

Kentucky Employees Retirement System

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



May 6, 2019

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

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

Dear Members of the Board:

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

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

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

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

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

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

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

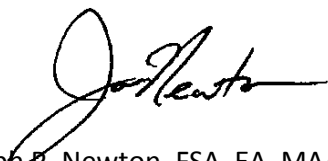
This report complements the GASB 74 accounting valuation report as of June 30, 2018, which was provided to KRS for plan accounting purposes, and the June 30, 2017 actuarial valuation, which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the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

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

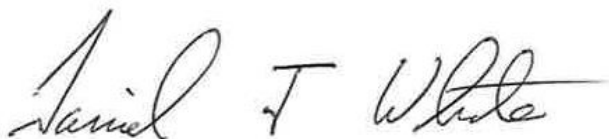
Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Joseph P. Newton, FSA, EA, MAAA
Senior Consultant



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



Janie Shaw, ASA, MAAA
Consultant



Mehdi Riazzi, FSA, EA, MAAA
Consultant

Table of Contents

	<u>Page</u>
Section 1 Discussion.....	2
Section 2 Accounting Exhibits.....	7
Appendix A Collective OPEB Amounts-KERS Non-Hazardous	
Appendix B Collective OPEB Amounts-KERS Hazardous	

SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

Measurement of the Net OPEB Liability

The net OPEB liability is the total OPEB liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets in the actuarial valuations based on the Board's adopted assumptions and methods).

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

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

A single discount rate of 5.86% for the non-hazardous system and 5.88% for hazardous system was used to measure the total OPEB liability as of June 30, 2017. The single discount rate is based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.62%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018. Future contributions are projected in accordance with the Board's current funding policy, which includes the requirement that each participating employer in the System contribute the actuarially determined contribution rate, which is determined using a closed funding period (25 years as of June 30, 2018) and the actuarial assumptions and methods adopted by the Board of Trustees. Current assets, future contributions, and investment

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

Methodology for Proportionate Shares

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

Summary of Population Statistics

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

Membership Status	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	29,032	2,190
Inactive plan members entitled to but no yet receiving benefits:	5,884	270
Active plan members:	37,100	4,040
Total plan members:	72,016	6,500

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

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the measurement period ending June 30, 2018, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2018 fiscal year.

Development of the Average Expected Remaining Service Life	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all employees (years):	355,937	41,227
Total plan members:	72,016	6,500
Average expected remaining service life (years):	4.94	6.34

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

Implicit Subsidy

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

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

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

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

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

System	Total OPEB Liability	Plan Fiduciary Net Position	Employers' Net OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	Covered Payroll ¹	Net OPEB Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
KERS Non-Hazardous System	\$ 3,262,117	\$ 891,205	\$ 2,370,912	27.32%	\$ 1,573,898	150.64%
KERS Hazardous System	\$ 485,904	\$ 519,072	\$ (33,168)	106.83%	\$ 190,317	-17.43%

Note:

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

Exhibit 2

Development of Single Discount Rate at June 30, 2018

	KERS Non-Hazardous	KERS Hazardous
Single Discount Rate	5.86%	5.88%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate ¹	3.62%	3.62%

¹ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2018.

Exhibit 3

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

Change in the Net OPEB Liability (1)	Measurement Period Ending June 30, 2018	
	KERS Non-Hazardous (2)	KERS Hazardous (3)
Total OPEB liability		
Service Cost	\$ 66,360	\$ 12,893
Interest	191,178	28,500
Benefit Changes	1,865	167
Difference between actual and expected experience	(191,147)	(31,240)
Assumption Changes	(11,235)	(581)
Benefit Payments ¹	(148,236)	(18,704)
Net Change in Total OPEB Liability	(91,215)	(8,965)
Total OPEB Liability - Beginning	3,353,332	494,869
Total OPEB Liability - Ending (a)	\$ 3,262,117	\$ 485,904
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 152,985	\$ 5,165
Contributions - Member	5,786	909
Benefit Payments ¹	(148,236)	(18,704)
Net Investment Income	64,028	42,950
Administrative Expense	(760)	(104)
Other ⁴	32	18
Net Change in Plan Fiduciary Net Position	73,835	30,234
Plan Fiduciary Net Position - Beginning	817,370	488,838
Plan Fiduciary Net Position - Ending (b)	\$ 891,205	\$ 519,072
Net OPEB Liability - Ending (a) - (b)	2,370,912	(33,168)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	27.32%	106.83%
Covered Payroll³	\$ 1,573,898	\$ 190,317
Net OPEB Liability as a Percentage of Covered Payroll	150.64%	-17.43%

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

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

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

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

⁴ Northern Trust Settlement

Exhibit 4

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

System	Actuarially Determined Contribution ¹	Total Employer Contributions ²	Contribution Deficiency (Excess)	Covered Employee Payroll ³	Actual Contributions as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)
KERS Non-Hazardous System	\$ 132,365	\$ 136,419	\$ (4,054)	\$ 1,573,898	8.67%
KERS Hazardous System	\$ 2,550	\$ 5,288	\$ (2,738)	\$ 190,317	2.78%

Note:

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

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

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

Notes to Schedule of Employers' Contributions

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

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

Exhibit 5

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

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

System	1.00% Decrease (4.86% for Non-Hazardous) (4.88% for Hazardous)	Current Discount Rate (5.86% for Non-Hazardous) (5.88% for Hazardous)	1.00% Increase (6.86% for Non-Hazardous) (6.88% for Hazardous)
(1)	(2)	(3)	(4)
KERS Non-Hazardous System	\$ 2,781,765	\$ 2,370,912	\$ 2,028,977
KERS Hazardous System	\$ 33,379	\$ (33,168)	\$ (86,528)

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

System	1.00% Decrease	Current Healthcare Cost Trend Rate	1.00% Increase
(1)	(2)	(3)	(4)
KERS Non-Hazardous System	\$ 2,015,770	\$ 2,370,912	\$ 2,798,022
KERS Hazardous System	\$ (85,174)	\$ (33,168)	\$ 31,172

Exhibit 6

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

Component	KERS Non-Hazardous	KERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 66,359,649	\$ 12,892,950
2. Interest on total OPEB liability:	191,178,193	28,499,868
3. Current-period benefit changes:	1,865,330	167,079
4. Member contributions:	(5,786,220)	(909,067)
5. Projected earnings on plan investments:	(51,392,074)	(30,155,057)
6. Administrative expense:	760,054	103,880
7. Other:	(31,529)	(18,347)
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	41,050,734	9,030,471
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(10,733,048)	(7,958,283)
10. Total Aggregate OPEB Expense:	\$ 233,271,089	\$ 11,653,494

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 Retirement System

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(3,920,786)	(2,355,602)	5.01	(782,592)	(782,592)	(782,592)	(782,592)	(7,826)	-	-
2017-2018	(191,148,173)	(152,454,211)	4.94	(38,693,962)	(38,693,962)	(38,693,962)	(38,693,962)	(36,372,325)	-	-
		(154,809,813)		(39,476,554)	(39,476,554)	(39,476,554)	(39,476,554)	(36,380,151)	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	(41,028,840)	(24,617,304)	5.00	(8,205,768)	(8,205,768)	(8,205,768)	(8,205,768)	-	-	-
2017-2018	(12,636,398)	(10,109,118)	5.00	(2,527,280)	(2,527,280)	(2,527,280)	(2,527,280)	(2,527,278)	-	-
		(34,726,422)		(10,733,048)	(10,733,048)	(10,733,048)	(10,733,048)	(2,527,278)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Thereafter
2016-2017	414,835,550	249,232,536	5.01	82,801,507	82,801,507	82,801,507	82,801,507	828,015	-	-
2017-2018	(11,234,640)	(8,960,421)	4.94	(2,274,219)	(2,274,219)	(2,274,219)	(2,274,219)	(2,137,764)	-	-
		240,272,115		80,527,288	80,527,288	80,527,288	80,527,288	(1,309,749)	-	-

Exhibit 7b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						Thereafter
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	
2016-2017	(1,029,090)	(701,876)	6.29	(163,607)	(163,607)	(163,607)	(163,607)	(163,607)	(47,448)	-
2017-2018	(31,240,284)	(26,312,794)	6.34	(4,927,490)	(4,927,490)	(4,927,490)	(4,927,490)	(4,927,490)	(4,927,490)	(1,675,344)
		(27,014,670)		(5,091,097)	(5,091,097)	(5,091,097)	(5,091,097)	(5,091,097)	(4,974,938)	(1,675,344)

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						Thereafter
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	
2016-2017	(26,997,552)	(16,198,532)	5.00	(5,399,510)	(5,399,510)	(5,399,510)	(5,399,512)	-	-	-
2017-2018	(12,793,867)	(10,235,094)	5.00	(2,558,773)	(2,558,773)	(2,558,773)	(2,558,773)	(2,558,775)	-	-
		(26,433,626)		(7,958,283)	(7,958,283)	(7,958,283)	(7,958,285)	(2,558,775)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2018	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						Thereafter
				2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	
2016-2017	89,401,184	60,974,734	6.29	14,213,225	14,213,225	14,213,225	14,213,225	14,213,225	4,121,834	-
2017-2018	(581,104)	(489,447)	6.34	(91,657)	(91,657)	(91,657)	(91,657)	(91,657)	(91,657)	(31,162)
		60,485,287		14,121,568	14,121,568	14,121,568	14,121,568	14,121,568	4,030,177	(31,162)

Exhibit 8

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

Period	KERS Non-Hazardous	KERS Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ 30,317,686	\$ 1,072,188
2. Fiscal Year + 2	30,317,686	1,072,188
3. Fiscal Year + 3	30,317,686	1,072,186
4. Fiscal Year + 4	(40,217,178)	6,471,696
5. Fiscal Year + 5	-	(944,761)
6. Thereafter	-	(1,706,506)
7. Total	\$ 50,735,880	\$ 7,036,991

