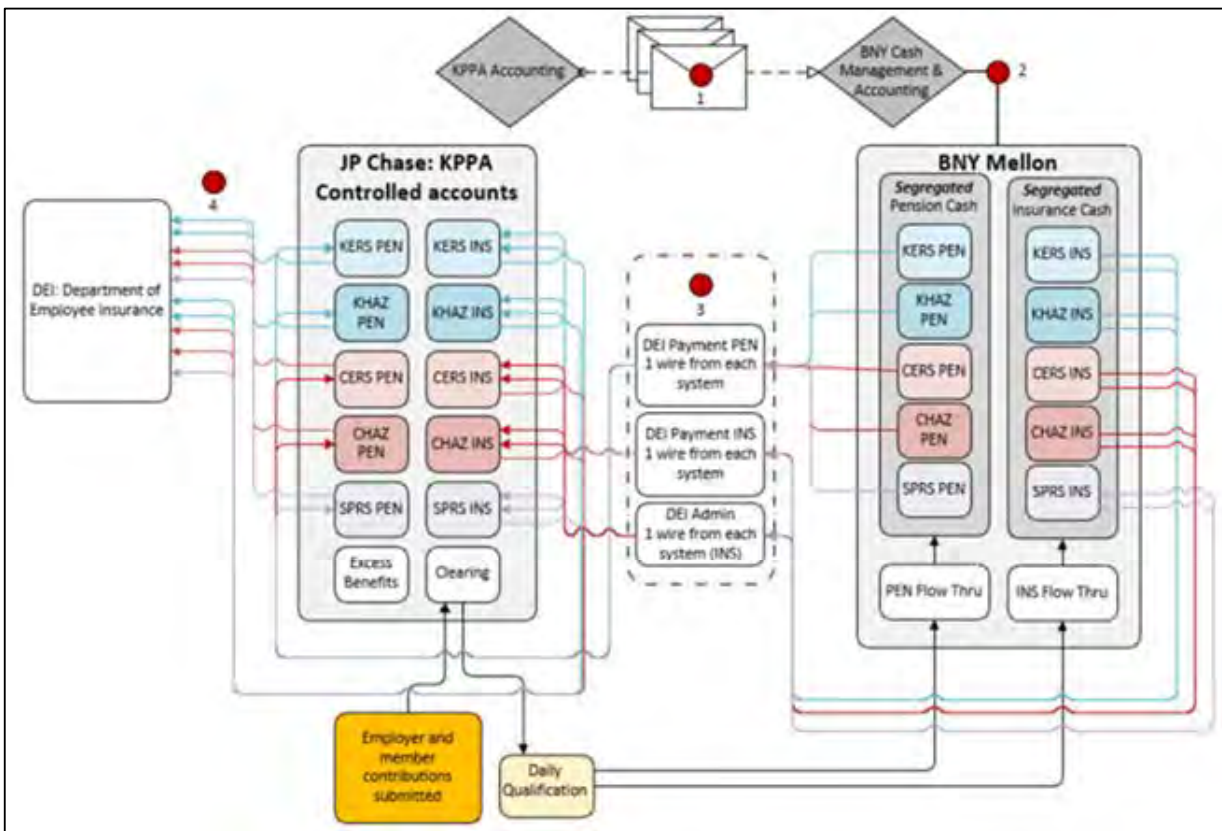


Figure 8: DEI Payment and Admin fee cash flow

6: Monthly Reconciliation procedures

Procedures for the monthly reconciliation compare activity at Chase against activity logged in GP. These two balances may differ because an expenses or deposit may be recorded in one system, but not yet logged in the other system. Figure 9 below shows the KERS pension reconciliation worksheet as an example.

1. The “pre-recon” balance is manually keyed in by the user (KPPA Accounting staff) from the GP balance as of the final day of the month.
2. Items in Chase that have not been recorded in GP are logged in the top section of the worksheet. The sum of deposits and expenses are populated in the corresponding cells of the rows labeled “2” below.
3. Items in GP that have not yet occurred in Chase are logged in the expense or deposit cells as a lump sum. There are no formulas in these cells.
4. The outstanding check total is calculated on the “Outstanding checks” tab in the reconciliation workbook (see figure 10). The outstanding check total is logged into GP to help reconcile GP to Chase.
 - a. The total monthly retiree benefits written (ETFs and checks) are manually keyed into the reconciliation worksheet. The sum is show in the bottom section of the tab in the corresponding row labeled “I.”
 - b. The total amount of checks cleared each day is manually keyed into a separate worksheet and then copied and pasted into this worksheet. The sum is show in the bottom section of this tab in the corresponding row labeled “II.”
 - c. Monthly adjustments in this section are re-issued checks, ESCHEATS written off, a daily NSF total if needed, reimbursements for checks that should not have been cashed, or cancelled checks. The sum is show in the bottom section of this tab in the corresponding row labeled “III.” These monthly adjustments will not show up in GP as individual items because they are accounted for in the monthly reconciliation process.
5. The “Chase Balance” value is manually keyed in by the staff member completing the reconciliation. This balance is obtained from the Chase monthly statement, which states the ending balance for the given month.

