

Kentucky Employees Retirement System

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





March 20, 2025

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

Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2024 – KERS

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, 2024 and June 30, 2025. 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, 2023. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2024 using generally accepted actuarial principles. The proportionate share of the Collective OPEB Amounts for employers that participate in each plan are provided in Appendix A and B in this report.

Actuarial Assumptions

The discount rate used to calculate the total OPEB liability increased from 5.94% to 6.00% for the non-hazardous plan and from 5.94% to 5.99% for the hazardous plan (see further discussion on the calculation of the single discount rate later in this report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2023 valuation process and was updated to better reflect the plan's anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare healthcare costs.

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

Plan Provisions

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

Implicit Employer Subsidy for non-Medicare retirees

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

401(h) Subaccount

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

Additional Disclosures

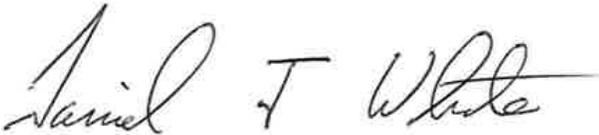
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy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



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

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

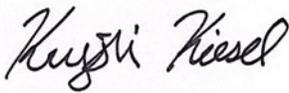
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SECTION 1

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 2024 Annual Report.

Financial Reporting Overview

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

Timing of the Valuation

For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2023. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2024, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability increased from 5.94% to 6.00% for the non-hazardous plan and from 5.94% to 5.99% for the hazardous plan (see further discussion on the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2023 valuation process and was updated to better reflect the plan's anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare healthcare costs.

There were no plan provision changes that would materially impact the total OPEB liability since June 30, 2023. It is our opinion that these procedures for determining the information contained in these reports are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.



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

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2024.

Single Discount Rate

Single discount rates of 6.00% for the KERS non-hazardous insurance plan and 5.99% for the KERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2024. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50% and a municipal bond rate of 3.97%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2024. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan's fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the plan's actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the plan's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

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

Methodology for Proportionate Shares

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

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS non-hazardous plan is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2024. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 37% 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, 2024, 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.



Methodology for Proportionate Shares (continued)

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, 2024. 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 are expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

FYE2024 Employer Contributions

Employer contributions paid in FY 2024 by non-hazardous employers within the Executive Branch, Judicial Branch, and Legislative Branch were not available when developing the information provided in Appendix A of this report. Payroll-based contributions for all employers were provided by KPPA and are disclosed in this report. Amortization cost contributions were only available in total for the Executive Branch, Judicial Branch, and Legislative Branch employers. The amortization cost contributions have been allocated based on the proportionate share methodology described above, which is reflective of our understanding of how contributions are allocated between the three Branches. Additional information is provided in Appendix D.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2024 for either the non-hazardous or hazardous plan.

Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2023:

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	29,590	2,553
Inactive plan members entitled to but not yet receiving benefits:	16,541	929
Active plan members:	31,187	3,866
Total plan members:	77,318	7,348

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



Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2024 measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2024 measurement period was the following for each insurance plan.

Development of the Average Expected Remaining Service Life	Non-Hazardous	Hazardous
	(1)	(2)
Total expected remaining service lives of all employees (years):	262,614	30,143
Total plan members:	77,318	7,348
Average expected remaining service life (years):	3.40	4.10

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

Implicit Subsidy

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



Implicit Subsidy (continued)

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

This is important because the retiree health insurance trust is used to pay the employers' portion of the blended premiums, not the employers' portion of the underlying retiree claims costs. In order to account for the employer provided OPEB benefit, as it is defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy. Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It's important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy does not pass through the trust, it is considered a benefit payment that was paid "as it came due".

For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree healthcare to reflect the retirees' underlying claims costs. These two illustrations are also consistent with the Basis of Conclusions that are provided in B49, B52, and B64 in Appendix B of GASB 75. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Statement and Implementation Guide.

To summarize, the distributions from the retiree health insurance trust pay the employers' portion of the blended premiums, not the employers' portion of the underlying retiree claims costs. This adjustment reflects the underlying cost of the benefits provided to retirees, which is how GASB defines the employer's OPEB benefit/liability. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer's implicit subsidy for the measurement period and each employer's implicit subsidy for the year ending June 30, 2025.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Development of Single Discount Rate at June 30, 2024

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Single Discount Rate	6.00%	5.99%
Long-Term Expected Rate of Return	6.50%	6.50%
Long-Term Municipal Bond Rate ¹	3.97%	3.97%

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, 2024.