APPENDIX A

COLLECTIVE OPEB AMOUNTS – KERS NON-HAZARDOUS SYSTEM

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

Participating Employer Code (1)	Participating Employer Name (2)	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year Ending 6/30/2019 (18)	
		2018 Proportionate Share (3)	2017 Proportionate Share (4)	Employer Contributions (5)	Implicit Subsidy (6)	Total Contributions (7)	Discount Rate 5.86% (8)	Discount Rate Less 1.00% 4.86% (9)	Discount Rate Plus 1.00% 6.86% (10)	Health Care Trend Rate 1% Decrease (11)	Health Care Trend Rate 1% Increase (12)	Proportionate Share of Aggregate Plan OPEB Expense (13)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Gross Employer OPEB Expense (15)	Proportionate Share of Nonemployer Contributions (16)	Net Employer OPEB Expense (17)		
1430	EASTERN KY UNIV	1.449589%	1.749957%	1,863,531	240,127	2,103,658	34,368,478	40,324,161	29,411,832	29,220,381	40,559,814	3,381,472	(1,466,216)	1,915,256	-	1,915,256	311,433	
1433	KET FOUNDATION	0.112157%	0.116016%	144,184	18,579	162,763	2,659,144	3,119,944	2,275,640	2,260,827	236,963	21,630	(24,667)	236,963	-	236,963	24,096	
1434	KY BAR ASSOCIATION	0.153024%	0.154497%	196,721	25,349	222,070	3,628,064	4,256,768	3,104,822	3,084,612	4,281,645	356,961	(16,285)	340,676	-	340,676	32,876	
1435	CHILD WATCH ADVOCACY CTR	0.013201%	0.012452%	16,970	2,187	19,157	312,984	367,221	267,845	266,102	369,367	30,794	2,608	33,402	-	33,402	2,836	
1436	PURCHASE AREA SACAC	0.039397%	0.033334%	50,647	6,526	57,173	934,068	1,095,932	799,356	794,153	1,102,337	91,902	1,102,337	91,902	-	117,218	8,464	
1437	SANCTUARY INC	0.042935%	0.031335%	55,196	7,112	62,308	1,017,951	1,194,351	871,141	865,471	1,201,331	100,155	50,459	150,614	-	150,614	9,224	
1438	O A S I S	0.040046%	0.042434%	51,481	6,634	58,115	949,455	1,113,986	812,524	807,235	1,120,496	93,416	(13,435)	79,981	-	79,981	8,204	
1439	BARREN RIVER CHILD ADVOCA	0.011824%	0.010301%	15,200	1,959	17,159	280,337	328,916	239,906	238,345	330,838	27,582	6,239	33,821	-	33,821	2,540	
1440	MOREHEAD STATE UNIVERSITY	0.529429%	0.587874%	680,612	87,701	768,313	12,552,295	14,727,471	10,741,994	10,672,071	14,813,538	1,235,005	(300,711)	934,294	-	934,294	113,744	
1445	MURRAY STATE UNIV	0.888860%	0.858544%	1,142,681	147,241	1,289,922	21,074,087	24,725,997	18,034,768	17,917,373	24,870,495	83,464	2,972,453	2,156,917	-	2,156,917	190,965	
1450	NORTHERN KY UNIVERSITY	2.302178%	2.345490%	2,959,584	381,359	3,340,943	54,582,611	64,041,184	46,710,669	46,406,614	64,415,439	5,370,316	(341,886)	5,028,430	-	5,028,430	494,605	
1451	SILVERLEAF	0.022513%	0.018329%	28,942	3,729	32,671	533,763	626,259	456,784	453,810	629,919	52,516	17,762	70,278	-	70,278	4,837	
1452	SPRINGHAVEN INC	0.024967%	0.024503%	32,096	4,136	36,232	591,946	694,523	595,275	593,275	698,582	58,241	569	58,810	-	58,810	5,364	
1453	SAFE HARBOR	0.043203%	0.038541%	55,540	7,157	62,697	1,024,305	1,201,806	876,579	870,873	1,208,829	100,780	18,662	119,442	-	119,442	9,282	
1454	D.O.V.E.S.	0.022754%	0.016608%	29,252	3,769	33,021	539,477	632,963	461,673	458,668	636,662	53,079	26,734	79,813	-	79,813	4,889	
1455	GAYWAY CHILD ADVOCACY	0.002688%	0.004033%	3,456	445	3,901	63,730	74,774	54,539	54,184	75,211	6,270	(6,329)	(59)	-	(59)	577	
1456	JUDIS PLACE FOR KIDS, INC.	0.019652%	0.013137%	25,264	3,255	28,519	465,932	546,672	398,735	396,139	549,867	45,842	28,618	74,460	-	74,460	4,222	
1457	KY RIVER CHILD ADVOCACY	0.005652%	0.006519%	7,266	936	8,202	134,004	157,225	114,678	113,931	158,144	13,184	(4,324)	8,860	-	8,860	1,214	
1458	BLUEGRASS RAPE CRISIS CTR	0.045787%	0.041667%	58,167	7,585	66,447	1,085,569	1,273,687	929,008	922,961	1,281,130	106,808	16,018	122,826	-	122,826	9,837	
1459	NURSING HOME OMBUDSMAN	0.016275%	0.016548%	20,923	2,696	23,619	385,866	452,732	330,216	328,067	453,378	37,965	(12,655)	35,700	-	35,700	3,497	
1465	WESTERN KENTUCKY UNIV	1.256789%	1.298852%	1,615,676	208,189	1,823,865	29,797,360	34,960,918	25,499,964	25,333,976	35,165,228	2,931,725	(271,007)	2,660,718	-	2,660,718	270,011	
1480	KASAP	0.028412%	0.024556%	36,526	4,706	41,232	673,623	790,355	576,473	572,721	794,974	15,892	82,169	82,169	-	82,169	6,104	
1481	KDVA	0.048364%	0.053399%	62,175	8,012	70,187	1,146,668	1,345,373	981,295	974,907	1,353,235	112,819	10,567	123,386	-	123,386	10,391	
1482	KACAC	0.000000%	0.002739%	-	-	-	-	-	-	-	-	-	(12,546)	(12,546)	-	-	(12,546)	-
1483	PENNYRILE CHILD ADV CTR	0.010303%	0.009415%	13,245	1,707	14,952	244,275	286,605	209,046	207,685	288,280	24,034	3,426	27,460	-	27,460	2,214	
1484	BUFFALO TR CHILD ADV INC	0.006238%	0.006044%	8,019	1,033	9,052	147,897	173,527	126,568	125,744	174,541	14,551	50,004	15,051	-	15,051	1,340	
1485	CUMBERLAND V C A CENTER	0.015021%	0.012626%	19,311	2,488	21,799	356,135	417,849	304,773	302,789	420,291	35,400	45,074	45,074	-	45,074	3,227	
1486	LAKE CUMB CHILD ADV CTR	0.011632%	0.008557%	14,954	1,927	16,881	275,784	323,575	236,011	234,474	325,466	27,134	13,360	40,494	-	40,494	2,499	
1487	B.R.A.S.S.	0.047343%	0.040959%	60,862	7,842	68,704	1,122,461	1,316,971	960,579	954,326	1,324,667	110,438	26,292	136,730	-	136,730	10,171	
1488	WOMEN AWARE	0.015460%	0.015233%	19,875	2,561	22,436	366,543	430,061	313,680	311,638	432,574	36,064	76	36,140	-	36,140	3,321	
1489	BETHANY HOSP ABUSE SHEL	0.030887%	0.029611%	39,707	5,116	44,823	732,304	859,204	626,690	622,611	864,225	72,650	64,389	78,489	-	78,489	6,636	
1490	HOPE HARBOR INC	0.024175%	0.014393%	31,078	4,005	35,083	573,168	672,492	490,505	487,312	676,422	56,393	43,301	99,694	-	99,694	5,194	
1491	CHILD ADV CTR OF GRN RVR	0.010556%	0.010233%	13,571	1,749	15,320	250,273	293,643	214,179	212,785	295,359	24,624	822	25,446	-	25,446	2,268	
1492	CSG HEADQUARTERS	0.270720%	0.301663%	348,026	44,845	392,871	6,418,533	7,530,794	5,492,847	5,457,093	7,574,804	631,511	(158,611)	472,900	-	472,900	58,162	
1994	KY HIGHER ED STUD LN CORP	0.849297%	0.833570%	10,912,802	140,687	12,322,507	283,926	293,678	17,232,044	17,119,874	23,763,514	1,981,164	19,103	2,000,267	-	2,000,267	182,465	
3022	LEX FAYETTE CO HLTH DEPT	0.425616%	0.418267%	547,154	70,504	617,658	10,090,980	11,839,637	8,535,652	8,579,440	11,908,828	992,839	7,135	999,974	-	999,974	91,440	
3023	LAKE CUMBERLAND DISTRICT	0.037308%	0.037012%	518,990	66,875	585,865	9,571,561	11,230,208	8,191,144	8,137,825	11,295,837	941,734	(40,297)	901,437	-	901,437	86,734	
3024	WEDCO DIST HEALTH DEPT	0.020043%	0.184506%	259,377	33,469	293,206	4,790,261	5,620,362	4,099,407	4,072,722	5,653,207	471,308	67,737	539,045	-	539,045	43,407	
3025	NORTHERN KY DIST HLTH DEP	0.437947%	0.427790%	563,006	72,547	635,553	10,383,337	12,182,657	8,885,845	8,828,004	12,253,852	1,021,604	19,229	1,040,833	-	1,040,833	94,090	
3026	BARREN RVR DIST HLTH DEPT	0.400454%	0.404698%	514,806	66,336	581,142	9,494,411	11,139,690	8,125,121	8,072,232	11,204,790	934,143	(44,400)	889,743	-	889,743	86,034	
3027	GREEN RVR DIST HLTH DEPT	0.428620%	0.417744%	551,016	71,002	622,018	10,162,202	11,923,202	8,696,603	8,639,993	11,992,880	999,847	23,103	1,022,950	-	1,022,950	92,086	
3028	LINCOLN TRL DIST HLTH DEPT	0.424624%	0.366095%	311,908	40,191	352,099	5,752,401	6,749,230	4,922,786	4,890,742	6,788,672	565,972	12,036	578,008	-	578,008	52,126	
3029	PURCHASE DIST HLTH DEPT	0.142723%	0.145018%	183,478	23,642	207,120	3,383,837	3,970,219	2,895,817	2,876,967	3,993,420	332,931	(19,408)	313,523	-	313,523	30,663	
3030	MERCER CO HEALTH DEPT	0.054231%	0.051349%	58,147	7,493	65,640	1,072,387	1,258,220	917,727	911,753	1,265							

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

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy Year Ending 6/30/2019	
		2018 Proportionate Share	2017 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.86%	Discount Rate Less 1.00% 4.86%	Discount Rate Plus 1.00% 6.86%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
3084	CALLOWAY CO HEALTH DEPT	0.040997%	0.040635%	52,705	6,791	59,496	972,003	1,140,440	831,820	826,405	1,147,105	95,634	(897)	94,737	-	94,737	8,808	
3085	BELL CO HEALTH DEPT	0.074432%	0.073107%	95,687	12,330	108,017	1,764,717	2,070,523	1,510,208	1,500,378	2,082,623	173,628	1,430	175,058	-	175,058	15,991	
3086	GRAYSON COUNTY HEALTH DEPT	0.033416%	0.032678%	42,958	5,535	48,493	792,264	929,555	678,003	673,590	934,987	77,950	1,298	79,248	-	79,248	7,179	
3087	HARLAN CO HEALTH DEPT	0.067787%	0.065038%	87,144	11,229	98,373	1,607,170	1,885,675	1,375,383	1,366,430	1,896,695	158,127	8,367	166,494	-	166,494	14,564	
3088	CARTER CO HEALTH DEPT	0.027112%	0.032032%	34,854	4,491	39,345	642,802	754,192	550,096	546,516	758,600	63,244	(24,226)	39,018	-	39,018	5,825	
3801	KENTUCKY STATE UNIVERSITY	0.227672%	0.243631%	292,686	37,714	330,400	5,397,902	6,333,300	4,619,413	4,589,344	6,370,312	531,093	(87,292)	443,801	-	443,801	48,914	
5470	KCTCS	1.439482%	1.502162%	1,850,537	238,452	2,088,989	34,128,850	40,043,008	29,206,763	29,016,647	40,277,018	3,357,895	(376,833)	2,981,062	-	2,981,062	309,262	
7403	ASST OF COMMONWEALTH ATTY	0.063268%	0.064621%	81,334	10,480	91,814	1,500,029	1,759,967	1,283,693	1,275,337	1,770,252	147,586	(10,141)	137,445	-	137,445	13,593	
7407	KENTUCKY HOUSING CORP	0.784687%	0.767945%	1,008,760	129,885	1,138,745	18,604,237	21,828,149	15,921,121	15,817,485	21,955,712	1,830,448	27,780	1,858,228	-	1,858,228	168,584	
7408	FRANKLIN CO COUNCIL AGING	0.008039%	0.009194%	10,334	1,332	11,666	190,598	223,626	163,109	162,048	224,933	18,753	(5,792)	12,961	-	12,961	1,227	
7409	MUN ELEC POW ASSOC OF KY	0.008756%	0.008287%	11,257	1,450	12,707	207,597	243,571	177,657	176,501	244,995	20,425	1,603	22,028	-	22,028	1,881	
7410	COMMONWEALTH CREDIT UNION	0.000000%	0.011448%	-	-	-	-	-	-	-	-	-	(52,439)	(52,439)	-	(52,439)	-	
7415	HIGH SCHOOL ATHLETIC ASSOC	0.022527%	0.026589%	28,960	3,732	32,692	534,095	626,648	457,068	454,093	630,310	52,549	(20,011)	32,538	-	32,538	4,840	
7416	KY OFFICE OF BAR ADMISSIO	0.013210%	0.012680%	16,983	2,188	19,171	313,197	367,471	268,028	266,283	369,619	30,815	1,604	32,419	-	32,419	2,838	
7417	KY ASSOC OF REGIONAL PROG	0.008423%	0.009621%	10,828	1,395	12,223	199,702	234,308	170,901	169,788	235,677	19,648	(6,013)	13,635	-	13,635	1,810	
7718	MASTER COMM BOONE CO	0.012601%	0.012458%	16,199	2,087	18,286	298,759	350,530	255,671	254,007	352,579	29,394	(130)	29,264	-	29,264	2,707	
7720	MASTER COMM CAMPBELL CO	0.007382%	0.007299%	9,490	1,223	10,713	175,021	205,350	149,779	148,804	206,550	17,220	(80)	17,140	-	17,140	1,586	
7724	MASTER COMM CHRISTIAN CO	0.002408%	0.001875%	3,096	399	3,495	57,092	66,985	48,858	48,540	67,376	5,617	2,292	7,909	-	7,909	517	
7725	MASTER COMM CLARK CO	0.001428%	0.001350%	1,836	237	2,073	33,857	39,724	28,974	28,785	39,956	3,331	269	3,600	-	3,600	307	
7727	MASTER COMM CLINTON/CUMBE	0.020515%	0.001624%	2,637	340	2,977	48,627	57,054	41,614	41,343	57,387	4,784	(1,828)	6,612	-	6,612	441	
7730	MASTER COMM DAVESS CO	0.007021%	0.009490%	9,026	1,163	10,189	166,462	195,308	142,454	141,527	196,449	16,378	(11,747)	4,631	-	4,631	1,508	
7734	MASTER COMM FAYETTE CO	0.013661%	0.013789%	17,562	2,263	19,825	323,890	380,017	277,179	275,374	382,238	31,867	(1,438)	30,429	-	30,429	2,935	
7740	MASTER COMM GARRARD CO	0.001217%	0.001203%	1,565	202	1,767	28,854	33,854	24,693	24,532	34,052	2,839	(11)	2,828	-	2,828	261	
7741	MASTER COMM GRANT CO	0.005655%	0.005894%	7,270	937	8,207	134,075	157,309	114,739	113,992	158,228	13,191	(1,447)	11,744	-	11,744	1,215	
7743	MASTER COMM GRAYSON CO	0.003467%	0.003428%	4,457	574	5,031	82,200	96,444	70,345	69,887	97,007	8,087	(37)	8,051	-	8,051	745	
7747	MASTER COMM HARDIN CO	0.009982%	0.009769%	12,832	1,654	14,486	236,664	277,676	202,533	201,214	279,299	23,285	353	23,638	-	23,638	2,145	
7750	MASTER COMMISSIONER HART COUNTY	0.002617%	0.005171%	3,364	434	3,798	62,047	72,799	53,098	52,753	73,224	6,105	9,456	15,561	-	15,561	562	
7751	MASTER COMM HENDERSON CO	0.000638%	0.001513%	820	106	926	15,126	17,748	12,945	12,861	17,851	1,488	(4,048)	(2,560)	-	(2,560)	137	
7752	HENRY/TRIMBLE MASTER COM	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7753	MASTER COMM HOPKINS CO	0.005524%	0.005544%	7,101	915	8,016	130,969	153,665	112,081	111,351	154,563	12,886	(436)	12,450	-	12,450	1,187	
7756	MASTER COMM JEFF CIRCUIT	0.029283%	0.030346%	37,645	4,851	42,496	694,274	814,584	594,145	590,278	819,345	68,309	(6,694)	61,615	-	61,615	6,291	
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.006242%	0.006468%	8,025	1,034	9,059	147,992	173,638	126,649	125,824	174,653	14,561	(1,424)	13,137	-	13,137	1,341	
7759	MASTER COMM KENTON CO	0.013406%	0.012496%	16,771	2,161	18,932	309,309	362,909	264,700	262,977	365,030	30,433	1,706	32,139	-	32,139	2,803	
7760	MASTER COMM LAUREL CO	0.004776%	0.004721%	6,139	791	6,930	113,235	132,857	96,904	96,273	133,634	11,141	(46)	11,095	-	11,095	1,026	
7773	MASTER COMM MCCracken CO	0.008664%	0.007032%	8,824	1,137	9,961	162,739	190,940	139,269	138,362	192,056	16,012	(1,197)	14,815	-	14,815	1,475	
7776	MASTER COMM MADISON CO	0.006943%	0.006864%	8,926	1,150	10,076	164,612	193,138	140,872	139,955	194,267	16,196	(771)	16,125	-	16,125	1,492	
7781	MASTER COMM MASON CO	0.000000%	0.002345%	-	-	-	-	-	-	-	-	-	(10,741)	(10,741)	-	(10,741)	-	
7782	MASTER COMM MEADE CO	0.004888%	0.005458%	6,284	810	7,094	115,890	135,973	99,176	98,531	136,767	11,402	(2,916)	8,486	-	8,486	1,050	
7780	MASTER COMM NELSON CO	0.006115%	0.006045%	7,861	1,013	8,874	144,981	170,105	124,072	123,264	171,099	14,265	(61)	14,204	-	14,204	1,314	
7782	MASTER COMM OHIO COUNTY	0.000000%	0.000796%	-	-	-	-	-	-	-	-	-	(3,646)	(3,646)	-	(3,646)	-	
7793	MASTER COMM OLDHAM CO	0.005980%	0.005728%	7,688	991	8,679	141,781	166,350	121,333	120,543	167,322	13,950	782	14,732	-	14,732	1,285	
7794	MASTER COMM OWEN CO	0.001628%	0.001391%	2,092	270	2,362	38,598	45,287	33,032	32,817	45,552	3,798	984	4,782	-	4,782	350	
7798	MASTER COMM PIKE CO	0.005529%	0.005460%	7,108	824	7,932	131,088	157,806	112,182	111,452	154,703	12,898	(56)	12,842	-	12,842	1,168	
7799	MASTER COMM FOR FLEMING	0.000898%	0.001716%	1,155	149	1,304	21,291	24,980	18,220	18,102	25,126	2,095	(3,803)	(1,708)	-	(1,708)	193	
7805	MASTER COMM SCOTT CO	0.007484%	0.007394%	9,621	1,240	10,861	177,439	208,187	151,849	150,860	209,404	17,458	(54)	17,404	-	17,404	1,608	
7807	MASTER COMM SIMPSON CO	0.002811%	0.002673%	3,614	466	4,080	66,646	78,195	57,035	56,663	78,652	6,557	457	7,014	-	7,014	604	
7814	MASTER COMM WARREN CO	0.009995%	0.009793%	12,734	1,641	14,375	234,839	275,534	200,970	199,662	277,144	23,106	(1,04)	22,062	-	22,062	2,128	
7817	LOGAN CO MASTER COM	0.002558%	0.002265%	3,288	424	3,712	60,248	71,158	51,901	51,563	71,573	5,967	(110)	7,150	-	7,150	550	
7818	MASTER COMM FLOYD CO	0.003467%	0.003428%	4,457	574	5,031												