6. The “completed by” and “verified by” rows are provided for staff to sign.

Monthly Reconciliation - Chase Bank to Great Plains			
KERS ACCOUNT			
Period Ending:			
Date	Outstanding Chase Items	Chase Deposits	Chase Withdrawals
		\$0.00	
			\$0.00
	TOTAL OUTSTANDING ITEMS	\$0.00	\$0.00
	Pre-reconciled GP Balance	\$398,952.30	
	Plus Outstanding Chase Deposits	\$0.00	
	Less Outstanding Chase Withdrawals	\$0.00	
	Plus Outstanding GP Payments	\$0.00	
	Less Outstanding GP Deposits	\$0.00	
	Post Reconciled GP Balance	\$398,952.30	
	Plus Outstanding Check Total - 2nd page	\$532,919.60	
	GP Balance plus OC total	\$931,871.90	
	Chase Balance	\$931,871.90	
	Difference	\$0.00	
	Completed By: _____		
	Verified BY: _____		

Figure 9: Monthly reconciliation excel worksheet

Date	Accounting Checkwriter Files		Date	Chase Cleared Checks
	\$ 630,695.96	I	07/01/21	\$ (26,837.91)
	\$ 8,104,846.97		07/02/21	\$ (35,507.17)
	\$ 792,408.85		07/06/21	\$ (125,928.14)
			07/07/21	\$ (129,869.86)
			07/08/21	\$ (19,247.55)
			07/09/21	\$ (49,265.81)
			07/12/21	\$ (264,531.73)
			07/13/21	\$ (156,621.79)
			07/14/21	\$ (7,161,972.53)
TOTAL	\$ 9,527,951.78			07/15/21
		II	07/16/21	\$ (146,741.99)
			07/19/21	\$ (344,166.37)
	\$ (3,513.51)		07/20/21	\$ (209,497.37)
	redeposit		07/21/21	\$ (191,970.57)
	\$ (4,000.00)		07/22/21	\$ (74,874.27)
	redeposit		07/23/21	\$ (134,792.83)
	\$ (3,756.19)		07/26/21	\$ (224,884.63)
	redeposit		07/27/21	\$ (179,034.07)
	\$ 103.03		07/28/21	\$ (76,280.10)
	redeposit		07/29/21	\$ (56,398.03)
		III	07/30/21	\$ (51,240.03)
TOTAL	\$ (11,166.67)		TOTAL	(\$9,678,159.76)
Prior Month Outstanding Check Total	\$ 694,294.25			4
Current Month Accting Checkwriter Files	\$ 9,527,951.78	I		
Current Month Chase Cleared Checks	(\$9,678,159.76)			II
Current Month Adjustments	(\$11,166.67)	III		
New Outstanding Check Total	\$532,919.60			4

Figure 10: End of month Outstanding check calculation

Testing Methodology

Internal Audit staff reviewed the monthly reconciliation worksheets for July 2021 for all the pension and insurance accounts. August reconciliations were also reviewed for KERS and CERS pension since these are the biggest and most active accounts. For each reconciliation, the following steps were completed:

1. Each line item was recalculated based on activity reported in the Chase bank statements, GP Bank Register, and eMARS reports (Finance).
2. If auditor work and accounting work matched, the line item was marked “agreed” and no further action was taken.

3. If auditor work and Accounting work did not match, the line item was marked “disagree” and KPPA Accounting staff was asked to explain how the line item was calculated in order to resolve the difference.
4. If Internal Audit staff then could verify Accounting’s explanation of the difference, no further action was taken. If the explanation could not be verified, then the issue was counted as a finding.

In addition to testing the monthly reconciliation process as described above, Internal Audit staff also attempted to trace every transaction that occurred in Chase to the source document. Figure 11 below is a summary of transactions that Internal Audit staff was able to trace to source documents:

- Deposits – 34.08% of all deposits by count, which was 99.17% by value.
- Withdrawals – 88.24% of all withdraws by count, which was 99.92% by value.

Total transactions					Total explained in all tests					% Explained Overall				
Chase Plan	Deposits		Withdrawals		Chase Plan	Deposits		Withdrawals		Chase Plan	Deposits		Withdrawals	
	Count	Value	Count	Value		Count	Value	Count	Value		Count	Value	Count	Value
CHAZ PEN	132	\$ 7,063,515.93	44	\$ 7,122,235.84	CHAZ PEN	37	\$ 6,303,979.46	41	\$ 7,077,652.94	CHAZ PEN	28.03%	89.25%	93.18%	99.37%
CHAZ INS	67	\$ 81,512,549.80	38	\$ 81,544,100.00	CHAZ INS	30	\$ 81,454,110.73	17	\$ 81,244,282.96	CHAZ INS	44.78%	99.93%	44.74%	99.63%
CERS INS	175	\$ 86,075,896.10	56	\$ 85,945,770.03	CERS INS	28	\$ 78,704,204.29	50	\$ 85,911,691.60	CERS INS	16.00%	91.44%	89.29%	99.96%
CERS PEN	440	\$1,220,630,982.68	130	\$1,090,727,021.79	CERS PEN	128	\$1,213,817,384.52	114	\$1,090,277,554.79	CERS PEN	29.09%	99.44%	87.69%	99.96%
KHAZ PEN	88	\$ 3,639,575.56	43	\$ 3,659,386.07	KHAZ PEN	40	\$ 3,182,894.92	41	\$ 3,658,833.17	KHAZ PEN	45.45%	87.45%	95.35%	99.98%
KHAZ INS	54	\$ 17,106,544.30	27	\$ 17,140,234.02	KHAZ INS	28	\$ 17,039,359.39	17	\$ 17,078,325.46	KHAZ INS	51.85%	99.61%	62.96%	99.64%
KERS INS	128	\$ 93,755,112.03	31	\$ 85,242,264.64	KERS INS	27	\$ 90,566,964.02	28	\$ 85,172,913.25	KERS INS	21.09%	96.60%	90.32%	99.92%
KERS PEN	366	\$1,150,815,433.81	183	\$1,008,288,472.15	KERS PEN	121	\$1,145,048,477.71	171	\$1,007,003,042.66	KERS PEN	33.06%	99.50%	93.44%	99.87%
SPRS INS	31	\$ 12,180,437.87	17	\$ 12,178,776.73	SPRS INS	26	\$ 12,179,304.96	16	\$ 12,178,738.73	SPRS INS	83.87%	99.99%	94.12%	100%
SPRS PEN	83	\$ 279,901,203.53	60	\$ 272,840,475.32	SPRS PEN	68	\$ 279,774,637.26	60	\$ 272,840,475.32	SPRS PEN	81.93%	99.95%	100%	100%
Total	1564	\$2,952,681,251.61	629	\$2,664,688,736.59	Total	533	\$2,928,071,317.26	555	\$2,662,443,510.88	Total	34.08%	99.17%	88.24%	99.92%

Figure 11: Total count and value of transactions that occurred compared against total count and value of transactions that could be traced to source documents.