Exhibit 2

Schedule of the Employers' Net OPEB Liability as of June 30, 2024 (\$ in thousands)

Plan (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll ¹ (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 2,488,778	\$ 1,765,729	\$ 723,049	70.95%	\$ 1,923,825	37.58%
KERS Hazardous Plan	\$ 442,817	\$ 677,948	\$ (235,131)	153.10%	\$ 279,218	-84.21%

Note:

¹ Based on derived compensation using the provided employer contribution information. For KERS Hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2024.



Exhibit 3

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

Change in the Net OPEB Liability (1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
Total OPEB liability		
Service Cost	\$ 44,779	\$ 8,128
Interest	134,251	24,181
Benefit Changes	0	0
Difference between actual and expected experience	80,456	7,970
Assumption Changes	26,413	5,719
Benefit Payments ^{1,2}	(114,465)	(20,542)
Net Change in Total OPEB Liability	171,434	25,456
Total OPEB Liability - Beginning	2,317,344	417,361
Total OPEB Liability - Ending (a)	\$ 2,488,778	\$ 442,817
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 164,480	\$ 2,725
Contributions - Member	10,585	2,086
Benefit Payments ^{1,2}	(114,465)	(20,542)
Net Investment Income	173,104	68,440
Administrative Expense	(727)	(117)
Other	0	0
Net Change in Plan Fiduciary Net Position	232,977	52,592
Plan Fiduciary Net Position - Beginning	1,532,752	625,356
Plan Fiduciary Net Position - Ending (b)	\$ 1,765,729	\$ 677,948
Net OPEB Liability - Ending (a) - (b)	723,049	(235,131)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	70.95%	153.10%
Covered Payroll³	\$ 1,923,825	\$ 279,218
Net OPEB Liability as a Percentage of Covered Payroll	37.58%	-84.21%

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 \$27,851,763 for the non-hazardous plan and \$814,756 for the hazardous plan.

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

³ Derived compensation for KERS Hazardous plan is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2024.



Exhibit 4

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2024 (\$ 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	\$ 129,764	\$ 136,628	\$ (6,864)	\$ 1,923,825	7.10%
KERS Hazardous Plan	\$ 0	\$ 1,910	\$ (1,910)	\$ 279,218	0.68%

Note:

¹ Actuarially determined contribution for fiscal year ending 2024 is based on the contribution rates calculated with the June 30, 2021 actuarial valuation.

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

³ Based on derived compensation using the provided employer contribution information. For KERS Hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2024.



Notes to Schedule of Employers' Contributions for FYE 2024

The actuarially determined contributions effective for fiscal year ending 2024 that are documented in the schedule on the previous page were calculated as of June 30, 2021. Based on the June 30, 2021 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below:

Item	KERS Non-Hazardous	KERS Hazardous
Determine by the Actuarial Valuation as of:	June 30, 2021	June 30, 2021
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 6.30% at January 1, 2023, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.30% at January 1, 2023, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post-65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.



Exhibit 5

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

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

Plan (1)	1.00% Decrease (5.00% for non-hazardous) (4.99% for hazardous) (2)	Current Discount Rate (6.00% for non-hazardous) (5.99% for hazardous) (3)	1.00% Increase (7.00% for non-hazardous) (6.99% for hazardous) (4)
KERS Non-Hazardous Plan	\$ 999,036	\$ 723,049	\$ 489,746
KERS Hazardous Plan	\$ (181,350)	\$ (235,131)	\$ (279,694)

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	\$ 536,314	\$ 723,049	\$ 939,316
KERS Hazardous Plan	\$ (266,478)	\$ (235,131)	\$ (198,505)

Exhibit 6

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

	Non-Hazardous Plan	Hazardous Plan
(1)	(2)	(3)
1. Total service cost:	\$ 44,778,997	\$ 8,127,716
2. Interest on total OPEB liability:	134,250,599	24,181,131
3. Current-period benefit changes:	0	0
4. Member contributions:	(10,585,043)	(2,085,905)
5. Projected earnings on plan investments:	(101,574,770)	(40,133,061)
6. Administrative expense:	727,148	117,418
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(446,637,438)	(42,973,426)
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(17,700,626)	(8,545,757)
10. Total Aggregate OPEB Expense:	\$ (396,741,133)	\$ (61,311,884)

