

Kentucky Employees Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2021





June 16, 2022

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, 2021

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2021 and June 30, 2022. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and KERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

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

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2020. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2021 using generally accepted actuarial principles. The proportionate share of the Collective OPEB Amounts for employers that participate in each plan are provided in Appendix A and B in this report.

Actuarial Assumptions

The single discount rates used to calculate the total OPEB liability within each plan changed since the prior year. Additional information regarding the single discount rates is provided in Section 1 of this report. The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2020 valuation process and was updated to better reflect the plans' anticipated long-term healthcare cost

increases. In general, the updated assumption is assuming higher future increases in healthcare costs. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Plan Provisions

Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for certain qualifying members who become “totally and permanently disabled” in the line of duty or as a result of a duty-related disability. The total OPEB liability as of June 30, 2021 is determined using these updated benefit provisions.

Additionally, House Bill 8 passed during the 2021 legislative session and changed how employer contributions are allocated and collected from the participating employers in the KERS Non-Hazardous Plan. This change does not impact the calculation of the total OPEB liability but does impact the allocation of required contributions amongst the participating employers. As a result of this legislation, there are several employers that will experience a relatively large change in proportionate share of the Collective OPEB Amounts in the KERS Non-Hazardous insurance plan from 2020 to 2021. Additional information is provided in Section 1 of this report.

Further, House Bill 1 passed during the 2019 special legislative session and allowed certain agencies to elect to cease participating in the KERS Non-Hazardous Plan as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Only one employer elected to cease participation under these provisions and freeze benefit accruals for their current employees. As such, there is no material impact on the total OPEB liability due to this legislation. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Implicit Employer Subsidy for non-Medicare retirees

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

401(h) Subaccount

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



Additional Disclosures


This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 74 accounting valuation report as of June 30, 2021, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2020", 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, 2021. Please see the GASB 74 accounting valuation report as of June 30, 2021 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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

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

Respectfully submitted,

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SECTION 1

DISCUSSION

Discussion

Report Purpose and Scope

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2021 Annual Report.

Financial Reporting Overview

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

Timing of the Valuation

For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2020. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2021, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.43% to 5.26% for the KERS non-hazardous insurance plan and from 5.28% to 5.01% for the KERS hazardous insurance plan (see information regarding the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2020 valuation process and was updated to better reflect the plans' anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in healthcare costs. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for certain qualifying members who become "totally and permanently disabled" in the line of duty or as a result of a duty-related disability. The total OPEB liability as of June 30, 2021 is determined using these updated benefit provisions.



Additionally, House Bill 8 passed during the 2021 legislative session and changed how employer contributions are allocated and collected from the participating employers in the KERS Non-Hazardous Plan. This change does not impact the calculation of the total OPEB liability but does impact the allocation of required contributions amongst the participating employers. As a result, the proportionate share of the Collective OPEB Amounts for employers that participate in the KERS Non-Hazardous insurance plan (and changes in proportionate share from 2020) reflect the change in each employer's expected long-term contribution effort due to this legislation. See further discussion later in this section of the report.

Further, House Bill 1 passed during the 2019 special legislative session and allowed certain agencies to elect to cease participating in the KERS Non-Hazardous Plan as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Only one employer elected to cease participation under these provisions and freeze benefit accruals for their current employees. As such, there is no material impact on the total OPEB liability due to this legislation. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

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

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2021.

Single Discount Rate

Single discount rates of 5.26% for the KERS non-hazardous insurance plan and 5.01% for the KERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2021. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 1.92%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2021. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan's fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the plan's actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the plan's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The projection of cash flows used to determine the single discount rate must include an assumption regarding actual employer contributions made each future year. Future contributions are projected assuming that each participating employer in each insurance plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy, as most recently revised by House Bill 8, passed during the 2021 legislative session.



If there is a future pattern of legislation that has a resulting effect of employers making contributions less than the actuarially determined rate, we may be required to project contributions that are reflective of recent actual contribution efforts regardless of the stated funding policy (as required by paragraph 50 of GASB Statement No. 74).

Methodology for Proportionate Shares

The proportionate share(s) of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer plans is provided in Appendix A and Appendix B of this report. As noted previously, House Bill 8 passed during the 2021 legislative session and changed how employer contributions are allocated and collected from the participating employers in the KERS Non-Hazardous Plan. Therefore, the calculation of the proportionate share of the Collective OPEB Amounts for employers that participate in the KERS Non-Hazardous insurance plan has been updated since June 30, 2020.

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS non-hazardous plan is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2021. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 75% of the aggregate required contribution for the plan. For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under the revised statutes, the amortization cost has been further apportioned by actual salary for fiscal year ending June 30, 2021, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to be paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS hazardous insurance plan was determined using the employers' actual salary for the fiscal year ending June 30, 2021. No employer contributions were required for the hazardous insurance plan for the fiscal year but future contributions, if required, will be collected as a percentage of pay. These methods used for the KERS non-hazardous insurance plan and the KERS hazardous insurance plan are expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2021 for either the non-hazardous or hazardous plans.



Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2020:

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	30,203	2,484
Inactive plan members entitled to but not yet receiving benefits:	17,690	927
Active plan members:	31,498	4,079
Total plan members:	79,391	7,490

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

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2021 measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2021 measurement period was the following for each insurance plan.

Development of the Average Expected Remaining Service Life	Non-Hazardous	Hazardous
	(1)	(2)
Total expected remaining service lives of all employees (years):	280,546	35,803
Total plan members:	79,391	7,490
Average expected remaining service life (years):	3.53	4.78

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



Implicit Subsidy

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

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

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2022.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Development of Single Discount Rate at June 30, 2021

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Single Discount Rate	5.26%	5.01%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate ¹	1.92%	1.92%

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, 2021.

Exhibit 2

Schedule of the Employers' Net OPEB Liability as of June 30, 2021 (\$ in thousands)

Plan (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll ¹ (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 3,698,804	\$ 1,419,477	\$ 2,279,327	38.38%	\$ 1,452,345	156.94%
KERS Hazardous Plan	\$ 622,152	\$ 633,677	\$ (11,525)	101.85%	\$ 172,725	-6.67%

Note:

¹ Based on derived compensation using the provided employer contribution information. For 2021, derived compensation for KERS Hazardous plan is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2021.



Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2021 (\$ in thousands)

Change in the Net OPEB Liability (1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
Total OPEB liability		
Service Cost	\$ 58,831	\$ 13,633
Interest	191,624	29,254
Benefit Changes	1,382	48
Difference between actual and expected experience	(231,631)	(6,402)
Assumption Changes	220,184	42,022
Benefit Payments ^{1,2}	(141,143)	(20,927)
Net Change in Total OPEB Liability	99,247	57,628
Total OPEB Liability - Beginning	3,599,557	564,524
Total OPEB Liability - Ending (a)	\$ 3,698,804	\$ 622,152
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 223,661 ⁴	\$ 3,556
Contributions - Member	6,318	1,167
Benefit Payments ^{1,2}	(141,143)	(20,927)
Net Investment Income	270,811	128,244
Administrative Expense	(819)	(118)
Other	0	0
Net Change in Plan Fiduciary Net Position	358,828	111,922
Plan Fiduciary Net Position - Beginning	1,060,649	521,755
Plan Fiduciary Net Position - Ending (b)	\$ 1,419,477	\$ 633,677
Net OPEB Liability - Ending (a) - (b)	2,279,327	(11,525)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	38.38%	101.85%
Covered Payroll³	\$ 1,452,345	\$ 172,725
Net OPEB Liability as a Percentage of Covered Payroll	156.94%	-6.67%

Notes:

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

² Employer contributions and benefit payments include expected benefits due to the implicit subsidy for members under age 65, equal to \$36,986,000 for the non-hazardous plan and \$2,257,000 for the hazardous plan.

³ Based on derived compensation using the provided employer contribution information.

³ For 2021, derived compensation for KERS Hazardous plan is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2021.

⁴ Includes \$28.4 million employer cessation contribution for KERS Non-Hazardous plan.



Exhibit 4

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2021 (\$ in thousands)

Plan (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions ² (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ³ (5)	Actual Contributions as a Percentage of Covered Payroll (6)
KERS Non-Hazardous Plan	\$ 161,936	\$ 186,676	\$ (24,740)	\$ 1,452,345	12.85%
KERS Hazardous Plan	\$ 0	\$ 1,300	\$ (1,300)	\$ 172,725	0.75%

Note:

¹ Actuarially determined contribution for fiscal year ending 2021 is based on the contribution rates calculated with the June 30, 2019 actuarial valuation, as amended by SB249 (2020 legislative session) which reset the amortization period to 30 years.

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

³ Based on derived compensation using the provided employer contribution information. For 2021, derived compensation for KERS Hazardous plan is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2021.



Notes to Schedule of Employers' Contributions for FYE 2021

The actuarially determined contributions effective for fiscal year ending 2021 that are documented in the schedule on the previous page were calculated as of June 30, 2019. Based on the June 30, 2019 actuarial valuation report (as amended by SB249, passed during the 2020 legislative session), the actuarial methods and assumptions used to calculate the required contributions are below.

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Determined by the Actuarial Valuation as of:	June 30, 2019	June 30, 2019
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate:	0.00%	0.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019
Healthcare Trend Rates (Pre-65):	Initial trend starting at 6.25% at January 1, 2021 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2020 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.25% at January 1, 2021 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2020 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Healthcare Trend Rates (Post-65):	Initial trend starting at 5.50% at January 1, 2021 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2020 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 5.50% at January 1, 2021 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2020 premiums were known at the time of the valuation and were incorporated into the liability measurement.



Exhibit 5

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate for the Measurement Period Ending June 30, 2021 (\$ in thousands)

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

Plan (1)	1.00% Decrease (4.26% for non-hazardous) (4.01% for hazardous) (2)	Current Discount Rate (5.26% for non-hazardous) (5.01% for hazardous) (3)	1.00% Increase (6.26% for non-hazardous) (6.01% for hazardous) (4)
KERS Non-Hazardous Plan	\$ 2,783,547	\$ 2,279,327	\$ 1,865,935
KERS Hazardous Plan	\$ 82,367	\$ (11,525)	\$ (86,891)

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

Plan (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
KERS Non-Hazardous Plan	\$ 1,882,957	\$ 2,279,327	\$ 2,756,702
KERS Hazardous Plan	\$ (79,113)	\$ (11,525)	\$ 71,015



Exhibit 6

Components of Aggregate OPEB Expense (Measurement Date of June 30, 2021)

(1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
1. Total service cost:	\$ 58,830,683	\$ 13,633,166
2. Interest on total OPEB liability:	191,623,896	29,254,383
3. Current-period benefit changes:	1,381,569	47,649
4. Member contributions:	(6,317,796)	(1,167,211)
5. Projected earnings on plan investments:	(69,041,075)	(32,099,645)
6. Administrative expense:	819,043	117,503
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	89,613,128	25,154,936
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(38,323,137)	(20,003,129)
10. Total Aggregate OPEB Expense:	\$ 228,586,311	\$ 14,937,652

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 7a

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	2020-2021	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
					2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2016-2017	(3,920,786)	(7,826)	5.01	(782,592)	(7,826)	-	-	-	-	-
2017-2018	(191,148,173)	(36,372,325)	4.94	(38,693,962)	(36,372,325)	-	-	-	-	-
2018-2019	(302,189,376)	(113,321,016)	4.80	(62,956,120)	(62,956,120)	(50,364,896)	-	-	-	-
2019-2020	288,235,278	132,010,196	3.69	78,112,541	78,112,541	53,897,655	-	-	-	-
2020-2021	(231,630,013)	(166,012,446)	3.53	(65,617,567)	(65,617,567)	(65,617,567)	(34,777,312)	-	-	-
		(183,703,417)		(89,937,700)	(86,841,297)	(62,084,808)	(34,777,312)	-	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	2020-2021	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments					
					2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2016-2017	(41,028,840)	-	5.00	(8,205,768)	-	-	-	-	-	-
2017-2018	(12,636,398)	(2,527,278)	5.00	(2,527,280)	(2,527,278)	-	-	-	-	-
2018-2019	11,767,948	4,707,178	5.00	2,353,590	2,353,590	2,353,588	-	-	-	-
2019-2020	52,051,862	31,231,118	5.00	10,410,372	10,410,372	10,410,372	10,410,374	-	-	-
2020-2021	(201,770,254)	(161,416,203)	5.00	(40,354,051)	(40,354,051)	(40,354,051)	(40,354,051)	(40,354,050)	-	-
		(128,005,185)		(38,323,137)	(30,117,367)	(27,590,091)	(29,943,677)	(40,354,050)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	2020-2021	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions					
					2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2016-2017	414,835,550	828,015	5.01	82,801,507	828,015	-	-	-	-	-
2017-2018	(11,234,640)	(2,137,764)	4.94	(2,274,219)	(2,137,764)	-	-	-	-	-
2018-2019	158,004,101	59,251,538	4.80	32,917,521	32,917,521	26,334,017	-	-	-	-
2019-2020	13,766,951	6,305,189	3.69	3,730,881	3,730,881	2,574,308	-	-	-	-
2020-2021	220,184,236	157,809,098	3.53	62,375,138	62,375,138	62,375,138	33,058,822	-	-	-
		222,056,076		179,550,828	97,713,791	91,283,463	33,058,822	-	-	-



Exhibit 7b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2016-2017	(1,029,090)	(211,055)	6.29	(163,607)	(163,607)	(47,448)	-	-	-	-
2017-2018	(31,240,284)	(11,530,324)	6.34	(4,927,490)	(4,927,490)	(4,927,490)	(1,675,344)	-	-	-
2018-2019	(30,947,022)	(16,139,835)	6.27	(4,935,729)	(4,935,729)	(4,935,729)	(4,935,729)	(1,332,648)	-	-
2019-2020	27,666,304	15,558,512	4.57	6,053,896	6,053,896	6,053,896	3,450,720	-	-	-
2020-2021	(6,402,116)	(5,062,761)	4.78	(1,339,355)	(1,339,355)	(1,339,355)	(1,339,355)	(1,044,696)	-	-
		(17,385,463)		(5,312,285)	(5,312,285)	(5,196,126)	(4,499,708)	(2,377,344)	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	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						
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2016-2017	(26,997,552)	-	5.00	(5,399,512)	-	-	-	-	-	-
2017-2018	(12,793,867)	(2,558,775)	5.00	(2,558,773)	(2,558,775)	-	-	-	-	-
2018-2019	3,651,309	1,460,523	5.00	730,262	730,262	730,261	-	-	-	-
2019-2020	32,268,049	19,360,829	5.00	6,453,610	6,453,610	6,453,610	6,453,609	-	-	-
2020-2021	(96,143,578)	(76,914,862)	5.00	(19,228,716)	(19,228,716)	(19,228,716)	(19,228,716)	(19,228,714)	-	-
		(58,652,285)		(20,003,129)	(14,603,619)	(12,044,845)	(12,775,107)	(19,228,714)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2016-2017	89,401,184	18,335,059	6.29	14,213,225	14,213,225	4,121,834	-	-	-	-
2017-2018	(581,104)	(214,476)	6.34	(91,657)	(91,657)	(91,657)	(31,162)	-	-	-
2018-2019	31,686,975	16,525,743	6.27	5,053,744	5,053,744	5,053,744	5,053,744	1,364,511	-	-
2019-2020	11,428,360	6,426,890	4.57	2,500,735	2,500,735	2,500,735	1,425,420	-	-	-
2020-2021	42,021,814	33,230,640	4.78	8,791,174	8,791,174	8,791,174	8,791,174	6,857,118	-	-
		74,303,856		30,467,221	30,467,221	20,375,830	15,239,176	8,221,629	-	-



Exhibit 8

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

	Period		Non-Hazardous Plan		Hazardous Plan
	(1)		(2)		(3)
1.	Fiscal Year + 1	\$	(19,244,873)	\$	10,551,317
2.	Fiscal Year + 2		1,608,564		3,134,859
3.	Fiscal Year + 3		(31,662,167)		(2,035,639)
4.	Fiscal Year + 4		(40,354,050)		(13,384,429)
5.	Fiscal Year + 5		-		-
6.	Thereafter		-		-
7.	Total	\$	(89,652,526)	\$	(1,733,892)

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

SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Growth	68.50%	
US Equity	21.75%	5.70%
Non-US Equity	21.75%	6.35%
Private Equity	10.00%	9.70%
Specialty Credit/High Yield	15.00%	2.80%
Liquidity	11.50%	
Core Bonds	10.00%	0.00%
Cash	1.50%	-0.60%
Diversifying Strategies	20.00%	
Real Estate	10.00%	5.40%
Opportunistic	0.00%	N/A
Real Return	10.00%	4.55%
Expected Real Return	100.00%	5.00%
Long Term Inflation Assumption		2.30%
Expected Nominal Return for Portfolio		7.30%

Source: Kentucky Public Pensions Authority

APPENDIX A

COLLECTIVE OPEB AMOUNTS – KERS NON-HAZARDOUS INSURANCE PLAN

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

Participating Employer Code	Participating Employer Name	2021 Proportionate Share	2020 Proportionate Share	Employer Contributions for FYE June 30, 2021			Net OPEB Liability as of June 30, 2021				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care
							5.26%	Less 1.00% 4.26%	Plus 1.00% 6.26%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1430	EASTERN KY UNIV	1.036442%	0.637031%	366,256	383,336	749,592	23,623,902	28,849,853	19,339,329	19,515,760	28,571,618
1433	KET FOUNDATION	0.087704%	0.128140%	125,766	32,438	158,204	1,999,061	2,441,282	1,636,499	1,651,429	2,417,738
1434	KY BAR ASSOCIATION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	0.006641%	0.016201%	17,277	2,456	19,733	151,370	184,855	123,917	125,047	183,073
1436	LOTUS	0.024027%	0.063886%	90,536	8,887	99,423	547,654	668,803	448,328	452,418	662,353
1437	SANCTUARY INC	0.021830%	0.041291%	54,091	8,074	62,165	497,577	607,648	407,334	411,050	601,788
1438	O A S I S	0.025462%	0.048531%	74,525	9,417	83,942	580,362	708,747	475,104	479,439	701,911
1439	BARREN RIVER CHILD ADVOCA	0.010395%	0.029518%	40,244	3,845	44,089	236,936	289,350	193,964	195,733	286,559
1440	MOREHEAD STATE UNIVERSITY	0.549925%	0.287225%	301,363	203,394	504,757	12,534,589	15,307,423	10,261,240	10,354,853	15,159,794
1445	MURRAY STATE UNIV	0.661034%	0.667876%	596,529	244,489	841,018	15,067,126	18,400,194	12,334,462	12,446,988	18,222,738
1450	NORTHERN KY UNIVERSITY	0.000000%	2.413982%	2,803,530	-	2,803,530	-	-	-	-	-
1451	SILVERLEAF	0.014744%	0.026027%	30,591	5,453	36,044	336,064	410,406	275,113	277,623	406,448
1452	SPRINGHAVEN INC	0.017540%	0.037810%	52,438	6,487	58,925	399,794	488,234	327,285	330,271	483,526
1453	SAFE HARBOR	0.022867%	0.057634%	80,825	8,458	89,283	521,214	636,514	426,683	430,576	630,375
1454	D.O.V.E.S.	0.016450%	0.034309%	51,271	6,084	57,355	374,949	457,894	306,946	309,746	453,477
1455	GATEWAY CHILD ADVOCACY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	0.009559%	0.009207%	29,597	3,535	33,132	217,881	266,079	178,365	179,992	263,513
1457	KY RIVER CHILD ADVOCACY	0.003897%	0.009523%	12,531	1,441	13,972	88,825	108,475	72,715	73,379	107,429
1458	BLUEGRASS RAPE CRISIS CTR	0.025707%	0.050336%	67,562	9,508	77,070	585,947	715,567	479,676	484,052	708,665
1459	NURSING HOME OMBUDSMAN	0.007995%	0.016497%	20,520	2,957	23,477	182,232	222,545	149,181	150,542	220,398
1465	WESTERN KENTUCKY UNIV	0.979451%	1.085370%	1,174,251	362,258	1,536,509	22,324,891	27,263,482	18,275,914	18,442,644	27,000,546
1480	KASAP	0.012798%	0.033848%	41,388	4,733	46,121	291,708	356,238	238,802	240,981	352,803
1481	KDVA	0.027501%	0.058817%	81,568	10,171	91,739	626,838	765,503	513,151	517,832	758,121
1482	KACAC	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	0.004903%	0.010315%	14,036	1,813	15,849	111,755	136,477	91,487	92,321	135,161
1484	BUFFALO TR CHILD ADV INC	0.004406%	0.008787%	15,590	1,630	17,220	100,427	122,643	82,213	82,963	121,460
1485	CUMBERLAND V C A CENTER	0.008554%	0.020174%	24,158	3,164	27,322	194,974	238,105	159,612	161,068	235,808
1486	LAKE CUMB CHILD ADV CTR	0.006155%	0.009978%	18,229	2,276	20,505	140,293	171,327	114,848	115,896	169,675
1487	B.R.A.S.S.	0.022349%	0.044724%	63,420	8,266	71,686	509,407	622,095	417,018	420,822	616,095
1488	WOMEN AWARE	0.008297%	0.015792%	20,144	3,069	23,213	189,116	230,951	154,817	156,229	228,724
1489	BETHANY HOUSE ABUSE SHEL	0.015469%	0.034367%	40,238	5,721	45,959	352,589	430,587	288,641	291,275	426,434
1490	HOPE HARBOR INC	0.014163%	0.032346%	49,866	5,238	55,104	322,821	394,234	264,272	266,683	390,432
1491	CHILD ADV CTR OF GRN RVR	0.004838%	0.008174%	11,698	1,789	13,487	110,274	134,668	90,274	91,097	133,369
1492	CSG HEADQUARTERS	0.146930%	0.265114%	320,273	54,343	374,616	3,349,015	4,089,866	2,741,618	2,766,629	4,050,422
1994	KY HIGHER ED STUD LN CORP	0.534471%	0.800634%	948,655	197,678	1,146,333	12,182,342	14,877,253	9,972,879	10,063,861	14,733,773
3022	LEX FAYETTE CO HLTH DEPT	0.481398%	0.449928%	598,907	178,049	776,956	7,762,635	13,399,941	8,982,571	9,064,519	13,270,709
3023	LAKE CUMBERLAND DISTRICT	0.396552%	0.380053%	467,704	146,668	614,372	9,038,717	11,038,213	7,399,401	7,466,905	10,931,757
3024	WEDCO DIST HEALTH DEPT	0.165320%	0.197336%	241,239	61,145	302,384	3,768,183	4,601,760	3,084,763	3,112,905	4,557,380
3025	NORTHERN KY DIST HLTH DEP	0.337918%	0.442433%	555,407	124,982	680,389	7,702,256	9,406,107	6,305,329	6,362,852	9,315,392
3026	BARREN RVR DIST HLTH DEPT	0.333239%	0.282722%	273,404	123,251	396,655	7,595,606	9,275,865	6,218,022	6,274,748	9,186,406
3027	GREEN RVR DIST HLTH DEPT	0.436193%	0.424712%	500,497	161,329	661,826	9,942,265	12,141,638	8,139,076	8,213,328	12,024,541
3028	LINCOLN TRL DIST HLTH DEP	0.336778%	0.247536%	324,167	124,560	448,727	7,676,272	9,374,375	6,284,057	6,341,386	9,283,966
3029	PURCHASE DIST HLTH DEPT	0.204982%	0.123433%	133,291	75,814	209,105	4,672,210	5,705,771	3,824,830	3,859,724	5,650,743
3030	MERCER CO HEALTH DEPT	0.044089%	0.040639%	39,285	16,307	55,592	1,004,932	1,227,238	822,672	830,177	1,215,402
3031	CUMBERLAND VLY DIST HEALT	0.391519%	0.141906%	144,688	144,806	289,494	8,923,998	10,898,117	7,305,488	7,372,136	10,793,012
3033	KY RIVER DIST HEALTH DEPT	0.321950%	0.183269%	187,769	119,076	306,845	7,338,293	8,961,631	6,007,376	6,062,181	8,875,202
3034	BOURBON CO HEALTH CENTER	0.041956%	0.038954%	49,740	15,518	65,258	956,314	1,167,865	782,871	790,014	1,156,602
3035	CLARK CO HEALTH DEPT	0.088847%	0.101062%	105,372	32,861	138,233	2,025,114	2,473,098	1,657,827	1,672,951	2,449,247
3036	GATEWAY DIST HEALTH DEPT	0.159783%	0.150155%	191,952	59,097	251,049	3,641,977	4,447,635	2,981,446	3,008,646	4,404,741
3037	BOYLE CO HEALTH DEPT	0.034990%	0.035014%	43,996	12,941	56,937	797,537	973,963	652,890	658,847	964,570
3038	PIKE CO HEALTH DEPT	0.128496%	0.121442%	145,531	47,525	193,056	2,928,844	3,576,747	2,397,651	2,419,525	3,542,252
3039	FLOYD CO HEALTH CENTER	0.066656%	0.071703%	80,034	24,653	104,687	1,519,308	1,855,401	1,243,757	1,255,104	1,837,507
3040	MARTIN CO HEALTH DEPT	0.028969%	0.030587%	35,852	10,714	46,566	660,298	806,366	540,543	545,474	798,589
3042	BUFFALO TRACE HEALTH DEPT	0.057009%	0.048031%	63,468	21,085	84,553	1,299,422	1,586,872	1,063,751	1,073,455	1,571,568
3043	LITTLE SANDY DIST HEALTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	0.112573%	0.097695%	120,587	41,636	162,223	2,565,907	3,133,523	2,100,538	2,119,702	3,103,302
3045	PENNYRILE DIST HLTH DEPT	0.088922%	0.092890%	120,438	32,889	153,327	2,026,823	2,475,186	1,659,226	1,674,363	2,451,315
3047	BREATHITT CO HEALTH DEPT	0.093134%	0.084735%	94,537	34,446	128,983	2,122,828	2,592,429	1,737,819	1,753,673	2,567,427
3048	GREENUP CO HLTH DEPT	0.062522%	0.062917%	75,538	23,124	98,662	1,425,081	1,740,329	1,166,620	1,177,263	1,723,545
3049	WHITLEY CO HEALTH DEPT	0.144274%	0.118925%	131,488	53,361	184,849	3,288,476	4,015,935	2,692,058	2,716,618	3,977,204
3050	LAUREL CO HEALTH DEPT	0.077475%	0.081558%	89,669	28,655	118,324	1,765,909	2,156,553	1,445,633	1,458,821	2,135,755
3051	KNOX CO HEALTH DEPT	0.143451%	0.119659%	142,603	53,057	195,660	3,269,717	3,993,026	2,676,702	2,701,121	3,954,517
3052	MONROE CO HEALTH DEPT	0.018039%	0.022421%	25,150	6,672	31,822	411,168	502,124	336,596	339,667	497,281
3053	BULLITT CO HEALTH DEPT	0.079451%	0.090318%	110,731	29,386	140,117	1,810,948	2,211,556	1,482,504	1,496,028	2,190,227
3054	THREE RIVERS DIST HLTH	0.122520%	0.111881%	142,569	45,315	187,884	2,792,631	3,410,402	2,286,143	2,306,999	3,377,511
3055	ESTILL CO HEALTH DEPT	0.027742%	0.025264%	24,834	10,261	35,095	632,331	772,212	517,648	522,370	764,764
3056	OLDHAM CO HEALTH DEPT	0.061118%	0.071782%	87,994	22,605	110,599	1,393,079	1,701,248	1,140,422	1,150,826	1,684,841