The charts above include items that were not easily traced to a source document. These items were tested with the following steps:

1. Auditor took a judgmental sample of withdraws and deposits from the ten Pension and Insurance accounts that had not been verified at the time of the first Exit Conference with Accounting staff. The sample was selected by picking the first transaction that had two eMARS document codes associated to one Chase transaction.
2. Each transaction was first located in the eMARS reports.
 - a. If the document code was “RMSLS,” then the last 5 digits from the code were entered in the "Maintain deposit" screen in LOB to verify that LOB has record of the deposit.
 - b. If the document code was “GAX,” then Accounting staff was asked for email or invoice to support the transaction.
 - c. If the document code was “ITA,” the auditor was able to locate back up in eMARS document catalog.
3. All general ledger transaction (GLTRX) items were filtered for in GP by value and transaction (TRX) date. The source document link was used to find more details about the transaction, such as a RMSLS code or explanation of the transaction.
 - a. If a RMSLS code was provided, this was put into the "maintain deposit" screen of LOB.
 - b. If a transaction description was provided, the auditor located the corresponding report in LOB.
 - c. If no other information was provided, Accounting staff were asked for the supporting documentation.

After this additional testing, the remaining left un-tested represented the following:

- Deposits – 65.92% of deposits by count and 0.83% by value.
- Withdrawals – 11.76% of withdraws by count and 0.08% by value.

Total transactions					Total remaining untested					% Untested				
Chase Plan	Deposits		Withdrawals		Chase Plan	Deposits		Withdrawals		Chase Plan	Deposits		Withdrawals	
	Count	Value	Count	Value		Count	Value	Count	Value		Count	Value	Count	Value
CHAZ PEN	132	\$ 7,063,515.93	44	\$ 7,122,235.84	CHAZ PEN	95	\$ 759,536.47	3	\$ 44,582.90	CHAZ PEN	71.97%	10.75%	6.82%	0.63%
CHAZ INS	67	\$ 81,512,549.80	38	\$ 81,544,100.00	CHAZ INS	37	\$ 58,439.07	21	\$ 299,817.04	CHAZ INS	55.22%	0.07%	55.26%	0.37%
CERS INS	175	\$ 86,075,896.10	56	\$ 85,945,770.03	CERS INS	147	\$ 7,371,691.81	6	\$ 34,078.43	CERS INS	84.00%	8.56%	10.71%	0.04%
CERS PEN	440	\$ 1,220,630,982.68	130	\$ 1,090,727,021.79	CERS PEN	312	\$ 6,813,598.16	16	\$ 449,467.00	CERS PEN	70.91%	0.56%	12.31%	0.04%
KHAZ PEN	88	\$ 3,639,575.56	43	\$ 3,659,386.07	KHAZ PEN	48	\$ 456,680.64	2	\$ 552.90	KHAZ PEN	54.55%	12.55%	4.65%	0.02%
KHAZ INS	54	\$ 17,106,544.30	27	\$ 17,140,234.02	KHAZ INS	26	\$ 67,184.91	10	\$ 61,908.56	KHAZ INS	48.15%	0.39%	37.04%	0.36%
KERS INS	128	\$ 93,755,112.03	31	\$ 85,242,264.64	KERS INS	101	\$ 3,188,148.01	3	\$ 69,351.39	KERS INS	78.91%	3.40%	9.68%	0.08%
KERS PEN	366	\$ 1,150,815,433.81	183	\$ 1,008,288,472.15	KERS PEN	245	\$ 5,766,956.10	12	\$ 1,285,429.49	KERS PEN	66.94%	0.50%	6.56%	0.13%
SPRS INS	31	\$ 12,180,437.87	17	\$ 12,178,776.73	SPRS INS	5	\$ 1,132.91	1	\$ 38.00	SPRS INS	16.13%	0.01%	5.88%	0.00%
SPRS PEN	83	\$ 279,901,203.53	60	\$ 272,840,475.32	SPRS PEN	15	\$ 126,566.27	0	\$ -	SPRS PEN	18.07%	0.05%	0.00%	0.00%
Total	1564	\$2,952,681,251.61	629	\$2,664,688,736.59	Total	1031	\$ 24,609,934.35	74	\$ 2,245,225.71	Total	65.92%	0.83%	11.76%	0.08%

Figure 12: Total transactions that occurred compared against total count and value of transactions left untested.

Internal Audit staff did not pursue source documents for the remaining untested transactions because these transactions will be reviewed in future audits. It is possible that these transactions are reconciled to the source document by another KPPA division as was the case with many of the transactions reviewed in this audit.

7: Miscellaneous emails

There is no set procedure for the various miscellaneous emails tested in this section. Internal Audit staff found these emails by pulling all emails from KPPA Accounting Cash Management staff sent to KPPA Investment Operations staff notifying them of movement from Chase to BNY Mellon or vice versa.

Emails that did not fall into the tests described above were reviewed in this section and most of these emails are a result of Accounting determining how much is considered excessive funds.