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

Liability	Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
					2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020	2019-2020	288,235,278	-	3.69	-	-	-	-	-	-	-
2021	2020-2021	(231,630,013)	-	3.53	(34,777,312)	-	-	-	-	-	-
2022	2021-2022	(37,249,948)	(4,764,529)	3.44	(10,828,473)	(4,764,529)	-	-	-	-	-
2023	2022-2023	(1,440,201,981)	(593,024,345)	3.40	(423,588,818)	(423,588,818)	(169,435,527)	-	-	-	-
2024	2023-2024	80,456,818	56,793,048	3.40	23,663,770	23,663,770	23,663,770	9,465,508	-	-	-
			(540,995,826)		(445,530,833)	(404,689,577)	(145,771,757)	9,465,508	-	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Investment	Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
					2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020	2019-2020	52,051,862	-	5.00	10,410,374	-	-	-	-	-	-
2021	2020-2021	(201,770,254)	(40,354,050)	5.00	(40,354,051)	(40,354,050)	-	-	-	-	-
2022	2021-2022	178,776,275	71,510,510	5.00	35,755,255	35,755,255	35,755,255	-	-	-	-
2023	2022-2023	(46,031,908)	(27,619,144)	5.00	(9,206,382)	(9,206,382)	(9,206,382)	(9,206,380)	-	-	-
2024	2023-2024	(71,529,112)	(57,223,290)	5.00	(14,305,822)	(14,305,822)	(14,305,822)	(14,305,822)	(14,305,824)	-	-
			(53,685,974)		(17,700,626)	(28,110,999)	12,243,051	(23,512,202)	(14,305,824)	-	-

Effects of Changes of Assumptions

Assumption	Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
					2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020	2019-2020	13,766,951	-	3.69	-	-	-	-	-	-	-
2021	2020-2021	220,184,236	-	3.53	33,058,822	-	-	-	-	-	-
2022	2021-2022	(206,907,060)	(26,464,857)	3.44	(60,147,401)	(26,464,857)	-	-	-	-	-
2023	2022-2023	61,925,356	25,498,676	3.40	18,213,340	18,213,340	7,285,336	-	-	-	-
2024	2023-2024	26,413,356	18,644,722	3.40	7,768,634	7,768,634	7,768,634	3,107,454	-	-	-
			17,678,541		(1,106,605)	(482,883)	15,053,970	3,107,454	-	-	-



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

Liability	Year	Original Outflow/(Inflow)	Deferred		Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience							
			Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter	
2018	2017-2018	(31,240,284)	-	6.34	(1,675,344)	-	-	-	-	-	-	-
2019	2018-2019	(30,947,022)	(1,332,648)	6.27	(4,935,729)	(1,332,648)	-	-	-	-	-	-
2020	2019-2020	27,666,304	-	4.57	3,450,720	-	-	-	-	-	-	-
2021	2020-2021	(6,402,116)	(1,044,696)	4.78	(1,339,355)	(1,044,696)	-	-	-	-	-	-
2022	2021-2022	(12,514,417)	(4,457,926)	4.66	(2,685,497)	(2,685,497)	(1,772,429)	-	-	-	-	-
2023	2022-2023	(198,459,286)	(110,450,734)	4.51	(44,004,276)	(44,004,276)	(44,004,276)	(22,442,182)	-	-	-	-
2024	2023-2024	7,969,883	<u>6,026,009</u>	4.10	<u>1,943,874</u>	<u>1,943,874</u>	<u>1,943,874</u>	<u>1,943,874</u>	<u>194,387</u>	-	-	-
			(111,259,995)		(49,245,607)	(47,123,243)	(43,832,831)	(20,498,308)	194,387	-	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Investment	Year	Original Outflow/(Inflow)	Deferred		Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments							
			Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter	
2020	2019-2020	32,268,049	-	5.00	6,453,609	-	-	-	-	-	-	-
2021	2020-2021	(96,143,578)	(19,228,714)	5.00	(19,228,716)	(19,228,714)	-	-	-	-	-	-
2022	2021-2022	66,984,666	26,793,867	5.00	13,396,933	13,396,933	13,396,934	-	-	-	-	-
2023	2022-2023	(17,530,238)	(10,518,142)	5.00	(3,506,048)	(3,506,048)	(3,506,048)	(3,506,046)	-	-	-	-
2024	2023-2024	(28,307,675)	<u>(22,646,140)</u>	5.00	<u>(5,661,535)</u>	<u>(5,661,535)</u>	<u>(5,661,535)</u>	<u>(5,661,535)</u>	<u>(5,661,535)</u>	-	-	-
			(25,599,129)		(8,545,757)	(14,999,364)	4,229,351	(9,167,581)	(5,661,535)	-	-	-