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

Participating Employer Code	Participating Employer Name	2021 Proportionate Share	2020 Proportionate Share	Employer Contributions for FYE June 30, 2021			Net OPEB Liability as of June 30, 2021				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.26%	Discount Rate Less 1.00% 4.26%	Discount Rate Plus 1.00% 6.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3057	LEWIS CO HEALTH DEPT	0.022511%	0.036705%	47,090	8,326	55,416	513,099	626,604	420,041	423,873	620,561
3058	FLEMING CO HEALTH DEP	0.024554%	0.024706%	32,110	9,081	41,191	559,666	683,472	458,162	462,341	676,881
3059	JESSAMINE CO HEALTH DEPT	0.050073%	0.062759%	75,349	18,520	93,869	1,141,327	1,393,806	934,329	942,853	1,380,363
3060	POWELL CO HEALTH DEPT	0.022559%	0.021568%	26,375	8,344	34,719	514,193	627,940	420,936	424,776	621,884
3061	ANDERSON CO HEALTH DEPT	0.027964%	0.027147%	35,112	10,343	45,455	637,391	778,391	521,790	526,550	770,884
3062	MADISON CO HEALTH DEP	0.275521%	0.252225%	282,595	101,904	384,499	6,280,025	7,669,257	5,141,041	5,187,943	7,595,293
3064	JOHNSON CO HEALTH DEPT	0.086225%	0.087125%	111,309	31,891	143,200	1,965,350	2,400,114	1,608,902	1,623,580	2,376,966
3065	MAGOFFIN CO HEALTH DEPT	0.034757%	0.031552%	40,719	12,855	53,574	792,226	967,478	648,543	654,459	958,147
3066	ALLEN CO HEALTH DEPT	0.046561%	0.061249%	68,385	17,221	85,606	1,061,277	1,296,047	868,798	876,724	1,283,548
3067	FRANKLIN CO HEALTH DEPT	0.133702%	0.166300%	204,008	49,451	253,459	3,047,506	3,721,658	2,494,792	2,517,552	3,685,766
3068	LINCOLN CO HEALTH DEPT	0.028289%	0.031212%	39,887	10,463	50,350	644,799	787,438	527,854	532,670	779,843
3069	WOODFORD CO HEALTH DEPT	0.031475%	0.035497%	44,279	11,641	55,920	717,418	876,122	587,303	592,661	867,672
3072	MUHLENBERG CO.HEALTH DEPT	0.045403%	0.048337%	63,522	16,793	80,315	1,034,883	1,263,814	847,190	854,919	1,251,625
3073	MARSHALL CO HEALTH DEPT	0.081146%	0.082588%	92,075	30,013	122,088	1,849,583	2,258,737	1,514,131	1,527,945	2,236,953
3074	CHRISTIAN CO HEALTH DEPT	0.078552%	0.093749%	115,102	29,053	144,155	1,790,457	2,186,532	1,465,729	1,479,101	2,165,445
3075	HOPKINS CO HEALTH DEPT	0.099977%	0.105884%	131,606	36,977	168,583	2,278,803	2,782,907	1,865,505	1,882,524	2,756,068
3076	TODD CO HEALTH DEPT	0.024110%	0.022379%	24,541	8,917	33,458	549,546	671,113	449,877	453,981	664,641
3077	BRACKEN CO HEALTH DEPT	0.016003%	0.025794%	29,179	5,919	35,098	364,761	445,451	298,606	301,330	441,155
3078	MONTGOMERY CO HEALTH DEPT	0.066393%	0.103601%	108,159	24,556	132,715	1,513,314	1,848,081	1,238,850	1,250,152	1,830,257
3079	GARRARD COUNTY HEALTH DPT	0.021840%	0.024343%	28,120	8,078	36,198	497,805	607,927	407,520	411,238	602,064
3080	BRECKINRIDGE CO HEALTH BD	0.037535%	0.034205%	30,763	13,883	44,646	855,545	1,044,804	700,379	706,768	1,034,728
3081	ASHLAND BOYD CO HEALTH DP	0.089483%	0.073757%	88,008	33,096	121,104	2,039,610	2,490,802	1,669,694	1,684,927	2,466,780
3082	LAWRENCE CO HEALTH DEPT	0.028173%	0.048989%	58,252	10,420	68,672	642,155	784,209	525,690	530,486	776,646
3083	GRAVES CO HEALTH CENTER	0.045092%	0.075616%	94,712	16,678	111,390	1,027,794	1,255,157	841,387	849,063	1,243,052
3084	CALLOWAY CO HEALTH DEPT	0.027903%	0.040480%	52,073	10,320	62,393	636,001	776,693	520,652	525,402	769,203
3085	BELL CO HEALTH DEPT	0.059828%	0.063243%	77,443	22,128	99,571	1,363,676	1,665,341	1,116,351	1,126,536	1,649,280
3086	GRAYSON COUNTY HEALTH DEPT	0.027026%	0.034374%	39,583	9,996	49,579	616,011	752,281	504,287	508,888	745,026
3087	HARLAN CO HEALTH DEPT	0.042092%	0.050968%	60,594	15,568	76,162	959,414	1,171,651	785,409	792,574	1,160,351
3088	CARTER CO HEALTH DEPT	0.030569%	0.023792%	38,254	11,306	49,560	696,767	850,903	570,398	575,601	842,696
3801	KENTUCKY STATE UNIVERSITY	0.251240%	0.318996%	337,669	92,923	430,592	5,726,581	6,993,384	4,687,974	4,730,742	6,925,938
5470	KCTCS	0.948001%	1.340740%	1,481,796	350,626	1,832,422	21,608,043	26,388,056	17,689,078	17,850,454	26,133,563
7403	ASST OF COMMONWEALTH ATTY	0.042462%	0.076185%	88,207	15,705	103,912	967,848	1,181,950	792,313	799,541	1,170,551
7407	KENTUCKY HOUSING CORP	0.000000%	0.782758%	1,037,178	-	1,037,178	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	0.010875%	0.009397%	10,485	4,022	14,507	247,877	302,711	202,920	204,772	299,791
7409	MUN ELEC POW ASSOC OF KY	0.009476%	0.009528%	11,424	3,505	14,929	215,989	263,769	176,816	178,429	261,225
7410	COMMONWEALTH CREDIT UNION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	0.005662%	0.014585%	-	2,094	2,094	129,055	157,604	105,649	106,613	156,084
7416	KY OFFICE OF BAR ADMISSIO	0.003971%	0.013125%	18,225	1,469	19,694	90,512	110,535	74,096	74,772	109,469
7417	KY ASSOC OF REGIONAL PROG	0.009449%	0.008329%	9,987	3,495	13,482	215,374	263,017	176,312	177,921	260,481
7716	MASTER COMMISSIONER BULLITT COUNTY	0.002455%	0.002349%	14,938	908	15,846	55,957	68,336	45,809	46,227	67,677
7718	MASTER COMM BOONE CO	0.002228%	0.009344%	13,554	824	14,378	50,783	62,017	41,573	41,952	61,419
7720	MASTER COMM CAMPBELL CO	0.001581%	0.007511%	9,622	585	10,207	36,036	44,008	29,500	29,770	43,583
7724	MASTER COMM CHRISTIAN CO	0.000707%	0.002706%	4,302	261	4,563	16,115	19,680	13,192	13,313	19,490
7725	MASTER COMM CLARK CO	0.000400%	0.001531%	2,434	148	2,582	9,117	11,134	7,464	7,532	11,027
7727	MASTER COMM CLINTON/CUMBE	0.000396%	0.002876%	2,408	146	2,554	9,026	11,023	7,389	7,457	10,917
7730	MASTER COMM DAVIESS CO	0.002001%	0.007660%	12,177	740	12,917	45,609	55,699	37,337	37,678	55,162
7734	MASTER COMM FAYETTE CO	0.003675%	0.015199%	22,360	1,359	23,719	83,765	102,295	68,573	69,199	101,309
7740	MASTER COMM GARRARD CO	0.000000%	0.000894%	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	0.000859%	0.003818%	5,230	318	5,548	19,579	23,911	16,028	16,175	23,680
7743	MASTER COMM GRAYSON CO	0.000000%	0.001560%	-	-	-	-	-	-	-	-
7747	MASTER COMM HARDIN CO	0.002959%	0.012004%	18,002	1,094	19,096	67,445	82,365	55,213	55,717	81,571
7750	MASTER COMMISSIONER HART COUNTY	0.000497%	0.002933%	3,027	184	3,211	11,328	13,834	9,274	9,358	13,701
7751	MASTER COMM HENDERSON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	0.000518%	0.004068%	3,150	192	3,342	11,807	14,419	9,666	9,754	14,280
7753	MASTER COMM HOPKINS CO	0.000000%	0.006619%	-	-	-	-	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	0.007510%	0.029068%	45,694	2,778	48,472	171,177	209,044	140,132	141,410	207,028
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.000978%	0.004837%	5,952	362	6,314	22,292	27,223	18,249	18,415	26,961
7759	MASTER COMM KENTON CO	0.003984%	0.013084%	24,243	1,474	25,717	90,808	110,897	74,339	75,017	109,827
7763	MASTER COMM LAUREL CO	0.001154%	0.004419%	7,025	427	7,452	26,303	32,122	21,533	21,729	31,812
7773	MASTER COMM MCCracken CO	0.002171%	0.008298%	13,210	803	14,013	49,484	60,431	40,509	40,879	59,848
7776	MASTER COMM MADISON CO	0.001780%	0.007036%	10,829	658	11,487	40,572	49,547	33,214	33,517	49,069
7781	MASTER COMM MASON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	0.000816%	0.004649%	4,967	302	5,269	18,599	22,714	15,226	15,365	22,495
7790	MASTER COMM NELSON CO	0.001358%	0.005562%	8,261	502	8,763	30,953	37,801	25,339	25,571	37,436
7792	MASTER COMM OHIO COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	0.000933%	0.003984%	5,673	345	6,018	21,266	25,970	17,409	17,568	25,720
7794	MASTER COMM OWEN CO	0.000359%	0.002823%	2,182	133	2,315	8,183	9,993	6,699	6,760	9,897



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

Participating Employer Code	Participating Employer Name	2021 Proportionate Share	2020 Proportionate Share	Employer Contributions for FYE June 30, 2021			Net OPEB Liability as of June 30, 2021				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.26%	Discount Rate Less 1.00% 4.26%	Discount Rate Plus 1.00% 6.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
7798	MASTER COMM PIKE CO	0.001763%	0.006743%	10,725	652	11,377	40,185	49,074	32,896	33,197	48,601
7799	MASTER COMM FOR FLEMING	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	0.001374%	0.006585%	8,360	508	8,868	31,318	38,246	25,638	25,872	37,877
7807	MASTER COMM SIMPSON CO	0.000559%	0.002943%	3,401	207	3,608	12,741	15,560	10,431	10,526	15,410
7814	MASTER COMM WARREN CO	0.002565%	0.009816%	15,605	949	16,554	58,465	71,398	47,861	48,298	70,709
7817	LOGAN CO MASTER COM	0.000000%	0.002034%	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	0.000530%	0.002052%	3,226	196	3,422	12,080	14,753	9,889	9,980	14,611
7821	MASTER COMM MUHLENBERG CO	0.000690%	0.004096%	4,198	255	4,453	15,727	19,206	12,875	12,992	19,021
8024	SEVEN CO SERVICES INC	0.617182%	0.000000%	-	228,270	228,270	14,067,596	17,179,553	11,516,212	11,621,273	17,013,869
8201	KY RIVER COMM CARE INC	0.106806%	0.000000%	-	39,503	39,503	2,434,458	2,972,996	1,992,930	2,011,111	2,944,323
8202	NORTHERN KY REG MHMR BD	0.231970%	0.009538%	12,687	85,796	98,483	5,287,355	6,456,995	4,328,408	4,367,896	6,394,722
8204	COMMUNICARE INC	0.352401%	0.364926%	394,551	130,338	524,889	8,032,371	9,809,249	6,575,572	6,635,560	9,714,646
8205	ADANTA/BEHAVIORAL HLTH SR	0.425011%	0.312081%	315,597	157,194	472,791	9,687,390	11,830,382	7,930,427	8,002,776	11,716,287
8208	CUMBERLAND RIVER MHMR	0.560427%	0.722583%	767,373	207,278	974,651	12,773,964	15,599,751	10,457,201	10,552,601	15,449,303
8209	WESTERN KY REG MHMR ADV	0.200557%	0.237761%	267,885	74,178	342,063	4,571,350	5,582,599	3,742,262	3,776,403	5,528,759
8210	NEW VISTA OF THE BLUEGRASS, INC.	1.362011%	2.476235%	2,875,156	503,751	3,378,907	31,044,684	37,912,220	25,414,234	25,646,085	37,546,585
8211	PENNYROYAL REG MHMR BD	0.000000%	0.229963%	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	0.161452%	0.183135%	192,698	59,714	252,412	3,680,019	4,494,093	3,012,589	3,040,072	4,450,751
8216	COMPREHEND INC REG MHMR B	0.196752%	0.308361%	369,110	72,770	441,880	4,484,621	5,476,685	3,671,264	3,704,756	5,423,866
8220	LIFESKILLS INC	0.763903%	0.743986%	1,132,477	282,536	1,415,013	17,411,847	21,263,601	14,253,930	14,383,967	21,058,530
8221	MOUNTAIN COMP CARE CENTER	0.273330%	0.354897%	413,031	101,093	514,124	6,230,084	7,608,270	5,100,159	5,146,687	7,534,894
9940	KY EMPLOYERS MUTUAL INS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	0.023074%	0.097395%	140,392	8,534	148,926	525,932	642,276	430,546	434,474	636,081
10010	LEGS LEGISLATIVE RES COMM	1.733820%	1.403789%	2,188,822	641,267	2,830,089	39,519,427	48,261,700	32,351,946	32,647,090	47,796,252
20020	JUDL JUDICIAL RET SYSTEM	0.002088%	0.012417%	12,703	772	13,475	47,592	58,120	38,961	39,316	57,560
20025	JUDL ADM OFF OF THE COURT	2.958125%	4.133401%	6,509,425	1,094,086	7,603,511	67,425,342	82,340,809	55,196,676	55,700,230	81,546,693
31030	UNIFIED PROSECUTORIAL SYS	3.958674%	3.600676%	5,779,387	1,464,147	7,243,534	90,231,125	110,191,563	73,866,265	74,540,141	109,128,848
31035	DEPT OF AGRICULTURE	0.697897%	0.639250%	1,018,881	258,123	1,277,004	15,907,355	19,426,293	13,022,301	13,141,102	19,238,941
31040	ATTORNEY GENERALS OFFICE	0.586229%	0.529414%	855,853	216,822	1,072,675	13,362,076	16,317,962	10,938,649	11,038,442	16,160,587
31045	AUDITOR OF PUBLIC ACCOUNT	0.542578%	0.489751%	792,127	200,677	992,804	12,367,127	15,102,915	10,124,150	10,216,512	14,957,259
31066	REGISTRY OF ELECTION	0.049837%	0.045491%	72,758	18,433	91,191	1,135,948	1,387,236	929,926	938,409	1,373,858
31070	GOVERNORS OFFICE	0.135004%	0.127631%	197,095	49,932	247,027	3,077,183	3,757,900	2,519,086	2,542,068	3,721,658
31074	DEPT OF VETERANS AFFAIRS	1.938760%	2.012611%	2,830,453	717,066	3,547,519	44,190,680	53,966,302	36,175,992	36,506,023	53,445,837
31076	MILITARY AFFAIRS COMM	0.004897%	0.006417%	7,149	1,811	8,960	111,619	136,310	91,375	92,208	134,996
31082	KY INFRASTRUCTURE	0.047425%	0.047436%	69,238	17,541	86,779	1,080,971	1,320,097	884,919	892,992	1,307,366
31085	LT GOVERNORS OFFICE	0.028175%	0.018897%	41,134	10,421	51,555	642,200	784,264	525,727	530,523	776,701
31089	AGRICULTURAL DEVELOP BD	0.046244%	0.050147%	65,148	16,505	81,653	1,017,127	1,242,130	832,655	840,251	1,230,151
31094	OFF OF HOMELAND SECURITY	0.064398%	0.054927%	94,016	23,818	117,834	1,467,841	1,792,549	1,201,625	1,212,587	1,775,261
31095	DEPT MILITARY AFFAIRS	1.278270%	1.198799%	1,866,185	472,778	2,338,963	29,135,953	35,581,250	23,851,681	24,069,278	35,238,095
31110	OFF OF SECRETARY TO CABIN	0.014961%	0.011601%	21,842	5,533	27,375	341,010	416,447	279,162	281,709	412,430
31112	GOV OFF LOCAL DEVELOPMENT	0.168444%	0.135404%	245,917	62,300	308,217	3,839,390	4,688,718	3,143,055	3,171,729	4,643,499
31120	SECRETARY OF STATE	0.117321%	0.096463%	171,280	43,392	214,672	2,674,129	3,265,686	2,189,133	2,209,104	3,234,190
31125	STATE TREASURERS OFFICE	0.108947%	0.114891%	159,055	40,295	199,350	2,483,258	3,032,591	2,032,880	2,051,425	3,003,344
31135	EARLY CHILDHOOD ADVISORY COUNCIL	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	0.008729%	0.007631%	12,744	3,228	15,972	198,962	242,976	162,877	164,363	240,633
31137	KY COMM NETWORK AUTH	0.074445%	0.063204%	108,685	27,534	136,219	1,696,845	2,072,212	1,389,095	1,401,768	2,052,227
31150	BOARD OF ACCOUNTANCY	0.015808%	0.014822%	23,078	5,847	28,925	360,316	440,023	294,967	297,658	435,779
31155	BOARD OF AUCTIONEERS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	0.010290%	0.008433%	15,022	3,806	18,828	234,543	286,427	192,005	193,756	283,665
31170	BOARD OF CHIROPRACTIC EXM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31180	BOARD OF DENTISTRY	0.018842%	0.017303%	27,507	6,969	34,476	429,471	524,476	351,579	354,787	519,418
31185	BOARD OF ELECTIONS	0.036169%	0.031507%	52,804	13,377	66,181	824,410	1,006,781	674,890	681,047	997,072
31190	BRD OF EMBALMERS/FUN DIR	0.011971%	0.011167%	17,477	4,428	21,905	272,858	333,218	223,371	225,409	330,005
31200	BOARD OF EXM ARCHITECTS	0.011120%	0.009918%	16,235	4,113	20,348	253,461	309,530	207,492	209,385	306,545
31205	KY LANDSCAPE ARCH REG BD	0.001827%	0.001702%	2,667	676	3,343	41,643	50,855	34,091	34,402	50,365
31215	BD EXAMINERS OF SOCIAL WK	0.007025%	0.008431%	10,256	2,598	12,854	160,123	195,544	131,082	132,278	193,658
31225	BD OF HAIRDRESSERS/CSMTG	0.043414%	0.036315%	63,381	16,057	79,438	989,547	1,208,449	810,077	817,467	1,196,795
31245	BD OF MEDICAL LICENSURE	0.051646%	0.048374%	75,400	19,102	94,502	1,177,181	1,437,591	963,681	972,472	1,423,726
31250	BOARD OF NURSING	0.211770%	0.177052%	309,170	78,325	387,495	4,826,931	5,894,718	3,951,490	3,987,539	5,837,868
31260	BOARD OF OPTOMETRIC EXM	0.005797%	0.002818%	8,463	2,144	10,607	132,133	161,362	108,168	109,155	159,806
31263	KY RESPIRATORY CARE BD	0.006917%	0.006367%	10,098	2,558	12,656	157,661	192,538	129,067	130,244	190,681
31268	PERSONNEL BOARD	0.024761%	0.023112%	36,148	9,158	45,306	564,384	689,234	462,024	466,239	682,587
31270	KY BOARD OF PHARMACY	0.079153%	0.070486%	115,558	29,275	144,833	1,804,156	2,203,261	1,476,943	1,490,417	2,182,012
31275	BD OF PHYSICAL THERAPY	0.009965%	0.009369%	14,549	3,686	18,235	227,135	277,380	185,940	187,637	274,705
31284	BOARD OF REAL ESTATE APPR	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	0.039022%	0.035440%	56,970	14,433	71,403	889,439	1,086,196	728,125	734,768	1,075,720



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

Participating Employer Code	Participating Employer Name	2021 Proportionate Share	2020 Proportionate Share	Employer Contributions for FYE June 30, 2021			Net OPEB Liability as of June 30, 2021				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.26%	Discount Rate Less 1.00% 4.26%	Discount Rate Plus 1.00% 6.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
55793	DEPT PERSONNEL ADMIN	0.137424%	0.131883%	200,630	50,827	251,457	3,132,342	3,825,262	2,564,242	2,587,635	3,788,370
55794	DEPT FOR EMPLOYEE INS	0.179083%	0.157596%	261,449	66,235	327,684	4,081,887	4,984,860	3,341,572	3,372,056	4,936,785
56102	OFFICE OF THE SECRETARY	0.348091%	0.234658%	508,188	128,744	636,932	7,934,132	9,689,278	6,495,150	6,554,405	9,595,832
56106	DEPT OF WRKPLACE STANDARD	0.354903%	0.357192%	518,134	131,264	649,398	8,089,400	9,878,893	6,622,258	6,682,672	9,783,618
56107	DEPT OF WORKERS CLAIMS	0.501059%	0.394888%	731,510	185,321	916,831	11,420,773	13,947,214	9,349,433	9,434,727	13,812,704
56113	KY OSH REVIEW COMMISSION	0.016368%	0.016581%	23,896	6,054	29,950	373,080	455,611	305,416	308,202	451,217
56114	WORKERS COMP FUNDING COMM	0.058163%	0.051901%	84,914	21,512	106,426	1,325,725	1,618,995	1,085,283	1,095,184	1,603,381
56115	GEN ADM PROG SUPP S SERVI	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	0.783076%	0.000000%	1,143,236	289,627	1,432,863	17,848,863	21,797,291	14,611,685	14,744,987	21,587,072
57122	MINE SAFETY REV COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	0.277106%	0.273654%	404,556	102,490	507,046	6,316,152	7,713,377	5,170,617	5,217,788	7,638,987
57124	KY STATE NATURE PRES COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	0.181349%	0.163145%	264,758	67,073	331,831	4,133,537	5,047,935	3,383,854	3,414,724	4,999,252
57127	DEPT FOR ENERGY DEV & IND	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	1.663464%	1.537828%	2,428,542	615,246	3,043,788	37,915,784	46,303,307	31,039,149	31,322,317	45,856,746
57129	DEPT FOR ENVIRONM PROTECT	2.283034%	2.150208%	3,333,071	844,398	4,177,469	52,037,810	63,549,331	42,599,920	42,988,555	62,936,445
57139	OFFICE OF ADMINISTRATIVE SERVICES	0.279513%	0.269856%	408,070	103,380	511,450	6,371,015	7,780,377	5,215,530	5,263,110	7,705,341
57140	KY NATURE PRESERVES	0.069075%	0.067571%	100,845	25,548	126,393	1,574,445	1,922,735	1,288,894	1,300,653	1,904,192
57141	OFFICE OF ENERGY POLICY	0.025532%	0.021459%	37,276	9,443	46,719	581,958	710,695	476,410	480,757	703,841
58175	BRD OF CLMS & CRIME VICTI	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	0.180653%	0.150431%	263,740	66,816	330,556	4,117,673	5,028,562	3,370,867	3,401,619	4,980,065
58671	KY CLAIMS COMMISSION	0.004356%	0.020472%	6,360	1,611	7,971	99,287	121,251	81,280	82,022	120,082
58672	OFFICE OF CLAIMS AND APPEALS	0.015985%	0.000000%	23,337	5,912	29,249	364,350	444,950	298,270	300,991	440,659
58675	OFFICE OF THE SECRETARY	0.235819%	0.198722%	344,279	87,220	431,499	5,375,086	6,564,133	4,400,228	4,440,371	6,500,827
58676	DEPT OF INSURANCE	0.248300%	0.262513%	362,500	91,836	454,336	5,659,569	6,911,548	4,633,115	4,675,383	6,844,891
58677	OFF OF OCCUP & PROFESSION	0.101621%	0.090389%	148,360	37,585	185,945	2,316,275	2,828,669	1,896,181	1,913,480	2,801,388
58678	KY BOXING & WRESTLING AUT	0.004110%	0.003814%	6,001	1,520	7,521	93,680	114,404	76,690	77,390	113,300
58680	DEPT OF ALCOHOL & BEVERA	0.057877%	0.059477%	84,497	21,406	105,903	1,319,206	1,611,034	1,079,947	1,089,799	1,595,496
58681	DEPT OF CHARITABLE GAMING	0.081326%	0.073005%	118,731	30,079	148,810	1,853,685	2,263,748	1,517,490	1,531,334	2,241,916
58685	DEPT OF FINANCIAL INSTITU	0.402931%	0.359475%	588,251	149,027	737,278	9,184,115	11,215,775	7,518,429	7,587,019	11,107,607
58690	DEPT OF HOUSING & BUILD C	0.657823%	0.607250%	960,375	243,301	1,203,676	14,993,937	18,310,814	12,274,546	12,386,526	18,134,220
014A	BRECKINRIDGE CO ATTORNEY	0.005414%	0.005080%	7,885	2,002	9,887	123,403	150,701	101,022	101,943	149,248
024A	CHRISTIAN COUNTY ATTORNEY	0.004353%	0.001588%	2,524	1,610	4,134	99,219	121,168	81,224	81,965	119,999
031A	EDMONSON COUNTY ATTORNEY	0.003004%	0.003171%	6,734	1,111	7,845	68,471	83,618	56,053	56,564	82,811
060A	KNOTT COUNTY ATTORNEY	0.005608%	0.007581%	12,181	2,074	14,255	127,825	156,101	104,642	105,596	154,596
071A	LOGAN COUNTY ATTORNEY	0.008720%	0.005679%	9,674	3,225	12,899	198,757	242,725	162,709	164,194	240,384
086A	MONROE CO ATTORNEY	0.002470%	0.000000%	-	914	914	56,299	68,754	46,089	46,509	68,091
116A	WAYNE COUNTY ATTORNEY	0.002673%	0.000000%	-	989	989	60,926	74,404	49,876	50,331	73,687
W002	ALLEN COUNTY ATTORNEY	0.008696%	0.008179%	12,510	3,216	15,726	198,210	242,057	162,262	163,742	239,723
W003	ANDERSON COUNTY ATTORNEY	0.007890%	0.000084%	-	2,918	2,918	179,839	219,622	147,222	148,565	217,504
W005	BARREN COUNTY ATTORNEY	0.015444%	0.015025%	23,972	5,712	29,684	352,019	429,891	288,175	290,804	425,745
W006	BATH COUNTY ATTORNEY	0.000008%	0.000000%	-	3	3	182	223	149	151	221
W007	BELL COUNTY ATTORNEY	0.010673%	0.012373%	17,894	3,947	21,841	243,273	297,088	199,151	200,968	294,223
W008	BOONE COUNTY ATTORNEY	0.031429%	0.043325%	67,221	11,624	78,845	716,370	874,841	586,445	591,795	866,404
W011	BOYLE COUNTY ATTORNEY	0.000888%	0.001205%	1,600	328	1,928	20,240	24,718	16,569	16,721	24,480
W015	BULLITT COUNTY ATTORNEY	0.004054%	0.002380%	7,531	1,499	9,030	92,404	112,845	75,645	76,335	111,757
W018	CALLOWAY COUNTY ATTORNEY	0.000218%	0.000000%	-	81	81	4,969	6,068	4,068	4,105	6,010
W021	CARROLL COUNTY ATTORNEY	0.005035%	0.005483%	9,378	1,862	11,240	114,764	140,152	93,950	94,807	138,800
W022	CHILD SUPPORT ENFORCEMENT	0.002261%	0.005783%	7,526	836	8,362	51,536	62,936	42,189	42,574	62,329
W023	CASEY COUNTY ATTORNEY	0.004994%	0.004658%	7,298	1,847	9,145	113,830	139,010	93,185	94,035	137,670
W025	CLARK COUNTY ATTORNEY	0.008575%	0.012119%	19,968	3,172	23,140	195,452	238,689	160,004	161,464	236,387
W028	CRITTENDEN CO ATTORNEY	0.002271%	0.002414%	4,933	840	5,773	51,764	63,214	42,375	42,762	62,605
W030	DAVISS COUNTY ATTORNEY	0.007054%	0.003033%	4,483	2,609	7,092	160,784	196,351	131,623	132,824	194,458
W036	FLOYD COUNTY ATTORNEY	0.006884%	0.003434%	14,582	2,546	17,128	156,909	191,619	128,451	129,623	189,771
W037	FRANKLIN COUNTY ATTORNEY	0.023677%	0.017363%	26,333	8,757	35,090	539,676	659,060	441,797	445,828	652,704
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	0.005285%	0.005513%	8,064	1,955	10,019	120,462	147,110	98,615	99,514	145,692
W041	GRANT COUNTY CHILD SUPPOR	0.002138%	0.002493%	4,164	791	4,955	48,732	59,512	39,894	40,258	58,938
W042	GRAVES COUNTY ATTORNEY	0.016014%	0.011885%	17,724	5,923	23,647	365,011	445,757	298,811	301,537	441,458
W046	HANCOCK COUNTY ATTORNEY	0.001950%	0.001453%	2,474	721	3,195	44,447	54,279	36,386	36,718	53,756
W049	HARRISON COUNTY ATTORNEY	0.001711%	0.005373%	7,613	633	8,246	38,999	47,626	31,926	32,217	47,167
W053	HICKMAN COUNTY ATTORNEY	0.005142%	0.003012%	6,226	1,902	8,128	117,203	143,130	95,946	96,822	141,750
W054	HOPKINS COUNTY ATTORNEY	0.011868%	0.018696%	29,565	4,389	33,954	270,511	330,351	221,449	223,469	327,165
W055	JACKSON COUNTY ATTORNEY	0.002843%	0.000168%	254	1,052	1,306	64,801	79,136	53,049	53,532	78,373
W056	JEFFERSON CO ATTORNEY	0.069304%	0.003298%	5,721	25,633	31,354	1,579,665	1,929,110	1,293,167	1,304,965	1,910,505