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

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense					Implicit Subsidy 6/30/2019
		2018 Proportionate Share	2017 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.85%	Discount Rate Less 1.00% 4.85%	Discount Rate Plus 1.00% 6.85%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
31180	BOARD OF DENTISTRY	0.012842%	0.008060%	16,509	2,127	18,636	304,473	357,234	260,561	258,865	359,322	29,957	18,603	48,560	-	48,560	2,759
31185	BOARD OF ELECTIONS	0.030651%	0.033068%	39,404	5,077	44,481	726,708	852,639	621,902	617,854	857,622	71,500	12,982	58,518	-	58,518	6,585
31190	BRD OF EMBALMERS/FUN DIR	0.010542%	0.011512%	13,533	1,746	15,299	249,942	293,254	213,895	212,502	294,967	24,591	15,100	19,491	-	19,491	2,265
31200	BOARD OF EXM ARCHITECTS	0.012212%	0.011403%	15,711	2,024	17,735	289,749	339,960	247,961	246,347	341,946	28,508	2,985	31,493	-	31,493	2,626
31205	KY LANDSCAPE ARCH REG BD	0.001608%	0.001563%	2,067	266	2,333	38,124	44,731	106	32,626	32,414	44,992	3,751	3,857	-	3,857	345
31215	BD EXAMINERS OF SOCIAL WK	0.008442%	0.009710%	10,853	1,398	12,251	200,152	234,837	171,286	170,171	236,209	19,693	(6,335)	13,358	-	13,358	1,814
31225	BD OF HAIRDRESSERS/CSMTG	0.030590%	0.027381%	39,326	5,067	44,393	725,262	850,942	620,664	616,624	855,915	71,358	12,793	84,151	-	84,151	6,572
31245	BD OF MEDICAL LICENSURE	0.045206%	0.044224%	58,115	7,488	65,603	1,071,794	1,257,525	917,219	911,249	1,264,874	105,453	1,680	107,133	-	107,133	9,712
31250	BOARD OF NURSING	0.168906%	0.168506%	217,139	27,980	245,119	4,004,612	4,698,568	3,427,064	3,404,757	4,726,026	394,009	(8,695)	385,314	-	385,314	36,288
31260	BOARD OF OPTOMETRIC EXM	0.004691%	0.004638%	6,030	777	6,807	111,219	130,493	95,179	94,560	131,255	10,943	(50)	10,893	-	10,893	1,030
31263	KY RESPIRATORY CARE BD	0.005707%	0.006170%	7,337	945	8,282	135,308	158,755	115,794	115,400	159,683	13,313	(2,477)	10,836	-	10,836	1,226
31268	PERSONNEL BOARD	0.020175%	0.018339%	25,936	3,342	29,278	478,331	561,221	409,346	406,682	564,501	47,062	5,712	54,214	-	54,214	4,334
31270	KY BOARD OF PHARMACY	0.064414%	0.053858%	82,808	10,670	93,478	1,527,199	1,791,846	1,306,945	1,298,438	1,802,318	150,259	44,338	194,597	-	194,597	13,839
31275	BD OF PHYSICAL THERAPY	0.006983%	0.008113%	8,978	1,157	10,135	165,561	194,251	141,683	140,761	195,386	16,289	(5,611)	10,678	-	10,678	1,500
31284	BOARD OF REAL ESTATE APPR	0.000000%	0.007592%	-	-	-	-	-	-	-	-	-	(34,776)	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	0.034596%	0.037673%	44,476	5,731	50,207	820,241	962,379	701,945	697,376	968,004	80,702	(16,251)	64,451	-	64,451	7,433
31295	SCHOOL FAC CONSTR COMM	0.011488%	0.010986%	14,768	1,903	16,671	272,370	319,569	233,089	231,572	321,437	26,798	1,583	28,381	-	28,381	2,468
31354	EXECUTIVE BRANCH ETH COMM	0.017073%	0.017420%	21,949	2,828	24,777	404,786	474,931	346,407	344,152	477,706	39,826	(2,654)	37,172	-	37,172	3,668
31370	COMMISSION ON HUMAN RIGHT	0.061163%	0.062761%	78,629	10,132	88,761	1,450,121	1,701,411	1,240,983	1,232,905	1,711,354	142,676	(11,132)	131,544	-	131,544	13,140
31395	COMMISSION- REAL ESTATE	0.000000%	0.019291%	-	-	-	-	-	-	-	-	-	(88,364)	-	-	-	-
31400	COMMISSION ON WOMEN	0.006182%	0.005993%	7,947	1,024	8,971	146,570	171,969	125,431	124,615	172,974	14,421	480	14,901	-	14,901	1,328
31415	KY COUNCIL POSTSEC EDUCAT	0.177214%	0.184184%	227,818	29,356	257,174	4,201,588	4,929,677	3,595,632	3,572,227	4,958,486	413,389	(42,972)	370,417	-	370,417	38,073
31765	OFFICE OF STATE BUD DIREC	0.097578%	0.097858%	125,442	16,164	141,606	2,313,488	2,714,391	1,979,835	1,966,948	2,730,254	227,621	(7,365)	220,256	-	220,256	20,964
31505	TRAN OFF OF THE SECRETARY	0.216315%	0.209081%	278,086	35,833	313,919	5,128,638	6,017,375	4,388,982	4,360,413	6,052,541	504,600	19,654	524,254	-	524,254	46,474
35607	TRAN OFFICE OF LEGAL SVC	0.142171%	0.157499%	182,769	23,551	206,320	3,370,749	3,954,863	2,884,617	2,865,840	3,977,975	331,644	(79,073)	252,571	-	252,571	30,544
35609	DIVISION OF FACILITY MANA	0.111898%	0.138694%	143,839	18,335	162,374	2,652,790	3,112,489	2,270,022	2,255,425	3,130,678	261,005	(129,757)	131,248	-	131,248	24,038
35615	TRAN DEPT OF AVIATION	0.074827%	0.070718%	96,195	12,395	108,590	1,774,082	2,081,511	1,578,223	1,508,340	2,093,676	174,550	14,158	188,708	-	188,708	16,076
35616	TRAN OFFICE OF PERSONNEL	0.110481%	0.111251%	142,030	18,301	160,331	2,619,407	3,073,322	2,241,634	2,227,043	3,091,282	257,720	(10,413)	247,307	-	247,307	23,736
35617	OFFICE OF INFORMAL TECHNO	0.136127%	0.146626%	174,999	22,550	197,549	3,227,451	3,786,733	2,761,986	2,744,007	3,808,863	317,545	(56,576)	260,969	-	260,969	29,246
35618	OFFICE OF AUDITS	0.116094%	0.141440%	149,246	19,231	168,477	2,752,486	3,229,462	2,355,521	2,340,188	3,248,335	270,814	(123,336)	147,478	-	147,478	24,942
35619	DOT PAYROLL DIVISION	0.049632%	0.054944%	63,805	8,222	72,027	1,176,731	1,380,466	1,007,022	1,000,467	1,388,714	115,777	(24,906)	90,871	-	90,871	10,663
35625	TRAN DEPT OF HIGHWAYS	11.555748%	10.960183%	14,855,586	1,914,224	16,769,810	273,976,606	321,453,772	234,463,517	232,937,307	323,332,335	26,956,222	2,007,793	28,964,015	-	28,964,015	2,482,655
35628	TRAN DEPT OF INTERGOV PRO	0.403131%	0.031681%	51,824	6,678	58,502	955,786	1,121,413	817,942	812,617	1,127,966	94,039	37,027	131,066	-	131,066	8,661
35630	TRAN DEPT OF VEH REGULATE	0.458983%	0.492157%	590,049	76,031	666,080	10,882,082	12,767,829	9,312,661	9,252,042	12,842,444	1,070,675	(180,565)	890,110	-	890,110	98,609
35635	CAB FOR ECONOMIC DEVELOPMENT	0.290738%	0.256611%	373,761	48,161	421,922	6,893,142	8,087,648	5,899,008	5,860,609	8,134,912	678,208	138,201	816,409	-	816,409	62,463
39073	KHEAA DIV OF FINANCIAL AF	0.069214%	0.085192%	88,878	11,465	100,343	1,641,003	1,925,371	1,404,336	1,395,195	1,936,623	161,456	(77,503)	83,953	-	83,953	14,870
39019	COMMONWEALTH OF TECHNOL	1.312013%	1.500376%	1,607,337	217,337	1,824,674	31,403,769	36,497,130	26,440,167	26,447,165	36,710,408	3,060,547	(486,531)	2,574,016	-	2,574,016	237,816
39014	KY RIVER AUTHORITY	0.022779%	0.023517%	29,283	3,773	33,056	540,070	633,658	462,181	459,172	637,361	53,137	(4,800)	48,337	-	48,337	4,894
39183	OFFICE OF PIVAS	1.888446%	1.870869%	2,427,707	312,824	2,740,531	44,773,390	52,532,132	38,316,141	38,066,728	52,839,128	4,005,199	(37,191)	4,368,008	-	4,368,008	405,718
39130	DEPT OF REVENUE	2.308797%	2.264127%	2,968,092	382,456	3,350,548	54,739,542	64,225,309	46,844,967	46,540,038	64,600,640	5,385,756	60,712	5,446,468	-	5,446,468	496,027
39150	OFFICE OF SECRETARY	0.352376%	0.352766%	452,999	58,372	511,371	8,354,524	9,802,273	7,149,629	7,103,090	9,859,557	821,991	(23,750)	798,241	-	798,241	75,705
39157	FN OFFICE OF INSP GENERAL	0.034279%	0.028537%	44,067	5,678	49,745	812,725	953,561	695,513	690,986	959,134	79,963	24,165	104,128	-	104,128	7,365
39159	OFF OF THE CONTROLLER	0.229146%	0.237041%	294,580	37,958	332,538											