Effects of Changes of Assumptions

Assumption	Year	Original Outflow/(Inflow)	Deferred		Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions							
			Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter	
2018	2017-2018	(581,104)	-	6.34	(31,162)	-	-	-	-	-	-	-
2019	2018-2019	31,686,975	1,364,511	6.27	5,053,744	1,364,511	-	-	-	-	-	-
2020	2019-2020	11,428,360	-	4.57	1,425,420	-	-	-	-	-	-	-
2021	2020-2021	42,021,814	6,857,118	4.78	8,791,174	6,857,118	-	-	-	-	-	-
2022	2021-2022	(46,405,852)	(16,530,841)	4.66	(9,958,337)	(9,958,337)	(6,572,504)	-	-	-	-	-
2023	2022-2023	(1,820,072)	(1,012,944)	4.51	(403,564)	(403,564)	(403,564)	(205,816)	-	-	-	-
2024	2023-2024	5,719,113	<u>4,324,207</u>	4.10	<u>1,394,906</u>	<u>1,394,906</u>	<u>1,394,906</u>	<u>1,394,906</u>	<u>139,489</u>	-	-	-
			(4,997,949)		6,272,181	(745,366)	(5,581,162)	1,189,090	139,489	-	-	-



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	\$	(433,283,459)	\$	(62,867,973)
2.	Fiscal Year + 2		(118,474,736)		(45,184,642)
3.	Fiscal Year + 3		(10,939,240)		(28,476,799)
4.	Fiscal Year + 4		(14,305,824)		(5,327,659)
5.	Fiscal Year + 5		-		-
6.	Thereafter		-		-
7.	Total	\$	(577,003,259)	\$	(141,857,073)

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 2.50% per annum for both the non-hazardous and hazardous plan.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity		
Public Equity	40.00%	4.15%
Private Equity	8.00%	9.10%
Fixed Income		
Core Fixed Income	10.00%	2.85%
Specialty Credit	25.00%	3.82%
Cash	2.00%	1.70%
Inflation Protected		
Real Estate	7.00%	4.90%
Real Return	8.00%	5.35%
Expected Real Return	100.00%	4.43%
Long Term Inflation Assumption		2.50%
Expected Nominal Return for Portfolio		6.93%

Source: Kentucky Public Pensions Authority

SECTION 4

DEVELOPMENT OF BASELINE CLAIMS COST

Development of Baseline Claims Cost

For non-Medicare retirees, the initial per capita costs were developed using retiree claims experience for calendar years 2021 through 2023. The claims were projected on an incurred claim basis, adjusted for prescription drug rebates, and loaded for administrative expense. The per capita costs shown in the table below also include HRA contributions for retirees on the CDHP plans. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees. The fully-insured premiums paid to the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees.

For Medicare retirees, the initial per capita costs were estimated based on the plan premiums effective January 1, 2024, and are used for both current and future retirees. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees.

Age graded and sex distinct premiums are utilized by this valuation. These costs are appropriate for the unique age and sex distribution currently existing. Over the future years covered by this valuation, the age and sex distribution will most likely change. Therefore, our process "distributes" the average premium over all age/sex combinations and assigns a unique premium for each combination. The age/sex specific costs more accurately reflect the health care utilization and cost at that age.

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

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

Blake Orth is a Member of the American Academy of Actuaries (MAAA) and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.