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

Participating Employer Code	Participating Employer Name	2021 Proportionate Share	2020 Proportionate Share	Employer Contributions for FYE June 30, 2021			Net OPEB Liability as of June 30, 2021				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.26%	Discount Rate Less 1.00% 4.26%	Discount Rate Plus 1.00% 6.26%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
W058	JOHNSON COUNTY ATTORNEY	0.000926%	0.000000%	-	342	342	21,107	25,776	17,279	17,436	25,527
W061	KNOX COUNTY ATTORNEY	0.000023%	0.000000%	-	9	9	524	640	429	433	634
W062	LARUE COUNTY ATTORNEY	0.005960%	0.007204%	10,887	2,204	13,091	135,848	165,899	111,210	112,224	164,299
W063	LAUREL COUNTY ATTORNEY	0.001867%	0.002216%	2,748	691	3,439	42,555	51,969	34,837	35,155	51,468
W065	LEE COUNTY ATTORNEY	0.004381%	0.003093%	5,032	1,620	6,652	99,857	121,947	81,747	82,492	120,771
W073	MCCRACKEN COUNTY ATTORNEY	0.005244%	0.003274%	5,289	1,940	7,229	119,528	145,969	97,850	98,742	144,561
W074	MCCREARY COUNTY ATTORNEY	0.009959%	0.008729%	13,825	3,683	17,508	226,998	277,213	185,828	187,524	274,540
W076	MADISON COUNTY ATTORNEY	0.032568%	0.045946%	40,571	12,046	52,617	742,331	906,546	607,698	613,242	897,803
W077	MAGOFFIN CO ATTORNEY	0.002204%	0.005421%	8,643	815	9,458	50,236	61,349	41,125	41,500	60,758
W082	MEADE COUNTY ATTORNEY	0.007592%	0.006418%	10,003	2,808	12,811	173,047	211,327	141,662	142,954	209,289
W083	MENIFEE COUNTY ATTORNEY	0.002637%	0.001389%	2,208	975	3,183	60,106	73,402	49,205	49,654	72,694
W084	MERCER COUNTY ATTORNEY	0.002658%	0.002394%	3,805	983	4,788	60,585	73,987	49,597	50,049	73,273
W087	MONTGOMERY CO ATTORNEY	0.008382%	0.008252%	9,955	3,100	13,055	191,053	233,317	156,403	157,829	231,067
W088	MORGAN COUNTY ATTORNEY	0.009122%	0.007246%	11,296	3,374	14,670	207,920	253,915	170,211	171,763	251,466
W092	OHIO COUNTY ATTORNEY	0.000233%	0.000000%	1,420	86	1,506	5,311	6,486	4,348	4,387	6,423
W093	OLDHAM COUNTY ATTORNEY	0.011023%	0.016472%	25,889	4,077	29,966	251,250	306,830	205,682	207,558	303,871
W094	OWEN COUNTY ATTORNEY	0.002959%	0.003823%	6,046	1,094	7,140	67,445	82,365	55,213	55,717	81,571
W096	PENDLETON COUNTY ATTORNEY	0.000625%	0.000000%	-	231	231	14,246	17,397	11,662	11,768	17,229
W099	POWELL COUNTY ATTORNEY	0.000105%	0.000000%	-	39	39	2,393	2,923	1,959	1,977	2,895
W100	PULASKI COUNTY ATTORNEY	0.010254%	0.015737%	23,357	3,793	27,150	233,722	285,425	191,333	193,078	282,672
W102	ROCKCASTLE CO ATTORNEY	0.005108%	0.007895%	12,208	1,889	14,097	116,428	142,184	95,312	96,181	140,812
W103	ROWAN COUNTY ATTORNEY	0.004628%	0.006989%	8,187	1,712	9,899	105,487	128,823	86,355	87,143	127,580
W106	SHELBY COUNTY ATTORNEY	0.002774%	0.004548%	7,120	1,026	8,146	63,229	77,216	51,761	52,233	76,471
W107	SIMPSON COUNTY ATTORNEY	0.002651%	0.004507%	3,440	980	4,420	60,425	73,792	49,466	49,917	73,080
W108	SPENCER COUNTY ATTORNEY	0.005743%	0.003901%	5,717	2,124	7,841	130,902	159,859	107,161	108,138	158,317
W110	TODD COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	0.005050%	0.005102%	8,004	1,868	9,872	115,106	140,569	94,230	95,089	139,213
W112	TRIMBLE COUNTY ATTORNEY	0.004300%	0.004887%	7,887	1,590	9,477	98,011	119,693	80,235	80,967	118,538
W113	UNION COUNTY ATTORNEY	0.002889%	0.006498%	10,431	1,069	11,500	65,850	80,417	53,907	54,399	79,641
W117	WEBSTER COUNTY ATTORNEY	0.007454%	0.007159%	10,948	2,757	13,705	169,901	207,486	139,087	140,356	205,485
W118	WHITLEY COUNTY ATTORNEY	0.011199%	0.012198%	19,077	4,142	23,219	255,262	311,729	208,966	210,872	308,723
X034	FAYETTE CO ATTORNEY OFF	0.013679%	0.004463%	6,866	5,059	11,925	311,789	380,761	255,241	257,570	377,089
X059	KENTON COUNTY ATTORNEY	0.005449%	0.005208%	8,279	2,015	10,294	124,201	151,675	101,675	102,602	150,213
TOTAL		100.000000%	100.000000%	147,338,953	36,985,804	184,324,757	2,279,326,996	2,783,547,303	1,865,934,528	1,882,957,292	2,756,702,060



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2022
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
1430	EASTERN KY UNIV	2,369,165	(4,008,772)	(1,639,607)	-	(1,639,607)	415,381
1433	KET FOUNDATION	200,479	(256,483)	(56,004)	-	(56,004)	35,150
1434	KY BAR ASSOCIATION	-	(755,957)	(755,957)	-	(755,957)	-
1435	CHILD WATCH ADVOCACY CTR	15,180	(47,377)	(32,197)	-	(32,197)	2,662
1436	LOTUS	54,922	(112,174)	(57,252)	-	(57,252)	9,629
1437	SANCTUARY INC	49,900	(97,591)	(47,691)	-	(47,691)	8,749
1438	O A S I S	58,203	(123,753)	(65,550)	-	(65,550)	10,205
1439	BARREN RIVER CHILD ADVOCA	23,762	(3,567)	20,195	-	20,195	4,166
1440	MOREHEAD STATE UNIVERSITY	1,257,053	(116,738)	1,140,315	-	1,140,315	220,397
1445	MURRAY STATE UNIV	1,511,033	(1,639,065)	(128,032)	-	(128,032)	264,926
1450	NORTHERN KY UNIVERSITY	-	(15,694,649)	(15,694,649)	-	(15,694,649)	-
1451	SILVERLEAF	33,703	(49,446)	(15,743)	-	(15,743)	5,909
1452	SPRINGHAVEN INC	40,094	(68,274)	(28,180)	-	(28,180)	7,030
1453	SAFE HARBOR	52,271	(134,651)	(82,380)	-	(82,380)	9,165
1454	D.O.V.E.S.	37,602	(33,114)	4,488	-	4,488	6,593
1455	GATEWAY CHILD ADVOCACY	-	(22,890)	(22,890)	-	(22,890)	-
1456	JUDI'S PLACE FOR KIDS, INC.	21,851	(39,416)	(17,565)	-	(17,565)	3,831
1457	KY RIVER CHILD ADVOCACY	8,908	(19,949)	(11,041)	-	(11,041)	1,562
1458	BLUEGRASS RAPE CRISIS CTR	58,763	(126,844)	(68,081)	-	(68,081)	10,303
1459	NURSING HOME OMBUDSMAN	18,275	(60,311)	(42,036)	-	(42,036)	3,204
1465	WESTERN KENTUCKY UNIV	2,238,891	(2,347,857)	(108,966)	-	(108,966)	392,540
1480	KASAP	29,254	(99,079)	(69,825)	-	(69,825)	5,129
1481	KDVA	62,864	(152,036)	(89,172)	-	(89,172)	11,022
1482	KACAC	-	(12,546)	(12,546)	-	(12,546)	-
1483	PENNYRILE CHILD ADV CTR	11,208	(34,122)	(22,914)	-	(22,914)	1,965
1484	BUFFALO TR CHILD ADV INC	10,072	(12,015)	(1,943)	-	(1,943)	1,766
1485	CUMBERLAND V C A CENTER	19,553	(45,844)	(26,291)	-	(26,291)	3,428
1486	LAKE CUMB CHILD ADV CTR	14,069	(24,390)	(10,321)	-	(10,321)	2,467
1487	B.R.A.S.S.	51,087	(148,135)	(97,048)	-	(97,048)	8,957
1488	WOMEN AWARE	18,966	(49,772)	(30,806)	-	(30,806)	3,325
1489	BETHANY HOUSE ABUSE SHEL	35,360	(107,474)	(72,114)	-	(72,114)	6,200
1490	HOPE HARBOR INC	32,375	(25,041)	7,334	-	7,334	5,676
1491	CHILD ADV CTR OF GRN RVR	11,059	(37,306)	(26,247)	-	(26,247)	1,939
1492	CSG HEADQUARTERS	335,862	(1,028,525)	(692,663)	-	(692,663)	58,886
1994	KY HIGHER ED STUD LN CORP	1,221,728	(2,254,987)	(1,033,259)	-	(1,033,259)	214,203
3022	LEX FAYETTE CO HLTH DEPT	1,100,410	138,352	1,238,762	-	1,238,762	192,933
3023	LAKE CUMBERLAND DISTRICT	906,464	(245,835)	660,629	-	660,629	158,928
3024	WEDCO DIST HEALTH DEPT	377,899	(237,443)	140,456	-	140,456	66,256
3025	NORTHERN KY DIST HLTH DEP	772,434	(806,477)	(34,043)	-	(34,043)	135,429
3026	BARREN RVR DIST HLTH DEPT	761,739	(584,907)	176,832	-	176,832	133,554
3027	GREEN RVR DIST HLTH DEPT	997,077	(151,211)	845,866	-	845,866	174,816
3028	LINCOLN TRL DIST HLTH DEP	769,828	482,661	1,252,489	-	1,252,489	134,972
3029	PURCHASE DIST HLTH DEPT	468,561	300,710	769,271	-	769,271	82,152
3030	MERCER CO HEALTH DEPT	100,781	(62,611)	38,170	-	38,170	17,670
3031	CUMBERLAND VLY DIST HEALT	894,959	1,028,719	1,923,678	-	1,923,678	156,911
3033	KY RIVER DIST HEALTH DEPT	735,934	245,634	981,568	-	981,568	129,030
3034	BOURBON CO HEALTH CENTER	95,906	16,521	112,427	-	112,427	16,815
3035	CLARK CO HEALTH DEPT	203,092	(369,399)	(166,307)	-	(166,307)	35,608
3036	GATEWAY DIST HEALTH DEPT	365,242	162,694	527,936	-	527,936	64,037
3037	BOYLE CO HEALTH DEPT	79,982	(33,757)	46,225	-	46,225	14,023
3038	PIKE CO HEALTH DEPT	293,724	(258,900)	34,824	-	34,824	51,498
3039	FLOYD CO HEALTH CENTER	152,366	(110,653)	41,713	-	41,713	26,714
3040	MARTIN CO HEALTH DEPT	66,219	(29,809)	36,410	-	36,410	11,610
3042	BUFFALO TRACE HEALTH DEPT	130,315	(17,819)	112,496	-	112,496	22,848
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	257,326	(7,771)	249,555	-	249,555	45,117
3045	PENNYRILE DIST HLTH DEPT	203,264	(148,899)	54,365	-	54,365	35,638
3047	BREATHITT CO HEALTH DEPT	212,892	(123,509)	89,383	-	89,383	37,326
3048	GREENUP CO HLTH DEPT	142,917	(77,385)	65,532	-	65,532	25,057
3049	WHITLEY CO HEALTH DEPT	329,791	(107,273)	222,518	-	222,518	57,822
3050	LAUREL CO HEALTH DEPT	177,097	(30,237)	146,860	-	146,860	31,050
3051	KNOX CO HEALTH DEPT	327,909	(32,094)	295,815	-	295,815	57,492
3052	MONROE CO HEALTH DEPT	41,235	(52,631)	(11,396)	-	(11,396)	7,230
3053	BULLITT CO HEALTH DEPT	181,614	(31,461)	150,153	-	150,153	31,842
3054	THREE RIVERS DIST HLTH	280,064	(113,865)	166,199	-	166,199	49,103
3055	ESTILL CO HEALTH DEPT	63,414	(66,605)	(3,191)	-	(3,191)	11,118
3056	OLDHAM CO HEALTH DEPT	139,707	(46,034)	93,673	-	93,673	24,495



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2022
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
3057	LEWIS CO HEALTH DEPT	51,457	(113,912)	(62,455)	-	(62,455)	9,022
3058	FLEMING CO HEALTH DEP	56,127	(20,069)	36,058	-	36,058	9,841
3059	JESSAMINE CO HEALTH DEPT	114,460	(154,509)	(40,049)	-	(40,049)	20,068
3060	POWELL CO HEALTH DEPT	51,567	9,408	60,975	-	60,975	9,041
3061	ANDERSON CO HEALTH DEPT	63,922	(51,084)	12,838	-	12,838	11,207
3062	MADISON CO HEALTH DEP	629,803	(135,302)	494,501	-	494,501	110,422
3064	JOHNSON CO HEALTH DEPT	197,099	(36,644)	160,455	-	160,455	34,557
3065	MAGOFFIN CO HEALTH DEPT	79,450	(21,441)	58,009	-	58,009	13,930
3066	ALLEN CO HEALTH DEPT	106,432	(93,097)	13,335	-	13,335	18,661
3067	FRANKLIN CO HEALTH DEPT	305,624	(314,515)	(8,891)	-	(8,891)	53,585
3068	LINCOLN CO HEALTH DEPT	64,665	(38,469)	26,196	-	26,196	11,338
3069	WOODFORD CO HEALTH DEPT	71,948	(36,908)	35,040	-	35,040	12,614
3072	MUHLENBERG CO.HEALTH DEPT	103,785	(62,126)	41,659	-	41,659	18,196
3073	MARSHALL CO HEALTH DEPT	185,489	(213,915)	(28,426)	-	(28,426)	32,521
3074	CHRISTIAN CO HEALTH DEPT	179,559	(162,669)	16,890	-	16,890	31,482
3075	HOPKINS CO HEALTH DEPT	228,534	(32,739)	195,795	-	195,795	40,068
3076	TODD CO HEALTH DEPT	55,112	(91,601)	(36,489)	-	(36,489)	9,663
3077	BRACKEN CO HEALTH DEPT	36,581	(59,246)	(22,665)	-	(22,665)	6,414
3078	MONTGOMERY CO HEALTH DEPT	151,765	(275,804)	(124,039)	-	(124,039)	26,609
3079	GARRARD COUNTY HEALTH DPT	49,923	(49,213)	710	-	710	8,753
3080	BRECKINRIDGE CO HEALTH BD	85,800	(6,460)	79,340	-	79,340	15,043
3081	ASHLAND BOYD CO HEALTH DP	204,546	25,010	229,556	-	229,556	35,863
3082	LAWRENCE CO HEALTH DEPT	64,400	(148,904)	(84,504)	-	(84,504)	11,291
3083	GRAVES CO HEALTH CENTER	103,074	(158,265)	(55,191)	-	(55,191)	18,072
3084	CALLOWAY CO HEALTH DEPT	63,782	(102,873)	(39,091)	-	(39,091)	11,183
3085	BELL CO HEALTH DEPT	136,759	(105,264)	31,495	-	31,495	23,978
3086	GRAYSON COUNTY HEALTH DEPT	61,778	(55,147)	6,631	-	6,631	10,831
3087	HARLAN CO HEALTH DEPT	96,217	(170,382)	(74,165)	-	(74,165)	16,869
3088	CARTER CO HEALTH DEPT	69,877	(6,422)	63,455	-	63,455	12,251
3801	KENTUCKY STATE UNIVERSITY	574,300	(189,285)	385,015	-	385,015	100,691
5470	KCTCS	2,167,001	(3,961,414)	(1,794,413)	-	(1,794,413)	379,936
7403	ASST OF COMMONWEALTH ATTY	97,062	(176,996)	(79,934)	-	(79,934)	17,018
7407	KENTUCKY HOUSING CORP	-	(5,016,296)	(5,016,296)	-	(5,016,296)	-
7408	FRANKLIN CO COUNCIL AGING	24,859	6,997	31,856	-	31,856	4,358
7409	MUN ELEC POW ASSOC OF KY	21,661	1,071	22,732	-	22,732	3,798
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	12,943	(126,220)	(113,277)	-	(113,277)	2,269
7416	KY OFFICE OF BAR ADMISSIO	9,077	(61,580)	(52,503)	-	(52,503)	1,591
7417	KY ASSOC OF REGIONAL PROG	21,599	(3,026)	18,573	-	18,573	3,787
7716	MASTER COMMISSIONER BULLITT COUNTY	5,612	18,342	23,954	-	23,954	984
7718	MASTER COMM BOONE CO	5,093	(64,396)	(59,303)	-	(59,303)	893
7720	MASTER COMM CAMPBELL CO	3,614	(37,369)	(33,755)	-	(33,755)	634
7724	MASTER COMM CHRISTIAN CO	1,616	(8,632)	(7,016)	-	(7,016)	283
7725	MASTER COMM CLARK CO	914	(6,261)	(5,347)	-	(5,347)	160
7727	MASTER COMM CLINTON/CUMBE	905	(9,977)	(9,072)	-	(9,072)	159
7730	MASTER COMM DAVIESS CO	4,574	(43,751)	(39,177)	-	(39,177)	802
7734	MASTER COMM FAYETTE CO	8,401	(65,715)	(57,314)	-	(57,314)	1,473
7740	MASTER COMM GARRARD CO	-	(8,162)	(8,162)	-	(8,162)	-
7741	MASTER COMM GRANT CO	1,964	(30,711)	(28,747)	-	(28,747)	344
7743	MASTER COMM GRAYSON CO	-	(20,677)	(20,677)	-	(20,677)	-
7747	MASTER COMM HARDIN CO	6,764	(46,189)	(39,425)	-	(39,425)	1,186
7750	MASTER COMMISSIONER HART COUNTY	1,136	(3,127)	(1,991)	-	(1,991)	199
7751	MASTER COMM HENDERSON CO	-	(7,132)	(7,132)	-	(7,132)	-
7752	HENRY/ TRIMBLE MASTER COM	1,184	(4,387)	(3,203)	-	(3,203)	208
7753	MASTER COMM HOPKINS CO	-	(38,719)	(38,719)	-	(38,719)	-
7756	MASTER COMM JEFF CIRCUIT	17,167	(148,671)	(131,504)	-	(131,504)	3,010
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	2,236	(35,647)	(33,411)	-	(33,411)	392
7759	MASTER COMM KENTON CO	9,107	(54,183)	(45,076)	-	(45,076)	1,597
7763	MASTER COMM LAUREL CO	2,638	(22,539)	(19,901)	-	(19,901)	462
7773	MASTER COMM MCCracken CO	4,963	(30,822)	(25,859)	-	(25,859)	870
7776	MASTER COMM MADISON CO	4,069	(32,810)	(28,741)	-	(28,741)	713
7781	MASTER COMM MASON CO	-	(10,741)	(10,741)	-	(10,741)	-
7782	MASTER COMM MEADE CO	1,865	(30,337)	(28,472)	-	(28,472)	327
7790	MASTER COMM NELSON CO	3,104	(30,010)	(26,906)	-	(26,906)	544
7792	MASTER COMM OHIO COUNTY	-	(3,646)	(3,646)	-	(3,646)	-
7793	MASTER COMM OLDHAM CO	2,133	(31,254)	(29,121)	-	(29,121)	374
7794	MASTER COMM OWEN CO	821	(9,068)	(8,247)	-	(8,247)	144



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2022
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
7798	MASTER COMM PIKE CO	4,030	(24,274)	(20,244)	-	(20,244)	707
7799	MASTER COMM FOR FLEMING	-	(8,938)	(8,938)	-	(8,938)	-
7805	MASTER COMM SCOTT CO	3,141	(38,717)	(35,576)	-	(35,576)	551
7807	MASTER COMM SIMPSON CO	1,278	(16,311)	(15,033)	-	(15,033)	224
7814	MASTER COMM WARREN CO	5,863	(46,198)	(40,335)	-	(40,335)	1,028
7817	LOGAN CO MASTER COM	-	(17,030)	(17,030)	-	(17,030)	-
7819	MASTER COMM FLOYD CO	-	(19,358)	(19,358)	-	(19,358)	-
7820	MASTER COMM BARREN CO	1,212	(28,403)	(27,191)	-	(27,191)	212
7821	MASTER COMM MUHLENBERG CO	1,577	(17,973)	(16,396)	-	(16,396)	277
8024	SEVEN CO SERVICES INC	1,410,794	3,806,910	5,217,704	-	5,217,704	247,351
8201	KY RIVER COMM CARE INC	244,144	658,802	902,946	-	902,946	42,805
8202	NORTHERN KY REG MHMR BD	530,252	198,625	728,877	-	728,877	92,968
8204	COMMUNICARE INC	805,540	(1,084,455)	(278,915)	-	(278,915)	141,234
8205	ADANTA/BEHAVIORAL HLTH SR	971,517	(1,014,948)	(43,431)	-	(43,431)	170,334
8208	CUMBERLAND RIVER MHMR	1,281,059	(2,265,726)	(984,667)	-	(984,667)	224,605
8209	WESTERN KY REG MHMR ADV	458,446	(548,587)	(90,141)	-	(90,141)	80,378
8210	NEW VISTA OF THE BLUEGRASS, INC.	3,113,371	(9,025,130)	(5,911,759)	-	(5,911,759)	545,861
8211	PENNYROYAL REG MHMR BD	-	(3,103,847)	(3,103,847)	-	(3,103,847)	-
8213	GREEN RVR REG MHMR BD	369,057	(852,887)	(483,830)	-	(483,830)	64,706
8216	COMPREHEND INC REG MHMR B	449,748	(681,590)	(231,842)	-	(231,842)	78,853
8220	LIFESKILLS INC	1,746,178	(29,264)	1,716,914	-	1,716,914	306,154
8221	MOUNTAIN COMP CARE CENTER	624,795	(955,669)	(330,874)	-	(330,874)	109,544
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	52,744	(363,498)	(310,754)	-	(310,754)	9,247
10010	LEGS LEGISLATIVE RES COMM	3,963,275	2,532,848	6,496,123	-	6,496,123	694,873
20020	JUDL JUDICIAL RET SYSTEM	4,773	(62,006)	(57,233)	-	(57,233)	837
20025	JUDL ADM OFF OF THE COURT	6,761,869	(3,787,242)	2,974,627	-	2,974,627	1,185,544
31030	UNIFIED PROSECUTORIAL SYS	9,048,987	3,912,315	12,961,302	-	12,961,302	1,586,540
31035	DEPT OF AGRICULTURE	1,595,297	541,495	2,136,792	-	2,136,792	279,700
31040	ATTORNEY GENERALS OFFICE	1,340,039	46,767	1,386,806	-	1,386,806	234,946
31045	AUDITOR OF PUBLIC ACCOUNT	1,240,259	518,601	1,758,860	-	1,758,860	217,452
31066	REGISTRY OF ELECTION	113,921	42,865	156,786	-	156,786	19,973
31070	GOVERNORS OFFICE	308,601	(12,568)	296,033	-	296,033	54,106
31074	DEPT OF VETERANS AFFAIRS	4,431,740	379,755	4,811,495	-	4,811,495	777,008
31076	MILITARY AFFAIRS COMM	11,194	(16,803)	(5,609)	-	(5,609)	1,963
31082	KY INFRASTRUCTURE	108,407	61,189	169,596	-	169,596	19,007
31085	LT GOVERNORS OFFICE	64,404	13,918	78,322	-	78,322	11,292
31089	AGRICULTURAL DEVELOP BD	102,004	(3,409)	98,595	-	98,595	17,884
31094	OFF OF HOMELAND SECURITY	147,205	40,697	187,902	-	187,902	25,809
31095	DEPT MILITARY AFFAIRS	2,921,950	334,415	3,256,365	-	3,256,365	512,299
31110	OFF OF SECRETARY TO CABIN	34,199	21,473	55,672	-	55,672	5,996
31112	GOV OFF LOCAL DEVELOPMENT	385,040	47,151	432,191	-	432,191	67,508
31120	SECRETARY OF STATE	268,180	159,543	427,723	-	427,723	47,019
31125	STATE TREASURERS OFFICE	249,038	98,972	348,010	-	348,010	43,663
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	(178,500)	(178,500)	-	(178,500)	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	19,953	20,069	40,022	-	40,022	3,498
31137	KY COMM NETWORK AUTH	170,171	207,891	378,062	-	378,062	29,836
31150	BOARD OF ACCOUNTANCY	36,135	10,685	46,820	-	46,820	6,335
31155	BOARD OF AUCTIONEERS	-	(5,222)	(5,222)	-	(5,222)	-
31165	BOARD OF BARBERING	23,522	24,754	48,276	-	48,276	4,124
31170	BOARD OF CHIROPRACTIC EXM	-	(49,468)	(49,468)	-	(49,468)	-
31180	BOARD OF DENTISTRY	43,070	54,197	97,267	-	97,267	7,551
31185	BOARD OF ELECTIONS	82,677	12,721	95,398	-	95,398	14,496
31190	BRD OF EMBALMERS/FUN DIR	27,364	1,627	28,991	-	28,991	4,798
31200	BOARD OF EXM ARCHITECTS	25,419	(3,249)	22,170	-	22,170	4,457
31205	KY LANDSCAPE ARCH REG BD	4,176	1,236	5,412	-	5,412	732
31215	BD EXAMINERS OF SOCIAL WK	16,058	(16,230)	(172)	-	(172)	2,815
31225	BD OF HAIRDRESSERS/CSMTG	99,238	88,950	188,188	-	188,188	17,399
31245	BD OF MEDICAL LICENSURE	118,056	33,383	151,439	-	151,439	20,698
31250	BOARD OF NURSING	484,077	258,892	742,969	-	742,969	84,872
31260	BOARD OF OPTOMETRIC EXM	13,251	7,260	20,511	-	20,511	2,323
31263	KY RESPIRATORY CARE BD	15,811	4,137	19,948	-	19,948	2,772
31268	PERSONNEL BOARD	56,600	32,095	88,695	-	88,695	9,924
31270	KY BOARD OF PHARMACY	180,933	127,882	308,815	-	308,815	31,723
31275	BD OF PHYSICAL THERAPY	22,779	10,346	33,125	-	33,125	3,994
31284	BOARD OF REAL ESTATE APPR	-	(34,776)	(34,776)	-	(34,776)	-
31290	BD OF PROF ENGINEERS & LA	89,199	8,243	97,442	-	97,442	15,639



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Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2022
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
31345	SCHOOL FAC CONSTR COMM	24,022	(6,043)	17,979	-	17,979	4,212
31354	EXECUTIVE BRANCH ETH COMM	59,693	48,075	107,768	-	107,768	10,466
31370	COMMISSION ON HUMAN RIGHT	151,093	15,203	166,296	-	166,296	26,491
31395	COMMISSION- REAL ESTATE	-	(88,364)	(88,364)	-	(88,364)	-
31400	COMMISSION ON WOMEN	-	(29,782)	(29,782)	-	(29,782)	-
31415	KY COUNCIL POSTSEC EDUCAT	379,520	(105,616)	273,904	-	273,904	66,540
31765	OFFICE OF STATE BUD DIREC	214,784	(26,727)	188,057	-	188,057	37,658
35605	TRAN OFF OF THE SECRETARY	571,784	204,726	776,510	-	776,510	100,250
35607	TRAN OFFICE OF LEGAL SVC	319,449	(100,425)	219,024	-	219,024	56,008
35609	DIVISION OF FACILITY MANA	242,473	(160,234)	82,239	-	82,239	42,512
35615	TRAN DEPT OF AVIATION	170,999	3,371	174,370	-	174,370	29,981
35616	TRAN OFFICE OF PERSONNEL	246,969	(39,832)	207,137	-	207,137	43,301
35617	OFFICE OF INFORMAT TECHNO	312,884	(75,203)	237,681	-	237,681	54,857
35618	OFFICE OF AUDITS	394,083	225,518	619,601	-	619,601	69,094
35619	DOT PAYROLL DIVISION	133,117	31,438	164,555	-	164,555	23,339
35625	TRAN DEPT OF HIGHWAYS	29,569,499	9,735,469	39,304,968	-	39,304,968	5,184,360
35628	TRAN DEPT OF INTERGOV PRO	99,803	47,681	147,484	-	147,484	17,498
35630	TRAN DEPT OF VEH REGULATE	1,211,866	218,868	1,430,734	-	1,430,734	212,474
36635	CAB FOR ECONOMIC DEVELOPMENT	659,915	66,125	726,040	-	726,040	115,702
39075	KHEAA DIV OF FINANCIAL AF	131,716	(139,318)	(7,602)	-	(7,602)	23,093
39079	COMMONWEALTH OF TECHNOL	2,623,252	(1,527,446)	1,095,806	-	1,095,806	459,929
39084	KY RIVER AUTHORITY	66,635	34,232	100,867	-	100,867	11,683
39103	OFFICE OF PVA'S	4,920,478	1,449,693	6,370,171	-	6,370,171	862,697
39130	DEPT OF REVENUE	5,623,962	885,444	6,509,406	-	6,509,406	986,037
39750	OFFICE OF SECRETARY	811,577	(30,656)	780,921	-	780,921	142,292
39757	FIN OFFICE OF INSP GENERAL	21,627	(134,153)	(112,526)	-	(112,526)	3,792
39758	OFF OF THE CONTROLLER	584,191	95,709	679,900	-	679,900	102,425
39785	DEPT FACILITIES SUPP SVCS	1,619,980	288,981	1,908,961	-	1,908,961	284,028
50235	KY STATE FAIR BOARD	1,210,035	(198,013)	1,012,022	-	1,012,022	212,153
50410	COMM KY HERITAGE COUNCIL	150,147	69,509	219,656	-	219,656	26,325
50529	KY ARTS COUNCIL	87,661	(58,905)	28,756	-	28,756	15,369
50550	KY HISTORICAL SOCIETY	268,111	(23,970)	244,141	-	244,141	47,007
50660	DEPT OF FISH & WILDLIFE	2,400,035	599,043	2,999,078	-	2,999,078	420,793
50665	COMM KY HORSE PARK	365,971	(144,208)	221,763	-	221,763	64,165
50670	DEPT OF PARKS	3,501,741	(337,910)	3,163,831	-	3,163,831	613,953
50850	COMM OFFICE OF SECRETARY	228,723	(57,685)	171,038	-	171,038	40,102
50852	KY ARTISANS CTR AT BERA	86,022	24,701	110,723	-	110,723	15,082
50860	DEPT OF TOURISM	186,259	(54,849)	131,410	-	131,410	32,656
51183	EDUC PROF STANDARDS BD	-	(205,126)	(205,126)	-	(205,126)	-
51340	KY COMM DEAF/HARD OF HEAR	92,991	14,375	107,366	-	107,366	16,304
51407	KY ENVIRONMENTAL EDUC COU	16,353	14,771	31,124	-	31,124	2,867
51530	EDUC OFFICE OF SECRETARY	688,660	232,437	921,097	-	921,097	120,741
51531	DEPT WORKFORCE INVESTMENT	1,528,532	(5,113,252)	(3,584,720)	-	(3,584,720)	267,994
51532	KY COMM ON PROPRIETARY ED	19,050	21,196	40,246	-	40,246	3,340
51540	EDUC DEPT OF EDUCATION	1,877,905	822,148	2,700,053	-	2,700,053	329,249
51545	KY EDUCATIONAL TV AUTHOR	1,037,117	495,248	1,532,365	-	1,532,365	181,836
51555	KY DEPT LIBRARY & ARCHIVE	393,733	(142,453)	251,280	-	251,280	69,032
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	(340,479)	(340,479)	-	(340,479)	-
53721	H&FS OFF OF THE SECRETARY	3,567,599	3,104,100	6,671,699	-	6,671,699	625,500
53723	OFFICE INSPECTOR GENERAL	1,545,568	(36,226)	1,509,342	-	1,509,342	270,981
53724	OFFICE OF HEALTH POLICY	-	(165,627)	(165,627)	-	(165,627)	-
53725	DEPT OF AGING/INDEP LIVIN	1,260,544	859,606	2,120,150	-	2,120,150	221,009
53727	DEPT FOR INCOME SUPPORT	2,847,241	243,594	3,090,835	-	3,090,835	499,201
53728	DEPT FOR PUBLIC HEALTH	3,061,964	1,281,539	4,343,503	-	4,343,503	536,848
53729	OFF HUMAN RESOURCE MANAGE	2,586,486	(2,550,540)	35,946	-	35,946	453,483
53730	SERVE KY	138,242	99,642	237,884	-	237,884	24,238
53736	H&FS DEPT FOR COMM BASE S	28,554,293	9,266,343	37,820,636	-	37,820,636	5,006,365
53739	HEALTH DATA AND ANALYTICS	185,059	416,724	601,783	-	601,783	32,446
53746	DEPT FOR MEDICAID SERVICE	1,104,684	(188,819)	915,865	-	915,865	193,682
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	944,786	(24,851)	919,935	-	919,935	165,647
54500	J&PS OFF OF SECRETARY	1,224,903	1,060,043	2,284,946	-	2,284,946	214,760
54515	DEPT OF PUBLIC ADVOCACY	4,642,535	2,532,846	7,175,381	-	7,175,381	813,966
54520	J&PS DEPT OF KY STATE POL	5,538,374	2,450,655	7,989,029	-	7,989,029	971,032
54523	J&PS OF JUVENILE JUSTICE	4,424,290	(7,136,122)	(2,711,832)	-	(2,711,832)	775,702
54525	DEPT OF CRIMINAL JUST TRN	1,283,037	795,241	2,078,278	-	2,078,278	224,952
54527	J&PS DEPT OF CORRECTIONS	2,609,368	1,429,027	4,038,395	-	4,038,395	457,495
55790	OFFICE OF THE SECRETARY	833,458	(149,460)	683,998	-	683,998	146,128