Testing Methodology

Internal Audit staff took the following steps:

1. Categorized emails located on the Accounting drive based on type – DEI, Daily Qualification Wire, Humana, KPPA Administrative, and Recurring/Supplemental. The remaining emails were considered “Other Emails.” These are predominantly Add-Ins and Add-Outs.
 - a. Add-in is defined as additional money sent to BNY Mellon from Chase. These should have a matching withdraw in the account that had too much money.
 - b. Add-out is defined as additional money called back from BNY Mellon to Chase. These should have a matching deposit in the account that did not have enough money.
2. Retrieved the BNY Mellon Settled Cash Statements and compared the date indicated for the transfer to the total for each corresponding email. Transfers to and from the pension accounts showed up in the KR2 account while the transfers to and from the insurance accounts showed up on KR3.
3. Generated the monthly reports for each Chase Account. Verified that the amounts of the deposits and withdrawals matched what was indicated in the corresponding email. In the

cases of Add-Ins the auditor looked for a withdrawal in the corresponding account, while for Add-Outs a deposit was expected.

4. Located the Daily Finance reports from the Accounting shared drive. Verified that an eMARS document was created for the transaction. These typically occurred within a day of the transfer. Every deposit into a Chase account had a "Receipt Document," indicated by a positive value. Likewise, every withdrawal from a Chase account had an "Expense Document," indicated by a negative value.

8: Review accounts for excessive funds

Internal audit staff were not able to test the process used to determine the amount of funds to be transferred from Chase back to BNY Mellon. Currently, this is an undocumented, judgement call process.

Internal Audit staff measured the liquidity of these accounts by calculating the current ratio using with the end of month outstanding check balance as current liabilities and the cash balance at end of month from Chase bank statements as current assets for the pension and insurance accounts.

$$\text{Current ratio} = \frac{\text{End of month outstanding check balance}}{\text{Historical account ending balance}}$$

Research indicated that the ideal ratio for account balances is 1.5. The ideal remaining balance in each account was calculated using the following formula:

$$\text{Ideal account ending balance} = (1.5)(\text{End of month outstanding check balance})$$

The ideal ending balance was then compared to the historical ending balance reported in Chase to determine the amount of funds that could potentially have been sent back to BNY Mellon. This calculation was completed for each month in scope for the Non-Hazardous accounts only because Hazardous accounts at Chase are not set up to write or receive checks. Since Hazardous accounts do not have liabilities like outstanding checks, all remaining balances within scope were considered excessive. These values were taken directly from Chase monthly bank statements (See finding: Excess Funds Remaining in Chase Accounts).



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White Paper

Evolution of Auditing: From the Traditional Approach to the Future Audit¹



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Abstract

The purpose of this white paper is to discuss the evolution of auditing and the history of the traditional audit. This white paper is the second essay in the update to the 1999 *CICA and AICPA Research Report on Continuous Auditing*. This paper is published by the AICPA Assurance Services Executive Committee's Emerging Assurance Technologies Task Force with the intent of offering insight into the traditional audit approach, how it has evolved, and how it might continue to evolve into the future audit. This paper is also intended to provide an improved understanding of movements that have taken and are taking place relative to technology such that readers might better envision how accountants will continue to be the assurance providers of choice in the evolving real-time global economy. The subject matter outlined in this paper is of interest to AICPA members and those in the accounting profession as a whole.

¹ From the AICPA Assurance Services Executive Committee (ASEC) Emerging Assurance Technologies Task Force, 2012.

Introduction

Auditing is currently at a critical juncture. Specifically, advances in information technology in conjunction with real-time approaches to conducting business are challenging the auditing profession. As such, the primary purpose of this essay is to examine the extent to which the auditing discipline in the United States has advanced and identify the trajectory it might take if it is to continue to thrive and provide long-run value to society at large.

A Brief History of Auditing in the United States

Although auditing procedures have been relied upon for many years, the formal practice of auditing has been in existence for a relatively short period. In addition, emphasis has historically been placed on a periodic, backward-looking approach whereby key events and activities are often identified long after their occurrence or simply undetected. Given that recent developments and technologies facilitated a movement away from the historical paradigm and toward a more proactive approach, it is essential that auditors understand what the future audit entails and how they might begin to envision a logical progression to such a state. To enhance this comprehension, it is advisable to consider how auditing has evolved from its formal beginnings in the early twentieth century.

The Industrial Revolution and the resulting explosion in growth of business activity led to widespread adoption of auditing methods. The railroads, in their efforts to report and control costs, production, and operating ratios, were major catalysts in the development of the accounting profession within the United States (Chandler 1977). Specifically, firms became aware of the need for mechanisms of fraud detection and financial accountability, and investors increasingly relied upon financial reports as corporations began to participate in the stock market. Although these issues prompted an expansion in the use of accounting and auditing mechanisms, it was after the stock market crash of 1929 that auditing became an obligatory process in the United States.

In particular, the Securities and Exchange Act of 1934 created the Securities and Exchange Commission (SEC). Among other responsibilities, the SEC was initially given authority for the promulgation of accounting standards as well as auditor oversight functions. In addition, the SEC was required to enforce the mandate that publicly traded U.S. companies submit various periodic reports to the agency in a timely fashion. To assist the SEC with ensuring that these reports were created in accordance with generally accepted accounting principles (GAAP), public accounting firms were eventually required to provide certain assurances about the information.

Many of the audit practices existing during the period that immediately followed were not conducted independently and, instead, simply relied upon information from management personnel. Furthermore, refinements of audit standards generally consisted of reactionary measures that occurred in response to significant negative business events. For example, audit tasks such as physical inspection of inventories and confirmation of receivables were optional until fraudulent activities were uncovered at McKesson & Robbins in 1939. As a result, the AICPA issued Statement on Auditing Procedure (SAP) No. 1 in October 1939 and it required that auditors inspect inventories and confirm receivables. Consequently, auditors became responsible for auditing the business entity itself rather than simply relying upon management verification routines.