Blake Orth, FSA, EA, MAAA



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	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.00%	Discount Rate Less 1.00% 5.00%	Discount Rate Plus 1.00% 7.00%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1430	EASTERN KY UNIV	0.663226%	0.403252%	1,241,950	184,720	1,426,670	4,795,450	6,625,864	3,248,122	3,556,974	6,229,789
1433	KET FOUNDATION	0.143925%	0.188993%	142,255	40,086	182,341	1,040,649	1,437,862	704,867	771,890	1,351,911
1434	KY BAR ASSOCIATION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	0.010854%	0.019499%	9,388	3,023	12,411	78,480	108,435	53,157	58,212	101,953
1436	LOTUS	0.042113%	0.062760%	30,265	11,729	41,994	304,498	420,724	206,247	225,858	395,574
1437	SANCTUARY INC	0.033425%	0.044494%	30,003	9,309	39,312	241,679	333,928	163,698	179,263	313,966
1438	O A S I S	0.040034%	0.059342%	33,404	11,150	44,554	289,466	399,954	196,065	214,708	376,046
1439	BARREN RIVER CHILD ADVOCA	0.024780%	0.043839%	16,988	6,902	23,890	179,172	247,561	121,359	132,899	232,763
1440	MOREHEAD STATE UNIVERSITY	0.390685%	0.284458%	663,108	108,813	771,921	2,824,845	3,903,082	1,913,364	2,095,298	3,669,767
1445	MURRAY STATE UNIV	0.491936%	0.446983%	766,958	137,013	903,971	3,556,939	4,914,616	2,409,236	2,638,321	4,620,834
1450	NORTHERN KY UNIVERSITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1451	SILVERLEAF	0.027137%	0.030196%	24,287	7,558	31,845	196,214	271,108	132,902	145,540	254,902
1452	SPRINGHAVEN INC	0.031261%	0.040039%	25,104	8,707	33,811	226,032	312,309	153,099	167,657	293,640
1453	SAFE HARBOR	0.039573%	0.064496%	29,529	11,022	40,551	286,132	395,348	193,807	212,236	371,716
1454	D.O.V.E.S.	0.029116%	0.045636%	23,008	8,109	31,117	210,523	290,879	142,594	156,153	273,491
1455	GATEWAY CHILD ADVOCACY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	0.015146%	0.021331%	12,293	4,218	16,511	109,513	151,314	74,177	81,230	142,269
1457	KY RIVER CHILD ADVOCACY	0.009723%	0.017114%	7,142	2,708	9,850	70,302	97,136	47,618	52,146	91,330
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	0.020742%	0.033973%	22,908	5,777	28,685	149,975	207,220	101,583	111,242	194,833
1459	NURSING HOME OMBUDSMAN	0.012678%	0.018528%	10,987	3,531	14,518	91,668	126,658	62,090	67,994	119,087
1465	WESTERN KENTUCKY UNIV	0.773736%	0.808857%	1,109,831	215,499	1,325,330	5,594,492	7,729,898	3,789,340	4,149,654	7,267,827
1480	KASAP	0.030068%	0.044254%	22,240	8,374	30,614	217,406	300,390	147,257	161,259	282,434
1481	ZEROV	0.053477%	0.082405%	42,281	14,894	57,175	386,665	534,254	261,901	286,805	502,318
1482	KACAC	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	0.010903%	0.015810%	8,496	3,037	11,533	78,834	108,925	53,397	58,474	102,414
1484	BUFFALO TR CHILD ADV INC	0.011608%	0.017290%	8,185	3,233	11,418	83,932	115,968	56,850	62,255	109,036
1485	CUMBERLAND V C A CENTER	0.017910%	0.021996%	14,191	4,988	19,179	129,498	178,927	87,713	96,054	168,232
1486	LAKE CUMB CHILD ADV CTR	0.013568%	0.022503%	10,469	3,779	14,248	98,103	135,549	66,449	72,767	127,446
1487	B.R.A.S.S.	0.038690%	0.058757%	31,940	10,776	42,716	279,748	386,527	189,483	207,500	363,421
1488	WOMEN AWARE	0.009724%	0.013707%	9,614	2,708	12,322	70,309	97,146	47,623	52,151	91,339
1489	BETHANY HOUSE ABUSE SHEL	0.024056%	0.036268%	21,123	6,700	27,823	173,937	240,328	117,813	129,016	225,962
1490	HOPE HARBOR INC	0.024885%	0.043125%	18,567	6,931	25,498	179,931	248,610	121,873	133,462	233,749
1491	CHILD ADV CTR OF GRN RVR	0.011269%	0.017052%	9,126	3,139	12,265	81,480	112,581	55,189	60,437	105,852
1492	CSG HEADQUARTERS	0.160783%	0.223601%	167,366	44,781	212,147	1,162,540	1,606,279	787,428	862,302	1,510,261