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2022
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
55793	DEPT PERSONNEL ADMIN	314,132	(41,224)	272,908	-	272,908	55,076
55794	DEPT FOR EMPLOYEE INS	409,359	112,241	521,600	-	521,600	71,772
56102	OFFICE OF THE SECRETARY	795,688	1,153,202	1,948,890	-	1,948,890	139,506
56106	DEPT OF WRKPLACE STANDARD	811,260	118,041	929,301	-	929,301	142,236
56107	DEPT OF WORKERS CLAIMS	1,145,352	406,368	1,551,720	-	1,551,720	200,812
56113	KY OSH REVIEW COMMISSION	37,415	(3,736)	33,679	-	33,679	6,560
56114	WORKERS COMP FUNDING COMM	132,953	41,287	174,240	-	174,240	23,310
56115	GEN ADM PROG SUPP S SERVI	-	(743,800)	(743,800)	-	(743,800)	-
56116	OFF OF INSPCT GEN S SVCS	-	(61,114)	(61,114)	-	(61,114)	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	1,790,005	5,154,042	6,944,047	-	6,944,047	313,838
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	633,426	(29,236)	604,190	-	604,190	111,057
57124	KY STATE NATURE PRES COMM	-	(211,200)	(211,200)	-	(211,200)	-
57126	OFFICE OF THE SECRETARY	414,539	276,132	690,671	-	690,671	72,680
57127	DEPT FOR ENERGY DEV & IND	-	(218,776)	(218,776)	-	(218,776)	-
57128	DEPT FOR NATURAL RESOURCE	3,802,451	763,066	4,565,517	-	4,565,517	666,676
57129	DEPT FOR ENVIRONM PROTECT	5,218,703	1,630,885	6,849,588	-	6,849,588	914,984
57139	OFFICE OF ADMINISTRATIVE SERVICES	638,928	1,352,963	1,991,891	-	1,991,891	112,022
57140	KY NATURE PRESERVES	157,896	363,506	521,402	-	521,402	27,684
57141	OFFICE OF ENERGY POLICY	58,363	133,955	192,318	-	192,318	10,233
58175	BRD OF CLMS & CRIME VICTI	-	(41,908)	(41,908)	-	(41,908)	-
58300	KY BOARD OF TAX APPEALS	-	(10,489)	(10,489)	-	(10,489)	-
58374	KY HORSE RACING AUTHORITY	412,948	330,746	743,694	-	743,694	72,401
58671	KY CLAIMS COMMISSION	9,957	(164,177)	(154,220)	-	(154,220)	1,746
58672	OFFICE OF CLAIMS AND APPEALS	36,540	105,210	141,750	-	141,750	6,406
58675	OFFICE OF THE SECRETARY	539,050	472,811	1,011,861	-	1,011,861	94,511
58676	DEPT OF INSURANCE	567,580	(230,373)	337,207	-	337,207	99,513
58677	OFF OF OCCUP & PROFESSION	232,292	166,169	398,461	-	398,461	40,727
58678	KY BOXING & WRESTLING AUT	9,395	18,727	28,122	-	28,122	1,647
58680	DEPT OF ALCOHOL & BEVERA	132,299	(121,232)	11,067	-	11,067	23,196
58681	DEPT OF CHARITABLE GAMING	185,900	46,883	232,783	-	232,783	32,593
58685	DEPT OF FINANCIAL INSTITU	921,045	497,777	1,418,822	-	1,418,822	161,485
58690	DEPT OF HOUSING & BUILD C	1,503,693	556,300	2,059,993	-	2,059,993	263,639
014A	BRECKINRIDGE CO ATTORNEY	12,376	(5,615)	6,761	-	6,761	2,170
024A	CHRISTIAN COUNTY ATTORNEY	9,950	17,506	27,456	-	27,456	1,745
031A	EDMONSON COUNTY ATTORNEY	6,867	932	7,799	-	7,799	1,204
060A	KNOTT COUNTY ATTORNEY	12,819	(6,090)	6,729	-	6,729	2,248
071A	LOGAN COUNTY ATTORNEY	19,933	9,668	29,601	-	29,601	3,495
086A	MONROE CO ATTORNEY	5,646	3,772	9,418	-	9,418	990
116A	WAYNE COUNTY ATTORNEY	6,110	(25,640)	(19,530)	-	(19,530)	1,071
W002	ALLEN COUNTY ATTORNEY	19,878	9,027	28,905	-	28,905	3,485
W003	ANDERSON COUNTY ATTORNEY	18,035	36,108	54,143	-	54,143	3,162
W005	BARREN COUNTY ATTORNEY	35,303	(4,459)	30,844	-	30,844	6,190
W006	BATH COUNTY ATTORNEY	18	49	67	-	67	3
W007	BELL COUNTY ATTORNEY	24,397	(15,140)	9,257	-	9,257	4,277
W008	BOONE COUNTY ATTORNEY	71,842	(75,471)	(3,629)	-	(3,629)	12,596
W011	BOYLE COUNTY ATTORNEY	2,030	156	2,186	-	2,186	356
W015	BULLITT COUNTY ATTORNEY	9,267	(1,763)	7,504	-	7,504	1,625
W018	CALLOWAY COUNTY ATTORNEY	498	1,345	1,843	-	1,843	87
W021	CARROLL COUNTY ATTORNEY	11,509	(165)	11,344	-	11,344	2,018
W022	CHILD SUPPORT ENFORCEMENT	5,168	(10,121)	(4,953)	-	(4,953)	906
W023	CASEY COUNTY ATTORNEY	11,416	(2,285)	9,131	-	9,131	2,001
W025	CLARK COUNTY ATTORNEY	19,601	(10,254)	9,347	-	9,347	3,437
W028	CRITTENDEN CO ATTORNEY	5,191	(6,757)	(1,566)	-	(1,566)	910
W030	DAVISS COUNTY ATTORNEY	16,124	16,522	32,646	-	32,646	2,827
W036	FLOYD COUNTY ATTORNEY	15,736	(90,245)	(74,509)	-	(74,509)	2,759
W037	FRANKLIN COUNTY ATTORNEY	54,122	32,160	86,282	-	86,282	9,489
W039	GALLATIN COUNTY ATTORNEY	-	(1,173)	(1,173)	-	(1,173)	-
W040	GARRARD COUNTY ATTORNEY	12,081	(3,951)	8,130	-	8,130	2,118
W041	GRANT COUNTY CHILD SUPPOR	4,887	1,633	6,520	-	6,520	857
W042	GRAVES COUNTY ATTORNEY	36,606	13,029	49,635	-	49,635	6,418
W046	HANCOCK COUNTY ATTORNEY	4,457	1,695	6,152	-	6,152	782
W049	HARRISON COUNTY ATTORNEY	3,911	(32,629)	(28,718)	-	(28,718)	686
W053	HICKMAN COUNTY ATTORNEY	11,754	16,804	28,558	-	28,558	2,061
W054	HOPKINS COUNTY ATTORNEY	27,129	(60,448)	(33,319)	-	(33,319)	4,756
W055	JACKSON COUNTY ATTORNEY	6,499	12,172	18,671	-	18,671	1,139
W056	JEFFERSON CO ATTORNEY	158,419	345,762	504,181	-	504,181	27,775



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2022
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
W058	JOHNSON COUNTY ATTORNEY	2,117	5,712	7,829	-	7,829	371
W061	KNOX COUNTY ATTORNEY	53	142	195	-	195	9
W062	LARUE COUNTY ATTORNEY	13,624	(8,858)	4,766	-	4,766	2,389
W063	LAUREL COUNTY ATTORNEY	4,268	(1,146)	3,122	-	3,122	748
W065	LEE COUNTY ATTORNEY	10,014	1,601	11,615	-	11,615	1,756
W073	MCCRACKEN COUNTY ATTORNEY	11,987	10,524	22,511	-	22,511	2,102
W074	MCCREARY COUNTY ATTORNEY	22,765	9,362	32,127	-	32,127	3,991
W076	MADISON COUNTY ATTORNEY	74,446	(13,781)	60,665	-	60,665	13,052
W077	MAGOFFIN CO ATTORNEY	5,038	(20,920)	(15,882)	-	(15,882)	883
W082	MEADE COUNTY ATTORNEY	17,354	3,691	21,045	-	21,045	3,043
W083	MENIFEE COUNTY ATTORNEY	6,028	8,443	14,471	-	14,471	1,057
W084	MERCER COUNTY ATTORNEY	6,076	3,687	9,763	-	9,763	1,065
W087	MONTGOMERY CO ATTORNEY	19,160	(1,033)	18,127	-	18,127	3,359
W088	MORGAN COUNTY ATTORNEY	20,852	11,171	32,023	-	32,023	3,656
W092	OHIO COUNTY ATTORNEY	533	1,839	2,372	-	2,372	93
W093	OLDHAM COUNTY ATTORNEY	25,197	(56,451)	(31,254)	-	(31,254)	4,418
W094	OWEN COUNTY ATTORNEY	6,764	(5,833)	931	-	931	1,186
W096	PENDLETON COUNTY ATTORNEY	1,429	(13,078)	(11,649)	-	(11,649)	250
W099	POWELL COUNTY ATTORNEY	240	648	888	-	888	42
W100	PULASKI COUNTY ATTORNEY	23,439	(47,114)	(23,675)	-	(23,675)	4,110
W102	ROCKCASTLE CO ATTORNEY	11,676	(14,544)	(2,868)	-	(2,868)	2,047
W103	ROWAN COUNTY ATTORNEY	10,579	(19,500)	(8,921)	-	(8,921)	1,855
W106	SHELBY COUNTY ATTORNEY	6,341	(14,374)	(8,033)	-	(8,033)	1,112
W107	SIMPSON COUNTY ATTORNEY	6,060	(11,352)	(5,292)	-	(5,292)	1,062
W108	SPENCER COUNTY ATTORNEY	13,128	4,182	17,310	-	17,310	2,302
W110	TODD COUNTY ATTORNEY	-	(7,576)	(7,576)	-	(7,576)	-
W111	TRIGG COUNTY ATTORNEY	11,544	(14,090)	(2,546)	-	(2,546)	2,024
W112	TRIMBLE COUNTY ATTORNEY	9,829	1,133	10,962	-	10,962	1,723
W113	UNION COUNTY ATTORNEY	6,604	(17,546)	(10,942)	-	(10,942)	1,158
W117	WEBSTER COUNTY ATTORNEY	17,039	5,771	22,810	-	22,810	2,987
W118	WHITLEY COUNTY ATTORNEY	25,599	(10,917)	14,682	-	14,682	4,488
X034	FAYETTE CO ATTORNEY OFF	31,268	17,917	49,185	-	49,185	5,482
X059	KENTON COUNTY ATTORNEY	12,456	2,997	15,453	-	15,453	2,184
TOTAL		228,586,311	(22,588,004)	205,998,307	-	205,998,307	40,077,561

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
1430	EASTERN KY UNIV	1,368,209	2,323,639	372,480	5,643,237	9,707,565	3,272,188	22,157	1,699,179	9,580,979	14,574,503
1433	KET FOUNDATION	115,778	196,627	31,519	88,698	432,622	276,893	1,875	143,785	730,511	1,153,064
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	1,340,049	1,340,049
1435	CHILD WATCH ADVOCACY CTR	8,767	14,889	2,387	24,940	50,983	20,967	142	10,887	158,489	190,485
1436	LOTUS	31,718	53,867	8,635	229,239	323,459	75,857	514	39,391	642,624	758,386
1437	SANCTUARY INC	28,818	48,942	7,845	48,798	134,403	68,920	467	35,789	357,056	462,232
1438	O A S I S	33,612	57,084	9,151	62,779	162,626	80,387	544	41,743	382,321	504,995
1439	BARREN RIVER CHILD ADVOCA	13,722	23,305	3,736	237,519	278,282	32,818	222	17,042	353,089	403,171
1440	MOREHEAD STATE UNIVERSITY	725,957	1,232,898	197,634	3,931,290	6,087,779	1,736,188	11,756	901,566	2,663,391	5,312,901
1445	MURRAY STATE UNIV	872,632	1,481,998	237,564	115,911	2,708,105	2,086,974	14,131	1,083,722	3,143,105	6,327,932
1450	NORTHERN KY UNIVERSITY	-	-	-	223,443	223,443	-	-	-	39,314,898	39,314,898
1451	SILVERLEAF	19,464	33,055	5,299	56,874	114,692	46,549	315	24,172	213,304	284,340
1452	SPRINGHAVEN INC	23,155	39,324	6,304	108,446	177,229	55,376	375	28,756	329,340	413,847
1453	SAFE HARBOR	30,187	51,266	8,218	137,464	227,135	72,194	489	37,489	561,759	671,931
1454	D.O.V.E.S.	21,716	36,880	5,912	120,267	184,775	51,935	352	26,969	287,864	367,120
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	33,986	33,986
1456	JUDI'S PLACE FOR KIDS, INC.	12,619	21,431	3,435	63,982	101,467	30,179	204	15,671	145,363	191,417
1457	KY RIVER CHILD ADVOCACY	5,144	8,737	1,401	35,206	50,488	12,303	83	6,389	95,340	114,115
1458	BLUEGRASS RAPE CRISIS CTR	33,936	57,634	9,239	58,740	159,549	81,160	550	42,145	418,122	541,977
1459	NURSING HOME OMBUDSMAN	10,554	17,924	2,873	106	31,457	25,241	171	13,107	146,418	184,937
1465	WESTERN KENTUCKY UNIV	1,292,975	2,195,869	351,998	-	3,840,842	3,092,260	20,938	1,605,746	4,543,159	9,262,103
1480	KASAP	16,895	28,692	4,599	52,759	102,945	40,405	274	20,981	344,132	405,792
1481	KDVA	36,304	61,656	9,883	80,640	188,483	86,824	588	45,086	508,958	641,456
1482	KACAC	-	-	-	-	-	-	-	-	11,675	11,675
1483	PENNYRILE CHILD ADV CTR	6,472	10,992	1,762	3,631	22,857	15,479	105	8,038	92,868	116,490
1484	BUFFALO TR CHILD ADV INC	5,816	9,878	1,583	31,231	48,508	13,910	94	7,223	74,907	96,134
1485	CUMBERLAND V C A CENTER	11,292	19,178	3,074	50,160	83,704	27,006	183	14,024	195,582	236,795
1486	LAKE CUMB CHILD ADV CTR	8,125	13,799	2,212	15,298	39,434	19,432	132	10,091	85,926	115,581
1487	B.R.A.S.S.	29,503	50,105	8,032	28,489	116,129	70,559	478	36,640	417,374	525,051
1488	WOMEN AWARE	10,953	18,601	2,982	7,910	40,446	26,195	177	13,602	133,053	173,027
1489	BETHANY HOUSE ABUSE SHEL	20,421	34,681	5,559	24,076	84,737	48,838	331	25,360	312,070	386,599
1490	HOPE HARBOR INC	18,697	31,753	5,090	142,577	198,117	44,715	303	23,219	314,908	383,145
1491	CHILD ADV CTR OF GRN RVR	6,387	10,846	1,739	1,219	20,191	15,274	103	7,932	82,980	106,289
1492	CSG HEADQUARTERS	193,963	329,408	52,804	-	576,175	463,878	3,141	240,882	2,268,582	2,976,483
1994	KY HIGHER ED STUD LN CORP	705,556	1,198,251	192,080	54,322	2,150,209	1,687,398	11,426	876,230	5,378,723	7,953,777
3022	LEX FAYETTE CO HLTH DEPT	635,494	1,079,265	173,006	419,051	2,306,816	1,519,839	10,291	789,221	62,200	2,381,551
3023	LAKE CUMBERLAND DISTRICT	523,489	889,045	142,514	84,202	1,639,250	1,251,969	8,477	650,121	433,451	2,344,018
3024	WEDCO DIST HEALTH DEPT	218,239	370,637	59,413	71,722	720,011	521,938	3,534	271,031	718,207	1,514,710
3025	NORTHERN KY DIST HLTH DEP	446,086	757,591	121,442	36,738	1,361,857	1,066,853	7,224	553,995	2,001,966	3,630,038
3026	BARREN RVR DIST HLTH DEPT	439,909	747,101	119,760	606,037	1,912,807	1,052,081	7,124	546,324	1,362,884	2,968,413
3027	GREEN RVR DIST HLTH DEPT	575,819	977,918	156,760	85,488	1,795,985	1,377,121	9,325	715,110	347,627	2,449,183
3028	LINCOLN TRL DIST HLTH DEP	444,581	755,036	121,032	1,315,462	2,636,111	1,063,254	7,200	552,126	70,010	1,692,590
3029	PURCHASE DIST HLTH DEPT	270,597	459,557	73,667	1,203,006	2,006,827	647,156	4,382	336,055	276,506	1,264,099
3030	MERCER CO HEALTH DEPT	58,202	98,845	15,845	32,695	205,587	139,195	943	72,281	103,677	316,096
3031	CUMBERLAND VLY DIST HEALT	516,845	877,761	140,705	3,809,194	5,344,505	1,236,079	8,370	641,870	773,795	2,660,114
3033	KY RIVER DIST HEALTH DEPT	425,007	721,792	115,703	2,053,573	3,316,075	1,016,440	6,883	527,816	877,895	2,429,034
3034	BOURBON CO HEALTH CENTER	55,386	94,063	15,078	44,484	209,011	132,461	897	68,784	9,364	211,506
3035	CLARK CO HEALTH DEPT	117,287	199,190	31,930	16,008	364,415	280,502	1,899	145,659	735,164	1,163,224
3036	GATEWAY DIST HEALTH DEPT	210,930	358,224	57,423	283,890	910,467	504,457	3,416	261,954	53	769,880
3037	BOYLE CO HEALTH DEPT	46,190	78,445	12,575	-	137,210	110,468	748	57,364	59,238	227,818
3038	PIKE CO HEALTH DEPT	169,628	288,080	46,179	51,904	555,791	405,679	2,747	210,661	401,439	1,020,526
3039	FLOYD CO HEALTH CENTER	87,993	149,439	23,955	5,166	266,553	210,442	1,425	109,278	232,691	553,836
3040	MARTIN CO HEALTH DEPT	38,242	64,947	10,411	6,429	120,029	91,459	619	47,493	73,994	213,565
3042	BUFFALO TRACE HEALTH DEPT	75,258	127,811	20,488	150,055	373,612	179,985	1,219	93,463	132,466	407,133
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	148,608	252,382	40,457	206,979	648,426	355,408	2,407	184,556	150,617	692,988
3045	PENNYRILE DIST HLTH DEPT	117,386	199,358	31,957	93,337	442,038	280,739	1,901	145,782	409,860	838,282
3047	BREATHITT CO HEALTH DEPT	122,946	208,801	33,471	85,458	450,676	294,037	1,991	152,687	234,232	682,947
3048	GREENUP CO HLTH DEPT	82,535	140,170	22,469	-	245,174	197,390	1,337	102,501	139,824	441,052
3049	WHITLEY CO HEALTH DEPT	190,456	323,453	51,850	330,712	896,471	455,493	3,084	236,528	391,846	1,086,951
3050	LAUREL CO HEALTH DEPT	102,275	173,694	27,843	58,047	361,859	244,599	1,656	127,015	145,151	518,421
3051	KNOX CO HEALTH DEPT	189,370	321,608	51,554	331,317	893,849	452,894	3,067	235,179	290,124	981,264
3052	MONROE CO HEALTH DEPT	23,813	40,442	6,483	8,990	79,728	56,952	386	29,574	123,115	210,027
3053	BULLITT CO HEALTH DEPT	104,883	178,124	28,553	82,932	394,492	250,838	1,698	130,255	233,792	616,583
3054	THREE RIVERS DIST HLTH	161,739	274,682	44,032	147,171	627,624	386,812	2,619	200,864	325,382	915,677
3055	ESTILL CO HEALTH DEPT	36,622	62,196	9,970	22,668	93,706	87,585	593	45,481	118,460	252,119
3056	OLDHAM CO HEALTH DEPT	80,682	137,023	21,965	54,788	294,458	192,958	1,307	100,199	199,419	493,883



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources				Total Deferred Outflow of Resources	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
3057	LEWIS CO HEALTH DEPT	29,717	50,468	8,090	9,053	97,328	71,070	481	36,905	272,944	381,400
3058	FLEMING CO HEALTH DEP	32,414	55,049	8,824	-	96,287	77,520	525	40,255	32,659	150,959
3059	JESSAMINE CO HEALTH DEPT	66,101	112,261	17,995	10,575	206,932	158,087	1,070	82,091	352,977	594,225
3060	POWELL CO HEALTH DEPT	29,780	50,576	8,107	43,335	131,798	71,222	482	36,984	12,354	121,042
3061	ANDERSON CO HEALTH DEPT	36,915	62,694	10,050	26,488	136,147	88,286	598	45,845	77,158	211,887
3062	MADISON CO HEALTH DEP	363,716	617,701	99,018	228,628	1,309,063	869,857	5,890	451,699	333,346	1,660,792
3064	JOHNSON CO HEALTH DEPT	113,826	193,311	30,988	16,082	354,207	272,224	1,843	141,360	101,301	516,728
3065	MAGOFFIN CO HEALTH DEPT	45,883	77,923	12,491	36,985	173,282	109,733	743	56,982	56,484	223,942
3066	ALLEN CO HEALTH DEPT	61,465	104,387	16,733	42,419	225,004	146,999	995	76,334	275,850	500,178
3067	FRANKLIN CO HEALTH DEPT	176,500	299,752	48,050	-	524,302	422,115	2,858	219,196	714,369	1,358,538
3068	LINCOLN CO HEALTH DEPT	37,344	63,422	10,167	8,355	119,288	89,312	605	46,378	86,492	222,787
3069	WOODFORD CO HEALTH DEPT	41,550	70,565	11,312	14,318	137,745	99,371	673	51,601	112,345	263,990
3072	MUHLBERG CO.HEALTH DEPT	59,937	101,791	16,317	11,307	189,352	143,343	971	74,435	145,408	364,157
3073	MARSHALL CO HEALTH DEPT	107,121	181,924	29,162	-	318,207	256,189	1,735	133,034	366,896	757,854
3074	CHRISTIAN CO HEALTH DEPT	103,697	176,109	28,230	-	308,036	247,999	1,679	128,781	351,253	729,712
3075	HOPKINS CO HEALTH DEPT	131,980	224,142	35,930	36,042	428,094	315,641	2,137	163,906	139,568	621,252
3076	TODD CO HEALTH DEPT	31,828	54,053	8,665	27,588	122,134	76,119	515	39,527	169,351	285,512
3077	BRACKEN CO HEALTH DEPT	21,126	35,878	5,751	23,746	86,501	50,524	342	26,236	172,229	249,331
3078	MONTGOMERY CO HEALTH DEPT	87,646	148,849	23,861	30,733	291,089	209,612	1,419	108,847	728,108	1,047,986
3079	GARRARD COUNTY HEALTH DPT	28,831	48,964	7,849	-	85,644	68,952	467	35,805	97,447	202,671
3080	BRECKINRIDGE CO HEALTH BD	49,550	84,151	13,489	41,368	188,558	118,503	802	61,536	40,518	221,359
3081	ASHLAND BOYD CO HEALTH DP	118,127	200,615	32,159	223,004	573,905	282,510	1,913	146,702	119,740	550,865
3082	LAWRENCE CO HEALTH DEPT	37,191	63,162	10,125	9,165	119,643	88,946	602	46,188	380,600	516,336
3083	GRAVES CO HEALTH CENTER	59,526	101,093	16,205	66,923	243,747	142,362	964	73,925	517,996	735,247
3084	CALLOWAY CO HEALTH DEPT	36,835	62,557	10,028	12,714	122,134	88,094	597	45,745	254,178	388,614
3085	BELL CO HEALTH DEPT	78,979	134,131	21,501	4,534	239,145	188,885	1,279	98,084	213,377	501,625
3086	GRAYSON COUNTY HEALTH DEPT	35,677	60,591	9,713	2,645	108,626	85,325	578	44,307	139,379	269,589
3087	HARLAN CO HEALTH DEPT	55,566	94,368	15,127	10,702	175,763	132,890	900	69,007	359,379	562,176
3088	CARTER CO HEALTH DEPT	40,354	68,534	10,986	101,344	221,218	96,510	653	50,116	61,109	208,388
3801	KENTUCKY STATE UNIVERSITY	331,662	563,265	90,291	690,902	1,676,120	793,199	5,371	411,892	1,313,693	2,524,155
5470	KCTCS	1,251,458	2,125,360	340,695	-	3,717,513	2,992,968	20,266	1,554,186	8,681,687	13,249,107
7403	ASST OF COMMONWEALTH ATTY	56,054	95,197	15,260	96,479	262,990	134,058	908	69,614	571,721	776,301
7407	KENTUCKY HOUSING CORP	-	-	-	699,722	699,722	-	-	-	13,373,753	13,373,753
7408	FRANKLIN CO COUNCIL AGING	14,356	24,381	3,908	27,651	70,296	34,334	232	17,829	5,047	57,442
7409	MUN ELEC POW ASSOC OF KY	12,509	21,245	3,406	4,713	41,873	29,917	203	15,535	5,375	51,030
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	7,474	12,694	2,035	-	22,203	17,876	121	9,282	253,875	281,154
7416	KY OFFICE OF BAR ADMISSIO	5,242	8,903	1,427	4,333	19,905	12,537	85	6,510	157,844	176,976
7417	KY ASSOC OF REGIONAL PROG	12,474	21,184	3,396	13,610	50,664	29,832	202	15,491	9,585	55,110
7716	MASTER COMMISSIONER BULLITT COUNTY	3,241	5,504	882	34,059	43,686	7,751	52	4,025	-	11,828
7718	MASTER COMM BOONE CO	2,941	4,995	801	421	9,158	7,034	48	3,653	146,774	157,509
7720	MASTER COMM CAMPBELL CO	2,087	3,545	568	2,435	8,635	4,991	34	2,592	96,851	104,468
7724	MASTER COMM CHRISTIAN CO	933	1,585	254	5,075	7,847	2,232	15	1,159	31,734	35,140
7725	MASTER COMM CLARK CO	528	897	144	1,304	2,873	1,263	9	656	17,954	19,882
7727	MASTER COMM CLINTON/CUMBE	523	888	142	9,431	10,984	1,250	8	649	40,825	42,732
7730	MASTER COMM DAVIESS CO	2,642	4,486	719	6,137	13,984	6,317	43	3,281	100,466	110,107
7734	MASTER COMM FAYETTE CO	4,851	8,239	1,321	14,858	29,269	11,602	79	6,025	184,905	202,611
7740	MASTER COMM GARRARD CO	-	-	-	1,002	1,002	-	-	-	19,705	19,705
7741	MASTER COMM GRANT CO	1,134	1,926	309	-	3,369	2,712	18	1,408	66,705	70,843
7743	MASTER COMM GRAYSON CO	-	-	-	114	114	-	-	-	44,299	44,299
7747	MASTER COMM HARDIN CO	3,906	6,634	1,063	19,353	30,956	9,342	63	4,851	144,315	158,571
7750	MASTER COMMISSIONER HART COUNTY	656	1,114	179	20,739	22,688	1,569	11	815	46,722	49,117
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-	-	-	9,291	9,291
7752	HENRY/ TRIMBLE MASTER COM	684	1,161	186	41,188	43,219	1,635	11	849	65,536	68,031
7753	MASTER COMM HOPKINS CO	-	-	-	10,544	10,544	-	-	-	112,320	112,320
7756	MASTER COMM JEFF CIRCUIT	9,914	16,837	2,699	34,258	63,708	23,710	161	12,312	390,825	427,008
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	1,291	2,193	351	5,091	8,926	3,088	21	1,603	84,402	89,114
7759	MASTER COMM KENTON CO	5,259	8,932	1,432	2,720	18,343	12,578	85	6,532	142,188	161,383
7763	MASTER COMM LAUREL CO	1,523	2,587	415	163	4,688	3,643	25	1,892	55,290	60,850
7773	MASTER COMM MCCracken CO	2,866	4,867	780	14,984	23,497	6,854	46	3,559	98,072	108,531
7776	MASTER COMM MADISON CO	2,350	3,991	640	2,246	9,227	5,620	38	2,918	85,005	93,581
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	9,996	9,996
7782	MASTER COMM MEADE CO	1,077	1,829	293	7,926	11,125	2,576	17	1,338	77,032	80,963
7790	MASTER COMM NELSON CO	1,793	3,045	488	366	5,692	4,287	29	2,226	73,054	79,596
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	3,393	3,393
7793	MASTER COMM OLDHAM CO	1,232	2,092	335	2,798	6,457	2,946	20	1,530	72,073	76,569
7794	MASTER COMM OWEN CO	474	805	129	11,716	13,124	1,133	8	589	40,666	42,396