Following this, auditing by inspection and observation became the norm. Even as automated accounting systems began to appear in the 1950s, manual auditing procedures continued to be used exclusively. For example, in 1954, UNIVAC was unveiled as one of the first operational electronic accounting systems in the United States. However, auditors only began to seriously consider auditing in the computerized context in the early 1960s; two specific events prompted this transition.

First, in 1961 Felix Kaufman wrote *Electronic Data Processing and Auditing*. The book compares auditing around and through the computer. Historically, auditing *around the computer* entails traditional manual procedures in which the existence of automated equipment is ignored. As such, the computer is treated as a black box. In this context, auditors rely upon physical inputs to and outputs from automated devices and do not concern themselves with how processing actually occurs within the system(s). Conversely, auditing *through the computer* involves actual use of computer systems in testing both controls and transactions. Finally, auditing *with the computer* entails direct evaluation of computer software, hardware, and processes. Consequently, auditing through the computer or with the computer is able to provide a much higher level of assurance when contrasted with auditing around the computer.

Second, International Business Machines (IBM) released its IBM 360 in 1963 and this device made computing more affordable than ever. Clearly, these developments collectively signaled a paradigm shift in terms of how accounting activities were to be conducted in the future and facilitated serious consideration of movement away from the traditional manual audit.

Notwithstanding the progression toward computerized accounting, many auditors continued to audit around the computer and the minority who elected to audit through the computer relied on an array of proprietary programs that were expensive, cumbersome, inefficient, and in need of constant reprogramming. For example, Cangemi and Singleton (2003) mention that in

1967, one firm developed between 150 and 250 unique auditing programs. Furthermore, nearly 80 percent of these programs required significant code modification in the subsequent year because of computer system enhancements and changes in audit requirements. The introduction of AUDITAPE by Haskins & Sells in 1967, a card oriented auditor-friendly computer assisted audit tool (CAAT), encouraged additional auditors to consider moving into the automated domain. In particular, AUDITAPE allowed nontechnical auditors the increased ability to audit through the computer and facilitated the creation of several general auditing software (GAS) programs from 1968 through the late 1970s. In conjunction with the development of these initial audit programs, Davis (1968) alerted auditors to the idea that they would simply not be able to ignore electronic data processing (EDP) in accounting systems when performing audits. In addition, he explained how and when auditing around the computer might be accomplished, but advised that an evaluation of internal controls as both a review and test of system reliability (audit of the computer) would still need to be performed. Davis had a significant and positive effect on the evolution of audit theory and practice. Moving forward, the 1970s saw 2 major developments that dramatically altered the accounting and auditing landscapes.

First, the Equity Funding Corporation scandal of 1973 is sometimes perceived as the single most significant event in EDP audit history. In particular, the organization committed acts of fraud between 1964 and 1973 (Seidler et al. 1977). Essentially, managers created false insurance policies and commission income to artificially inflate profits and stock price and used a variety of mechanisms to conceal the activities. For example, when auditors attempted to confirm receivables via phone calls to customers, switchboard operators at Equity Funding would simply connect the calls to employees who would subsequently confirm the balance information. When the fraud was eventually unearthed in 1973, Equity Funding had \$2 billion in phony insurance policies and this reflected roughly 67 percent of the total balance in that general ledger account. In reflection, it was determined that an EDP audit would uncover the fraud much sooner. This determination was made primarily because all of the false policies were posted to department number 99, whereas legitimate policies were not applied there.

Whatever the case, the Equity Funding debacle was instrumental in mandating a shift from auditing around the computer. Furthermore, the incident prompted the review of existing audit processes in an effort to address internal controls and audit procedures for information systems. As a consequence, large accounting firms, previously known as the Big 8, established units consisting of EDP specialists to audit information systems. Smaller accounting firms often maintained contracts with information systems professionals to assist in auditing such systems.

Second, the Foreign Corrupt Practices Act (FCPA) of 1977 had substantial implications for accountants. Basically, the FCPA prohibited American companies from bribing foreign officials to obtain business and required these firms to have mechanisms in place to detect such activities. In addition, the FCPA required companies registered with the SEC to maintain their books and records such that transactions were accurately and fairly reported and consistently employ adequate systems of internal controls. Consequently, U.S. companies were forced to implement significantly more robust accounting systems as well as internal controls within those systems.

During the next 25 years, many of the noteworthy events involving auditing of information systems pertained to the development and refinement of automated vendor offerings designed to increase effectiveness and efficiency in auditing. The advancement and proliferation of technologies such as the personal computer led to electronic data processing becoming more widespread within organizations (Davis 1968). As an example, the author shows that the number of computers installed in U.S. based companies increased fourfold between 1962 and 1967. Along with this extensive distribution of computing power and security risk came the increasing demand and need for micro-based computer assisted audit tools (CAATS) designed to aid in automating the audit process. In fact, the flexibility and power of CAATS helped to bring improved audit quality and speed when dealing with the increase in data availability associated with automated systems.

In response to the expanding demand for CAATS, vendor-based solutions began to appear in the marketplace and the need for accounting firms to continue developing proprietary in-house audit tools was greatly diminished. For example, standardized audit tools such as Audit Command Language (ACL) and Interactive Data Extraction and Analysis (IDEA) emerged and offered significant advantages over the COBOL-based programs of the previous period. Moving forward, such tools are periodically refined and continue to provide valuable assistance to those seeking to audit through the computer today. Although CAATS have been instrumental in encouraging a shift away from traditional manual auditing, another fairly recent development has also had a significant effect.