1994	KY HIGHER ED STUD LN CORP	0.514890%	0.636196%	605,710	143,406	749,116	3,722,908	5,143,935	2,521,652	2,761,427	4,836,445
3022	LEX FAYETTE CO HLTH DEPT	0.472304%	0.498076%	612,514	131,545	744,059	3,414,990	4,718,485	2,313,089	2,533,032	4,436,428
3023	LAKE CUMBERLAND DISTRICT	0.390361%	0.419354%	510,416	108,722	619,138	2,822,502	3,899,845	1,911,777	2,093,560	3,666,724
3024	WEDCO DIST HEALTH DEPT	0.111533%	0.107912%	171,616	31,064	202,680	806,438	1,114,254	546,228	598,167	1,047,648
3025	NORTHERN KY DIST HLTH DEP	0.449093%	0.522133%	477,048	125,080	602,128	3,247,163	4,486,599	2,199,414	2,408,548	4,218,403
3026	BARREN RVR DIST HLTH DEPT	0.312424%	0.315135%	442,666	87,016	529,682	2,258,979	3,121,227	1,530,084	1,675,573	2,934,649
3027	GREEN RVR DIST HLTH DEPT	0.450305%	0.473606%	577,291	125,418	702,709	3,255,927	4,498,707	2,205,350	2,415,049	4,229,788
3028	LINCOLN TRL DIST HLTH DEP	0.315920%	0.303634%	438,075	87,989	526,064	2,284,257	3,156,153	1,547,205	1,694,323	2,967,488
3029	PURCHASE DIST HLTH DEPT	0.170651%	0.156106%	265,669	47,529	313,198	1,233,891	1,704,864	835,756	915,225	1,602,952
3030	MERCER CO HEALTH DEPT	0.042152%	0.043040%	58,466	11,740	70,206	304,780	421,113	206,438	226,067	395,941
3031	CUMBERLAND VLY DIST HEALT	0.327098%	0.257666%	529,759	91,103	620,862	2,365,079	3,267,826	1,601,949	1,754,272	3,072,484
3033	KY RIVER DIST HEALTH DEPT	0.284912%	0.257551%	432,084	79,353	511,437	2,060,054	2,846,372	1,395,345	1,528,023	2,676,225
3034	BOURBON CO HEALTH CENTER	0.042696%	0.050115%	54,829	11,892	66,721	308,713	426,548	209,102	228,985	401,050
3035	CLARK CO HEALTH DEPT	0.092771%	0.102131%	117,573	25,838	143,411	670,780	926,815	454,342	497,544	871,413
3036	GATEWAY DIST HEALTH DEPT	0.166594%	0.181203%	210,806	46,399	257,205	1,204,557	1,664,333	815,887	893,467	1,564,844
3037	BOYLE CO HEALTH DEPT	0.037703%	0.040949%	46,538	10,501	57,039	272,611	376,666	184,649	202,206	354,150
3038	PIKE CO HEALTH DEPT	0.126683%	0.133686%	166,696	35,283	201,979	915,980	1,265,608	620,425	679,419	1,189,954
3039	FLOYD CO HEALTH CENTER	0.068520%	0.069793%	87,335	19,084	106,419	495,433	684,539	335,574	367,482	643,619
3040	MARTIN CO HEALTH DEPT	0.025079%	0.026230%	34,806	6,985	41,791	181,334	250,548	122,823	134,502	235,571
3042	BUFFALO TRACE HEALTH DEPT	0.048473%	0.052698%	69,326	13,501	82,827	350,484	484,263	237,395	259,967	455,315
3043	LITTLE SANDY DIST HEALTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	0.119354%	0.127641%	152,641	33,242	185,883	862,988	1,192,389	584,531	640,112	1,121,111
3045	PENNYRILE DIST HLTH DEPT	0.096690%	0.112006%	117,133	26,930	144,063	699,116	965,968	473,535	518,562	908,225
3047	BREATHITT CO HEALTH DEPT	0.080803%	0.090636%	116,070	22,505	138,575	584,245	807,251	395,729	433,358	758,996
3048	GREENUP CO HLTH DEPT	0.067437%	0.080539%	83,810	18,782	102,592	487,603	673,720	330,270	361,674	633,447
3049	WHITLEY CO HEALTH DEPT	0.132608%	0.133441%	187,410	36,934	224,344	958,821	1,324,801	649,442	711,195	1,245,608
3050	LAUREL CO HEALTH DEPT	0.068319%	0.075000%	95,077	19,028	114,105	493,980	682,531	334,589	366,404	641,731
3051	KNOX CO HEALTH DEPT	0.120893%	0.125556%	177,141	33,671	210,812	874,116	1,207,764	592,068	648,366	1,135,568
3052	MONROE CO HEALTH DEPT	0.024390%	0.028192%	26,607	6,793	33,400	176,352	243,665	119,449	130,807	229,099
3053	BULLITT CO HEALTH DEPT	0.083930%	0.089320%	102,501	23,376	125,877	606,855	838,491	411,044	450,128	788,368
3054	THREE RIVERS DIST HLTH	0.142841%	0.151470%	172,011	39,784	211,795	1,032,811	1,427,032	699,558	766,076	1,341,729
3055	ESTILL CO HEALTH DEPT	0.026640%	0.023033%	36,840	7,420	44,260	192,620	266,143	130,468	142,874	250,234
3056	OLDHAM CO HEALTH DEPT	0.064586%	0.073078%	78,308	17,988	96,296	466,989	645,237	316,307	346,384	606,667