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
7798	MASTER COMM PIKE CO	2,327	3,953	634	12,300	19,214	5,566	38	2,890	79,053	87,547
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	12,357	12,357
7805	MASTER COMM SCOTT CO	1,814	3,080	494	272	5,660	4,338	29	2,253	93,330	99,950
7807	MASTER COMM SIMPSON CO	738	1,253	201	14,891	17,083	1,765	12	916	54,658	57,351
7814	MASTER COMM WARREN CO	3,386	5,751	922	1,273	11,332	8,098	55	4,205	117,005	129,363
7817	LOGAN CO MASTER COM	-	-	-	9,473	9,473	-	-	-	49,981	49,981
7819	MASTER COMM FLOYD CO	-	-	-	114	114	-	-	-	33,532	33,532
7820	MASTER COMM BARREN CO	700	1,188	190	1,489	3,567	1,673	11	869	59,007	61,560
7821	MASTER COMM MUHLENBERG CO	911	1,547	248	15,161	17,867	2,178	15	1,131	66,666	69,990
8024	SEVEN CO SERVICES INC	814,743	1,383,684	221,805	9,631,482	12,051,714	1,948,528	13,194	1,011,830	-	2,973,552
8201	KY RIVER COMM CARE INC	140,995	239,452	38,384	1,666,769	2,085,600	337,201	2,283	175,101	-	514,585
8202	NORTHERN KY REG MHMR BD	306,224	520,062	83,366	3,490,609	4,400,261	732,361	4,959	380,300	2,132,551	3,250,171
8204	COMMUNICARE INC	465,205	790,061	126,647	-	1,381,913	1,112,578	7,534	577,738	1,664,893	3,362,743
8205	ADANTA/BEHAVIORAL HLTH SR	561,058	952,848	152,742	1,570,989	3,237,637	1,341,818	9,086	696,778	2,217,830	4,265,512
8208	CUMBERLAND RIVER MHMR	739,821	1,256,443	201,408	-	2,197,672	1,769,344	11,981	918,784	4,684,246	7,384,355
8209	WESTERN KY REG MHMR ADV	264,756	449,636	72,077	-	786,469	633,186	4,287	328,800	1,073,497	2,039,770
8210	NEW VISTA OF THE BLUEGRASS, INC.	1,797,993	3,053,545	489,484	98,399	5,439,421	4,300,054	29,117	2,232,928	21,439,887	28,001,986
8211	PENNYROYAL REG MHMR BD	-	-	-	69,772	69,772	-	-	-	6,640,543	6,640,543
8213	GREEN RVR REG MHMR BD	213,133	361,965	58,023	-	633,121	509,726	3,451	264,690	1,407,726	2,185,593
8216	COMPREHEND INC REG MHMR B	259,733	441,106	70,709	221,906	993,454	621,173	4,206	322,562	2,006,507	2,954,448
8220	LIFESKILLS INC	1,008,430	1,712,623	274,534	1,357,884	4,353,471	2,411,746	16,330	1,252,369	1,285,238	4,965,683
8221	MOUNTAIN COMP CARE CENTER	360,823	612,789	98,230	-	1,071,842	862,940	5,843	448,107	2,027,533	3,344,423
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	30,460	51,730	8,292	249,823	340,305	72,848	493	37,828	1,345,366	1,456,535
10010	LEGS LEGISLATIVE RES COMM	2,288,819	3,887,118	623,105	6,156,648	12,955,690	5,473,906	37,065	2,842,485	72,020	8,425,476
20020	JUDL JUDICIAL RET SYSTEM	2,756	4,681	750	8,912	17,099	6,592	45	3,423	168,704	178,764
20025	JUDL ADM OFF OF THE COURT	3,905,027	6,631,934	1,063,100	6,686,456	18,286,517	9,339,203	63,238	4,849,653	19,207,230	33,459,324
31030	UNIFIED PROSECUTORIAL SYS	5,225,853	8,875,103	1,422,680	8,382,695	23,906,331	12,498,073	84,627	6,489,988	1,485	19,074,173
31035	DEPT OF AGRICULTURE	921,295	1,564,642	250,812	1,325,619	4,062,368	2,203,356	14,919	1,144,157	50,326	3,412,758
31040	ATTORNEY GENERALS OFFICE	773,882	1,314,289	210,681	791,714	3,090,566	1,850,805	12,532	961,084	377,497	3,201,918
31045	AUDITOR OF PUBLIC ACCOUNT	716,258	1,216,426	194,993	1,221,537	3,349,214	1,712,993	11,599	889,521	34,572	2,648,685
31066	REGISTRY OF ELECTION	65,790	111,731	17,911	96,261	291,693	157,342	1,065	81,705	19	240,131
31070	GOVERNORS OFFICE	178,219	302,671	48,518	144,198	673,606	426,226	2,886	221,330	68,843	719,285
31074	DEPT OF VETERANS AFFAIRS	2,559,361	4,346,580	696,757	1,709,657	9,312,355	6,120,929	41,446	3,178,471	1,817,412	11,158,258
31076	MILITARY AFFAIRS COMM	6,465	10,979	1,760	3,277	22,481	15,460	105	8,028	40,099	63,692
31082	KY INFRASTRUCTURE	62,606	106,324	17,044	123,089	309,063	149,727	1,014	77,750	15,793	244,284
31085	LT GOVERNORS OFFICE	37,194	63,167	10,126	148,987	259,474	88,952	602	46,191	70,746	206,491
31089	AGRICULTURAL DEVELOP BD	58,908	100,044	16,037	80,511	255,500	140,884	954	73,158	111,456	326,452
31094	OFF OF HOMELAND SECURITY	85,012	144,376	23,144	213,165	465,697	203,313	1,377	105,576	50,531	360,797
31095	DEPT MILITARY AFFAIRS	1,687,447	2,865,803	459,388	1,166,882	6,179,520	4,035,672	27,326	2,095,640	101,670	6,260,308
31110	OFF OF SECRETARY TO CABIN	19,750	33,542	5,377	76,279	134,948	47,234	320	24,528	17,353	89,435
31112	GOV OFF LOCAL DEVELOPMENT	222,363	377,641	60,536	562,286	1,222,826	531,801	3,601	276,153	239,243	1,050,798
31120	SECRETARY OF STATE	154,876	263,026	42,163	394,833	854,898	370,398	2,508	192,340	16,302	581,548
31125	STATE TREASURERS OFFICE	143,821	244,252	39,154	260,863	688,090	343,961	2,329	178,612	132,518	657,420
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	70,988	70,988	-	-	-	329,270	329,270
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	11,523	19,570	3,137	40,661	74,891	27,559	187	14,311	2	42,059
31137	KY COMM NETWORK AUTH	98,275	166,901	26,754	370,898	662,828	235,033	1,591	122,048	16	358,688
31150	BOARD OF ACCOUNTANCY	20,868	35,441	5,681	27,333	89,323	49,908	338	25,916	6,626	82,788
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	4,859	4,859
31165	BOARD OF BARBERING	13,584	23,070	3,698	60,602	100,954	32,487	220	16,870	11,046	60,623
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	265	265	-	-	-	83,589	83,589
31180	BOARD OF DENTISTRY	24,873	42,243	6,771	85,076	158,963	59,487	403	30,890	4	90,784
31185	BOARD OF ELECTIONS	47,747	81,089	12,999	111,895	253,730	114,190	773	59,297	53,852	228,112
31190	BRD OF EMBALMERS/FUN DIR	15,803	26,838	4,302	18,188	65,131	37,794	256	19,626	7,259	64,935
31200	BOARD OF EXM ARCHITECTS	14,680	24,930	3,996	20,428	64,034	35,107	238	18,231	22,458	76,034
31205	KY LANDSCAPE ARCH REG BD	2,412	4,096	657	2,643	9,808	5,768	39	2,995	1	8,803
31215	BD EXAMINERS OF SOCIAL WK	9,274	15,750	2,525	2,310	29,859	22,179	150	11,517	33,273	67,119
31225	BD OF HAIRDRESSERS/CSMTG	57,311	97,332	15,602	178,619	348,864	137,064	928	71,174	13	209,179
31245	BD OF MEDICAL LICENSURE	68,178	115,787	18,561	72,223	274,749	163,053	1,104	84,670	21	248,848
31250	BOARD OF NURSING	279,558	474,775	76,107	665,191	1,495,631	668,587	4,527	347,183	41,547	1,061,844
31260	BOARD OF OPTOMETRIC EXM	7,653	12,997	2,083	50,820	73,553	18,302	124	9,504	22,001	49,931
31263	KY RESPIRATORY CARE BD	9,131	15,507	2,486	13,778	40,902	21,838	148	11,340	2,062	35,388
31268	PERSONNEL BOARD	32,687	55,513	8,899	57,254	154,353	78,174	529	40,594	9	119,306
31270	KY BOARD OF PHARMACY	104,490	177,456	28,446	227,854	538,246	249,897	1,692	129,766	25	381,380
31275	BD OF PHYSICAL THERAPY	13,155	22,341	3,581	30,070	69,147	31,461	213	16,337	4,924	52,935
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	32,362	32,362
31290	BD OF PROF ENGINEERS & LA	51,513	87,485	14,024	58,021	211,043	123,198	834	63,974	13,650	201,656



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
31345	SCHOOL FAC CONSTR COMM	13,873	23,561	3,777	16,167	57,378	33,178	225	17,229	23,627	74,259
31354	EXECUTIVE BRANCH ETH COMM	34,473	58,546	9,385	102,920	205,324	82,445	558	42,812	26,012	151,827
31370	COMMISSION ON HUMAN RIGHT	87,257	148,190	23,755	76,273	335,475	208,684	1,413	108,365	14,350	332,812
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	82,230	82,230
31400	COMMISSION ON WOMEN	-	-	-	713	713	-	-	-	54,290	54,290
31415	KY COUNCIL POSTSEC EDUCAT	219,175	372,227	59,668	47,811	698,881	524,176	3,549	272,194	178,522	978,441
31765	OFFICE OF STATE BUD DIREC	124,039	210,657	33,768	76,565	445,029	296,651	2,009	154,045	132,603	585,308
35605	TRAN OFF OF THE SECRETARY	330,209	560,796	89,896	520,381	1,501,282	789,723	5,347	410,087	37,909	1,243,066
35607	TRAN OFFICE OF LEGAL SVC	184,484	313,311	50,224	646,598	584,242	441,210	2,988	229,111	171,225	844,534
35609	DIVISION OF FACILITY MANA	140,030	237,814	38,122	48,262	464,228	334,893	2,268	173,903	208,847	719,911
35615	TRAN DEPT OF AVIATION	98,753	167,713	26,884	35,356	328,706	236,176	1,599	122,641	54,562	414,978
35616	TRAN OFFICE OF PERSONNEL	142,626	242,224	38,828	11,311	434,989	341,103	2,310	177,128	90,133	610,674
35617	OFFICE OF INFORMAT TECHNO	180,693	306,872	49,192	47,485	306,872	432,142	2,926	224,403	161,027	820,498
35618	OFFICE OF AUDITS	227,586	386,510	61,958	782,519	1,458,573	544,290	3,686	282,639	109,831	940,446
35619	DOT PAYROLL DIVISION	76,876	130,559	20,929	160,258	388,622	183,856	1,245	95,472	56,326	336,899
35625	TRAN DEPT OF HIGHWAYS	17,076,594	29,001,298	4,648,914	20,425,840	71,152,646	40,840,137	276,538	21,207,422	5,087	62,329,184
35628	TRAN DEPT OF INTERGOV PRO	57,637	97,885	15,691	82,334	253,547	137,844	933	71,579	23,262	233,618
35630	TRAN DEPT OF VEH REGULATE	699,861	1,188,579	190,529	825,467	2,904,436	1,673,778	11,334	869,158	148,489	2,702,759
36635	CAB FOR ECONOMIC DEVELOPMENT	381,106	647,234	103,752	306,471	1,438,563	911,446	6,172	473,295	336,673	1,727,586
39075	KHEAA DIV OF FINANCIAL AF	76,067	129,185	20,708	30,810	256,770	181,920	1,232	94,468	199,999	477,619
39079	COMMONWEALTH OF TECHNOL	1,514,946	2,572,844	412,427	-	4,500,217	3,623,123	24,533	1,881,412	2,429,147	7,958,215
39084	KY RIVER AUTHORITY	38,482	65,355	10,476	83,972	198,285	92,034	623	47,791	10,607	151,055
39103	OFFICE OF PVA'S	2,841,611	4,825,927	773,597	3,429,302	11,870,437	6,795,953	46,017	3,528,997	868	10,371,835
39130	DEPT OF REVENUE	3,247,877	5,515,893	884,198	2,403,861	12,051,829	7,767,575	52,596	4,033,539	547,159	12,400,869
39750	OFFICE OF SECRETARY	468,692	795,982	127,596	59,034	1,451,304	1,120,916	7,590	582,068	64,700	1,775,274
39757	FIN OFFICE OF INSP GENERAL	12,489	21,211	3,400	23,960	61,060	29,870	202	15,511	342,104	387,687
39758	OFF OF THE CONTROLLER	337,374	572,965	91,846	342,705	1,344,890	806,860	5,463	418,985	37,188	1,268,496
39785	DEPT FACILITIES SUPP SVCS	935,550	1,588,851	254,693	878,514	3,657,608	2,237,447	15,150	1,161,859	45,395	3,459,851
50235	KY STATE FAIR BOARD	698,804	1,186,784	190,242	574,949	2,650,779	1,671,249	11,316	867,845	1,291,266	3,841,676
50410	COMM KY HERITAGE COUNCIL	86,711	147,262	23,606	138,008	395,587	207,376	1,404	107,686	4,718	321,184
50529	KY ARTS COUNCIL	50,625	85,976	13,782	72,047	222,430	121,073	820	62,871	118,958	303,722
50550	KY HISTORICAL SOCIETY	154,836	262,959	42,152	131,563	591,510	370,304	2,507	192,291	149,191	714,293
50660	DEPT OF FISH & WILDLIFE	1,386,037	2,353,916	377,333	1,356,049	5,473,335	3,314,826	22,445	1,721,320	429	5,059,020
50665	COMM KY HORSE PARK	211,351	358,939	57,538	26,969	654,797	505,464	3,423	262,477	240,382	1,011,746
50670	DEPT OF PARKS	2,022,280	3,434,452	550,543	112,041	6,119,316	4,836,455	32,749	2,511,470	531,809	7,912,483
50850	COMM OFFICE OF SECRETARY	132,089	224,328	35,960	99,746	492,123	315,903	2,139	164,042	148,036	630,120
50852	KY ARTISANS CTR AT BEREA	49,678	84,369	13,524	84,743	232,314	118,809	804	61,695	17,903	199,211
50860	DEPT OF TOURISM	107,566	182,680	29,284	56,333	375,863	257,253	1,742	133,586	105,564	498,145
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	349,254	349,254
51340	KY COMM DEAF/HARD OF HEAR	53,703	91,204	14,620	67,512	227,039	128,435	870	66,694	12,365	208,364
51407	KY ENVIRONMENTAL EDUC COU	9,444	16,039	2,571	31,652	59,706	22,586	153	11,729	2	34,470
51530	EDUC OFFICE OF SECRETARY	397,706	675,427	108,271	585,268	1,766,672	951,147	6,440	493,911	287,366	1,738,864
51531	DEPT WORKFORCE INVESTMENT	882,738	1,499,160	240,315	345,191	2,967,404	2,111,142	14,295	1,096,272	11,351,662	14,573,371
51532	KY COMM ON PROPRIETARY ED	11,002	18,684	2,995	49,571	82,252	26,312	178	13,663	2	40,155
51540	EDUC DEPT OF EDUCATION	1,084,503	1,841,820	295,244	1,845,182	5,066,749	2,593,682	17,562	1,346,845	26,485	3,984,574
51545	KY EDUCATIONAL TV AUTHOR	598,942	1,017,188	163,055	975,869	2,755,054	1,432,421	9,699	743,826	63,199	2,249,145
51555	KY DEPT LIBRARY & ARCHIVE	227,384	386,167	61,903	437,173	1,112,627	543,807	3,682	282,388	432,371	1,262,248
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	421,987	421,987
53721	H&FS OFF OF THE SECRETARY	2,060,313	3,499,045	560,897	6,202,095	12,322,350	4,927,415	33,365	2,558,704	466	7,519,950
53723	OFFICE INSPECTOR GENERAL	892,576	1,515,869	242,994	474,327	3,125,766	2,134,672	14,454	1,108,491	460,457	3,718,074
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	277,817	277,817
53725	DEPT OF AGING/INDEP LIVIN	727,973	1,236,321	198,182	1,794,779	3,957,255	1,741,009	11,789	904,070	181	2,657,049
53727	DEPT FOR INCOME SUPPORT	1,644,302	2,792,529	447,643	2,067,206	6,951,680	3,932,488	26,628	2,042,059	593,906	6,595,081
53728	DEPT FOR PUBLIC HEALTH	1,768,306	3,003,126	481,401	3,053,459	8,306,292	4,229,053	28,636	2,196,059	14,323	6,468,071
53729	OFF HUMAN RESOURCE MANAGE	1,493,714	2,536,785	406,647	597,175	5,034,321	3,572,344	24,189	1,855,043	3,497,797	8,949,373
53730	SERVE KY	79,836	135,586	21,734	168,396	405,552	190,934	1,293	99,148	19	291,394
53736	H&FS DEPT FOR COMM BASE S	16,490,304	28,005,599	4,489,301	17,201,526	66,186,730	39,437,966	267,043	20,479,311	4,832	60,189,152
53739	HEALTH DATA AND ANALYTICS	106,873	181,503	29,095	781,273	1,098,744	255,595	1,731	132,725	-	390,051
53746	DEPT FOR MEDICAID SERVICE	637,963	1,083,457	173,678	407,382	2,302,480	1,525,743	10,331	792,286	506,967	2,835,327
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	545,621	926,631	148,539	380,031	2,000,822	1,304,898	8,836	677,606	246,783	2,238,123
54500	J&PS OFF OF SECRETARY	707,390	1,201,365	192,579	1,953,499	4,054,833	1,691,783	11,455	878,508	156	2,581,902
54515	DEPT OF PUBLIC ADVOCACY	2,681,097	4,553,325	729,899	5,033,518	12,997,839	6,412,071	43,417	3,329,654	724	9,785,866
54520	J&PS DEPT OF KY STATE POL	3,198,450	5,431,950	870,742	5,515,182	15,016,324	7,649,365	51,795	3,972,155	75,073	11,748,388
54523	J&PS OF JUVENILE JUSTICE	2,555,059	4,339,274	695,586	649,651	8,239,570	6,110,640	41,376	3,173,128	13,715,451	23,040,595
54525	DEPT OF CRIMINAL JUST TRN	740,963	1,258,382	201,719	1,655,838	3,856,902	1,772,075	11,999	920,202	194	2,704,470
54527	J&PS DEPT OF CORRECTIONS	1,506,928	2,559,226	410,244	2,980,337	7,456,735	3,603,947	24,403	1,871,454	402	5,500,206
55790	OFFICE OF THE SECRETARY	481,328	817,442	131,036	130,495	1,560,301	1,151,136	7,795	597,761	324,306	2,080,998



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
55793	DEPT PERSONNEL ADMIN	181,414	308,096	49,388	209,383	748,281	433,866	2,938	225,298	149,504	811,606
55794	DEPT FOR EMPLOYEE INS	236,408	401,493	64,359	384,599	1,086,859	565,389	3,828	293,595	44,938	907,750
56102	OFFICE OF THE SECRETARY	459,516	780,399	125,098	2,459,789	3,824,802	1,098,971	7,441	570,673	141,449	1,818,534
56106	DEPT OF WRKPLACE STANDARD	468,508	795,671	127,546	531,779	1,923,504	1,120,477	7,587	581,840	296,913	2,006,817
56107	DEPT OF WORKERS CLAIMS	661,449	1,123,343	180,072	1,652,811	3,617,675	1,581,911	10,711	821,454	385,920	2,799,996
56113	KY OSH REVIEW COMMISSION	21,607	36,696	5,882	10,491	74,676	51,676	350	26,834	13,899	92,759
56114	WORKERS COMP FUNDING COMM	76,781	130,398	20,903	147,176	375,258	183,629	1,243	95,354	32,339	312,565
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	895,473	895,473
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	74,393	74,393
56142	OFFICE OF UNEMPLOYMENT INSURANCE	1,033,740	1,755,608	281,424	13,039,726	16,110,498	2,472,278	16,740	1,283,802	-	3,772,820
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	365,808	621,255	99,587	256,893	1,343,543	874,861	5,924	454,297	175,074	1,510,156
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	375,204	375,204
57126	OFFICE OF THE SECRETARY	239,399	406,573	65,174	555,997	1,267,143	572,543	3,877	297,310	61	873,791
57127	DEPT FOR ENERGY DEV & IND	-	-	-	62,194	62,194	-	-	-	508,203	508,203
57128	DEPT FOR NATURAL RESOURCE	2,195,942	3,729,384	597,821	2,925,781	9,448,928	5,251,782	35,561	2,727,141	565,705	8,580,189
57129	DEPT FOR ENVIRONM PROTECT	3,013,838	5,118,422	820,484	4,257,701	13,210,445	7,207,849	48,806	3,742,885	581,102	11,580,642
57139	OFFICE OF ADMINISTRATIVE SERVICES	368,986	626,651	100,452	1,948,998	3,045,087	882,461	5,975	458,243	-	1,346,679
57140	KY NATURE PRESERVES	91,186	154,862	24,824	639,224	910,096	218,079	1,477	113,244	-	332,800
57141	OFFICE OF ENERGY POLICY	33,705	57,241	9,176	256,108	356,230	80,608	546	41,858	-	123,012
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	38,998	38,998
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	9,761	9,761
58374	KY HORSE RACING AUTHORITY	238,480	405,013	64,924	689,635	1,398,052	570,346	3,862	296,169	57	870,434
58671	KY CLAIMS COMMISSION	5,750	9,766	1,565	13,948	31,029	13,752	93	7,141	396,325	417,311
58672	OFFICE OF CLAIMS AND APPEALS	21,102	35,837	5,745	266,181	328,865	50,467	342	26,206	-	77,015
58675	OFFICE OF THE SECRETARY	311,305	528,692	84,749	895,418	1,820,164	744,513	5,041	386,610	68	1,136,232
58676	DEPT OF INSURANCE	327,781	556,673	89,235	31,264	1,004,953	783,917	5,308	407,072	529,394	1,725,691
58677	OFF OF OCCUP & PROFESSION	134,150	227,828	36,521	292,639	691,138	320,831	2,172	166,601	8,083	497,687
58678	KY BOXING & WRESTLING AUT	5,426	9,214	1,477	23,224	39,341	12,976	88	6,738	0	19,802
58680	DEPT OF ALCOHOL & BEVERA	76,404	129,757	20,800	45,555	272,516	182,726	1,237	94,886	179,240	458,089
58681	DEPT OF CHARITABLE GAMING	107,359	182,328	29,227	183,007	501,921	256,757	1,739	133,329	62,554	454,379
58685	DEPT OF FINANCIAL INSTITU	531,910	903,346	144,807	1,057,094	2,637,157	1,272,108	8,614	660,579	145	1,941,446
58690	DEPT OF HOUSING & BUILD C	868,393	1,474,799	236,410	1,353,744	3,933,346	2,076,837	14,063	1,078,458	80,564	3,249,922
014A	BRECKINRIDGE CO ATTORNEY	7,147	12,138	1,946	5,433	26,664	17,093	116	8,876	13,740	39,825
024A	CHRISTIAN COUNTY ATTORNEY	5,746	9,759	1,564	43,917	60,986	13,743	93	7,136	1	20,973
031A	EDMONSON COUNTY ATTORNEY	3,966	6,735	1,080	6,356	18,137	9,484	64	4,925	4,148	18,621
060A	KNOTT COUNTY ATTORNEY	7,403	12,573	2,015	12,093	34,084	17,705	120	9,194	32,206	59,225
071A	LOGAN COUNTY ATTORNEY	11,511	19,550	3,134	51,154	85,349	27,530	186	14,296	16,646	58,658
086A	MONROE CO ATTORNEY	3,261	5,538	888	39,335	49,022	7,798	53	4,049	20,025	31,925
116A	WAYNE COUNTY ATTORNEY	3,529	5,993	961	42,321	52,804	8,439	57	4,382	74,809	87,687
W002	ALLEN COUNTY ATTORNEY	11,480	19,496	3,125	29,702	63,803	27,454	186	14,257	6,549	48,446
W003	ANDERSON COUNTY ATTORNEY	10,416	17,689	2,836	121,705	152,646	24,910	169	12,935	14,351	52,365
W005	BARREN COUNTY ATTORNEY	20,388	34,624	5,550	17,967	78,529	48,759	330	25,319	19,986	94,394
W006	BATH COUNTY ATTORNEY	11	18	3	125	157	25	-	13	-	38
W007	BELL COUNTY ATTORNEY	14,089	23,928	3,836	6,980	48,833	33,696	228	17,498	42,349	93,771
W008	BOONE COUNTY ATTORNEY	41,489	70,462	11,295	19,967	143,213	99,226	672	51,526	206,161	357,585
W011	BOYLE COUNTY ATTORNEY	1,172	1,991	319	7,980	11,462	2,804	19	1,456	7,589	11,868
W015	BULLITT COUNTY ATTORNEY	5,352	9,089	1,457	28,863	44,761	12,799	87	6,646	20,817	40,349
W018	CALLOWAY COUNTY ATTORNEY	288	489	78	3,402	4,257	688	5	357	-	1,050
W021	CARROLL COUNTY ATTORNEY	6,647	11,288	1,809	5,203	24,947	15,896	108	8,255	7,608	31,867
W022	CHILD SUPPORT ENFORCEMENT	2,985	5,069	813	26,984	35,851	7,138	48	3,707	61,212	72,105
W023	CASEY COUNTY ATTORNEY	6,593	11,196	1,795	4,680	24,264	15,767	107	8,187	7,443	31,504
W025	CLARK COUNTY ATTORNEY	11,320	19,225	3,082	31,886	65,513	27,072	183	14,058	62,684	103,997
W028	CRITTENDEN CO ATTORNEY	2,998	5,091	816	7,564	16,469	7,170	49	3,723	15,206	26,148
W030	DAVISS COUNTY ATTORNEY	9,312	15,815	2,535	61,905	89,567	22,270	151	11,565	11,255	45,241
W036	FLOYD COUNTY ATTORNEY	9,088	15,434	2,474	59,696	86,692	21,734	147	11,286	197,178	230,345
W037	FRANKLIN COUNTY ATTORNEY	31,256	53,082	8,509	94,176	187,023	74,752	506	38,817	6,634	120,709
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	1,091	1,091
W040	GARRARD COUNTY ATTORNEY	6,977	11,849	1,899	3,670	24,395	16,685	113	8,664	11,738	37,200
W041	GRANT COUNTY CHILD SUPPOR	2,822	4,793	768	6,795	15,178	6,750	46	3,505	5,892	16,193
W042	GRAVES COUNTY ATTORNEY	21,140	35,902	5,755	61,389	124,186	50,558	342	26,254	19,176	96,330
W046	HANCOCK COUNTY ATTORNEY	2,574	4,372	701	7,585	15,232	6,156	42	3,197	2,057	11,452
W049	HARRISON COUNTY ATTORNEY	2,259	3,836	615	241	6,951	5,402	37	2,805	75,459	83,703
W053	HICKMAN COUNTY ATTORNEY	6,788	11,528	1,848	40,798	60,962	16,234	110	8,430	583	25,357
W054	HOPKINS COUNTY ATTORNEY	15,667	26,607	4,265	2,924	49,463	37,469	254	19,457	144,079	201,259
W055	JACKSON COUNTY ATTORNEY	3,753	6,374	1,022	42,811	53,960	8,976	61	4,661	8,326	22,024
W056	JEFFERSON CO ATTORNEY	91,488	155,375	24,907	1,029,750	1,301,520	218,802	1,482	113,619	92,310	426,213