Specifically, passage of the Sarbanes-Oxley Act (SOX) in 2002 imposed sweeping changes on publicly traded companies and the accounting profession. SOX established that assurances about internal control practices and operations as well as financial reporting quality were the responsibility of both management and auditors. Furthermore, SOX caused the accounting discipline to devote more attention to addressing fraud during the course of an audit. For example, Statement on Auditing Standards No. 99, *Consideration of Fraud in a Financial Statement Audit* (AICPA, *Professional Standards*, AU sec. 316), requires auditors to design

audit procedures that provide reasonable assurance of detecting fraud that could have a material effect on the financial statements.

As is evident from the preceding discussion, auditing maintains a very interesting past and refinements have occurred progressively along the way that ultimately established capabilities for an improved audit experience. However, barriers continue to exist in evolving toward the future audit. For example, the traditional auditing paradigm whereby transactions are sampled based upon risk considerations continues to be prevalent in the auditing profession today. Unfortunately, this process often fails to maximize utility in the information age. Conversely, the future audit that relies upon the leveraging of technologies and processes has the capability to expand analyses of a firm's operating activities and thus provide improved audit quality. As an example, Kuhn and Sutton (2006) examined fraudulent capital expenditures at WorldCom and determined that, where the manual auditing system failed, a properly structured continuous assurance (CA) system would successfully detect suspicious transactions in a timely fashion. Perhaps with effective CA systems in place, the WorldCom disaster and others like it could have been avoided entirely.

In further support of the future audit, it is estimated that total global fraud losses were more than \$2.9 trillion in 2009 (Association of Certified Fraud Examiners 2010). More important, this figure continues to rise. Although some aspects of the traditional audit will continue to hold value, the audit of the future provides opportunities to increase the use of automated tools and remains a key for offering improved assurances relative to the responsible management and utilization of stakeholder assets. Moving on, with rudimentary coverage of audit history achieved, focus will now shift to briefly examining the traditional statutory audit and envisioning how it might ultimately evolve into the future audit.

The Traditional Audit

Following the initial establishment of a contractual arrangement between the auditor and auditee, an audit engagement typically proceeds with a risk assessment and formulation of an audit plan delineating the scope and objectives of the audit. Following this, auditors collect and analyze audit evidence and form opinions pertaining to internal controls as well as reliability of the information provided by management. At the engagement conclusion, auditors present a formal report expressing their opinion. In fact, this approach reflects the twentieth century methodology whereby there are high costs and significant time delays associated with information collection, processing, and reporting. However, these historical costs and delays are often not the norm today. Most likely, in the current business realm, transactions are often entered and aggregated such that they can provide near immediate feedback to relevant stakeholders. Furthermore, academicians and practitioners alike recognize this information shift and developed numerous solutions that more appropriately reflect the current business environment.

Automating the Audit

Organizations historically accustomed to manual audit procedures may benefit from pursuing the future audit in an incremental manner. Such an approach would basically result in conducting a pilot study to ascertain the potential benefits of audit automation. Because resistance to change is a universal phenomenon, gradual and careful advancement will likely be a more tractable approach. Moving forward, this might ultimately result in greater subsequent support for expansion of automated audit practices and programs and could significantly improve the chances of success in eventually reaching the future audit.

Lanza (1998) argues that low cost solutions for achieving an initial automated audit experience include introductory CAATS that facilitate data extraction, sorting, and analysis procedures. These programs require little training, have no file size limitations, provide detailed audit logs for use as work paper documentation, and allow for the creation of auditor-specified reports that may be applied to current and future data sets. These tools should be initially used to replace manual audit activities because these are areas where the most substantial benefits might be accrued. For example, the programs could be configured to address tasks such as footing ledgers, choosing statistical samples, generating confirmations, and detecting suspicious transactions. In addition, such tools are capable of testing 100 percent of the records included in a file; this is a marked improvement over the sampling techniques historically found in the traditional manual audit. Through these programs, auditors are able to obtain a better understanding of business operations as well as enhanced levels of expertise and professional skepticism.

In terms of disadvantages, tools in this category do not operate on a truly continuous basis. Specifically, they are batch process programs activated periodically according to the audit plan. As such, although they certainly offer the functionality to improve audit quality, it may eventually be desirable to consider other methods that more closely align with the future audit.

In addition to the preceding software considerations, training issues should be addressed during the process of automating the audit function. For example, Curtis and Payne (2008) argue that although CAATS are capable of improving the efficiency and effectiveness of auditing functions, such tools tend to be underutilized. Accordingly, properly constructed and executed training programs may facilitate more complete adoption and usage of CAATS by practitioners (Janvrin et al. 2008). Adequate training will

be an essential component of any audit automation initiative in order to optimize the likelihood that auditing staff will take full advantage of the benefits that automated tools can provide.

A strategically formulated and implemented plan that includes careful consideration about issues of resistance, cost and benefit tradeoffs, project scope, and training should result in more favorable outcomes. At a minimum, CAATS have the potential to serve as a bridging mechanism between the manual audit and the ultimate future audit. If implemented and utilized as intended, significant gains will be realized such that firms should be more open to entertain the notion of venturing further into the arena of automation.

The Future Audit

As previously mentioned, basic CAATS contain capabilities to enhance audit effectiveness and efficiency. However, they do not operate on a 24/7 basis and therefore fail to construct a truly continuous auditing environment whereby exceptions and anomalies may be identified as they occur. Alternatively stated, they do not work with real-time or close to real-time data streams and, thus, are not able to address questionable events such as potential fraud or irregularities in an optimized fashion. Cangemi (2010) argues that, given the recent advances in business technologies, the continuing emphasis on the backward looking audit is simply an outdated philosophy. Instead, he believes that real-time solutions are needed. As such, firms that successfully experiment with the CAATS described previously should give eventual consideration to more advanced programs which contain functionalities resembling the audit of the future and provide a higher level of assurance.