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

Participating Employer Code	Participating Employer Name	Employer Contributions for FYE June 30, 2018					Net OPEB Liability as of June 30, 2018					OPEB Expense						Implicit Subsidy Year Ending 6/30/2019
		2018 Proportionate Share	2017 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.86%	Discount Rate Less 1.00% 4.86%	Discount Rate Plus 1.00% 6.86%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	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	
													(13)	(14)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
56116	OFF OF INSPCT GEN S SVCS	0.004212%	0.013053%	5,415	698	6,113	99.863	117.168	85,461	84,904	117.853	9,825	(40,755)	(30,930)	-	-	(30,930)	905
57123	KY PUBLIC SVC COMMISSION	0.250522%	0.284009%	322,061	41,499	363,560	5,939,656	6,968,934	5,083,035	5,049,947	7,009,660	584,395	(169,005)	415,390	-	-	415,390	53,823
57124	KY STATE NATURE PRES COMM	0.042696%	0.042567%	54,889	7,073	61,962	1,012,285	1,187,702	866,292	860,653	1,194,643	99,597	(2,070)	97,527	-	-	97,527	9,173
57126	OFFICE OF THE SECRETARY	0.134504%	0.130723%	172,913	22,281	195,194	3,188,971	3,741,585	2,729,056	2,711,291	3,763,451	313,759	-	-	-	-	322,695	28,897
57127	DEPT FOR ENERGY DEV & IND	0.058068%	0.043272%	74,650	9,619	84,269	1,376,741	1,615,315	1,178,187	1,170,517	1,624,755	135,456	64,155	199,611	-	-	199,611	12,475
57128	DEPT FOR NATURAL RESOURCE	1.245323%	1.540029%	1,832,348	236,108	2,068,456	33,793,366	39,649,388	28,919,663	28,731,415	39,881,098	3,324,887	(615,420)	2,709,467	-	-	2,709,467	306,222
57129	DEPT FOR ENVIRONM PROTECT	1.930948%	1.998956%	2,482,345	319,864	2,802,209	45,781,075	53,714,438	39,178,497	38,923,471	54,028,343	4,504,343	(431,871)	4,072,472	-	-	4,072,472	414,849
57139	OFFICE OF ADMINISTRATIVE SERVICES	0.124618%	0.000000%	160,203	20,643	180,846	2,954,583	3,466,580	2,528,471	2,512,012	3,486,839	290,698	563,058	853,756	-	-	853,756	26,773
58175	BRD OF CLMS & CRIME VCTI	0.000000%	0.009149%	-	-	-	-	-	-	-	-	-	(41,908)	(41,908)	-	-	(41,908)	-
58300	KY BOARD OF TAX APPEALS	0.000000%	0.002290%	-	-	-	-	-	-	-	-	-	(10,489)	(10,489)	-	-	(10,489)	-
58374	KY HORSE RACING AUTHORITY	0.132243%	0.122012%	170,006	21,906	191,912	3,135,365	3,678,690	2,683,180	2,665,715	3,700,188	308,485	38,621	347,106	-	-	347,106	28,411
58671	KY CLAIMS COMMISSION	0.033742%	0.030351%	43,377	5,589	48,966	799,993	938,623	684,618	680,161	944,108	78,710	13,430	92,140	-	-	92,140	7,249
58675	OFFICE OF THE SECRETARY	0.178509%	0.147098%	229,484	29,570	259,054	4,232,291	4,965,701	3,621,907	3,598,331	4,994,720	416,410	132,755	549,165	-	-	549,165	38,351
58676	DEPT OF INSURANCE	0.283902%	0.275570%	364,973	47,029	412,002	6,731,066	7,897,487	5,760,307	5,722,811	7,943,639	662,261	20,470	682,731	-	-	682,731	60,994
58677	OFF OF OCCUP & PROFESSION	0.084567%	0.067086%	108,715	12,724	121,439	2,005,009	2,352,455	1,715,845	1,704,676	2,366,203	197,270	74,818	272,073	-	-	272,073	18,169
58678	KY BOXING & WRESTLING AUT	0.003103%	0.000193%	3,989	514	4,503	73,569	86,318	62,959	62,549	86,823	7,238	13,136	20,374	-	-	20,374	667
58680	DEPT OF ALCOHOL & BEVERA	0.059088%	0.082810%	75,961	9,788	85,749	1,400,924	1,643,689	1,198,882	1,191,078	1,653,295	137,835	(112,344)	25,491	-	-	25,491	12,695
58681	DEPT OF CHARITABLE GAMING	0.074050%	0.073884%	95,195	12,266	107,461	1,755,660	2,059,897	1,502,458	1,492,678	2,071,935	172,737	(3,855)	168,882	-	-	168,882	15,909
58685	DEPT OF FINANCIAL INSTIUT	0.319254%	0.312552%	410,420	52,885	463,305	7,569,231	8,880,896	6,477,591	6,435,426	8,932,796	744,727	10,801	755,528	-	-	755,528	68,589
58690	DEPT OF HOUSING & BUILD C	0.541539%	0.558538%	696,249	89,716	785,965	12,840,693	15,065,845	10,988,799	10,917,269	15,153,889	1,263,380	(111,552)	1,152,028	-	-	1,152,028	116,357
014A	BRECKNIDGGE CO ATTORNEY	0.006331%	0.006110%	8,139	1,049	9,188	150,102	176,114	128,455	127,618	177,143	14,768	618	15,386	-	-	15,386	1,360
024A	CHRISTIAN COUNTY ATTORNEY	0.001481%	0.001464%	1,904	245	2,149	35,113	41,198	30,049	29,854	34,551	3,455	(14)	3,441	-	-	3,441	318
031A	EDMONSON COUNTY ATTORNEY	0.002658%	0.002977%	3,417	440	3,857	63,019	73,939	53,930	53,579	74,371	6,200	(1,627)	4,573	-	-	4,573	571
060A	KNOTT COUNTY ATTORNEY	0.006286%	0.006215%	8,081	1,041	9,122	149,036	174,862	127,542	126,711	175,884	14,663	(67)	14,596	-	-	14,596	1,350
071A	LOGAN COUNTY ATTORNEY	0.006549%	0.007060%	8,419	1,085	9,504	155,271	182,178	132,878	132,013	183,242	15,277	(2,749)	12,528	-	-	12,528	1,407
086A	MONROE CO ATTORNEY	0.001813%	0.001793%	2,331	300	2,631	42,985	50,433	36,785	36,546	50,728	4,229	(21)	4,208	-	-	4,208	390
116A	WAYNE COUNTY ATTORNEY	0.008125%	0.007954%	10,445	1,346	11,791	192,637	226,018	164,854	163,781	227,339	18,953	19,230	19,230	-	-	19,230	1,746
W002	ALLEN COUNTY ATTORNEY	0.005933%	0.007448%	7,627	983	8,610	140,666	165,042	120,379	119,596	166,007	13,840	(7,309)	6,531	-	-	6,531	1,275
W003	ANDERSON COUNTY ATTORNEY	0.000806%	0.002545%	1,037	134	1,171	19,110	22,421	16,354	16,247	22,552	1,880	(8,016)	(6,136)	-	-	(6,136)	173
W005	BARREN COUNTY ATTORNEY	0.015032%	0.015632%	19,325	2,490	21,815	356,395	418,155	304,996	303,011	420,599	35,065	(3,685)	31,380	-	-	31,380	3,820
W007	BELL COUNTY ATTORNEY	0.013125%	0.013074%	16,873	2,174	19,047	311,182	365,107	266,303	264,570	367,240	30,617	(585)	30,032	-	-	30,032	2,820
W008	BOONE COUNTY ATTORNEY	0.042270%	0.043087%	54,341	7,002	61,343	1,002,184	1,175,852	857,649	852,066	1,182,724	98,604	(6,377)	92,227	-	-	92,227	9,081
W011	BOYLE COUNTY ATTORNEY	0.000413%	0.000922%	530	68	598	9,792	11,489	8,380	8,325	11,556	963	(2,357)	(1,394)	-	-	(1,394)	89
W015	BULLITT COUNTY ATTORNEY	0.004393%	0.005059%	5,648	728	6,376	104,154	122,203	89,133	88,553	122,917	10,248	(3,324)	6,924	-	-	6,924	944
W021	CARROLL COUNTY ATTORNEY	0.004973%	0.004925%	6,393	824	7,217	111,915	138,337	100,901	100,244	139,146	11,601	(90)	11,511	-	-	11,511	1,068
W022	CHILD SUPPORT ENFORCEMENT	0.003608%	0.003054%	3,934	507	4,441	72,550	85,122	62,087	61,683	85,619	7,138	(163)	6,975	-	-	6,975	657
W023	CASEY COUNTY ATTORNEY	0.005497%	0.005795%	7,066	911	7,977	130,329	152,914	111,533	110,807	153,807	216	(1,282)	13,039	-	-	13,039	1,181
W025	CLARK COUNTY ATTORNEY	0.000901%	0.010253%	11,572	1,491	13,063	213,406	250,387	182,628	181,439	251,850	20,997	(6,296)	14,701	-	-	14,701	1,934
W028	CRITTENDEN CO ATTORNEY	0.002569%	0.003905%	3,503	426	3,929	60,909	71,464	52,124	51,785	71,881	5,993	(6,280)	(287)	-	-	(287)	552
W030	DAVESS COUNTY ATTORNEY	0.003985%	0.004637%	5,123	660	5,783	94,481	110,853	80,855	80,328	111,501	9,296	(3,235)	6,061	-	-	6,061	856
W036	FLOYD COUNTY ATTORNEY	0.024998%	0.025788%	32,136	4,141	36,277	592,681	695,386	507,204	503,902	699,449	58,313	(5,177)	53,136	-	-	53,136	5,371
W037	FRANKLIN COUNTY ATTORNEY	0.017996%	0.018131%	23,135	2,981	26,116	426,669	500,606	365,135	362,758	503,532	41,979	(1,740)	40,239	-	-	40,239	3,866
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000256%	-	-	-	-	-	-	-	-	-	(1,173)	(1,173)	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	0.005897%	0.005947%	7,581	977	8,558	139,813	164,041	119,649	118,870	164,999	13,756	(597)	13,159	-	-	13,159	1,267
W041	GRANT COUNTY CHILD SUPPOR	0.001838%	0.001791%	2,363	304	2,667	43,577	51,129	37,293	37,050	51,428	4,288	101	4,389	-	-	4,389	395
W042	GRAVES COUNTY ATTORNEY	0.014089%	0.014004%	18,113	2,334	20,447	334,038	391,923	285,863	284,002	394,213	32,866	(489)	32,377	-	-	32,377	3,027