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Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
W058	JOHNSON COUNTY ATTORNEY	1,222	2,076	333	14,450	18,081	2,924	20	1,518	-	4,462
W061	KNOX COUNTY ATTORNEY	30	52	8	359	449	73	-	38	-	111
W062	LARUE COUNTY ATTORNEY	7,868	13,362	2,142	4,782	28,154	18,817	127	9,771	25,099	53,814
W063	LAUREL COUNTY ATTORNEY	2,465	4,186	671	4,275	11,597	5,894	40	3,061	7,328	16,323
W065	LEE COUNTY ATTORNEY	5,783	9,822	1,574	19,568	36,747	13,831	94	7,182	10,357	31,464
W073	MCCRACKEN COUNTY ATTORNEY	6,923	11,757	1,885	47,753	68,318	16,556	112	8,597	17,539	42,804
W074	MCCRERY COUNTY ATTORNEY	13,147	22,327	3,579	22,456	61,509	31,442	213	16,327	4	47,986
W076	MADISON COUNTY ATTORNEY	42,993	73,015	11,704	156,209	283,921	102,822	696	53,393	245,579	402,490
W077	MAGOFFIN CO ATTORNEY	2,910	4,941	792	2,093	10,736	6,958	47	3,613	52,778	63,396
W082	MEADE COUNTY ATTORNEY	10,022	17,021	2,728	20,441	50,212	23,969	162	12,447	4,372	40,950
W083	MENIFEE COUNTY ATTORNEY	3,481	5,912	948	21,968	32,309	8,325	56	4,323	922	13,626
W084	MERCER COUNTY ATTORNEY	3,509	5,959	955	7,102	17,525	8,392	57	4,358	1	12,808
W087	MONTGOMERY CO ATTORNEY	11,065	18,792	3,012	15,770	48,639	26,463	179	13,742	17,523	57,907
W088	MORGAN COUNTY ATTORNEY	12,042	20,451	3,278	37,627	73,398	28,799	195	14,955	7,863	51,812
W092	OHIO COUNTY ATTORNEY	308	522	84	4,654	5,568	736	5	382	-	1,123
W093	OLDHAM COUNTY ATTORNEY	14,551	24,713	3,961	-	43,225	34,801	236	18,071	119,970	173,078
W094	OWEN COUNTY ATTORNEY	3,906	6,634	1,063	761	12,364	9,342	63	4,851	15,034	29,290
W096	PENDLETON COUNTY ATTORNEY	825	1,401	225	9,753	12,204	1,973	13	1,025	29,814	32,825
W099	POWELL COUNTY ATTORNEY	139	235	38	1,639	2,051	331	2	172	-	505
W100	PULASKI COUNTY ATTORNEY	13,536	22,989	3,685	1,291	41,501	32,373	219	16,811	111,713	161,116
W102	ROCKCASTLE CO ATTORNEY	6,743	11,452	1,836	5,296	25,327	16,127	109	8,374	48,076	72,686
W103	ROWAN COUNTY ATTORNEY	6,109	10,376	1,663	-	18,148	14,611	99	7,587	45,280	67,577
W106	SHELBY COUNTY ATTORNEY	3,662	6,219	997	-	10,878	8,758	59	4,548	32,961	46,326
W107	SIMPSON COUNTY ATTORNEY	3,500	5,943	953	5,596	15,992	8,370	57	4,346	35,250	48,023
W108	SPENCER COUNTY ATTORNEY	7,581	12,875	2,064	31,402	53,922	18,131	123	9,415	18,437	46,106
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	12,115	12,115
W111	TRIGG COUNTY ATTORNEY	6,667	11,322	1,815	30	19,834	15,944	108	8,279	24,383	48,714
W112	TRIMBLE COUNTY ATTORNEY	5,676	9,640	1,545	11,193	28,054	13,576	92	7,050	11,161	31,879
W113	UNION COUNTY ATTORNEY	3,814	6,477	1,038	8,358	19,687	9,121	62	4,736	57,541	71,460
W117	WEBSTER COUNTY ATTORNEY	9,840	16,711	2,679	10,928	40,158	23,533	159	12,220	3	35,915
W118	WHITLEY COUNTY ATTORNEY	14,784	25,107	4,025	184	44,100	35,357	239	18,360	23,915	77,871
X034	FAYETTE CO ATTORNEY OFF	18,058	30,667	4,916	142,770	196,411	43,186	292	22,426	52,813	118,717
X059	KENTON COUNTY ATTORNEY	7,193	12,216	1,958	6,305	27,672	17,203	116	8,933	2	26,254
TOTAL		132,010,196	224,193,840	35,938,296	202,016,374	594,158,706	315,713,613	2,137,764	163,943,481	240,816,726	722,611,584



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
1430	EASTERN KY UNIV	(4,044,730)	(1,257,982)	854,020	(418,246)	-	-
1433	KET FOUNDATION	(266,875)	(241,183)	(176,993)	(35,392)	-	-
1434	KY BAR ASSOCIATION	(748,312)	(591,738)	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(48,274)	(53,246)	(35,303)	(2,679)	-	-
1436	LOTUS	(116,878)	(166,128)	(142,225)	(9,697)	-	-
1437	SANCTUARY INC	(103,467)	(141,569)	(73,985)	(8,809)	-	-
1438	O A S I S	(126,015)	(120,188)	(85,891)	(10,275)	-	-
1439	BARREN RIVER CHILD ADVOCA	(5,498)	(47,160)	(68,038)	(4,194)	-	-
1440	MOREHEAD STATE UNIVERSITY	(179,154)	526,516	649,433	(221,917)	-	-
1445	MURRAY STATE UNIV	(1,734,231)	(1,289,550)	(329,292)	(266,753)	-	-
1450	NORTHERN KY UNIVERSITY	(15,572,901)	(15,371,220)	(8,147,334)	-	-	-
1451	SILVERLEAF	(52,558)	(66,885)	(44,256)	(5,950)	-	-
1452	SPRINGHAVEN INC	(70,627)	(84,372)	(74,544)	(7,076)	-	-
1453	SAFE HARBOR	(138,509)	(172,142)	(124,917)	(9,228)	-	-
1454	D.O.V.E.S.	(37,167)	(73,030)	(65,510)	(6,639)	-	-
1455	GATEWAY CHILD ADVOCACY	(22,336)	(11,650)	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(42,406)	(43,675)	(13)	(3,856)	-	-
1457	KY RIVER CHILD ADVOCACY	(20,159)	(21,482)	(20,414)	(1,572)	-	-
1458	BLUEGRASS RAPE CRISIS CTR	(130,954)	(148,480)	(92,619)	(10,374)	-	-
1459	NURSING HOME OMBUDSMAN	(61,000)	(57,386)	(31,868)	(3,227)	-	-
1465	WESTERN KENTUCKY UNIV	(2,464,030)	(1,777,702)	(784,281)	(395,248)	-	-
1480	KASAP	(101,435)	(120,106)	(76,140)	(5,165)	-	-
1481	KDVA	(156,003)	(170,550)	(115,322)	(11,097)	-	-
1482	KACAC	(11,675)	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(34,865)	(36,761)	(20,028)	(1,979)	-	-
1484	BUFFALO TR CHILD ADV INC	(12,632)	(17,377)	(15,839)	(1,778)	-	-
1485	CUMBERLAND V C A CENTER	(47,547)	(59,368)	(42,723)	(3,453)	-	-
1486	LAKE CUMB CHILD ADV CTR	(26,007)	(33,149)	(14,507)	(2,484)	-	-
1487	B.R.A.S.S.	(152,246)	(164,421)	(83,236)	(9,019)	-	-
1488	WOMEN AWARE	(50,716)	(49,988)	(28,531)	(3,347)	-	-
1489	BETHANY HOUSE ABUSE SHEL	(109,583)	(115,767)	(70,269)	(6,242)	-	-
1490	HOPE HARBOR INC	(29,744)	(84,063)	(65,506)	(5,715)	-	-
1491	CHILD ADV CTR OF GRN RVR	(37,845)	(33,329)	(12,973)	(1,952)	-	-
1492	CSG HEADQUARTERS	(1,034,265)	(847,650)	(459,102)	(59,292)	-	-
1994	KY HIGHER ED STUD LN CORP	(2,323,013)	(2,143,554)	(1,121,320)	(215,681)	-	-
3022	LEX FAYETTE CO HLTH DEPT	63,333	141,922	(85,725)	(194,265)	-	-
3023	LAKE CUMBERLAND DISTRICT	(302,166)	(134,659)	(107,918)	(160,025)	-	-
3024	WEDCO DIST HEALTH DEPT	(265,360)	(286,529)	(176,098)	(66,713)	-	-
3025	NORTHERN KY DIST HLTH DEP	(854,198)	(788,337)	(489,282)	(136,365)	-	-
3026	BARREN RVR DIST HLTH DEPT	(628,907)	(313,667)	21,445	(134,477)	-	-
3027	GREEN RVR DIST HLTH DEPT	(218,512)	(114,197)	(144,467)	(176,022)	-	-
3028	LINCOLN TRL DIST HLTH DEP	427,343	487,676	164,407	(135,905)	-	-
3029	PURCHASE DIST HLTH DEPT	268,685	369,650	187,111	(82,718)	-	-
3030	MERCER CO HEALTH DEPT	(67,029)	(17,516)	(8,173)	(17,791)	-	-
3031	CUMBERLAND VLY DIST HEALT	965,825	1,202,551	674,010	(157,996)	-	-
3033	KY RIVER DIST HEALTH DEPT	203,031	485,672	328,259	(129,921)	-	-
3034	BOURBON CO HEALTH CENTER	9,684	11,672	(6,920)	(16,932)	-	-
3035	CLARK CO HEALTH DEPT	(381,066)	(301,321)	(80,568)	(35,853)	-	-
3036	GATEWAY DIST HEALTH DEPT	134,208	103,238	(32,381)	(64,479)	-	-
3037	BOYLE CO HEALTH DEPT	(38,734)	(23,388)	(14,365)	(14,120)	-	-
3038	PIKE CO HEALTH DEPT	(270,924)	(112,145)	(29,812)	(51,853)	-	-
3039	FLOYD CO HEALTH CENTER	(120,191)	(94,511)	(45,685)	(26,897)	-	-
3040	MARTIN CO HEALTH DEPT	(34,370)	(29,824)	(17,652)	(11,690)	-	-
3042	BUFFALO TRACE HEALTH DEPT	(26,164)	8,281	7,368	(23,006)	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(24,815)	21,961	3,719	(45,427)	-	-
3045	PENNYRILE DIST HLTH DEPT	(164,790)	(146,491)	(49,079)	(35,883)	-	-
3047	BREATHITT CO HEALTH DEPT	(134,271)	(48,831)	(11,586)	(37,583)	-	-
3048	GREENUP CO HLTH DEPT	(86,162)	(57,103)	(27,380)	(25,232)	-	-
3049	WHITLEY CO HEALTH DEPT	(127,693)	(28,165)	23,600	(58,222)	-	-
3050	LAUREL CO HEALTH DEPT	(42,482)	(35,542)	(47,274)	(31,264)	-	-
3051	KNOX CO HEALTH DEPT	(54,507)	4,749	20,233	(57,889)	-	-
3052	MONROE CO HEALTH DEPT	(55,066)	(45,407)	(22,545)	(7,280)	-	-
3053	BULLITT CO HEALTH DEPT	(45,872)	(74,785)	(69,371)	(32,063)	-	-
3054	THREE RIVERS DIST HLTH	(132,386)	(92,261)	(13,964)	(49,442)	-	-
3055	ESTILL CO HEALTH DEPT	(69,668)	(35,765)	(4,035)	(11,194)	-	-
3056	OLDHAM CO HEALTH DEPT	(55,645)	(57,996)	(61,121)	(24,664)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
3057	LEWIS CO HEALTH DEPT	(116,207)	(102,036)	(56,747)	(9,084)	-	-
3058	FLEMING CO HEALTH DEP	(23,315)	(11,073)	(10,374)	(9,909)	-	-
3059	JESSAMINE CO HEALTH DEPT	(161,624)	(141,858)	(63,603)	(20,206)	-	-
3060	POWELL CO HEALTH DEPT	6,737	19,112	(5,988)	(9,104)	-	-
3061	ANDERSON CO HEALTH DEPT	(52,366)	(3,570)	(8,520)	(11,284)	-	-
3062	MADISON CO HEALTH DEP	(173,109)	(28,095)	(39,341)	(111,183)	-	-
3064	JOHNSON CO HEALTH DEPT	(50,424)	(39,353)	(37,950)	(34,794)	-	-
3065	MAGOFFIN CO HEALTH DEPT	(26,145)	(7,232)	(3,257)	(14,026)	-	-
3066	ALLEN CO HEALTH DEPT	(98,901)	(87,826)	(69,659)	(18,789)	-	-
3067	FRANKLIN CO HEALTH DEPT	(332,330)	(283,072)	(164,881)	(53,954)	-	-
3068	LINCOLN CO HEALTH DEPT	(41,995)	(28,815)	(21,272)	(11,416)	-	-
3069	WOODFORD CO HEALTH DEPT	(42,329)	(44,800)	(26,416)	(12,701)	-	-
3072	MUHLENBERG CO.HEALTH DEPT	(69,216)	(59,291)	(27,978)	(18,320)	-	-
3073	MARSHALL CO HEALTH DEPT	(223,769)	(143,400)	(39,730)	(32,747)	-	-
3074	CHRISTIAN CO HEALTH DEPT	(172,423)	(134,007)	(83,546)	(31,699)	-	-
3075	HOPKINS CO HEALTH DEPT	(48,342)	(43,588)	(60,883)	(40,345)	-	-
3076	TODD CO HEALTH DEPT	(94,214)	(54,872)	(4,563)	(9,729)	-	-
3077	BRACKEN CO HEALTH DEPT	(60,874)	(55,575)	(39,924)	(6,457)	-	-
3078	MONTGOMERY CO HEALTH DEPT	(285,966)	(288,682)	(155,457)	(26,792)	-	-
3079	GARRARD COUNTY HEALTH DPT	(51,926)	(38,590)	(17,699)	(8,813)	-	-
3080	BRECKINRIDGE CO HEALTH BD	(12,179)	491	(5,966)	(15,147)	-	-
3081	ASHLAND BOYD CO HEALTH DP	10,600	32,930	15,620	(36,110)	-	-
3082	LAWRENCE CO HEALTH DEPT	(152,731)	(150,638)	(81,955)	(11,369)	-	-
3083	GRAVES CO HEALTH CENTER	(165,842)	(186,422)	(121,038)	(18,197)	-	-
3084	CALLOWAY CO HEALTH DEPT	(106,435)	(95,306)	(53,479)	(11,260)	-	-
3085	BELL CO HEALTH DEPT	(113,709)	(88,425)	(36,205)	(24,142)	-	-
3086	GRAYSON COUNTY HEALTH DEPT	(59,015)	(54,772)	(36,270)	(10,906)	-	-
3087	HARLAN CO HEALTH DEPT	(176,177)	(145,719)	(47,531)	(16,985)	-	-
3088	CARTER CO HEALTH DEPT	(9,469)	23,083	11,551	(12,335)	-	-
3801	KENTUCKY STATE UNIVERSITY	(221,883)	(185,004)	(339,762)	(101,386)	-	-
5470	KCTCS	(4,056,410)	(3,355,245)	(1,737,382)	(382,556)	-	-
7403	ASST OF COMMONWEALTH ATTY	(181,770)	(182,607)	(131,799)	(17,136)	-	-
7407	KENTUCKY HOUSING CORP	(4,984,817)	(5,066,593)	(2,622,621)	-	-	-
7408	FRANKLIN CO COUNCIL AGING	5,649	11,265	329	(4,389)	-	-
7409	MUN ELEC POW ASSOC OF KY	(492)	(718)	(4,125)	(3,823)	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(124,961)	(96,654)	(35,052)	(2,284)	-	-
7416	KY OFFICE OF BAR ADMISSIO	(61,893)	(61,449)	(32,125)	(1,603)	-	-
7417	KY ASSOC OF REGIONAL PROG	(4,068)	3,600	(166)	(3,813)	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	17,870	13,825	1,154	(991)	-	-
7718	MASTER COMM BOONE CO	(64,279)	(58,619)	(24,552)	(900)	-	-
7720	MASTER COMM CAMPBELL CO	(37,353)	(37,296)	(20,548)	(637)	-	-
7724	MASTER COMM CHRISTIAN CO	(8,825)	(11,312)	(6,872)	(285)	-	-
7725	MASTER COMM CLARK CO	(6,296)	(6,664)	(3,888)	(161)	-	-
7727	MASTER COMM CLINTON/CUMBE	(10,092)	(12,820)	(8,677)	(159)	-	-
7730	MASTER COMM DAVIESS CO	(43,022)	(32,842)	(19,453)	(807)	-	-
7734	MASTER COMM FAYETTE CO	(65,741)	(66,378)	(39,741)	(1,483)	-	-
7740	MASTER COMM GARRARD CO	(8,109)	(7,421)	(3,173)	-	-	-
7741	MASTER COMM GRANT CO	(30,535)	(26,363)	(10,230)	(346)	-	-
7743	MASTER COMM GRAYSON CO	(20,527)	(18,120)	(5,537)	-	-	-
7747	MASTER COMM HARDIN CO	(46,357)	(48,894)	(31,168)	(1,195)	-	-
7750	MASTER COMMISSIONER HART COUNTY	(3,768)	(13,972)	(8,488)	(201)	-	-
7751	MASTER COMM HENDERSON CO	(6,824)	(2,467)	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	(4,487)	(7,681)	(12,437)	(208)	-	-
7753	MASTER COMM HOPKINS CO	(38,453)	(39,829)	(23,494)	-	-	-
7756	MASTER COMM JEFF CIRCUIT	(148,404)	(137,724)	(74,141)	(3,031)	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(35,470)	(30,936)	(13,388)	(395)	-	-
7759	MASTER COMM KENTON CO	(54,513)	(55,881)	(31,038)	(1,608)	-	-
7763	MASTER COMM LAUREL CO	(22,555)	(21,917)	(11,223)	(467)	-	-
7773	MASTER COMM MCCracken CO	(30,865)	(32,233)	(21,060)	(876)	-	-
7776	MASTER COMM MADISON CO	(32,853)	(32,691)	(18,093)	(717)	-	-
7781	MASTER COMM MASON CO	(9,996)	-	-	-	-	-
7782	MASTER COMM MEADE CO	(30,083)	(26,078)	(13,346)	(330)	-	-
7790	MASTER COMM NELSON CO	(30,006)	(28,858)	(14,492)	(547)	-	-
7792	MASTER COMM OHIO COUNTY	(3,393)	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(31,234)	(27,968)	(10,534)	(377)	-	-
7794	MASTER COMM OWEN CO	(9,136)	(11,357)	(8,633)	(145)	-	-