Fortunately, recently proposed solutions better satisfy this vision. In general, the programs in this category contain the capabilities to continuously capture exceptions and outliers in data sets from disparate systems, provide information and alerting mechanisms to relevant personnel in an ongoing manner, and essentially confront issues such as fraud, errors, and misuse of resources in real-time. Furthermore, these programs may assist in optimizing the audit function by analyzing all financial transactions as they occur. As such, this proactive approach increases efficiency and effectiveness in discovering problems and opportunities for business improvement. However, prior to moving into this more elaborate domain, additional considerations relative to business operations are warranted.

In conjunction with this position, Teeter and Vasarhelyi (2011) explain the optimal alignment of enterprise data and audit procedures. For example, they mention that manual data corresponds to manual auditing methods. They also indicate that organizational data that is not strictly manual may be subject to automated audit procedures on some level. Therefore, the more manual data an entity maintains, the less it might initially benefit from audit automation. In order to determine the potential utility of a robust auditing system, an organization should first consider the extent to which its data is automated. Following this, identified manual enterprise data might reasonably be converted to a more automated state prior to implementation of tools for automating the audit process.

In moving toward the future audit, the extent to which data, controls, and processes are automated must be considered. A company that is overburdened by manual audit processes will need to confront this issue at some point if the objective is to yield optimal benefits from the future audit. Essentially, if the organization automates its data, controls, and processes in a manner that properly aligns with the functionalities of the technology being implemented, the business will likely be in a position to optimize audit quality.

An enterprise that moves toward greater automation relative to data, processes, controls, and monitoring tools begins to naturally structure itself for the coming of the future audit. Given the recent advent of the real-time economy, this positioning is critical. For example, the Continuous Audit Monograph (CICA/AICPA 1999) notes that the development of the digital economy has facilitated a demand from decision makers, such as potential investors and creditors, for more timely notification on a wide array of information topics extending well beyond the traditional financial statements. Therefore, if these decision makers require a more continuous information stream on which to formulate decisions, they will also demand independent assurances about the reliability of that information. Consequently, the need for a 24/7 auditing protocol becomes apparent if firms intend to compete for scarce resources and ultimately succeed in the current and evolving real-time global economy.

With this in mind, one could argue that the traditional manual and retrospective audit is becoming an untenable position. Also, it could be argued that the use of rudimentary CAATS such as those described earlier will eventually be questioned in terms of audit utility. Fortunately, the idea of the future audit is not a recent phenomenon and there are a variety of methodologies that have been proposed to reach this plateau.

Embedded Audit Modules

The embedded audit module (EAM) approach involves the installation of files or code segments within the host system (Groomer and Murthy 1989). For example, in the integrated test facility (ITF) method, a series of auditor-developed “dummy” master files are instantiated in the live client system and test transactions are entered as desired by the auditor. These records are then

processed such that only the auditor-created master files are affected. Another example in the EAM domain involves a block of program code that is created and inserted within the client's system code structure. Under this scenario, the EAM subsequently monitors transactions occurring on the host in accordance with the construction of the code block. When a suspicious item is identified, relevant event information is recorded in a log that the auditor reviews on an ongoing basis. Although these approaches have been proposed for a number of years, several problems have resulted in a lack of acceptance within the auditing community. For example, Groomer and Murthy (1989) point out that the EAM method may reduce client system performance, create excessive data sets relative to the event log, and be subject to code modification by astute programmers. Because of such issues with the embedded approach, it currently exists as primarily an academic topic.

Monitoring and Control Layer

The monitoring and control layer (MCL) architecture is considered a CAAT that may aid in providing continuous monitoring and control of accounting information systems (Debrecey et al. 2005). Vasarhelyi et al. (2004) initially introduced the MCL architecture as an alternative to the EAM methodology. In particular, several researchers have pointed out that, in contrast with EAM, MCL has fewer concerns related to software maintenance, legal liability, client independence, and reliance on enterprise personnel (Alles et al. 2006; Kuhn and Sutton 2010).

In terms of functionality, Best et al. (2009) indicate that MCL is essentially a self-governing, middleware solution that extracts data from systems and conducts appropriate analyses as desired. The primary function of the MCL method is to continuously analyze and compare data obtained against specific benchmarks or other criteria. When exceptions are noted, alerts are generated and sent to the auditors for review and investigation. Consequently, the MCL approach is preferable to the EAM methodology on many dimensions, including mutual exclusivity of the auditing module and client system(s).

However, although the MCL approach is superior to the EAM techniques, it is still perceived as a suboptimal solution. For example, Sigvaldason and Warren (2004) indicate that many enterprises maintain a variety of disparate systems and this presents substantial difficulties and challenges in establishing the required connections between the MCL and various client systems themselves. Also, given its inherent status as a monitoring and control solution, some might argue that the maintenance of auditor independence in the MCL environment is inherently problematic. Whatever the case, much like EAM, the MCL approach has not yet received widespread acceptance in practice.

Audit Data Warehouse

The audit data warehouse model has been offered as a viable future audit solution. In particular, this approach appears to alleviate the problems and concerns associated with both the EAM and MCL techniques. By definition, a data warehouse is "a big data pool—a single, company-wide data repository—with tools to extract and analyze the data" (David and Steinbart 1999, 30). Essentially, a data warehouse is linked with the various and disparate enterprise systems such that it readily accepts and integrates the pertinent data being generated throughout the organization (Rezaee et al. 2002). In addition, the data warehouse may be incorporated with data marts, which are a set of smaller, focused warehouses in which each addresses a particular functional area such as accounting or marketing. Furthermore, the audit warehouse and data mart(s) may reside on the same audit server.