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

Participating Employer Code	Participating Employer Name	2024		2023		Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.00%	Discount Rate Less 1.00% 5.00%	Discount Rate Plus 1.00% 7.00%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase		
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
3057	LEWIS CO HEALTH DEPT	0.033182%	0.044133%	31,840	9,242	41,082	239,922	331,500	162,507	177,960	311,684		
3058	FLEMING CO HEALTH DEP	0.022884%	0.027577%	30,176	6,374	36,550	165,463	228,619	112,073	122,730	214,953		
3059	JESSAMINE CO HEALTH DEPT	0.073175%	0.093361%	76,216	20,381	96,597	529,091	731,044	358,372	392,448	687,345		
3060	POWELL CO HEALTH DEPT	0.028628%	0.028544%	33,104	7,973	41,077	206,995	286,004	140,204	153,536	268,907		
3061	ANDERSON CO HEALTH DEPT	0.026238%	0.037536%	34,772	7,308	42,080	189,714	262,127	128,500	140,718	246,458		
3062	MADISON CO HEALTH DEP	0.214120%	0.201580%	327,198	59,636	386,834	1,548,193	2,139,135	1,048,644	1,148,355	2,011,264		
3064	JOHNSON CO HEALTH DEPT	0.079789%	0.089421%	105,902	22,223	128,125	576,914	797,121	390,763	427,920	749,471		
3065	MAGOFFIN CO HEALTH DEPT	0.033930%	0.035487%	44,612	9,450	54,062	245,331	338,973	166,171	181,971	318,710		
3066	ALLEN CO HEALTH DEPT	0.050026%	0.053563%	59,912	13,933	73,845	361,713	499,778	245,000	268,296	469,902		
3067	FRANKLIN CO HEALTH DEPT	0.137402%	0.163779%	166,605	38,269	204,874	993,484	1,372,695	672,921	736,906	1,290,639		
3068	LINCOLN CO HEALTH DEPT	0.029387%	0.033535%	36,095	8,185	44,280	212,482	293,587	143,922	157,607	276,037		
3069	WOODFORD CO HEALTH DEPT	0.045466%	0.063063%	48,176	12,663	60,839	328,742	454,222	222,668	243,840	427,069		
3072	MUHLENBERG CO.HEALTH DEPT	0.051453%	0.062809%	60,715	14,331	75,046	372,030	514,034	251,989	275,950	483,306		
3073	MARSHALL CO HEALTH DEPT	0.081973%	0.088079%	106,478	22,831	129,309	592,705	818,939	401,459	439,633	769,986		
3074	CHRISTIAN CO HEALTH DEPT	0.080243%	0.083548%	98,520	22,349	120,869	580,196	801,656	392,987	430,354	753,735		
3075	HOPKINS CO HEALTH DEPT	0.093266%	0.105807%	122,766	25,976	148,742	674,359	931,761	456,766	500,199	876,063		
3076	TODD CO HEALTH DEPT	0.047418%	0.062112%	46,637	13,207	59,844	342,855	473,723	232,228	254,309	445,405		
3077	BRACKEN CO HEALTH DEPT	0.018176%	0.023388%	20,091	5,062	25,153	131,421	181,585	89,016	97,480	170,730		
3078	MONTGOMERY CO HEALTH DEPT	0.092646%	0.121400%	96,680	25,804	122,484	669,876	925,567	453,730	496,873	870,239		
3079	GARRARD COUNTY HEALTH DPT	0.023855%	0.023401%	29,127	6,644	35,771	172,483	238,320	116,829	127,938	224,074		
3080	BRECKINRIDGE CO HEALTH BD	0.030890%	0.027697%	47,178	8,603	55,781	223,350	308,602	151,282	165,667	290,155		
3081	ASHLAND BOYD CO HEALTH DP	0.073630%	0.075243%	109,568	20,507	130,075	532,381	735,590	360,600	394,888	691,619		
3082	LAWRENCE CO HEALTH DEPT	0.039350%	0.047117%	38,627	10,960	49,587	284,520	393,121	192,715	211,040	369,621		
3083	GRAVES CO HEALTH CENTER	0.054396%	0.079364%	56,149	15,150	71,299	393,310	543,435	266,402	291,733	510,950		
3084	CALLOWAY CO HEALTH DEPT	0.035028%	0.046743%	36,886	9,756	46,642	253,270	349,942	171,548	187,860	329,024		
3085	BELL CO HEALTH DEPT	0.053088%	0.055868%	72,018	14,786	86,804	383,852	530,368	259,996	284,718	498,664		
3086	GRAYSON COUNTY HEALTH DEPT	0.040418%	0.045983%	41,927	11,257	53,184	292,242	403,790	197,945	216,767	379,653		
3087	HARLAN CO HEALTH DEPT	0.040364%	0.045421%	51,357	11,242	62,599	291,852	403,251	197,681	216,478	379,146		
3088	CARTER CO HEALTH DEPT	0.033260%	0.039497%	40,897	9,263	50,160	240,486	332,279	162,889	178,378	312,417		