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Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
7798	MASTER COMM PIKE CO	(24,374)	(26,131)	(17,118)	(711)	-	-
7799	MASTER COMM FOR FLEMING	(8,636)	(3,722)	-	-	-	-
7805	MASTER COMM SCOTT CO	(38,659)	(37,016)	(18,061)	(555)	-	-
7807	MASTER COMM SIMPSON CO	(16,331)	(15,427)	(8,285)	(225)	-	-
7814	MASTER COMM WARREN CO	(46,263)	(45,810)	(24,925)	(1,034)	-	-
7817	LOGAN CO MASTER COM	(17,003)	(16,285)	(7,220)	-	-	-
7819	MASTER COMM FLOYD CO	(19,208)	(14,210)	-	-	-	-
7820	MASTER COMM BARREN CO	(28,360)	(24,185)	(5,234)	(214)	-	-
7821	MASTER COMM MUHLENBERG CO	(18,258)	(21,717)	(11,870)	(278)	-	-
8024	SEVEN CO SERVICES INC	3,688,134	3,816,838	1,822,249	(249,059)	-	-
8201	KY RIVER COMM CARE INC	638,247	660,520	315,348	(43,100)	-	-
8202	NORTHERN KY REG MHMR BD	163,888	426,864	652,949	(93,610)	-	-
8204	COMMUNICARE INC	(1,105,077)	(537,978)	(195,566)	(142,209)	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	(1,027,030)	(23,867)	194,532	(171,510)	-	-
8208	CUMBERLAND RIVER MHMR	(2,326,753)	(1,838,909)	(794,865)	(226,156)	-	-
8209	WESTERN KY REG MHMR ADV	(568,644)	(392,181)	(211,545)	(80,932)	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(9,174,356)	(8,502,419)	(4,336,163)	(549,627)	-	-
8211	PENNYROYAL REG MHMR BD	(3,087,223)	(2,667,311)	(816,238)	-	-	-
8213	GREEN RVR REG MHMR BD	(855,167)	(487,752)	(144,401)	(65,153)	-	-
8216	COMPREHEND INC REG MHMR B	(709,917)	(713,509)	(458,171)	(79,397)	-	-
8220	LIFESKILLS INC	(134,227)	45,527	(215,247)	(308,266)	-	-
8221	MOUNTAIN COMP CARE CENTER	(985,951)	(785,676)	(390,654)	(110,301)	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(371,026)	(479,402)	(256,492)	(9,311)	-	-
10010	LEGS LEGISLATIVE RES COMM	2,262,583	2,502,160	465,139	(699,668)	-	-
20020	JUDL JUDICIAL RET SYSTEM	(61,911)	(62,909)	(36,001)	(844)	-	-
20025	JUDL ADM OFF OF THE COURT	(4,220,887)	(4,798,270)	(4,959,927)	(1,193,723)	-	-
31030	UNIFIED PROSECUTORIAL SYS	3,281,213	3,372,945	(224,515)	(1,597,486)	-	-
31035	DEPT OF AGRICULTURE	437,746	548,928	(55,434)	(281,631)	-	-
31040	ATTORNEY GENERALS OFFICE	(36,481)	181,456	(19,760)	(236,567)	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	437,058	499,853	(17,428)	(218,954)	-	-
31066	REGISTRY OF ELECTION	35,179	39,892	(3,397)	(20,112)	-	-
31070	GOVERNORS OFFICE	(27,857)	61,479	(24,821)	(54,480)	-	-
31074	DEPT OF VETERANS AFFAIRS	59,512	(128,642)	(994,404)	(782,369)	-	-
31076	MILITARY AFFAIRS COMM	(17,425)	(14,565)	(7,244)	(1,976)	-	-
31082	KY INFRASTRUCTURE	53,769	48,099	(17,952)	(19,137)	-	-
31085	LT GOVERNORS OFFICE	10,102	31,960	22,290	(11,368)	-	-
31089	AGRICULTURAL DEVELOP BD	(9,730)	(6,757)	(36,458)	(18,008)	-	-
31094	OFF OF HOMELAND SECURITY	34,006	87,588	9,293	(25,987)	-	-
31095	DEPT MILITARY AFFAIRS	150,071	485,704	(200,730)	(515,833)	-	-
31110	OFF OF SECRETARY TO CABIN	19,543	25,734	6,275	(6,038)	-	-
31112	GOV OFF LOCAL DEVELOPMENT	26,820	159,531	53,651	(67,975)	-	-
31120	SECRETARY OF STATE	140,871	150,102	29,722	(47,344)	-	-
31125	STATE TREASURERS OFFICE	80,844	56,039	(62,247)	(43,965)	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	(174,209)	(84,073)	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	18,603	17,152	600	(3,523)	-	-
31137	KY COMM NETWORK AUTH	191,751	130,648	11,781	(30,041)	-	-
31150	BOARD OF ACCOUNTANCY	8,112	7,272	(2,471)	(6,379)	-	-
31155	BOARD OF AUCTIONEERS	(4,859)	-	-	-	-	-
31165	BOARD OF BARBERING	22,943	18,837	2,705	(4,153)	-	-
31170	BOARD OF CHIROPRACTIC EXM	(49,123)	(34,201)	-	-	-	-
31180	BOARD OF DENTISTRY	49,826	27,611	(1,654)	(7,604)	-	-
31185	BOARD OF ELECTIONS	7,967	29,359	2,886	(14,594)	-	-
31190	BRD OF EMBALMERS/FUN DIR	126	6,569	(1,667)	(4,832)	-	-
31200	BOARD OF EXM ARCHITECTS	(5,076)	(2,502)	66	(4,488)	-	-
31205	KY LANDSCAPE ARCH REG BD	945	1,042	(246)	(736)	-	-
31215	BD EXAMINERS OF SOCIAL WK	(16,783)	(9,999)	(7,644)	(2,834)	-	-
31225	BD OF HAIRDRESSERS/CSMTG	81,009	67,394	8,800	(17,518)	-	-
31245	BD OF MEDICAL LICENSURE	25,252	29,383	(7,893)	(20,841)	-	-
31250	BOARD OF NURSING	225,932	250,069	43,243	(85,457)	-	-
31260	BOARD OF OPTOMETRIC EXM	6,348	11,229	8,385	(2,339)	-	-
31263	KY RESPIRATORY CARE BD	3,221	5,745	(660)	(2,792)	-	-
31268	PERSONNEL BOARD	27,693	20,845	(3,500)	(9,991)	-	-
31270	KY BOARD OF PHARMACY	112,313	75,628	866	(31,941)	-	-
31275	BD OF PHYSICAL THERAPY	9,115	12,766	(1,648)	(4,021)	-	-
31284	BOARD OF REAL ESTATE APPR	(32,362)	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	3,335	23,824	(2,024)	(15,747)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
31345	SCHOOL FAC CONSTR COMM	(7,686)	(3,636)	(1,317)	(4,241)	-	-
31354	EXECUTIVE BRANCH ETH COMM	43,960	33,426	(13,352)	(10,537)	-	-
31370	COMMISSION ON HUMAN RIGHT	5,859	28,545	(5,067)	(26,674)	-	-
31395	COMMISSION- REAL ESTATE	(82,230)	-	-	-	-	-
31400	COMMISSION ON WOMEN	(29,552)	(24,025)	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(127,040)	(42,968)	(42,552)	(67,000)	-	-
31765	OFFICE OF STATE BUD DIREC	(40,144)	(22,662)	(39,553)	(37,919)	-	-
35605	TRAN OFF OF THE SECRETARY	164,432	187,250	7,476	(100,942)	-	-
35607	TRAN OFFICE OF LEGAL SVC	(115,778)	(2,167)	(23,597)	(56,395)	-	-
35609	DIVISION OF FACILITY MANA	(166,877)	(20,355)	(25,648)	(42,804)	-	-
35615	TRAN DEPT OF AVIATION	(8,824)	(12,154)	(35,109)	(30,186)	-	-
35616	TRAN OFFICE OF PERSONNEL	(55,198)	(27,026)	(49,862)	(43,600)	-	-
35617	OFFICE OF INFORMAT TECHNO	(91,822)	(21,942)	(67,257)	(55,235)	-	-
35618	OFFICE OF AUDITS	205,845	314,994	66,859	(69,570)	-	-
35619	DOT PAYROLL DIVISION	24,073	49,443	1,708	(23,501)	-	-
35625	TRAN DEPT OF HIGHWAYS	7,598,577	7,394,124	(949,117)	(5,220,122)	-	-
35628	TRAN DEPT OF INTERGOV PRO	38,424	11,344	(12,221)	(17,618)	-	-
35630	TRAN DEPT OF VEH REGULATE	148,916	340,989	(74,287)	(213,942)	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	13,350	(56,935)	(128,939)	(116,499)	-	-
39075	KHEAA DIV OF FINANCIAL AF	(142,080)	(43,726)	(11,790)	(23,254)	-	-
39079	COMMONWEALTH OF TECHNOL	(1,658,665)	(827,775)	(508,454)	(463,103)	-	-
39084	KY RIVER AUTHORITY	29,925	31,149	(2,080)	(11,764)	-	-
39103	OFFICE OF PVA'S	1,118,415	1,386,982	(138,147)	(868,648)	-	-
39130	DEPT OF REVENUE	506,039	701,293	(563,531)	(992,840)	-	-
39750	OFFICE OF SECRETARY	(82,332)	3,561	(101,925)	(143,274)	-	-
39757	FIN OFFICE OF INSP GENERAL	(136,192)	(137,386)	(49,230)	(3,818)	-	-
39758	OFF OF THE CONTROLLER	59,782	140,676	(20,933)	(103,132)	-	-
39785	DEPT FACILITIES SUPP SVCS	185,328	361,027	(62,611)	(285,987)	-	-
50235	KY STATE FAIR BOARD	(277,222)	(262,002)	(438,057)	(213,615)	-	-
50410	COMM KY HERITAGE COUNCIL	59,568	58,722	(17,380)	(26,506)	-	-
50529	KY ARTS COUNCIL	(61,312)	(5,513)	1,009	(15,476)	-	-
50550	KY HISTORICAL SOCIETY	(42,506)	(18,673)	(14,273)	(47,332)	-	-
50660	DEPT OF FISH & WILDLIFE	431,770	508,531	(102,289)	(423,697)	-	-
50665	COMM KY HORSE PARK	(163,606)	(62,762)	(65,973)	(64,608)	-	-
50670	DEPT OF PARKS	(559,283)	(154,129)	(461,566)	(618,189)	-	-
50850	COMM OFFICE OF SECRETARY	(69,190)	(5,911)	(22,516)	(40,380)	-	-
50852	KY ARTISANS CTR AT BERA	19,030	26,569	2,689	(15,185)	-	-
50860	DEPT OF TOURISM	(64,695)	(10,706)	(13,998)	(32,882)	-	-
51183	EDUC PROF STANDARDS BD	(202,283)	(146,971)	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	9,083	27,933	(1,923)	(16,417)	-	-
51407	KY ENVIRONMENTAL EDUC COU	13,423	11,648	3,052	(2,887)	-	-
51530	EDUC OFFICE OF SECRETARY	182,951	121,994	(155,563)	(121,573)	-	-
51531	DEPT WORKFORCE INVESTMENT	(5,111,921)	(3,994,836)	(2,229,367)	(269,843)	-	-
51532	KY COMM ON PROPRIETARY ED	19,800	20,016	5,644	(3,363)	-	-
51540	EDUC DEPT OF EDUCATION	696,365	765,620	(48,290)	(331,521)	-	-
51545	KY EDUCATIONAL TV AUTHOR	417,529	327,949	(56,479)	(183,089)	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(158,176)	41,019	37,045	(69,508)	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	(324,248)	(97,739)	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	2,831,555	2,423,595	177,066	(629,816)	-	-
53723	OFFICE INSPECTOR GENERAL	(143,216)	(37,791)	(138,452)	(272,850)	-	-
53724	OFFICE OF HEALTH POLICY	(162,841)	(114,976)	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	766,926	714,639	41,175	(222,534)	-	-
53727	DEPT FOR INCOME SUPPORT	86,511	780,445	(7,712)	(502,645)	-	-
53728	DEPT FOR PUBLIC HEALTH	1,075,373	1,249,059	54,339	(540,551)	-	-
53729	OFF HUMAN RESOURCE MANAGE	(2,597,228)	(628,051)	(233,162)	(456,611)	-	-
53730	SERVE KY	88,162	58,623	(8,222)	(24,405)	-	-
53736	H&FS DEPT FOR COMM BASE S	7,152,302	6,093,099	(2,206,921)	(5,040,903)	-	-
53739	HEALTH DATA AND ANALYTICS	399,993	328,016	13,353	(32,669)	-	-
53746	DEPT FOR MEDICAID SERVICE	(253,845)	(16,311)	(67,672)	(195,019)	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(83,222)	63,965	(51,254)	(166,790)	-	-
54500	J&PS OFF OF SECRETARY	961,891	743,977	(16,697)	(216,241)	-	-
54515	DEPT OF PUBLIC ADVOCACY	2,204,176	2,021,247	(193,869)	(819,581)	-	-
54520	J&PS DEPT OF KY STATE POL	2,079,259	2,288,459	(122,052)	(977,730)	-	-
54523	J&PS OF JUVENILE JUSTICE	(7,367,602)	(5,202,925)	(1,449,446)	(781,052)	-	-
54525	DEPT OF CRIMINAL JUST TRN	705,657	678,651	(5,371)	(226,504)	-	-
54527	J&PS DEPT OF CORRECTIONS	1,248,202	1,243,805	(74,826)	(460,652)	-	-
55790	OFFICE OF THE SECRETARY	(202,515)	(81,549)	(89,497)	(147,136)	-	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
55793	DEPT PERSONNEL ADMIN	(52,697)	77,066	(32,238)	(55,457)	-	-
55794	DEPT FOR EMPLOYEE INS	87,428	155,322	8,626	(72,267)	-	-
56102	OFFICE OF THE SECRETARY	1,071,251	804,338	271,147	(140,468)	-	-
56106	DEPT OF WRKPLACE STANDARD	69,964	132,113	(142,173)	(143,217)	-	-
56107	DEPT OF WORKERS CLAIMS	331,121	501,161	187,595	(202,198)	-	-
56113	KY OSH REVIEW COMMISSION	(5,762)	1,222	(6,938)	(6,606)	-	-
56114	WORKERS COMP FUNDING COMM	33,019	52,887	258	(23,471)	-	-
56115	GEN ADM PROG SUPP S SERVI	(706,483)	(188,990)	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	(58,106)	(16,288)	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	5,003,340	5,166,638	2,483,703	(316,003)	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	(60,167)	97,788	(92,411)	(111,822)	-	-
57124	KY STATE NATURE PRES COMM	(209,238)	(165,966)	-	-	-	-
57126	OFFICE OF THE SECRETARY	246,338	224,078	(3,882)	(73,182)	-	-
57127	DEPT FOR ENERGY DEV & IND	(220,758)	(225,251)	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	546,340	1,176,032	(182,359)	(671,274)	-	-
57129	DEPT FOR ENVIRONM PROTECT	1,303,708	1,638,242	(390,852)	(921,295)	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	1,265,388	617,110	(71,296)	(112,794)	-	-
57140	KY NATURE PRESERVES	350,213	275,710	(20,752)	(27,875)	-	-
57141	OFFICE OF ENERGY POLICY	129,041	109,666	4,813	(10,303)	-	-
58175	BRD OF CLMS & CRIME VICTI	(38,998)	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	(9,761)	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	298,929	262,554	39,037	(72,901)	-	-
58671	KY CLAIMS COMMISSION	(164,511)	(161,166)	(58,848)	(1,758)	-	-
58672	OFFICE OF CLAIMS AND APPEALS	102,134	105,467	50,700	(6,451)	-	-
58675	OFFICE OF THE SECRETARY	425,812	310,679	42,604	(95,163)	-	-
58676	DEPT OF INSURANCE	(267,492)	(208,814)	(144,232)	(100,200)	-	-
58677	OFF OF OCCUP & PROFESSION	145,019	87,954	1,485	(41,008)	-	-
58678	KY BOXING & WRESTLING AUT	17,157	4,543	(501)	(1,659)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(122,055)	(12,622)	(27,539)	(23,356)	-	-
58681	DEPT OF CHARITABLE GAMING	34,652	46,891	(1,183)	(32,818)	-	-
58685	DEPT OF FINANCIAL INSTITU	433,075	423,178	2,055	(162,598)	-	-
58690	DEPT OF HOUSING & BUILD C	460,492	557,349	(68,956)	(265,460)	-	-
014A	BRECKINRIDGE CO ATTORNEY	(6,430)	(3,683)	(862)	(2,185)	-	-
024A	CHRISTIAN COUNTY ATTORNEY	16,732	17,444	7,595	(1,757)	-	-
031A	EDMONSON COUNTY ATTORNEY	580	1,521	(1,375)	(1,211)	-	-
060A	KNOTT COUNTY ATTORNEY	(6,897)	(7,459)	(8,522)	(2,263)	-	-
071A	LOGAN COUNTY ATTORNEY	8,460	14,708	7,041	(3,518)	-	-
086A	MONROE CO ATTORNEY	3,375	7,425	7,293	(996)	-	-
116A	WAYNE COUNTY ATTORNEY	(25,827)	(15,870)	7,893	(1,078)	-	-
W002	ALLEN COUNTY ATTORNEY	8,113	12,231	(1,477)	(3,509)	-	-
W003	ANDERSON COUNTY ATTORNEY	35,181	45,286	22,997	(3,184)	-	-
W005	BARREN COUNTY ATTORNEY	(6,535)	1,035	(4,132)	(6,232)	-	-
W006	BATH COUNTY ATTORNEY	47	49	23	(1)	-	-
W007	BELL COUNTY ATTORNEY	(16,595)	(14,318)	(9,718)	(4,308)	-	-
W008	BOONE COUNTY ATTORNEY	(79,277)	(71,518)	(50,891)	(12,685)	-	-
W011	BOYLE COUNTY ATTORNEY	167	1,201	(1,415)	(359)	-	-
W015	BULLITT COUNTY ATTORNEY	(2,125)	3,520	4,652	(1,635)	-	-
W018	CALLOWAY COUNTY ATTORNEY	1,303	1,349	644	(88)	-	-
W021	CARROLL COUNTY ATTORNEY	(916)	(784)	(3,187)	(2,033)	-	-
W022	CHILD SUPPORT ENFORCEMENT	(10,415)	(12,208)	(12,721)	(911)	-	-
W023	CASEY COUNTY ATTORNEY	(3,027)	(1,506)	(692)	(2,015)	-	-
W025	CLARK COUNTY ATTORNEY	(11,084)	(9,242)	(14,699)	(3,459)	-	-
W028	CRITTENDEN CO ATTORNEY	(6,649)	(990)	(1,122)	(918)	-	-
W030	DAVISS COUNTY ATTORNEY	15,558	20,879	10,735	(2,846)	-	-
W036	FLOYD COUNTY ATTORNEY	(90,147)	(61,055)	10,325	(2,777)	-	-
W037	FRANKLIN COUNTY ATTORNEY	28,490	35,148	12,232	(9,555)	-	-
W039	GALLATIN COUNTY ATTORNEY	(1,091)	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	(4,676)	(3,245)	(2,753)	(2,132)	-	-
W041	GRANT COUNTY CHILD SUPPOR	1,294	467	(1,911)	(864)	-	-
W042	GRAVES COUNTY ATTORNEY	10,580	15,980	7,758	(6,463)	-	-
W046	HANCOCK COUNTY ATTORNEY	1,405	2,191	972	(787)	-	-
W049	HARRISON COUNTY ATTORNEY	(32,644)	(30,540)	(12,876)	(691)	-	-
W053	HICKMAN COUNTY ATTORNEY	15,963	16,292	5,426	(2,075)	-	-
W054	HOPKINS COUNTY ATTORNEY	(61,920)	(58,204)	(26,881)	(4,790)	-	-
W055	JACKSON COUNTY ATTORNEY	11,658	13,590	7,836	(1,148)	-	-
W056	JEFFERSON CO ATTORNEY	334,182	375,318	193,775	(27,968)	-	-



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Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
W058	JOHNSON COUNTY ATTORNEY	5,534	5,727	2,734	(375)	-	-
W061	KNOX COUNTY ATTORNEY	138	142	68	(10)	-	-
W062	LARUE COUNTY ATTORNEY	(9,564)	(7,352)	(6,338)	(2,405)	-	-
W063	LAUREL COUNTY ATTORNEY	(1,369)	(664)	(1,940)	(753)	-	-
W065	LEE COUNTY ATTORNEY	972	3,367	2,712	(1,768)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	9,938	13,034	4,657	(2,115)	-	-
W074	MCCRERY COUNTY ATTORNEY	7,817	9,228	497	(4,019)	-	-
W076	MADISON COUNTY ATTORNEY	(18,415)	(26,178)	(60,833)	(13,143)	-	-
W077	MAGOFFIN CO ATTORNEY	(20,992)	(19,344)	(11,437)	(888)	-	-
W082	MEADE COUNTY ATTORNEY	2,832	8,356	1,137	(3,064)	-	-
W083	MENIFEE COUNTY ATTORNEY	8,022	8,538	3,187	(1,063)	-	-
W084	MERCER COUNTY ATTORNEY	3,218	2,651	(79)	(1,073)	-	-
W087	MONTGOMERY CO ATTORNEY	(2,181)	(657)	(3,047)	(3,383)	-	-
W088	MORGAN COUNTY ATTORNEY	9,875	12,483	2,910	(3,681)	-	-
W092	OHIO COUNTY ATTORNEY	1,794	1,843	901	(94)	-	-
W093	OLDHAM COUNTY ATTORNEY	(57,247)	(46,123)	(22,033)	(4,449)	-	-
W094	OWEN COUNTY ATTORNEY	(6,220)	(5,586)	(3,925)	(1,195)	-	-
W096	PENDLETON COUNTY ATTORNEY	(13,012)	(9,201)	1,845	(252)	-	-
W099	POWELL COUNTY ATTORNEY	628	650	310	(42)	-	-
W100	PULASKI COUNTY ATTORNEY	(48,347)	(45,055)	(22,076)	(4,138)	-	-
W102	ROCKCASTLE CO ATTORNEY	(15,485)	(18,705)	(11,108)	(2,061)	-	-
W103	ROWAN COUNTY ATTORNEY	(20,004)	(17,644)	(9,913)	(1,867)	-	-
W106	SHELBY COUNTY ATTORNEY	(14,621)	(12,823)	(6,883)	(1,120)	-	-
W107	SIMPSON COUNTY ATTORNEY	(11,652)	(11,655)	(7,653)	(1,071)	-	-
W108	SPENCER COUNTY ATTORNEY	3,064	3,102	3,969	(2,318)	-	-
W110	TODD COUNTY ATTORNEY	(7,415)	(4,700)	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(14,725)	(10,121)	(1,997)	(2,037)	-	-
W112	TRIMBLE COUNTY ATTORNEY	559	817	(3,466)	(1,737)	-	-
W113	UNION COUNTY ATTORNEY	(17,922)	(19,717)	(12,968)	(1,165)	-	-
W117	WEBSTER COUNTY ATTORNEY	4,573	4,435	(1,758)	(3,007)	-	-
W118	WHITLEY COUNTY ATTORNEY	(12,501)	(9,385)	(7,367)	(4,519)	-	-
X034	FAYETTE CO ATTORNEY OFF	16,721	40,915	25,577	(5,519)	-	-
X059	KENTON COUNTY ATTORNEY	2,155	2,615	(1,154)	(2,199)	-	-
TOTAL		(37,142,749)	(13,387,856)	(37,568,224)	(40,354,050)	-	-

APPENDIX B

COLLECTIVE OPEB AMOUNTS – KERS HAZARDOUS INSURANCE PLAN

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2021	Employer Contributions for FYE June 30, 2021			Net OPEB Liability as of June 30, 2021						
			2021 Proportionate Share	2020 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.01%	Discount Rate Less 1.00% 4.01%	Discount Rate Plus 1.00% 6.01%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1430	EASTERN KY UNIV	1,247,035	0.708881%	0.698633%	-	15,998	15,998	(81,701)	583,887	(615,957)	(560,818)	503,412
1440	MOREHEAD STATE UNIVERSITY	364,306	0.207091%	0.209271%	-	4,674	4,674	(23,868)	170,576	(179,944)	(163,836)	147,066
1445	MURRAY STATE UNIV	645,036	0.366672%	0.358863%	-	8,275	8,275	(42,260)	302,018	(318,606)	(290,086)	260,392
1450	NORTHERN KY UNIVERSITY	631,919	0.359216%	0.384513%	-	8,107	8,107	(41,401)	295,877	(312,128)	(284,187)	255,097
1465	WESTERN KENTUCKY UNIV	1,041,362	0.591965%	0.606582%	-	13,360	13,360	(68,226)	487,587	(514,367)	(468,322)	420,384
3801	KENTUCKY STATE UNIVERSITY	179,342	0.101948%	0.060586%	-	2,301	2,301	(11,750)	83,972	(88,584)	(80,654)	72,398
31040	ATTORNEY GENERALS OFFICE	877,954	0.499075%	0.499016%	-	11,263	11,263	(57,520)	411,075	(433,653)	(394,834)	354,418
31095	DEPT MILITARY AFFAIRS	1,940,712	1.103203%	1.032451%	-	24,897	24,897	(127,148)	908,680	(958,588)	(872,779)	783,439
35615	TRAN DEPT OF AVIATION	131,338	0.074660%	0.067945%	-	1,685	1,685	(8,605)	61,496	(64,873)	(59,066)	53,020
39079	COMMONWEALTH OF TECHNOL	250,966	0.142662%	0.148272%	-	3,220	3,220	(16,442)	117,507	(123,961)	(112,864)	101,311
50660	DEPT OF FISH & WILDLIFE	5,433,974	3.088958%	3.064205%	-	69,712	69,712	(356,014)	2,544,296	(2,684,038)	(2,443,773)	2,193,623
50665	COMM KY HORSE PARK	309,798	0.176106%	0.168260%	-	3,974	3,974	(20,297)	145,054	(153,021)	(139,323)	125,062
50670	DEPT OF PARKS	1,156,378	0.657346%	0.730733%	-	14,835	14,835	(75,762)	541,439	(571,177)	(520,047)	466,814
53729	OFF HUMAN RESOURCE MANAGE	2,900,507	1.648801%	1.820408%	-	37,210	37,210	(190,031)	1,358,075	(1,432,666)	(1,304,419)	1,170,896
54520	J&PS DEPT OF KY STATE POL	4,684,923	2.663158%	2.862621%	-	60,102	60,102	(306,939)	2,193,576	(2,314,055)	(2,106,909)	1,891,241
54523	J&PS OF JUVENILE JUSTICE	16,156,406	9.184156%	7.897326%	151	207,269	207,420	(1,058,509)	7,564,756	(7,980,240)	(7,265,877)	6,522,126
54527	J&PS DEPT OF CORRECTIONS	136,133,833	77.385673%	78.266860%	-	1,746,447	1,746,447	(8,918,992)	63,740,611	(67,241,484)	(61,222,258)	54,955,418
58676	DEPT OF INSURANCE	371,564	0.211216%	0.215985%	-	4,767	4,767	(24,343)	173,973	(183,529)	(167,100)	149,995
58680	DEPT OF ALCOHOL & BEVERA	1,458,720	0.829213%	0.907470%	-	18,714	18,714	(95,570)	683,002	(720,515)	(656,017)	588,865
TOTAL		175,916,071	100.000000%	100.000000%	151	2,256,810	2,256,961	(11,525,378)	82,367,457	(86,891,386)	(79,113,169)	71,014,977

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2022
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
1430	EASTERN KY UNIV	105,890	(11,688)	94,202	-	94,202	19,153
1440	MOREHEAD STATE UNIVERSITY	30,935	4,818	35,753	-	35,753	5,595
1445	MURRAY STATE UNIV	54,772	(2,458)	52,314	-	52,314	9,907
1450	NORTHERN KY UNIVERSITY	53,658	(4,499)	49,159	-	49,159	9,705
1465	WESTERN KENTUCKY UNIV	88,426	(5,858)	82,568	-	82,568	15,994
3801	KENTUCKY STATE UNIVERSITY	15,229	(4,926)	10,303	-	10,303	2,754
31040	ATTORNEY GENERALS OFFICE	74,550	(2,069)	72,481	-	72,481	13,484
31095	DEPT MILITARY AFFAIRS	164,793	(17,903)	146,890	-	146,890	29,806
35615	TRAN DEPT OF AVIATION	11,152	2,631	13,783	-	13,783	2,017
39079	COMMONWEALTH OF TECHNOL	21,310	14,452	35,762	-	35,762	3,854
50660	DEPT OF FISH & WILDLIFE	461,418	(9,467)	451,951	-	451,951	83,457
50665	COMM KY HORSE PARK	26,306	596	26,902	-	26,902	4,758
50670	DEPT OF PARKS	98,192	2,780	100,972	-	100,972	17,760
53729	OFF HUMAN RESOURCE MANAGE	246,292	22,001	268,293	-	268,293	44,547
54520	J&PS DEPT OF KY STATE POL	397,813	50,031	447,844	-	447,844	71,953
54523	J&PS OF JUVENILE JUSTICE	1,371,897	(735,627)	636,270	-	636,270	248,137
54527	J&PS DEPT OF CORRECTIONS	11,559,603	(472,177)	11,087,426	-	11,087,426	2,090,807
58676	DEPT OF INSURANCE	31,551	2,832	34,383	-	34,383	5,707
58680	DEPT OF ALCOHOL & BEVERA	123,865	(9,051)	114,814	-	114,814	22,404
TOTAL		14,937,652	(1,175,582)	13,762,070	-	13,762,070	2,701,799

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
1430	EASTERN KY UNIV	110,291	528,246	147,599	-	786,136	233,534	1,520	563,374	36,507	834,935
1440	MOREHEAD STATE UNIVERSITY	32,220	154,321	43,119	16,085	245,745	68,224	444	164,583	2,746	235,997
1445	MURRAY STATE UNIV	57,049	273,238	76,346	5,655	412,288	120,796	786	291,408	12,070	425,060
1450	NORTHERN KY UNIVERSITY	55,889	267,682	74,794	1,362	399,727	118,340	770	285,482	11,289	415,881
1465	WESTERN KENTUCKY UNIV	92,101	441,122	123,255	12,685	669,163	195,017	1,270	470,456	30,545	697,288
3801	KENTUCKY STATE UNIVERSITY	15,862	75,970	21,227	25,320	138,379	33,586	219	81,022	32,948	147,775
31040	ATTORNEY GENERALS OFFICE	77,649	371,902	103,914	5,738	559,203	164,415	1,070	396,633	12,661	574,779
31095	DEPT MILITARY AFFAIRS	171,642	822,088	229,702	-	1,223,432	363,439	2,366	876,756	53,935	1,296,496
35615	TRAN DEPT OF AVIATION	11,616	55,635	15,545	9,764	92,560	24,596	160	59,335	2,163	86,254
39079	COMMONWEALTH OF TECHNOL	22,196	106,309	29,704	40,941	199,150	46,999	306	113,379	1,357	162,041
50660	DEPT OF FISH & WILDLIFE	480,596	2,301,840	643,163	24,235	3,449,834	1,017,626	6,625	2,454,907	48,636	3,527,794
50665	COMM KY HORSE PARK	27,399	131,231	36,668	7,904	203,202	58,016	378	139,958	8,090	206,442
50670	DEPT OF PARKS	102,273	489,843	136,868	21,601	750,585	216,556	1,410	522,417	12,283	752,666
53729	OFF HUMAN RESOURCE MANAGE	256,529	1,228,659	343,303	77,703	1,906,194	543,181	3,536	1,310,362	9,115	1,866,194
54520	J&PS DEPT OF KY STATE POL	414,348	1,984,541	554,506	159,049	3,112,444	877,350	5,712	2,116,509	8,648	3,008,219
54523	J&PS OF JUVENILE JUSTICE	1,428,918	6,843,880	1,912,265	-	10,185,063	3,025,626	19,698	7,298,983	1,989,704	12,334,011
54527	J&PS DEPT OF CORRECTIONS	12,040,059	57,666,514	16,112,743	683,441	86,502,757	25,493,915	165,975	61,501,206	2,001,492	89,162,588
58676	DEPT OF INSURANCE	32,862	157,395	43,978	21,768	256,003	69,583	453	167,861	19,410	257,307
58680	DEPT OF ALCOHOL & BEVERA	129,013	617,916	172,653	11,689	931,271	273,176	1,778	659,006	28,512	962,472
TOTAL		15,558,512	74,518,332	20,821,352	1,124,938	112,023,134	32,943,975	214,476	79,473,637	4,322,110	116,954,198

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
1430	EASTERN KY UNIV	63,108	11,306	(24,506)	(98,706)	-	-
1440	MOREHEAD STATE UNIVERSITY	26,669	11,685	(838)	(27,767)	-	-
1445	MURRAY STATE UNIV	36,231	9,506	(8,414)	(50,094)	-	-
1450	NORTHERN KY UNIVERSITY	33,403	7,209	(8,868)	(47,898)	-	-
1465	WESTERN KENTUCKY UNIV	56,602	13,423	(16,724)	(81,426)	-	-
3801	KENTUCKY STATE UNIVERSITY	5,831	(1,673)	(206)	(13,349)	-	-
31040	ATTORNEY GENERALS OFFICE	50,590	14,241	(12,319)	(68,088)	-	-
31095	DEPT MILITARY AFFAIRS	98,499	17,873	(35,686)	(153,749)	-	-
35615	TRAN DEPT OF AVIATION	10,509	5,121	603	(9,927)	-	-
39079	COMMONWEALTH OF TECHNOL	29,505	19,381	6,296	(18,073)	-	-
50660	DEPT OF FISH & WILDLIFE	316,459	91,547	(66,424)	(419,543)	-	-
50665	COMM KY HORSE PARK	19,178	6,365	(4,194)	(24,590)	-	-
50670	DEPT OF PARKS	72,139	24,393	(11,126)	(87,487)	-	-
53729	OFF HUMAN RESOURCE MANAGE	195,971	76,486	(15,300)	(217,157)	-	-
54520	J&PS DEPT OF KY STATE POL	331,029	138,277	(15,471)	(349,610)	-	-
54523	J&PS OF JUVENILE JUSTICE	233,422	(447,717)	(641,496)	(1,293,158)	-	-
54527	J&PS DEPT OF CORRECTIONS	7,693,030	2,054,444	(1,864,788)	(10,542,517)	-	-
58676	DEPT OF INSURANCE	25,118	9,783	(6,212)	(29,992)	-	-
58680	DEPT OF ALCOHOL & BEVERA	78,442	18,014	(18,204)	(109,454)	-	-
TOTAL		9,375,735	2,079,662	(2,743,878)	(13,642,584)	-	-

APPENDIX C

PROPORTIONATE SHARE CALCULATION – KERS NON-HAZARDOUS INSURANCE PLAN

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

Participating Employer Code	Participating Employer Name	FYE 2021 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2021 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,259,118	0.000000%	0.093378%	0.023074%
10010	LEGS LEGISLATIVE RES COMM	19,630,692	1.825050%	1.455846%	1.733820%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	20,889,810	1.825050%	1.549224%	1.756894%
7416	KY OFFICE OF BAR ADMISSIO	216,712	0.000000%	0.016072%	0.003971%
7716	MASTER COMMISSIONER BULLITT COUNTY	133,974	0.000000%	0.009936%	0.002455%
7718	MASTER COMM BOONE CO	121,559	0.000000%	0.009015%	0.002228%
7720	MASTER COMM CAMPBELL CO	86,294	0.000000%	0.006400%	0.001581%
7724	MASTER COMM CHRISTIAN CO	38,586	0.000000%	0.002862%	0.000707%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001619%	0.000400%
7727	MASTER COMM CLINTON/CUMBE	21,600	0.000000%	0.001602%	0.000396%
7730	MASTER COMM DAVIESS CO	109,207	0.000000%	0.008099%	0.002001%
7734	MASTER COMM FAYETTE CO	200,534	0.000000%	0.014872%	0.003675%
7741	MASTER COMM GRANT CO	46,903	0.000000%	0.003478%	0.000859%
7747	MASTER COMM HARDIN CO	161,457	0.000000%	0.011974%	0.002959%
7750	MASTER COMMISSIONER HART COUNTY	27,150	0.000000%	0.002013%	0.000497%
7752	HENRY/ TRIMBLE MASTER COM	28,250	0.000000%	0.002095%	0.000518%
7756	MASTER COMM JEFF CIRCUIT	409,815	0.000000%	0.030393%	0.007510%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	53,377	0.000000%	0.003959%	0.000978%
7759	MASTER COMM KENTON CO	217,425	0.000000%	0.016125%	0.003984%
7763	MASTER COMM LAUREL CO	63,000	0.000000%	0.004672%	0.001154%
7773	MASTER COMM MCCracken CO	118,473	0.000000%	0.008786%	0.002171%
7776	MASTER COMM MADISON CO	97,124	0.000000%	0.007203%	0.001780%
7782	MASTER COMM MEADE CO	44,551	0.000000%	0.003304%	0.000816%
7790	MASTER COMM NELSON CO	74,091	0.000000%	0.005495%	0.001358%
7793	MASTER COMM OLDHAM CO	50,883	0.000000%	0.003774%	0.000933%
7794	MASTER COMM OWEN CO	19,570	0.000000%	0.001451%	0.000359%
7798	MASTER COMM PIKE CO	96,186	0.000000%	0.007133%	0.001763%
7805	MASTER COMM SCOTT CO	74,981	0.000000%	0.005561%	0.001374%
7807	MASTER COMM SIMPSON CO	30,501	0.000000%	0.002262%	0.000559%
7814	MASTER COMM WARREN CO	139,951	0.000000%	0.010379%	0.002565%
7820	MASTER COMM BARREN CO	28,933	0.000000%	0.002146%	0.000530%
7821	MASTER COMM MUHLENBERG CO	37,654	0.000000%	0.002792%	0.000690%
20020	JUDL JUDICIAL RET SYSTEM	113,925	0.000000%	0.008449%	0.002088%
20025	JUDL ADM OFF OF THE COURT	58,380,496	2.508010%	4.329599%	2.958125%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	61,264,995	2.508010%	4.543520%	3.010984%
31030	UNIFIED PROSECUTORIAL SYS	51,833,065	3.996300%	3.844030%	3.958674%
31035	DEPT OF AGRICULTURE	9,137,947	0.704530%	0.677686%	0.697897%
31040	ATTORNEY GENERALS OFFICE	7,675,812	0.591801%	0.569251%	0.586229%
31045	AUDITOR OF PUBLIC ACCOUNT	7,104,274	0.547735%	0.526865%	0.542578%
31066	REGISTRY OF ELECTION	652,541	0.050311%	0.048394%	0.049837%
31070	GOVERNORS OFFICE	1,767,672	0.136287%	0.131094%	0.135004%
31074	DEPT OF VETERANS AFFAIRS	25,385,228	1.957187%	1.882612%	1.938760%
31076	MILITARY AFFAIRS COMM	64,119	0.004944%	0.004755%	0.004897%
31082	KY INFRASTRUCTURE	620,970	0.047876%	0.046052%	0.047425%
31085	LT GOVERNORS OFFICE	368,919	0.028443%	0.027360%	0.028175%
31089	AGRICULTURAL DEVELOP BD	584,289	0.045048%	0.043332%	0.044624%
31094	OFF OF HOMELAND SECURITY	843,195	0.065010%	0.062533%	0.064398%
31095	DEPT MILITARY AFFAIRS	16,737,081	1.290419%	1.241251%	1.278270%
31110	OFF OF SECRETARY TO CABIN	195,888	0.015103%	0.014527%	0.014961%
31112	GOV OFF LOCAL DEVELOPMENT	2,205,530	0.170045%	0.163566%	0.168444%
31120	SECRETARY OF STATE	1,536,143	0.118436%	0.113923%	0.117321%
31125	STATE TREASURERS OFFICE	1,426,503	0.109983%	0.105792%	0.108947%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	114,295	0.008812%	0.008476%	0.008729%
31137	KY COMM NETWORK AUTH	974,749	0.075153%	0.072289%	0.074445%
31150	BOARD OF ACCOUNTANCY	206,975	0.015958%	0.015350%	0.015808%
31165	BOARD OF BARBERING	134,730	0.010388%	0.009992%	0.010290%
31180	BOARD OF DENTISTRY	246,704	0.019021%	0.018296%	0.018842%
31185	BOARD OF ELECTIONS	473,579	0.036513%	0.035121%	0.036169%
31190	BRD OF EMBALMERS/FUN DIR	156,746	0.012085%	0.011625%	0.011971%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011226%	0.010798%	0.011120%
31205	KY LANDSCAPE ARCH REG BD	23,915	0.001844%	0.001774%	0.001827%
31215	BD EXAMINERS OF SOCIAL WK	91,984	0.007092%	0.006822%	0.007025%
31225	BD OF HAIRDRESSERS/CSMTG	568,444	0.043827%	0.042157%	0.043414%
31245	BD OF MEDICAL LICENSURE	676,230	0.052137%	0.050150%	0.051646%
31250	BOARD OF NURSING	2,772,825	0.213783%	0.205638%	0.211770%
31260	BOARD OF OPTOMETRIC EXM	75,900	0.005852%	0.005629%	0.005797%
31263	KY RESPIRATORY CARE BD	90,566	0.006983%	0.006717%	0.006917%
31268	PERSONNEL BOARD	324,200	0.024996%	0.024043%	0.024761%
31270	KY BOARD OF PHARMACY	1,036,395	0.079905%	0.076861%	0.079153%