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

		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,						
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
1430	EASTERN KY UNIV	-	3,612,847	-	-	3,612,847	2,244,106	129,889	503,390	5,701,361	8,578,746	(1,026,734)	(1,026,734)	(1,026,734)	(1,885,696)	-	-	
1433	KET FOUNDATION	-	279,532	-	-	279,532	173,630	10,050	38,936	92,181	314,809	9,336	9,336	9,336	63,286	-	-	
1434	KY BAR ASSOCIATION	-	381,386	-	-	381,386	236,896	13,712	53,140	57,495	361,243	30,108	30,108	30,108	(70,182)	-	-	
1435	CHILD WATCH ADVOCACY CTR	-	32,901	-	12,553	45,454	20,436	1,183	4,584	1,740	27,943	6,610	6,610	6,610	(2,320)	-	-	
1436	PURCHASE AREA SACAC	-	98,190	-	105,842	204,032	60,990	3,530	13,681	4,657	82,858	37,260	37,260	37,260	9,392	-	-	
1437	SANCTUARY INC	-	107,008	-	204,538	311,546	66,468	3,847	14,910	4,378	89,603	63,476	63,476	63,476	31,517	-	-	
1438	O A S I S	-	99,808	-	-	99,808	61,995	3,588	13,907	51,101	130,591	(1,294)	(1,294)	(1,294)	(26,902)	-	-	
1439	BARREN RIVER CHILD ADVOCA	-	29,469	-	26,467	55,936	18,305	1,059	4,106	1,439	24,909	9,824	9,824	9,824	1,555	-	-	
1440	MOREHEAD STATE UNIVERSITY	-	1,319,509	-	-	1,319,509	819,608	47,439	183,852	1,159,430	2,210,329	(140,200)	(140,200)	(140,200)	(470,216)	-	-	
1445	MURRAY STATE UNIV	-	2,215,328	-	485,839	2,701,167	1,376,043	79,646	308,669	119,934	1,884,292	352,946	352,946	352,946	(241,962)	-	-	
1450	NORTHERN KY UNIVERSITY	-	5,737,777	-	-	5,737,777	3,563,997	206,285	799,464	1,245,797	5,815,543	356,081	356,081	356,081	(1,146,009)	-	-	
1451	SILVERLEAF	-	73,334	-	129,444	202,778	18,852	2,017	7,818	2,561	28,248	24,587	24,587	24,587	8,433	-	-	
1452	SPRINGHAVEN INC	-	62,226	-	68,949	38,651	2,237	8,670	3,423	52,981	8,138	8,138	8,138	8,138	(8,448)	-	-	
1453	SAFE HARBOR	-	107,676	-	80,576	188,252	66,882	3,871	15,003	5,384	91,140	31,760	31,760	31,760	1,831	-	-	
1454	D.O.V.E.S.	-	108,370	-	56,710	165,080	35,225	2,039	7,902	47,486	33,632	33,632	33,632	33,632	16,696	-	-	
1455	GATEWAY CHILD ADVOCACY	-	6,699	-	-	6,699	4,161	241	933	24,760	30,095	(5,514)	(5,514)	(5,514)	(6,856)	-	-	
1456	JUDY'S PLACE FOR KIDS, INC.	-	48,979	-	115,156	164,135	30,423	1,761	6,824	1,835	40,843	34,576	34,576	34,576	19,565	-	-	
1457	KY RIVER CHILD ADVOCACY	-	14,087	-	-	14,087	8,750	506	1,963	16,755	27,974	(2,610)	(2,610)	(2,610)	(6,056)	-	-	
1458	BLUEGRASS RAPE CRISIS CTR	-	114,116	-	70,731	184,847	70,883	4,103	15,900	5,820	96,706	29,900	29,900	29,900	1,558	-	-	
1459	NURSING HOME OMBUDSMAN	-	40,563	-	-	40,563	25,195	4,558	5,652	8,210	40,515	2,669	2,669	2,669	(7,960)	-	-	
1465	WESTERN KENTUCKY UNIV	-	3,132,327	-	-	3,132,327	1,945,633	112,614	436,438	1,011,709	3,506,394	110,022	110,022	110,022	(704,132)	-	-	
1480	KASAP	-	70,812	-	67,104	137,916	43,985	2,546	9,866	3,431	59,828	24,506	24,506	24,506	4,571	-	-	
1481	KDVA	-	120,539	-	-	120,539	74,872	4,334	16,795	6,342	102,343	25,230	25,230	25,230	(7,558)	-	-	
1482	KACAC	-	-	-	-	-	-	-	-	49,314	49,314	(12,546)	(12,546)	(12,546)	(11,675)	-	-	
1483	PENNYRILE CHILD ADV CTR	-	25,678	-	-	25,678	40,896	15,950	923	3,578	1,315	21,766	6,550	6,550	6,550	(518)	-	-
1484	BUFFALO TR CHILD ADV INC	-	15,547	-	3,074	18,621	9,657	559	2,166	845	13,227	2,391	2,391	2,391	(1,778)	-	-	
1485	CUMBERLAND V C A CENTER	-	37,437	-	41,844	79,281	23,254	1,346	5,216	1,764	31,580	14,588	14,588	14,588	3,936	-	-	
1486	LAKE CUMB CHILD ADV CTR	-	28,991	-	54,205	83,196	18,007	1,042	4,039	1,195	24,283	16,887	16,887	16,887	8,250	-	-	
1487	B.R.A.S.S.	-	117,994	-	111,079	229,073	73,292	4,242	16,441	5,722	99,697	40,645	40,645	40,645	7,442	-	-	
1488	WOMEN AWARE	-	38,531	-	41,618	3,087	23,934	1,385	5,369	2,128	32,816	4,763	4,763	4,763	(5,489)	-	-	
1489	BETHANY HOUSE ABUSE SHEL	-	76,980	-	30,683	107,663	47,816	2,768	10,726	4,059	65,369	15,803	15,803	15,803	(5,115)	-	-	
1490	HOPE HARBOR INC	-	60,252	-	173,236	233,488	37,425	2,166	8,395	2,010	49,996	50,630	50,630	50,630	31,601	-	-	
1491	CHILD ADV CTR OF GRN RVR	-	26,309	-	5,109	31,418	16,342	946	3,666	1,429	22,383	4,022	4,022	4,022	(3,031)	-	-	
1492	CSG HEADQUARTERS	-	674,722	-	-	674,722	419,101	24,258	94,011	611,907	1,149,277	(76,535)	(76,535)	(76,535)	(244,950)	-	-	
1994	KY HIGHER ED STUD LN CORP	-	2,116,724	-	227,691	2,344,415	1,314,795	76,101	294,930	116,446	1,802,272	276,590	276,590	276,590	(287,628)	-	-	
3022	LEX FAYETTE CO HLTH DEPT	-	1,060,774	-	104,594	1,165,368	658,895	38,137	147,801	58,430	903,263	136,172	136,172	136,172	(146,411)	-	-	
3023	LAKE CUMBERLAND DISTRICT	-	1,006,172	-	-	1,006,172	624,980	36,174	140,193	82,098	942,549	82,098	82,098	82,098	(182,672)	-	-	
3024	WEDCO DIST HEALTH DEPT	-	503,557	-	300,621	804,178	312,782	18,104	70,162	25,775	426,823	128,992	128,992	128,992	(9,620)	-	-	
3025	NORTHERN KY DIST HLTH DEP	-	1,091,506	-	153,985	1,245,491	677,985	39,242	152,083	59,760	929,070	152,004	152,004	152,004	(139,591)	-	-	
3026	BARREN RVR DIST HLTH DEPT	-	998,062	-	-	998,062	619,942	35,882	139,063	157,468	952,355	77,008	77,008	77,008	(185,319)	-	-	
3027	GREEN RVR DIST HLTH DEPT	-	1,068,260	-	167,415	1,235,675	663,546	38,406	148,844	58,357	909,153	153,051	153,051	153,051	(132,631)	-	-	
3028	LINCOLN TRL DIST HLTH DEP	-	604,698	-	90,703	695,401	375,606	21,740	84,255	33,065	514,666	85,594	85,594	85,594	(76,047)	-	-	
3029	PURCHASE DIST HLTH DEPT	-	355,712	-	-	355,712	220,949	12,789	49,563	70,209	353,510	23,862	23,862	23,862	(69,384)	-	-	
3030	MERCER CO HEALTH DEPT	-	112,730	-	-	112,730	70,022	4,053	15,707	119,306	209,088	(17,130)	(17,130)	(17,130)	(44,967)	-	-	
3031	CUMBERLAND VLY DIST HEALT	-	520,525	-	-	520,525	323,322	18,714	73,526	19,719	607,281	12,026	12,026	12,026	(122,834)	-	-	
3033	KY RIVER DIST HEALTH DEPT	-	636,470	-	-	636,470	395,341	22,882	88,682	469,482	976,387	(44,787)	(44,787)	(44,787)	(205,556)	-	-	
3034	BOURBON CO HEALTH CENTER	-	93,387	-	26,842	120,229	58,007	3,357	13,012	5,006	79,382	16,509	16,509	16,509	(8,682)	-	-	
3035	CLARK CO HEALTH DEPT	-	470,099	-	-	470,099	226,827	12,967	50,254	14,303	54,386	54,386	54,386	54,386	(42,577)	-	-	
3036	GATEWAY DIST HEALTH DEPT	-	314,068	-	-	314,068	195,082	11,291	43,760	16,002	266,135	82,872	82,872	82,872	(3,748)	-	-	
3037	BOYLE CO HEALTH DEPT	-	93,343	-	-	93,343	57,979	3,356	13,006	7,617	81,958	9,011	9,011	9,011	(15,648)	-	-	
3038	PIKE CO HEALTH DEPT	-	367,670	-	-	367,670	228,377	13,219	51,229	357,451	650,276	(47,814)	(47,814)	(47,814)	(139,163)	-	-	
3039	FLOYD CO HEALTH CENTER	-	200,079	-	21,655	221,734	124,278	7,193	27,878	11,006	170,355	26,178	26,178	26,178	(27,156)	-	-	
3040	MARTIN CO HEALTH DEPT	-	81,282	-	26,948	108,230	50,488	2,922	11,325	4,329	69,064	15,289	15,289	15,289	(6,701)	-	-	
3042	BUFFALO TRACE HEALTH DEPT	-	135,887	-	-	135,887	84,405	4,885	18,934	14,978	123,202	12,129	12,129	12,129	(23,702)	-	-	
3043	WHITLEY COUNTY ATTORNEY	-	-	-	-	-	-	-	-	228,512	228,512	(58,137)	(58,137)	(58,137)	(54,101)	-	-	
3044	N CENTRAL DIST HLTH DEPT	-	272,453	-	10,597	283,050	162,651	9,414	36,485	14,543								