From an operational perspective, enterprise data is extracted, converted, standardized, and installed in an ongoing manner within the data warehouse context. In addition, each data mart gathers, transforms, and loads appropriate data from the warehouse according to specifications and configurations. Also, each data mart contains various standardized audit tests that operate at stipulated time intervals (for example, continuously, daily, weekly), collect audit evidence, and generate exception reports for auditor review and investigation.

A conceptual model that utilizes the audit warehouse architecture is AuSoftware. According to Sigvaldason and Warren (2004), it accumulates necessary data on a continuous basis in flat file structures from a disparate array of organizational systems (for example, ERP, legacy, outsourced). To minimize processing burden, AuSoftware imports data in read only format into a data warehouse or "audit data mart" that provides for continuous auditing procedures. In addition, as suspicious items are identified, the software is able to communicate control and audit alerts via Web-based interfaces or more direct routes such as cell phones. AuSoftware has the capability to identify anomalies and irregularities on a 24/7 basis and alert auditors in an immediate manner such that interventions may occur in a timely fashion. This is a significant improvement over the traditional audit that simply evaluates a small sample of historical transactions and items on a periodic basis and may either fail to identify problems that exist or detect problems too late for adequate resolutions to be implemented.

Audit Applications Approach

A very recent development entails the usage of specific applications or “apps” in conducting the future audit. The AICPA Assurance Services Executive Committee (Zhang et al. 2012) has promoted the idea that a standardized set of data² from multiple cycles be used by a series of “audit apps” that might be constructed and procured in alignment with audit plans and assertions in order to effectively perform the future audit. For example, for the audit activity “evaluate aging of accounts receivable,” an audit app could be utilized to query A/R transaction details, compare percentages in all aging categories with prescribed industry standards, and alert auditors when the actual percentages vary significantly from the designated standards. Furthermore, additional apps could be created and otherwise obtained as required for completing remaining audit activities in fulfillment of the organizational audit plan and assertions.

Other Future Audit Considerations

The preceding discussion demonstrates that sophisticated audit technologies are being actively researched and developed to facilitate the future audit. However, many organizations will have much to overcome prior to moving toward that realm. For example, the CICA/AICPA (1999) formulated the following listing of six conditions necessary for advancing to the future audit:

- *Subject matter with suitable characteristics.* Highly automated processes are needed to provide reliable information shortly after occurrence of associated events and transactions.
 - Business has progressed substantially in providing close to real-time information for key processes. Their utilization for audit is still spotty.
- *Reliability of systems providing the subject matter.* Probability the system will operate effectively over a given period of time; reliability optimized when enterprise controls are effective and system provides complete and accurate information in a timely fashion.
 - Although SysTrust has been out for a decade, it is only now that there is more attention given to assurance on system reliability. This attention is also spotty.
- *Audit evidence provided by highly automated procedures.* Auditors must quickly understand causes of all recognized anomalies and errors, determine where they originated, and discuss corrective action with management.
 - We have not yet managed to provide and use real-time audit evidence.
- *Reliable means of obtaining results of audit procedures on a timely basis.* The outcomes of automated audit procedures must be efficiently communicated to auditors; this suggests reliable and efficient electronic communication methods with appropriate security measures in effect.
 - As discussed in White Paper 1, “The Current State of Continuous Auditing and Continuous Monitoring,” the external audit profession has not yet adopted “close to the event” audit technologies, although they are in the process of advising internal audit departments on how to do so.
- *Timely availability of and control over audit reports.* Organizational information and associated audit reports must be available in an ongoing manner and easily accessed by legitimate users.
 - Substantive adoption of automated workpapers, audit warehouses, and corporate internal report distribution has drastically reduced report distribution challenges.
- *High degree of auditor proficiency in information technology and the audited subject matter.* Auditor must have necessary skill sets to handle the engagement.
 - Pockets of practitioners developed IT skills. Recently there is growing awareness of the need to increase auditor IT and analytic proficiencies.

Therefore, a host of variables and characteristics must be adequately addressed in order to fully realize the benefits of the future audit. Although the system architecture and software components are extremely important considerations, complementary elements such as auditor education, the socio-technical environment of the firm and tone at the top are fundamental as well. Consequently, comprehensive strategic planning joining technical with human issues is also a necessary ingredient in helping to ensure a successful transition to the future audit.

² The audit data standard predicts a series of flat (or tagged) “standard files” that are to be provided by companies to internal and external auditors. The general ledger and receivables standards were exposed by the AICPA and are under revision as of the publication date of this paper.

Conclusion

Auditing has made great strides in the past decade, but it has not seemingly kept pace with the real-time economy. Some auditing approaches and techniques that were valuable in the past now appear outdated. Also, the auditing evolution has reached a critical juncture whereby auditors may either lead in promoting and adopting the future audit or continue to adhere to the more traditional paradigm in some manner. Future audit approaches would likely require auditors, regulators, and standards setters to make significant adjustments. Such adjustments might include (1) changes in the timing and frequency of the audit, (2) increased education in technology and analytic methods, (3) adoption of full population examination instead of sampling, (4) re-examination of concepts such as materiality and independence, and (5) mandating the provisioning of the audit data standard. Auditors would need to possess substantial technical and analytical skills that are currently not components of most traditional four year university accounting programs.

SOX introduced the first major change in the mandate of the public company audit. This new prescription focuses on auditor assessment of internal controls, a very important step in the assurance of future systems that will be modular, computerized, and often outsourced. The accounting profession now faces an opportunity to further elevate the audit to a higher level of automation. It is imperative that accountants ultimately lead the way in adoption and implementation of the future audit such that they continue to be the professionals of choice relative to audit engagements of the future.

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