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

Participating Employer Code	Participating Employer Name	FYE 2021 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2021 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31275	BD OF PHYSICAL THERAPY	130,483	0.010060%	0.009677%	0.009965%
31290	BD OF PROF ENGINEERS & LA	510,941	0.039393%	0.037892%	0.039022%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010609%	0.010205%	0.010509%
31354	EXECUTIVE BRANCH ETH COMM	341,927	0.026362%	0.025358%	0.026114%
31370	COMMISSION ON HUMAN RIGHT	865,463	0.066727%	0.064184%	0.066099%
31415	KY COUNCIL POSTSEC EDUCAT	2,173,901	0.167607%	0.161220%	0.166029%
31765	OFFICE OF STATE BUD DIREC	1,230,289	0.094855%	0.091240%	0.093962%
35605	TRAN OFF OF THE SECRETARY	3,275,206	0.252517%	0.242895%	0.250139%
35607	TRAN OFFICE OF LEGAL SVC	1,829,819	0.141078%	0.135703%	0.139750%
35609	DIVISION OF FACILITY MANA	1,388,889	0.107083%	0.103002%	0.106075%
35615	TRAN DEPT OF AVIATION	979,492	0.075518%	0.072641%	0.074807%
35616	TRAN OFFICE OF PERSONNEL	1,414,658	0.109069%	0.104914%	0.108042%
35617	OFFICE OF INFORMAT TECHNO	1,792,219	0.138179%	0.132914%	0.136878%
35618	OFFICE OF AUDITS	2,257,335	0.174039%	0.167408%	0.172400%
35619	DOT PAYROLL DIVISION	762,510	0.058789%	0.056549%	0.058235%
35625	TRAN DEPT OF HIGHWAYS	169,375,647	13.058764%	12.561190%	12.935815%
35628	TRAN DEPT OF INTERGOV PRO	571,671	0.044076%	0.042396%	0.043661%
35630	TRAN DEPT OF VEH REGULATE	6,941,632	0.535196%	0.514803%	0.530157%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,780,028	0.291438%	0.280333%	0.288694%
39075	KHEAA DIV OF FINANCIAL AF	754,480	0.058170%	0.055954%	0.057622%
39079	COMMONWEALTH OF TECHNOL	15,026,122	1.158505%	1.114363%	1.147598%
39084	KY RIVER AUTHORITY	381,695	0.029428%	0.028307%	0.029151%
39103	OFFICE OF PVA'S	28,184,754	2.173028%	2.090230%	2.152569%
39130	DEPT OF REVENUE	32,214,356	2.483708%	2.389072%	2.460323%
39750	OFFICE OF SECRETARY	4,648,765	0.358417%	0.344760%	0.355042%
39757	FIN OFFICE OF INSP GENERAL	123,878	0.009551%	0.009187%	0.009461%
39758	OFF OF THE CONTROLLER	3,346,272	0.257996%	0.248165%	0.255567%
39785	DEPT FACILITIES SUPP SVCS	9,279,329	0.715431%	0.688171%	0.708695%
50235	KY STATE FAIR BOARD	6,931,143	0.534387%	0.514026%	0.529356%
50410	COMM KY HERITAGE COUNCIL	860,043	0.066309%	0.063782%	0.065685%
50529	KY ARTS COUNCIL	502,122	0.038713%	0.037238%	0.038349%
50550	KY HISTORICAL SOCIETY	1,535,763	0.118406%	0.113895%	0.117291%
50660	DEPT OF FISH & WILDLIFE	13,747,516	1.059926%	1.019540%	1.049947%
50665	COMM KY HORSE PARK	2,096,308	0.161624%	0.155466%	0.160102%
50670	DEPT OF PARKS	20,058,156	1.546472%	1.487548%	1.531912%
50850	COMM OFFICE OF SECRETARY	1,310,144	0.101011%	0.097163%	0.100060%
50852	KY ARTISANS CTR AT BERA	492,737	0.037990%	0.036542%	0.037632%
50860	DEPT OF TOURISM	1,066,904	0.082258%	0.079123%	0.081483%
51340	KY COMM DEAF/HARD OF HEAR	532,659	0.041068%	0.039503%	0.040681%
51407	KY ENVIRONMENTAL EDUC COU	93,670	0.007222%	0.006947%	0.007154%
51530	EDUC OFFICE OF SECRETARY	3,944,675	0.304132%	0.292544%	0.301269%
51531	DEPT WORKFORCE INVESTMENT	8,755,513	0.675045%	0.649324%	0.668689%
51532	KY COMM ON PROPRIETARY ED	109,123	0.008413%	0.008093%	0.008334%
51540	EDUC DEPT OF EDUCATION	10,756,728	0.829338%	0.797738%	0.821530%
51545	KY EDUCATIONAL TV AUTHOR	5,940,651	0.458021%	0.440569%	0.453709%
51555	KY DEPT LIBRARY & ARCHIVE	2,255,319	0.173884%	0.167258%	0.172247%
53721	H&FS OFF OF THE SECRETARY	20,435,395	1.575557%	1.515524%	1.560723%
53723	OFFICE INSPECTOR GENERAL	8,853,098	0.682569%	0.656561%	0.676142%
53725	DEPT OF AGING/INDEP LIVIN	7,220,454	0.556693%	0.535481%	0.551452%
53727	DEPT FOR INCOME SUPPORT	16,309,146	1.257426%	1.209515%	1.245587%
53728	DEPT FOR PUBLIC HEALTH	17,539,099	1.352254%	1.300730%	1.339522%
53729	OFF HUMAN RESOURCE MANAGE	14,815,532	1.142269%	1.098745%	1.131514%
53730	SERVE KY	791,859	0.061052%	0.058726%	0.060477%
53736	H&FS DEPT FOR COMM BASE S	163,560,475	12.610419%	12.129928%	12.491690%
53739	HEALTH DATA AND ANALYTICS	1,060,021	0.081727%	0.078613%	0.080958%
53746	DEPT FOR MEDICAID SERVICE	6,327,690	0.487861%	0.469272%	0.483268%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	5,411,775	0.417245%	0.401347%	0.413317%
54500	J&PS OFF OF SECRETARY	7,016,301	0.540953%	0.520341%	0.535860%
54515	DEPT OF PUBLIC ADVOCACY	26,592,682	2.050281%	1.972159%	2.030977%
54520	J&PS DEPT OF KY STATE POL	31,724,102	2.445910%	2.352714%	2.422881%
54523	J&PS OF JUVENILE JUSTICE	25,342,557	1.953897%	1.879448%	1.935501%
54525	DEPT OF CRIMINAL JUST TRN	7,349,304	0.566627%	0.545037%	0.561292%
54527	J&PS DEPT OF CORRECTIONS	14,946,590	1.152374%	1.108465%	1.141524%
55790	OFFICE OF THE SECRETARY	4,774,093	0.368080%	0.354055%	0.364614%
55793	DEPT PERSONNEL ADMIN	1,799,371	0.138730%	0.133444%	0.137424%
55794	DEPT FOR EMPLOYEE INS	2,344,830	0.180785%	0.173897%	0.179083%
56102	OFFICE OF THE SECRETARY	4,557,737	0.351399%	0.338010%	0.348091%
56106	DEPT OF WRKPLACE STANDARD	4,646,940	0.358276%	0.344625%	0.354903%
56107	DEPT OF WORKERS CLAIMS	6,560,628	0.505821%	0.486548%	0.501059%
56113	KY OSH REVIEW COMMISSION	214,311	0.016523%	0.015894%	0.016368%
56114	WORKERS COMP FUNDING COMM	761,562	0.058716%	0.056479%	0.058163%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	10,253,236	0.790519%	0.760398%	0.783076%
57123	KY PUBLIC SVC COMMISSION	3,628,308	0.279740%	0.269082%	0.277106%



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

Participating Employer Code	Participating Employer Name	FYE 2021 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2021 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
57126	OFFICE OF THE SECRETARY	2,374,510	0.183073%	0.176098%	0.181349%
57128	DEPT FOR NATURAL RESOURCE	21,780,644	1.679275%	1.615290%	1.663464%
57129	DEPT FOR ENVIRONM PROTECT	29,893,010	2.304734%	2.216917%	2.283034%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,659,825	0.282170%	0.271419%	0.279513%
57140	KY NATURE PRESERVES	904,444	0.069732%	0.067075%	0.069075%
57141	OFFICE OF ENERGY POLICY	334,312	0.025775%	0.024793%	0.025532%
58374	KY HORSE RACING AUTHORITY	2,365,381	0.182370%	0.175421%	0.180653%
58671	KY CLAIMS COMMISSION	57,042	0.004398%	0.004230%	0.004356%
58672	OFFICE OF CLAIMS AND APPEALS	209,304	0.016137%	0.015522%	0.015985%
58675	OFFICE OF THE SECRETARY	3,087,705	0.238060%	0.228990%	0.235819%
58676	DEPT OF INSURANCE	3,251,124	0.250660%	0.241109%	0.248300%
58677	OFF OF OCCUP & PROFESSION	1,330,582	0.102587%	0.098678%	0.101621%
58678	KY BOXING & WRESTLING AUT	53,818	0.004149%	0.003991%	0.004110%
58680	DEPT OF ALCOHOL & BEVERA	757,819	0.058427%	0.056201%	0.057877%
58681	DEPT OF CHARITABLE GAMING	1,064,851	0.082099%	0.078971%	0.081326%
58685	DEPT OF FINANCIAL INSTITU	5,275,793	0.406761%	0.391262%	0.402931%
58690	DEPT OF HOUSING & BUILD C	8,613,233	0.664075%	0.638772%	0.657823%
SUBTOTAL EXECUTIVE BRANCH AGENCIES		1,010,812,039	77.933030%	74.963570%	77.199276%
1430	EASTERN KY UNIV	4,355,003	1.270600%	0.322975%	1.036442%
1433	KET FOUNDATION	1,495,434	0.080090%	0.110904%	0.087704%
1435	CHILD WATCH ADVOCACY CTR	205,428	0.003820%	0.015235%	0.006641%
1436	LOTUS	1,076,528	0.005710%	0.079837%	0.024027%
1437	SANCTUARY INC	643,180	0.013340%	0.047699%	0.021830%
1438	O A S I S	886,142	0.012250%	0.065718%	0.025462%
1439	BARREN RIVER CHILD ADVOCA	478,522	0.002160%	0.035488%	0.010395%
1440	MOREHEAD STATE UNIVERSITY	3,583,393	0.643190%	0.265751%	0.549925%
1445	MURRAY STATE UNIV	7,093,087	0.705340%	0.526036%	0.661034%
1451	SILVERLEAF	363,747	0.010730%	0.026976%	0.014744%
1452	SPRINGHAVEN INC	623,525	0.008120%	0.046242%	0.017540%
1453	SAFE HARBOR	961,053	0.006980%	0.071273%	0.022867%
1454	D.O.V.E.S.	609,643	0.007010%	0.045212%	0.016450%
1456	JUDI'S PLACE FOR KIDS, INC.	351,921	0.004130%	0.026099%	0.009559%
1457	KY RIVER CHILD ADVOCACY	149,001	0.001550%	0.011050%	0.003897%
1458	BLUEGRASS RAPE CRISIS CTR	803,353	0.014590%	0.059578%	0.025707%
1459	NURSING HOME OMBUDSMAN	244,000	0.004680%	0.018095%	0.007995%
1465	WESTERN KENTUCKY UNIV	13,962,562	0.961060%	1.035488%	0.979451%
1480	KASAP	492,131	0.005020%	0.036497%	0.012798%
1481	KDVA	969,891	0.012920%	0.071929%	0.027501%
1483	PENNYRILE CHILD ADV CTR	166,899	0.002450%	0.012378%	0.004903%
1484	BUFFALO TR CHILD ADV INC	185,372	0.001340%	0.013748%	0.004406%
1485	CUMBERLAND V C A CENTER	287,252	0.004370%	0.021303%	0.008554%
1486	LAKE CUMB CHILD ADV CTR	216,749	0.002900%	0.016074%	0.006155%
1487	B.R.A.S.S.	754,101	0.011330%	0.055925%	0.022349%
1488	WOMEN AWARE	239,518	0.005190%	0.017763%	0.008297%
1489	BETHANY HOUSE ABUSE SHEL	478,450	0.008900%	0.035483%	0.015469%
1490	HOPE HARBOR INC	592,938	0.004380%	0.043973%	0.014163%
1491	CHILD ADV CTR OF GRN RVR	139,101	0.003040%	0.010316%	0.004838%
1492	CSG HEADQUARTERS	3,808,240	0.102460%	0.282426%	0.146930%
1994	KY HIGHER ED STUD LN CORP	11,280,083	0.435330%	0.836550%	0.534471%
3022	LEX FAYETTE CO HLTH DEPT	7,121,364	0.466060%	0.528133%	0.481398%
3023	LAKE CUMBERLAND DISTRICT	5,561,279	0.391340%	0.412434%	0.396552%
3024	WEDCO DIST HEALTH DEPT	2,868,482	0.149760%	0.212732%	0.165320%
3025	NORTHERN KY DIST HLTH DEP	6,604,122	0.288080%	0.489773%	0.337918%
3026	BARREN RVR DIST HLTH DEPT	3,250,937	0.363480%	0.241095%	0.333239%
3027	GREEN RVR DIST HLTH DEPT	5,951,209	0.434500%	0.441352%	0.436193%
3028	LINCOLN TRL DIST HLTH DEP	3,854,539	0.353490%	0.285859%	0.336778%
3029	PURCHASE DIST HLTH DEPT	1,584,910	0.233680%	0.117540%	0.204982%
3030	MERCER CO HEALTH DEPT	467,120	0.047190%	0.034642%	0.044089%
3031	CUMBERLAND VLY DIST HEALT	1,720,424	0.478140%	0.127590%	0.391519%
3033	KY RIVER DIST HEALTH DEPT	2,232,689	0.373270%	0.165580%	0.321950%
3034	BOURBON CO HEALTH CENTER	591,442	0.041330%	0.043862%	0.041956%
3035	CLARK CO HEALTH DEPT	1,252,938	0.087510%	0.092920%	0.088847%
3036	GATEWAY DIST HEALTH DEPT	2,282,424	0.156670%	0.169269%	0.159783%
3037	BOYLE CO HEALTH DEPT	523,143	0.033740%	0.038797%	0.034990%
3038	PIKE CO HEALTH DEPT	1,730,446	0.128550%	0.128333%	0.128496%
3039	FLOYD CO HEALTH CENTER	951,650	0.065370%	0.070576%	0.066656%
3040	MARTIN CO HEALTH DEPT	426,304	0.028100%	0.031615%	0.028969%
3042	BUFFALO TRACE HEALTH DEPT	754,672	0.057350%	0.055968%	0.057009%
3044	N CENTRAL DIST HLTH DEPT	1,433,849	0.114620%	0.106337%	0.112573%
3045	PENNYRILE DIST HLTH DEPT	1,432,083	0.083250%	0.106206%	0.088922%
3047	BREATHITT CO HEALTH DEPT	1,124,102	0.096340%	0.083365%	0.093134%



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Participating Employer Code	Participating Employer Name	FYE 2021 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2021 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3048	GREENUP CO HLTH DEPT	898,189	0.061180%	0.066611%	0.062522%
3049	WHITLEY CO HEALTH DEPT	1,563,475	0.153570%	0.115950%	0.144274%
3050	LAUREL CO HEALTH DEPT	1,066,219	0.076950%	0.079073%	0.077475%
3051	KNOX CO HEALTH DEPT	1,695,635	0.149260%	0.125751%	0.143451%
3052	MONROE CO HEALTH DEPT	299,049	0.016680%	0.022178%	0.018039%
3053	BULLITT CO HEALTH DEPT	1,316,661	0.073480%	0.097646%	0.079451%
3054	THREE RIVERS DIST HLTH	1,695,229	0.121470%	0.125721%	0.122520%
3055	ESTILL CO HEALTH DEPT	295,293	0.029660%	0.021899%	0.027742%
3056	OLDHAM CO HEALTH DEPT	1,046,300	0.055710%	0.077595%	0.061118%
3057	LEWIS CO HEALTH DEPT	559,929	0.016270%	0.041525%	0.022511%
3058	FLEMING CO HEALTH DEP	381,807	0.023320%	0.028315%	0.024554%
3059	JESSAMINE CO HEALTH DEPT	895,940	0.044700%	0.066444%	0.050073%
3060	POWELL CO HEALTH DEPT	313,614	0.022330%	0.023258%	0.022559%
3061	ANDERSON CO HEALTH DEPT	417,497	0.026980%	0.030962%	0.027964%
3062	MADISON CO HEALTH DEP	3,360,229	0.284160%	0.249200%	0.275521%
3064	JOHNSON CO HEALTH DEPT	1,323,526	0.082310%	0.098155%	0.086225%
3065	MAGOFFIN CO HEALTH DEPT	484,171	0.034380%	0.035907%	0.034757%
3066	ALLEN CO HEALTH DEPT	813,142	0.042050%	0.060304%	0.046561%
3067	FRANKLIN CO HEALTH DEPT	2,425,780	0.118540%	0.179900%	0.133702%
3068	LINCOLN CO HEALTH DEPT	474,282	0.026030%	0.035174%	0.028289%
3069	WOODFORD CO HEALTH DEPT	526,500	0.028990%	0.039046%	0.031475%
3072	MUHLENBERG CO.HEALTH DEPT	755,314	0.041920%	0.056015%	0.045403%
3073	MARSHALL CO HEALTH DEPT	1,094,823	0.081130%	0.081194%	0.081146%
3074	CHRISTIAN CO HEALTH DEPT	1,368,637	0.071020%	0.101500%	0.078552%
3075	HOPKINS CO HEALTH DEPT	1,564,877	0.094700%	0.116054%	0.099977%
3076	TODD CO HEALTH DEPT	291,811	0.024920%	0.021641%	0.024110%
3077	BRACKEN CO HEALTH DEPT	346,954	0.012810%	0.025731%	0.016003%
3078	MONTGOMERY CO HEALTH DEPT	1,286,081	0.056880%	0.095378%	0.066393%
3079	GARRARD COUNTY HEALTH DPT	334,358	0.020870%	0.024797%	0.021840%
3080	BRECKINRIDGE CO HEALTH BD	365,796	0.040950%	0.027128%	0.037535%
3081	ASHLAND BOYD CO HEALTH DP	1,046,473	0.093380%	0.077608%	0.089483%
3082	LAWRENCE CO HEALTH DEPT	692,654	0.020560%	0.051368%	0.028173%
3083	GRAVES CO HEALTH CENTER	1,126,187	0.032480%	0.083520%	0.045092%
3084	CALLOWAY CO HEALTH DEPT	619,174	0.021990%	0.045919%	0.027903%
3085	BELL CO HEALTH DEPT	920,847	0.057050%	0.068292%	0.059828%
3086	GRAYSON COUNTY HEALTH DEPT	470,667	0.024440%	0.034905%	0.027026%
3087	HARLAN CO HEALTH DEPT	720,503	0.038370%	0.053434%	0.042092%
3088	CARTER CO HEALTH DEPT	454,867	0.029530%	0.033734%	0.030569%
3801	KENTUCKY STATE UNIVERSITY	4,015,088	0.235970%	0.297766%	0.251240%
5470	KCTCS	17,619,450	0.830280%	1.306689%	0.948001%
7403	ASST OF COMMONWEALTH ATTY	1,048,833	0.030870%	0.077783%	0.042462%
7408	FRANKLIN CO COUNCIL AGING	124,671	0.011410%	0.009246%	0.010875%
7409	MUN ELEC POW ASSOC OF KY	135,839	0.009280%	0.010074%	0.009476%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.005662%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008807%	0.009449%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.617182%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.106806%
8202	NORTHERN KY REG MHMR BD	150,852	0.304430%	0.011187%	0.231970%
8204	COMMUNICARE INC	4,691,452	0.353870%	0.347926%	0.352401%
8205	ADANTA/BEHAVIORAL HLTH SR	3,752,644	0.473160%	0.278303%	0.425011%
8208	CUMBERLAND RIVER MHMR	9,124,528	0.522270%	0.676691%	0.560427%
8209	WESTERN KY REG MHMR ADV	3,185,318	0.188850%	0.236229%	0.200557%
8210	NEW VISTA OF THE BLUEGRASS, INC.	34,187,344	0.976910%	2.535393%	1.362011%
8213	GREEN RVR REG MHMR BD	2,291,299	0.158670%	0.169927%	0.161452%
8216	COMPREHEND INC REG MHMR B	4,388,937	0.154500%	0.325491%	0.196752%
8220	LIFESKILLS INC	13,465,841	0.686860%	0.998650%	0.763903%
8221	MOUNTAIN COMP CARE CENTER	4,911,190	0.243500%	0.364222%	0.273330%
014A	BRECKINRIDGE CO ATTORNEY	70,722	0.005470%	0.005245%	0.005414%
024A	CHRISTIAN COUNTY ATTORNEY	22,640	0.005230%	0.001679%	0.004353%
031A	EDMONSON COUNTY ATTORNEY	60,392	0.002520%	0.004479%	0.003004%
060A	KNOTT COUNTY ATTORNEY	109,244	0.004790%	0.008102%	0.005608%
071A	LOGAN COUNTY ATTORNEY	86,765	0.009470%	0.006435%	0.008720%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002470%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.002673%
W002	ALLEN COUNTY ATTORNEY	112,193	0.008820%	0.008320%	0.008696%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.007890%
W005	BARREN COUNTY ATTORNEY	214,991	0.015280%	0.015944%	0.015444%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000008%
W007	BELL COUNTY ATTORNEY	160,485	0.010270%	0.011902%	0.010673%
W008	BOONE COUNTY ATTORNEY	602,881	0.027070%	0.044711%	0.031429%
W011	BOYLE COUNTY ATTORNEY	14,352	0.000830%	0.001064%	0.000888%
W015	BULLITT COUNTY ATTORNEY	67,539	0.003740%	0.005009%	0.004054%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000218%



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

Participating Employer Code	Participating Employer Name	FYE 2021 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2021 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W021	CARROLL COUNTY ATTORNEY	84,107	0.004640%	0.006237%	0.005035%
W022	CHILD SUPPORT ENFORCEMENT	67,500	0.001360%	0.005006%	0.002261%
W023	CASEY COUNTY ATTORNEY	65,452	0.005040%	0.004854%	0.004994%
W025	CLARK COUNTY ATTORNEY	179,086	0.007030%	0.013281%	0.008575%
W028	CRITTENDEN CO ATTORNEY	44,238	0.001940%	0.003281%	0.002271%
W030	DAVISS COUNTY ATTORNEY	40,207	0.008390%	0.002982%	0.007054%
W036	FLOYD COUNTY ATTORNEY	130,776	0.005960%	0.009699%	0.006884%
W037	FRANKLIN COUNTY ATTORNEY	236,169	0.025700%	0.017515%	0.023677%
W040	GARRARD COUNTY ATTORNEY	72,320	0.005260%	0.005363%	0.005285%
W041	GRANT COUNTY CHILD SUPPOR	37,346	0.001930%	0.002770%	0.002138%
W042	GRAVES COUNTY ATTORNEY	158,964	0.017400%	0.011789%	0.016014%
W046	HANCOCK COUNTY ATTORNEY	22,193	0.002050%	0.001646%	0.001950%
W049	HARRISON COUNTY ATTORNEY	68,280	0.000610%	0.005064%	0.001711%
W053	HICKMAN COUNTY ATTORNEY	55,843	0.005470%	0.004141%	0.005142%
W054	HOPKINS COUNTY ATTORNEY	265,155	0.009310%	0.019664%	0.011868%
W055	JACKSON COUNTY ATTORNEY	2,277	0.003720%	0.000169%	0.002843%
W056	JEFFERSON CO ATTORNEY	51,312	0.090800%	0.003805%	0.069304%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000926%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000023%
W062	LARUE COUNTY ATTORNEY	97,639	0.005540%	0.007241%	0.005960%
W063	LAUREL COUNTY ATTORNEY	24,650	0.001880%	0.001828%	0.001867%
W065	LEE COUNTY ATTORNEY	45,132	0.004720%	0.003347%	0.004381%
W073	MCCRACKEN COUNTY ATTORNEY	47,433	0.005810%	0.003518%	0.005244%
W074	MCCREARY COUNTY ATTORNEY	123,992	0.010210%	0.009195%	0.009959%
W076	MADISON COUNTY ATTORNEY	363,866	0.034400%	0.026985%	0.032568%
W077	MAGOFFIN CO ATTORNEY	77,520	0.001040%	0.005749%	0.002204%
W082	MEADE COUNTY ATTORNEY	89,714	0.007900%	0.006653%	0.007592%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001468%	0.002637%
W084	MERCER COUNTY ATTORNEY	34,127	0.002700%	0.002531%	0.002658%
W087	MONTGOMERY CO ATTORNEY	89,287	0.008960%	0.006622%	0.008382%
W088	MORGAN COUNTY ATTORNEY	101,306	0.009650%	0.007513%	0.009122%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000944%	0.000233%
W093	OLDHAM COUNTY ATTORNEY	232,184	0.008990%	0.017219%	0.011023%
W094	OWEN COUNTY ATTORNEY	54,220	0.002610%	0.004021%	0.002959%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000625%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000105%
W100	PULASKI COUNTY ATTORNEY	209,482	0.008520%	0.015536%	0.010254%
W102	ROCKCASTLE CO ATTORNEY	109,491	0.004120%	0.008120%	0.005108%
W103	ROWAN COUNTY ATTORNEY	73,430	0.004360%	0.005446%	0.004628%
W106	SHELBY COUNTY ATTORNEY	63,855	0.002130%	0.004736%	0.002774%
W107	SIMPSON COUNTY ATTORNEY	30,848	0.002770%	0.002288%	0.002651%
W108	SPENCER COUNTY ATTORNEY	51,277	0.006380%	0.003803%	0.005743%
W111	TRIGG COUNTY ATTORNEY	71,784	0.004960%	0.005324%	0.005050%
W112	TRIMBLE COUNTY ATTORNEY	70,736	0.003990%	0.005246%	0.004300%
W113	UNION COUNTY ATTORNEY	93,550	0.001560%	0.006938%	0.002889%
W117	WEBSTER COUNTY ATTORNEY	98,190	0.007510%	0.007282%	0.007454%
W118	WHITLEY COUNTY ATTORNEY	171,091	0.010710%	0.012688%	0.011199%
X034	FAYETTE CO ATTORNEY OFF	61,575	0.016670%	0.004567%	0.013679%
X059	KENTON COUNTY ATTORNEY	74,254	0.005430%	0.005507%	0.005449%
SUBTOTAL ALL OTHER AGENCIES		255,437,498	17.733910%	18.943686%	18.032846%
TOTAL		1,348,404,343	100.000000%	100.000000%	100.000000%

Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2021, within the Executive Branch.

For example, for agency 31030, $3.996300\% = 51,833,065 / 1,010,812,039 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2021 for the entire plan.

For example, for agency 31030, $3.844030\% = 51,833,065 / 1,348,404,343$

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 75% of the aggregate required contribution for the plan.

Column 6 = $75.29\% \times \text{Column 4} + 24.71\% \times \text{Column 5}$