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

		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,						
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
3084	CALLOWAY CO HEALTH DEPT	-	102,178	-	3,896	106,074	63,467	3,674	14,237	5,677	87,055	11,532	11,532	11,532	(15,577)	-	-	
3085	BELL CO HEALTH DEPT	-	185,509	-	19,003	204,512	115,228	6,669	25,848	10,212	157,957	23,996	23,996	23,996	(25,434)	-	-	
3086	GRAYSON COUNTY HEALTH DEPT	-	83,284	-	11,088	94,372	51,731	2,994	11,604	4,565	70,894	11,429	11,429	11,429	(10,809)	-	-	
3087	HARLAN CO HEALTH DEPT	-	168,947	-	213,806	104,941	6,074	23,540	9,086	143,641	28,918	28,918	28,918	28,918	(16,590)	-	-	
3088	CARTER CO HEALTH DEPT	-	67,572	-	41,972	2,429	9,415	94,070	147,886	(16,006)	(16,006)	(16,006)	(16,006)	(16,006)	(32,294)	-	-	
3801	KENTUCKY STATE UNIVERSITY	-	567,433	-	-	567,433	352,459	20,400	79,062	333,416	785,337	(18,267)	(18,267)	(18,267)	(163,102)	-	-	
5470	KCTCS	-	3,587,657	-	-	3,587,657	2,228,459	128,984	499,881	1,419,886	4,277,210	59,585	59,585	59,585	(868,306)	-	-	
7403	ASST OF COMMONWEALTH ATTY	-	157,684	-	-	157,684	97,945	5,669	21,971	37,167	162,752	9,040	9,040	9,040	(32,189)	-	-	
7407	KENTUCKY HOUSING CORP	-	1,955,695	-	249,877	2,205,572	1,214,772	70,311	272,494	107,278	1,664,855	265,679	265,679	265,679	(256,320)	-	-	
7408	FRANKLIN CO COUNCIL AGING	-	20,036	-	12,445	720	2,792	22,422	38,379	(3,355)	(3,355)	(3,355)	(3,355)	(3,355)	(8,280)	-	-	
7409	MUN ELEC POW ASSOC OF KY	-	21,823	-	7,829	29,652	13,555	785	3,041	1,157	18,538	4,258	4,258	4,258	(1,657)	-	-	
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	206,114	206,114	(52,439)	(52,439)	(52,439)	(48,798)	-	-	
7415	HIGHSCHOOL ATHLETIC ASSOC	-	56,145	-	-	56,145	34,874	2,019	7,823	77,694	122,410	(13,181)	(13,181)	(13,181)	(26,722)	-	-	
7416	KY OFFICE OF BAR ADMISSION	-	32,924	-	8,640	41,564	20,450	1,184	4,587	1,771	27,992	5,609	5,609	5,609	(3,258)	-	-	
7417	KY ASSOC OF REGIONAL PROG	-	20,993	-	13,040	20,993	755	2,925	23,275	39,995	(9,459)	(9,459)	(9,459)	(9,459)	(8,624)	-	-	
7718	MASTER COMM BOONE CO	-	31,406	-	1,764	33,170	19,508	1,129	4,376	1,740	26,753	3,690	3,690	3,690	(4,653)	-	-	
7720	MASTER COMM CAMPBELL CO	-	18,398	-	1,020	19,418	11,428	661	2,564	1,020	15,673	2,158	2,158	2,158	(2,729)	-	-	
7724	MASTER COMM CHRISTIAN CO	-	6,002	-	9,372	15,374	3,728	216	836	262	5,042	3,022	3,022	3,022	1,267	-	-	
7725	MASTER COMM CLARK CO	-	3,559	-	1,305	4,864	2,211	128	496	188	3,023	702	702	702	(2,623)	-	-	
7727	MASTER COMM CLINTON/CUMBE	-	5,112	-	7,499	12,611	3,175	184	712	227	4,298	2,450	2,450	2,450	963	-	-	
7730	MASTER COMM DAVEISS CO	-	17,499	-	7,499	10,869	10,869	629	2,438	45,874	59,810	(9,618)	(9,618)	(9,618)	(13,457)	-	-	
7734	MASTER COMM FAYETTE CO	-	34,048	-	-	34,048	21,149	1,224	4,744	5,070	32,187	2,704	2,704	2,704	(6,250)	-	-	
7740	MASTER COMM GARRARD CO	-	3,033	-	174	3,207	1,884	109	423	168	2,584	358	358	358	(448)	-	-	
7741	MASTER COMM GRANT CO	-	14,094	-	-	14,094	8,754	507	1,964	5,448	16,673	267	267	267	(3,380)	-	-	
7743	MASTER COMM GRAYSON CO	-	8,641	-	480	9,121	5,367	311	1,204	479	7,361	1,014	1,014	1,014	(1,281)	-	-	
7747	MASTER COMM HARDIN CO	-	24,878	-	3,179	28,057	15,453	894	3,466	1,365	21,178	3,379	3,379	3,379	(3,260)	-	-	
7750	MASTER COMMISSIONER HART COUNTY	-	6,522	-	37,352	43,874	4,051	234	909	72	5,266	10,249	10,249	10,249	7,859	-	-	
7751	MASTER COMM HENDERSON CO	-	1,590	-	-	1,590	988	57	222	15,882	17,149	(8,855)	(8,855)	(8,855)	(3,997)	-	-	
7752	HENRY/ TRIMBLE MASTER COM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7753	MASTER COMM HOPKINS CO	-	13,768	-	-	13,768	8,552	495	1,918	1,479	12,444	1,239	1,239	1,239	(2,393)	-	-	
7756	MASTER COMM JEFF CIRCUIT	-	72,983	-	-	72,983	45,333	2,624	10,169	25,065	83,191	2,184	2,184	2,184	(16,760)	-	-	
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	15,557	-	-	15,557	9,663	559	2,168	5,333	17,723	468	468	468	(3,570)	-	-	
7759	MASTER COMM KENTON CO	-	32,515	-	9,007	41,522	20,196	1,169	4,530	1,746	27,641	5,661	5,661	5,661	(3,104)	-	-	
7763	MASTER COMM LAUREL CO	-	11,903	-	683	12,586	7,394	1,028	1,659	659	10,140	1,402	1,402	1,402	(1,760)	-	-	
7773	MASTER COMM MCCracken CO	-	17,107	-	-	17,107	10,626	615	2,384	4,414	18,039	884	884	884	(3,583)	-	-	
7776	MASTER COMM MADISON CO	-	17,304	-	976	18,280	10,748	622	2,411	959	14,740	2,034	2,034	2,034	(2,562)	-	-	
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	42,220	(10,741)	(10,741)	(10,741)	(10,741)	(9,996)	-	-	
7782	MASTER COMM MEADE CO	-	12,182	-	-	12,182	7,567	438	1,697	11,252	20,954	(1,434)	(1,434)	(1,434)	(4,471)	-	-	
7790	MASTER COMM NELSON CO	-	15,241	-	867	16,108	9,467	548	2,124	845	12,984	1,793	1,793	1,793	(2,255)	-	-	
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	14,332	(3,646)	(3,646)	(3,646)	(3,646)	(3,393)	-	-	
7793	MASTER COMM OLDHAM CO	-	14,904	-	4,128	19,032	9,258	536	2,077	800	12,671	2,595	2,595	2,595	(1,423)	-	-	
7794	MASTER COMM OWEN CO	-	4,058	-	4,132	8,190	2,520	146	565	194	3,425	1,478	1,478	1,478	330	-	-	
7798	MASTER COMM PIKE CO	-	13,780	-	779	14,559	8,559	495	1,920	1,620	11,737	1,620	1,620	1,620	(2,041)	-	-	
7799	MASTER COMM FOR FLEMING	-	2,238	-	-	2,238	1,390	80	312	14,909	(15,331)	(3,531)	(3,531)	(3,531)	(3,862)	-	-	
7805	MASTER COMM SCOTT CO	-	18,653	-	1,138	19,791	11,586	671	2,599	1,033	15,889	2,215	2,215	2,215	(2,742)	-	-	
7807	MASTER COMM SIMPSON CO	-	7,006	-	2,290	9,296	4,352	252	976	373	5,953	1,309	1,309	1,309	(586)	-	-	
7814	MASTER COMM WARREN CO	-	24,686	-	1,380	26,066	15,334	888	3,440	1,368	21,030	2,899	2,899	2,899	(3,659)	-	-	
7817	LOGAN CO MASTER COM	-	5,074	-	-	5,074	3,960	229	888	317	5,394	1,959	1,959	1,959	181	-	-	
7819	MASTER COMM FLOYD CO	-	8,641	-	480	9,121	5,367	311	1,204	479	7,361	1,014	1,014	1,014	(1,281)	-	-	
7820	MASTER COMM BARREN CO	-	13,927	-	6,242	20,169	8,651	501	1,941	729	11,822	3,036	3,036	3,036	(760)	-	-	
7821	MASTER COMM MUHLenberg CO	-	9,762	-	18,602	28,364	6,064	351	1,360	400	5,776	5,776	5,776	5,776	2,862	-	-	
8202	NORTHERN KY REG MHMR BD	-	632,881	-	96,815	729,796	393,174	22,757	88,195	34,597	538,723	90,076	90,076	90,076	(79,157)	-	-	
8204	COMMUNICARE INC	-	1,100,292	-	-	1,100,292	683,442	39,558	153,307	1,589,252	2,465,559	(275,268)	(275,268)	(275,268)	(539,463)	-	-	
8205	ADANTAREHABITUAL HLTH SR	-	1,123,024	-	-	1,123,024	697,562	40,375	156,475	2,841,558	3,735,970	(591,208)	(591,208)	(591,208)	(839,322)	-	-	
8208	CUMBERLAND RIVER MHMR	-	2,117,751	-	-	2,117,751	1,315,433	76,138	295,074	566,828	2,253,473	104,198	104,198	104,198	(448,317)	-	-	
8209	WESTERN KY REG MHMR ADV	-	633,985	-	-	633,985	393,797	22,793	88,335	425,728	930,653	(33,946)	(33,946)	(33,946)	(194,829)	-	-	
8210	BLUEGRASS.ORG	-	6,544,921	-	-	6,544,921	4,065,352	235,303	911,926	362,330	5,574,911	780,456	780,456	780,456	(958,920)	-	-	
8211	PENNYROYAL REG MHMR BD	-	1,188,333	-	292,447	1,480,780	738,129	42,723	165,575	64,086	1,010,513	197,488	197,488	197,488	(122,195)	-	-	
8213	GREEN RYR REG MHMR BD	-	627,787	-	-	627,787	389,947	22,570	87,472	1,012,240	1,512,229	(183,891)	(183,891)	(183,891)	(332,768)	-	-	
8216	COMPREHEND INC REG MHMR B	-	708,743	-	195,630													

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

		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,						
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
31180	BOARD OF DENTISTRY	-	32,006	-	74,869	106,875	19,881	1,151	4,460	1,202	26,694	22,496	22,496	22,496	12,693	-	-	
31185	BOARD OF ELECTIONS	-	-	-	-	-	76,392	47,451	2,746	10,644	49,721	110,562	(3,689)	(3,689)	(3,689)	(23,103)	-	
31190	BRD OF EMBALMERS/FUN DIR	-	26,274	-	26,274	16,320	945	3,661	19,598	40,524	(1,904)	(1,904)	(1,904)	(8,537)	-	-		
31200	BOARD OF EXM ARCHITECTS	-	30,459	-	13,847	44,306	18,919	1,095	4,244	1,593	25,851	6,690	6,690	6,690	(1,617)	-		
31205	KY LANDSCAPE ARCH REG BD	-	4,008	-	703	4,711	2,489	144	558	218	594	594	594	594	(480)	-		
31215	BD EXAMINERS OF SOCIAL WK	-	21,040	-	-	21,040	13,069	756	2,932	24,539	41,296	(3,776)	(3,776)	(3,776)	(8,930)	-		
31225	BD OF HARDWARES/CSMTG	-	76,240	-	55,409	131,649	47,356	2,741	10,623	3,825	64,545	22,067	22,067	22,067	905	-		
31245	BD OF MEDICAL LICENSURE	-	112,668	-	14,708	127,376	69,983	4,051	15,698	6,178	95,910	15,385	15,385	15,385	(14,693)	-		
31250	BOARD OF NURSING	-	420,969	-	-	420,969	261,483	15,135	58,655	26,986	362,259	42,513	42,513	42,513	(68,829)	-		
31260	BOARD OF OPTOMETRIC EXM	-	11,691	-	652	12,343	7,262	420	1,629	648	9,959	1,372	1,372	1,372	(1,734)	-		
31263	KY RESPIRATORY CARE BD	-	14,224	-	-	14,224	8,835	511	1,982	9,492	20,820	(747)	(747)	(747)	(4,357)	-		
31268	PERSONNEL BOARD	-	50,283	-	31,534	81,817	31,233	1,808	7,006	2,562	42,609	13,269	13,269	13,269	(5,999)	-		
31270	KY BOARD OF PHARMACY	-	160,541	-	184,540	345,081	99,715	5,772	22,369	7,523	135,383	63,867	63,867	63,867	18,097	-		
31275	BD OF PHYSICAL THERAPY	-	17,404	-	-	17,404	10,810	626	2,425	21,758	35,619	(3,494)	(3,494)	(3,494)	(7,732)	-		
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	136,689	(34,776)	(34,776)	(34,776)	(34,776)	(32,362)	-		
31290	BD OF PROF ENGINEERS & LA	-	86,224	-	-	86,224	53,558	3,100	12,014	62,402	131,074	(5,762)	(5,762)	(5,762)	(27,564)	-		
31345	SCHOOL FAC CONSTR COMM	-	28,632	-	8,247	36,879	17,785	1,029	3,989	1,535	24,338	5,066	5,066	5,066	(2,658)	-		
31354	EXECUTIVE BRANCH ETH COMM	-	42,551	-	-	42,551	26,431	1,530	5,929	9,703	43,593	2,522	2,522	2,522	(8,608)	-		
31370	COMMISSION ON HUMAN RIGHT	-	152,438	-	-	152,438	94,686	5,480	21,240	41,151	162,557	7,411	7,411	7,411	(32,353)	-		
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	347,323	347,323	(88,364)	(88,364)	(88,364)	(82,230)	-		
31400	COMMISSION ON WOMEN	-	15,408	-	2,988	18,396	9,570	554	2,147	837	13,108	2,354	2,354	2,354	(1,776)	-		
31415	KY COUNCIL POSTSEC EDUCAT	-	441,675	-	-	441,675	274,345	15,879	61,540	161,361	513,125	10,755	10,755	10,755	(103,714)	-		
31765	OFFICE OF STATE BUD DIREC	-	243,196	-	-	243,196	151,060	8,743	33,885	24,793	218,481	22,218	22,218	22,218	(41,942)	-		
35605	TRAN OFF OF THE SECRETARY	-	539,127	-	115,667	654,794	334,877	19,383	75,118	29,207	458,585	85,236	85,236	85,236	(59,497)	-		
35607	TRAN OFFICE OF LEGAL SVC	-	354,336	-	-	354,336	220,095	12,739	49,371	304,749	586,954	(35,970)	(35,970)	(35,970)	(124,707)	-		
35609	DIVISION OF FACILITY MANA	-	278,864	-	-	278,864	173,215	10,026	38,855	505,256	727,352	(95,835)	(95,835)	(95,835)	(160,984)	-		
35615	TRAN DEPT OF AVIATION	-	186,493	-	68,713	255,206	115,840	6,705	25,985	9,879	158,409	36,844	36,844	36,844	(13,732)	-		
35616	TRAN OFFICE OF PERSONNEL	-	275,355	-	-	275,355	171,035	9,900	38,366	36,226	255,527	23,082	23,082	23,082	(49,419)	-		
35617	OFFICE OF INFORMAT TECHNO	-	339,273	-	-	339,273	210,738	12,198	47,272	216,582	486,790	(15,305)	(15,305)	(15,305)	(101,599)	-		
35618	OFFICE OF AUDITS	-	289,344	-	-	289,344	179,725	10,403	40,315	479,838	710,281	(88,139)	(88,139)	(88,139)	(156,521)	-		
35619	DOT PAYROLL DIVISION	-	123,699	-	-	123,699	76,835	4,447	17,235	95,783	194,300	(9,859)	(9,859)	(9,859)	(41,025)	-		
35625	TRAN DEPT OF HIGHWAYS	-	28,800,685	-	9,914,840	38,715,525	17,889,441	1,035,440	4,012,895	1,531,078	24,468,854	5,511,228	5,511,228	5,511,228	(2,287,013)	-		
35628	TRAN DEPT OF INTERGOV PRO	-	100,473	-	151,679	252,152	62,408	3,612	13,999	4,426	84,445	49,249	49,249	49,249	19,960	-		
35630	TRAN DEPT OF VEH REGULATE	-	1,143,935	-	-	1,143,935	710,551	41,127	159,388	690,183	1,601,249	(41,412)	(41,412)	(41,412)	(333,079)	-		
36635	CAB FOR ECONOMIC DEVELOPMENT	-	724,614	-	591,435	1,316,049	450,091	26,051	100,963	35,847	612,952	226,346	226,346	226,346	24,058	-		
39075	KHEAA DIV OF FINANCIAL AF	-	172,504	-	-	172,504	107,150	6,202	24,036	301,685	439,073	(56,519)	(56,519)	(56,519)	(97,012)	-		
39079	COMMONWEALTH OF TECHNO	-	3,269,963	-	-	3,269,963	2,031,125	117,562	45,515	1,856,491	4,460,793	(88,759)	(88,759)	(88,759)	(924,552)	-		
39084	KY RIVER AUTHORITY	-	56,773	-	-	56,773	35,264	2,041	7,910	17,898	63,113	2,106	2,106	2,106	(12,658)	-		
39103	OFFICE OF PVA'S	-	4,706,622	-	195,568	4,902,190	2,923,500	169,213	655,790	261,351	4,009,854	535,342	535,342	535,342	(713,690)	-		
39120	DEPT OF REVENUE	-	5,754,273	-	653,214	6,407,487	3,574,244	206,878	801,763	316,287	4,899,172	760,686	760,686	760,686	(773,741)	-		
39750	OFFICE OF SECRETARY	-	878,236	-	-	878,236	545,513	31,574	122,368	78,347	777,802	83,082	83,082	83,082	(148,815)	-		
39757	FIN OFFICE OF INSP GENERAL	-	85,434	-	100,428	185,862	53,067	3,072	11,904	3,986	72,029	34,558	34,558	34,558	10,161	-		
39758	OFF OF THE CONTROLLER	-	571,106	-	-	571,106	354,740	20,532	79,574	188,527	643,373	19,026	19,026	19,026	(129,344)	-		
39785	DEPT FACILITIES SUPP SVCS	-	1,598,764	-	-	1,598,764	993,066	57,479	222,761	279,784	1,553,090	116,350	116,350	116,350	(303,378)	-		
50235	KY STATE FAIR BOARD	-	1,337,953	-	107,534	1,445,487	831,064	48,102	186,422	73,888	1,139,486	165,499	165,499	165,499	(190,487)	-		
50410	COMM KY HERITAGE COUNCIL	-	127,914	-	-	127,914	79,453	4,599	17,823	26,970	128,845	8,142	8,142	8,142	(25,359)	-		
50529	KY ARTS COUNCIL	-	105,047	-	-	105,047	65,249	3,777	14,636	178,204	261,866	(33,016)	(33,016)	(33,016)	(57,772)	-		
50550	KY HISTORICAL SOCIETY	-	91,971	-	-	91,971	404,829	193,088	11,176	43,313	16,627	264,204	56,140	56,140	56,140	(27,797)	-	
50660	DEPT OF FISH & WILDLIFE	-	2,380,355	-	502,249	2,882,604	1,478,548	85,579	331,663	129,023	2,024,813	374,165	374,165	374,165	(264,707)	-		
50665	COMM KY HORSE PARK	-	423,937	-	-	423,937	263,327	15,241	59,069	228,914	566,551	(8,513)	(8,513)	(8,513)	(117,077)	-		
50670	DEPT OF PARKS	-	3,885,842	-	-	3,885,842	2,413,675	139,704	541,428	333,572	3,428,379	370,936	370,936	370,936	(655,346)	-		
50850	COMM OFFICE OF SECRETARY	-	256,595	-	-	256,595	159,383	9,225	35,752	186,318	390,678	(17,304)	(17,304)	(17,304)	(82,171)	-		
50852	KY ARTISANS CTR AT BEREA	-	83,503	-	-	83,503	51,867	3,002	11,635	6,781	73,285	8,070	8,070	8,070	(13,991)	-		
50860	DEPT OF TOURISM	-	212,879	-	-	212,879	132,229	7,653	29,661	120,796	290,339	(5,762)	(5,762)	(5,762)	(60,174)	-		
51183	EDUC PROF STANDARDS BD	-	93,567	-	-	93,567	58,119	3,364	13,037	68,867	143,387	(6,546)	(6,546)	(6,546)	(30,183)	-		
51340	KY COMM DEAF/HARD OF HEAR	-	87,977	-	-	87,977	54,646	3,163	12,258	57,072	127,139	(4,200)	(4,200)	(4,200)	(26,561)	-		
51407	KY ENVIRONMENTAL EDUC COU	-	12,885	-	11,645	24,530	8,004	463	1,795	629	10,891	4,314	4,314	4,314	697	-		
51530	EDUC OFFICE OF SECRETARY	-	640,366	-	183,756	824,122	397,761	23,022	89,224	34								

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

		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,						
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	Proportionation & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Proportionation & Differences Between Employer Contributions & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2019	2020	2021	2022	2023	Thereafter	
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
56116	OFF OF INSPCT GEN S SVCS	-	10,498	-	-	10,498	6,521	377	1,463	160,010	168,371	(39,478)	(39,478)	(39,478)	(39,440)	-	-	
57123	KY PUBLIC SVC COMMISSION	-	624,382	-	-	624,382	387,833	22,448	86,997	653,623	1,150,901	(93,053)	(93,053)	(93,053)	(247,360)	-	-	
57124	KY STATE NATURE PRES COMM	-	106,412	-	-	106,412	66,098	3,826	14,827	6,319	91,070	10,874	10,874	10,874	(17,280)	-	-	
57126	OFFICE OF THE SECRETARY	-	335,228	-	59,111	394,339	208,225	12,052	46,708	18,261	285,246	49,715	49,715	49,715	(40,052)	-	-	
57127	DEPT FOR ENERGY DEV & IND	-	144,724	-	-	260,684	89,895	5,203	20,165	6,045	121,308	81,760	81,760	81,760	38,821	-	-	
57128	DEPT FOR NATURAL RESOURCE	-	3,552,391	-	-	3,552,391	2,206,554	127,716	494,967	2,358,273	5,187,510	(183,292)	(183,292)	(183,292)	(1,085,241)	-	-	
57129	DEPT FOR ENVIRONM PROTECT	-	4,812,551	-	-	4,812,551	2,989,297	173,021	670,549	1,615,293	5,448,160	153,548	153,548	153,548	(1,096,253)	-	-	
57139	OFFICE OF ADMINISTRATIVE SERVICES	-	310,589	-	-	2,218,447	2,529,036	192,921	11,166	43,275	-	600,839	600,839	600,839	479,156	-	-	
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	164,722	164,722	(41,908)	(41,908)	(41,908)	(38,998)	-	-	
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	41,230	41,230	(10,489)	(10,489)	(10,489)	(9,761)	-	-	
58374	KY HORSE RACING AUTHORITY	-	329,593	-	174,479	504,072	204,725	11,850	45,923	17,045	279,543	78,714	78,714	78,714	(11,614)	-	-	
58671	KY CLAIMS COMMISSION	-	84,096	-	142,559	226,655	52,236	3,023	11,717	4,240	71,216	23,660	23,660	23,660	364	-	-	
58675	OFFICE OF THE SECRETARY	-	444,953	-	549,953	994,856	276,349	15,995	61,990	20,549	374,883	186,875	186,875	186,875	59,348	-	-	
58676	DEPT OF INSURANCE	-	707,576	-	131,044	838,620	439,508	25,439	98,589	38,496	602,032	106,543	106,543	106,543	(83,041)	-	-	
58677	OFF OF OCCUP & PROFESSION	-	210,757	-	306,989	517,757	130,918	7,578	29,367	9,371	177,234	100,442	100,442	100,442	39,200	-	-	
58678	KY BOXING & WRESTLING AUT	-	7,734	-	51,792	59,526	4,804	278	1,078	27	6,187	14,077	14,077	14,077	11,108	-	-	
58680	DEPT OF ALCOHOL & BEVERA	-	147,267	-	91,474	238,741	5,295	20,519	439,061	556,349	(94,430)	(94,430)	(94,430)	(94,430)	(125,793)	-	-	
58681	DEPT OF CHARITABLE GAMING	-	184,557	-	-	184,557	114,637	6,635	25,715	12,000	158,987	18,595	18,595	18,595	(30,216)	-	-	
58685	DEPT OF FINANCIAL INSTITU	-	795,685	-	99,706	895,391	494,237	28,607	110,865	43,662	677,371	107,591	107,591	107,591	(104,752)	-	-	
58690	DEPT OF HOUSING & BULD C	-	1,349,826	-	-	1,349,826	838,439	48,529	188,076	414,620	1,489,664	52,846	52,846	52,846	(298,377)	-	-	
0144	BRECKINRIDGE CO ATTORNEY	-	15,779	-	3,551	19,330	9,801	567	2,199	853	13,420	2,537	2,537	2,537	(1,702)	-	-	
0244	CHRISTIAN COUNTY ATTORNEY	-	3,691	-	211	3,902	2,293	133	514	204	3,144	435	435	435	(546)	-	-	
031A	EDMONSON COUNTY ATTORNEY	-	6,625	-	-	6,625	4,115	238	923	6,282	11,558	(821)	(821)	(821)	(2,470)	-	-	
060A	KNOTT COUNTY ATTORNEY	-	15,667	-	874	16,541	9,731	563	2,183	1,839	13,345	1,839	1,839	1,839	(2,322)	-	-	
071A	LOGAN COUNTY ATTORNEY	-	16,322	-	-	16,322	10,138	587	2,274	10,526	23,525	(763)	(763)	(763)	(4,913)	-	-	
086A	MONROE CO ATTORNEY	-	4,763	-	244	4,763	2,807	162	630	251	3,850	529	529	529	(672)	-	-	
116A	WAYNE COUNTY ATTORNEY	-	20,250	-	2,545	22,795	12,578	728	2,822	1,111	17,239	2,740	2,740	2,740	(2,665)	-	-	
W002	ALLEN COUNTY ATTORNEY	-	14,787	-	-	14,787	9,185	532	2,060	28,476	40,253	(5,510)	(5,510)	(5,510)	(8,935)	-	-	
W003	ANDERSON COUNTY ATTORNEY	-	2,009	-	-	2,009	1,248	72	280	31,472	33,072	(7,772)	(7,772)	(7,772)	(7,749)	-	-	
W005	BARREN COUNTY ATTORNEY	-	37,465	-	-	37,465	23,271	1,347	5,220	13,845	43,683	872	872	872	(8,834)	-	-	
W007	BELL COUNTY ATTORNEY	-	32,712	-	87	32,799	20,319	1,176	4,558	1,826	27,879	3,394	3,394	3,394	(5,264)	-	-	
W008	BOONE COUNTY ATTORNEY	-	105,351	-	-	105,351	65,438	3,788	14,679	23,265	107,170	6,438	6,438	6,438	(21,135)	-	-	
W011	BOYLE COUNTY ATTORNEY	-	1,029	-	-	1,029	639	37	143	9,248	10,067	(2,232)	(2,232)	(2,232)	(2,342)	-	-	
W015	BULLITT COUNTY ATTORNEY	-	10,949	-	-	10,949	6,801	394	1,526	12,880	21,601	(1,992)	(1,992)	(1,992)	(4,674)	-	-	
W021	CARROLL COUNTY ATTORNEY	-	12,934	-	545	12,939	7,699	446	1,727	688	10,560	1,418	1,418	1,418	(1,872)	-	-	
W022	CHILD SUPPORT ENFORCEMENT	-	7,627	-	-	7,627	4,737	274	1,063	512	6,586	765	765	765	(1,253)	-	-	
W023	CASEY COUNTY ATTORNEY	-	13,700	-	1,835	15,335	8,530	493	1,909	751	11,661	1,883	1,883	1,883	(1,776)	-	-	
W025	CLARK COUNTY ATTORNEY	-	22,433	-	-	22,433	13,934	807	3,126	24,363	42,230	(3,567)	(3,567)	(3,567)	(9,096)	-	-	
W028	CRITTENDEN CO ATTORNEY	-	6,403	-	-	6,403	3,977	230	892	24,574	29,673	(5,501)	(5,501)	(5,501)	(6,767)	-	-	
W030	DAVESS COUNTY ATTORNEY	-	9,932	-	-	9,932	6,169	357	1,384	12,546	20,456	(2,027)	(2,027)	(2,027)	(4,444)	-	-	
W036	FLOYD COUNTY ATTORNEY	-	62,303	-	-	62,303	38,699	2,240	8,681	19,284	68,904	2,402	2,402	2,402	(13,806)	-	-	
W037	FRANKLIN COUNTY ATTORNEY	-	44,852	-	-	44,852	27,860	1,613	6,249	6,074	41,796	3,716	3,716	3,716	(8,090)	-	-	
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	4,609	4,609	(1,173)	(1,173)	(1,173)	(1,091)	-	-	
W040	GARRARD COUNTY ATTORNEY	-	14,697	-	-	14,697	9,129	528	2,048	2,094	13,799	1,191	1,191	1,191	(2,676)	-	-	
W041	GRANT COUNTY CHILD SUPPOR	-	4,581	-	724	5,305	2,845	165	638	250	3,898	658	658	658	(567)	-	-	
W042	GRAVES COUNTY ATTORNEY	-	35,114	-	635	35,749	21,811	1,262	4,893	1,956	29,922	3,782	3,782	3,782	(5,521)	-	-	
W046	HANCOCK COUNTY ATTORNEY	-	4,150	-	-	4,150	2,578	149	578	715	4,020	305	305	305	(785)	-	-	
W049	HARRISON COUNTY ATTORNEY	-	18,064	-	1,011	19,075	11,221	649	2,517	1,001	15,388	2,121	2,121	2,121	(2,677)	-	-	
W053	HICKMAN COUNTY ATTORNEY	-	5,845	-	-	5,845	3,630	210	814	2,689	7,343	1	1	1	(1,503)	-	-	
W054	HOPKINS COUNTY ATTORNEY	-	56,045	-	12,256	68,301	34,812	2,015	7,809	3,035	47,671	8,920	8,920	8,920	(6,130)	-	-	
W055	JACKSON COUNTY ATTORNEY	-	2,089	-	305	2,394	1,297	75	291	114	1,777	294	294	294	(265)	-	-	
W056	JEFFERSON CO ATTORNEY	-	28,719	-	-	28,719	17,839	1,033	4,002	71,199	94,073	(14,745)	(14,745)	(14,745)	(21,116)	-	-	
W062	LARUE COUNTY ATTORNEY	-	17,504	-	-	17,504	10,872	629	2,439	7,705	21,645	93	93	93	(4,420)	-	-	
W063	LAUREL COUNTY ATTORNEY	-	4,337	-	-	4,337	2,694	156	604	3,484	6,938	(377)	(377)	(377)	(1,468)	-	-	
W065	LEE COUNTY ATTORNEY	-	10,550	-	-	10,550	6,553	379	1,470	1,740	10,142	795	795	795	(1,976)	-	-	
W073	MCCRACKEN COUNTY ATTORNEY	-	7,985	-	-	7,985	4,960	287	1,113	16,042	22,402	(3,145)	(3,145)	(3,145)	(4,983)	-	-	
W074	MCCREARY COUNTY ATTORNEY	-	20,615	-	201	20,616	12,680	734	2,844	1,139	17,397	2,156	2,156	2,156	(3,250)	-	-	
W076	MADISON COUNTY ATTORNEY	-	71,096	-	-	71,096	44,161	2,556	9,906	22,555	79,178	2,601	2,601	2,601	(15,885)	-	-	
W077	MAGOFFIN CO ATTORNEY	-	13,002	-	-	13,002	8,076	467	1,812	7,124	17,479	(287)	(287)	(287)	(3,515)	-	-	
W082	MEADE COUNTY ATTORNEY	-	15,039	-	-	15,039	9,341	541	2,095	19,296	31,273	(3,145)	(3,145)	(3,145)	(6,799)	-	-	
W083	MENIFEE COUNTY ATTORNEY	-	2,958	-	-	2,958	1,838	106	412	1,932								

APPENDIX B

COLLECTIVE OPEB AMOUNTS – KERS HAZARDOUS SYSTEM

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

				Employer Contributions for FYE June 30, 2018			Net OPEB Liability as of June 30, 2018						OPEB Expense					
Participating Employer Code	Participating Employer Name	2018	2017	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.88%	Discount Rate Less 1.00% 4.88%	Discount Rate Plus 1.00% 6.88%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	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	Implicit Subsidy Year Ending 6/30/2019
		Proportionate Share	Proportionate Share															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
1430	EASTERN KY UNIV	0.627605%	0.640783%	23,576	(767)	22,809	(208,167)	209,490	(543,055)	(534,554)	195,639	73,138	(1,632)	71,506	-	71,506	2,289	
1440	MOREHEAD STATE UNIVERSITY	0.303345%	0.311542%	11,395	(371)	11,024	(100,615)	101,255	(262,479)	(258,370)	94,560	35,350	(657)	34,693	-	34,693	1,106	
1445	MURRAY STATE UNIV	0.411632%	0.389490%	15,463	(503)	14,960	(136,532)	137,400	(356,178)	(350,602)	128,315	47,970	(3,285)	44,685	-	44,685	1,501	
1450	NORTHERN KY UNIVERSITY	0.386561%	0.370876%	14,521	(472)	14,049	(128,216)	129,032	(334,484)	(329,248)	120,500	45,048	(2,718)	42,330	-	42,330	1,410	
1465	WESTERN KENTUCKY UNIV	0.628238%	0.601797%	23,600	(767)	22,833	(208,377)	209,702	(543,603)	(535,093)	195,836	73,212	(4,485)	68,727	-	68,727	2,291	
3801	KENTUCKY STATE UNIVERSITY	0.185920%	0.047701%	6,984	(227)	6,757	(61,667)	62,059	(160,873)	(158,355)	57,956	21,666	(10,710)	10,956	-	10,956	678	
31040	ATTORNEY GENERALS OFFICE	0.502027%	0.551783%	18,859	(613)	18,246	(166,515)	167,573	(434,395)	(427,595)	156,493	58,504	1,517	60,021	-	60,021	1,831	
31095	DEPT MILITARY AFFAIRS	1.001038%	0.990250%	37,604	(1,223)	36,381	(332,029)	334,140	(866,180)	(852,620)	312,047	116,656	(4,891)	111,765	-	111,765	3,650	
35615	TRAN DEPT OF AVIATION	0.119831%	0.124199%	4,502	(146)	4,356	(39,746)	39,999	(103,688)	(102,064)	37,354	13,964	(178)	13,786	-	13,786	437	
39079	COMMONWEALTH OF TECHNOL	0.301898%	0.379520%	11,341	(369)	10,972	(100,135)	100,772	(261,227)	(257,137)	94,109	35,182	4,344	39,526	-	39,526	1,101	
50660	DEPT OF FISH & WILDLIFE	3.390832%	3.472112%	127,378	(4,142)	123,236	(1,124,687)	1,131,837	(2,934,026)	(2,888,095)	1,057,000	395,150	(8,089)	387,061	-	387,061	12,365	
50665	COMM KY HORSE PARK	0.187745%	0.205611%	7,053	(229)	6,824	(62,272)	62,668	(162,452)	(159,909)	58,524	21,879	514	22,393	-	22,393	685	
50670	DEPT OF PARKS	0.823966%	0.835663%	30,954	(1,007)	29,947	(273,307)	275,044	(712,989)	(701,827)	256,859	96,024	(2,548)	93,476	-	93,476	3,005	
53729	OFF HUMAN RESOURCE MANAGE	2.272155%	2.323256%	85,354	(2,776)	82,578	(753,639)	758,430	(1,966,055)	(1,935,277)	708,283	264,785	(5,663)	259,122	-	259,122	8,286	
54520	J&PS DEPT OF KY STATE POL	3.645951%	3.953989%	136,962	(4,454)	132,508	(1,209,306)	1,216,994	(3,154,776)	(3,105,389)	1,136,527	424,881	7,178	432,059	-	432,059	13,295	
54527	J&PS DEPT OF CORRECTIONS	84.075419%	83.638937%	3,158,326	(102,701)	3,055,626	(27,886,528)	28,063,823	(72,748,954)	(71,610,090)	26,208,245	9,797,724	(376,994)	9,420,730	-	9,420,730	306,589	
58676	DEPT OF INSURANCE	0.188288%	0.273687%	7,073	(230)	6,843	(62,452)	62,849	(162,922)	(160,372)	58,694	21,942	5,371	27,313	-	27,313	687	
58680	DEPT OF ALCOHOL & BEVERA	0.947519%	0.888804%	35,594	(1,157)	34,437	(314,278)	316,276	(819,871)	(807,036)	295,364	110,419	(8,119)	102,300	-	102,300	3,455	
TOTAL		100.000000%	100.000000%	3,756,539	(122,154)	3,634,386	(33,168,468)	33,379,343	(86,528,207)	(85,173,633)	31,172,305	11,653,494	(411,044)	11,242,450	-	11,242,450	364,661	

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

		Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
		Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Outflow of Resources	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions			Total Deferred Inflow of Resources									
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience			Liability Experience	Assumption Changes	Investment Experience			2019	2020	2021	2022	2023	Thereafter	
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	
1430	EASTERN KY UNIV	-	382,680	-	-	382,680	169,545	3,072	165,899	7,572	346,088	5,097	5,097	5,097	38,985	(6,789)	(10,895)	
1440	MOREHEAD STATE UNIVERSITY	-	184,964	-	-	184,964	81,948	1,485	80,185	2,955	166,573	2,595	2,595	2,595	18,975	(3,148)	(5,221)	
1445	MURRAY STATE UNIV	-	250,992	-	-	250,992	111,201	2,015	108,809	16,849	238,874	1,128	1,128	1,128	23,355	(6,705)	(7,917)	
1450	NORTHERN KY UNIVERSITY	-	235,705	-	-	235,705	104,428	1,892	102,182	13,852	222,354	1,427	1,427	1,427	22,299	(5,923)	(7,307)	
1465	WESTERN KENTUCKY UNIV	-	383,066	-	-	383,066	169,716	3,075	166,066	22,877	361,734	2,251	2,251	2,251	36,173	(9,695)	(11,899)	
3801	KENTUCKY STATE UNIVERSITY	-	113,364	-	-	113,364	50,226	910	49,145	57,104	157,385	(8,717)	(8,717)	(8,717)	1,322	(12,408)	(6,787)	
31040	ATTORNEY GENERALS OFFICE	-	306,110	-	13,095	319,205	135,621	2,457	132,704	4,014	274,796	6,900	6,900	6,900	34,007	(2,562)	(7,733)	
31095	DEPT MILITARY AFFAIRS	-	610,380	-	-	610,380	270,427	4,900	264,611	24,355	564,293	5,842	5,842	5,842	59,893	(13,156)	(18,175)	
35615	TRAN DEPT OF AVIATION	-	73,067	-	173	73,240	32,372	587	31,676	904	65,539	1,107	1,107	1,107	7,577	(1,161)	(2,034)	
39079	COMMONWEALTH OF TECHNOL	-	184,082	-	26,634	210,716	81,557	1,478	79,803	2,761	165,599	7,581	7,581	7,581	23,882	1,949	(3,456)	
50660	DEPT OF FISH & WILDLIFE	-	2,067,551	-	-	2,067,551	916,022	16,596	896,320	37,016	1,865,954	28,267	28,267	28,267	211,355	(35,944)	(58,614)	
50665	COMM KY HORSE PARK	-	114,477	-	4,605	119,082	50,719	919	49,628	1,495	102,761	2,527	2,527	2,527	12,664	(1,013)	(2,911)	
50670	DEPT OF PARKS	-	502,429	-	-	502,429	222,600	4,033	217,812	12,116	456,561	6,287	6,287	6,287	50,779	(9,327)	(14,446)	
53729	OFF HUMAN RESOURCE MANAGE	-	1,385,440	-	-	1,385,440	613,815	11,121	600,613	26,103	1,251,652	18,699	18,699	18,699	141,384	(24,332)	(39,360)	
54520	J&PS DEPT OF KY STATE POL	-	2,223,109	-	74,131	2,297,240	984,942	17,845	963,757	28,761	1,995,305	46,269	46,269	46,269	243,133	(22,508)	(57,498)	
54527	J&PS DEPT OF CORRECTIONS	-	51,264,763	-	-	51,264,763	22,712,697	411,502	22,224,181	1,864,241	47,212,621	524,453	524,453	524,451	5,064,112	(1,070,617)	(1,514,713)	
58676	DEPT OF INSURANCE	-	114,808	-	31,158	145,966	50,865	922	49,771	1,991	103,549	7,390	7,390	7,390	17,556	3,921	(1,229)	
58680	DEPT OF ALCOHOL & BEVERA	-	577,747	-	-	577,747	255,969	4,638	250,464	41,775	552,846	2,040	2,040	2,040	53,202	(16,001)	(18,417)	
TOTAL		-	60,974,734	-		149,796	61,124,530	27,014,670	489,447	26,433,626	2,166,740	56,104,483	661,144	661,144	661,142	6,060,654	(1,235,420)	(1,788,613)