3801	KENTUCKY STATE UNIVERSITY	0.169937%	0.206724%	259,946	47,330	307,276	1,228,728	1,697,731	832,259	911,396	1,596,246		
5470	KCTCS	0.847503%	1.010129%	1,070,968	236,045	1,307,013	6,127,863	8,466,857	4,150,611	4,545,277	7,960,733		
7403	ASST OF COMMONWEALTH ATTY	0.052434%	0.076087%	52,927	14,604	67,531	379,124	523,834	256,793	281,211	492,521		
7407	KENTUCKY HOUSING CORP	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7408	FRANKLIN CO COUNCIL AGING	0.015403%	0.020311%	17,071	4,290	21,361	111,371	153,881	75,436	82,608	144,683		
7409	MUN ELEC POW ASSOC OF KY	0.004152%	0.008503%	2,511	1,156	3,667	30,021	41,480	20,334	22,268	39,000		
7410	COMMONWEALTH CREDIT UNION	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7415	HIGHSCHOOL ATHLETIC ASSOC	0.002758%	0.000584%	6,621	768	7,389	19,942	27,553	13,507	14,792	25,906		
7416	KY OFFICE OF BAR ADMISSIO	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7417	KY ASSOC OF REGIONAL PROG	0.007619%	0.007692%	11,336	2,122	13,458	55,089	76,117	37,314	40,862	71,566		
7716	MASTER COMMISSIONER BULLITT COUNTY	0.005090%	0.008549%	3,188	1,418	4,606	36,803	50,851	24,928	27,298	47,811		
7718	MASTER COMM BOONE CO	0.005591%	0.008894%	3,502	1,557	5,059	40,426	55,856	27,382	29,985	52,517		
7720	MASTER COMM CAMPBELL CO	0.002521%	0.004134%	1,579	702	2,281	18,228	25,186	12,346	13,520	23,680		
7724	MASTER COMM CHRISTIAN CO	0.001532%	0.002474%	960	427	1,387	11,077	15,305	7,503	8,216	14,390		
7725	MASTER COMM CLARK CO	0.000721%	0.001276%	452	201	653	5,213	7,203	3,531	3,867	6,772		
7727	MASTER COMM CLINTON/CUMBE	0.000405%	0.002035%	253	113	366	2,928	4,046	1,983	2,172	3,804		
7730	MASTER COMM DAVIESS CO	0.003614%	0.006433%	2,264	1,007	3,271	26,131	36,105	17,699	19,382	33,947		
7734	MASTER COMM FAYETTE CO	0.005666%	0.009078%	3,549	1,578	5,127	40,968	56,605	27,749	30,388	53,222		
7740	MASTER COMM GARRARD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7741	MASTER COMM GRANT CO	0.002060%	0.003222%	1,290	574	1,864	14,895	20,580	10,089	11,048	19,350		
7743	MASTER COMM GRAYSON CO	0.001521%	0.004255%	953	424	1,377	10,998	15,195	7,449	8,157	14,287		
7747	MASTER COMM HARDIN CO	0.006319%	0.010086%	3,959	1,760	5,719	45,689	63,129	30,947	33,890	59,355		
7750	MASTER COMMISSIONER HART COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7751	MASTER COMM HENDERSON CO	0.001194%	0.000000%	748	333	1,081	8,633	11,928	5,848	6,404	11,215		
7752	HENRY/ TRIMBLE MASTER COM	0.003603%	0.003484%	2,257	1,003	3,260	26,051	35,995	17,646	19,323	33,844		
7753	MASTER COMM HOPKINS CO	0.001906%	0.000000%	1,194	531	1,725	13,781	19,042	9,335	10,222	17,903		
7756	MASTER COMM JEFF CIRCUIT	0.014504%	0.023081%	9,086	4,040	13,126	104,871	144,900	71,033	77,787	136,238		
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.002299%	0.003779%	1,440	640	2,080	16,623	22,968	11,259	12,330	21,595		
7759	MASTER COMM KENTON CO	0.006547%	0.010640%	4,101	1,823	5,924	47,338	65,407	32,064	35,112	61,497		
7763	MASTER COMM LAUREL CO	0.002442%	0.003684%	1,530	680	2,210	17,657	24,396	11,960	13,097	22,938		
7773	MASTER COMM MCCracken CO	0.004305%	0.007401%	2,697	1,199	3,896	31,127	43,008	21,084	23,088	40,438		
7776	MASTER COMM MADISON CO	0.003856%	0.006111%	2,415	1,074	3,489	27,881	38,523	18,885	20,680	36,220		
7781	MASTER COMM MASON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7782	MASTER COMM MEADE CO	0.003626%	0.002894%	2,271	1,010	3,281	26,218	36,225	17,758	19,447	34,060		
7790	MASTER COMM NELSON CO	0.002060%	0.003222%	1,290	574	1,864	14,895	20,580	10,089	11,048	19,350		
7792	MASTER COMM OHIO COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7793	MASTER COMM OLDHAM CO	0.003324%	0.004137%	2,082	926	3,008	24,034	33,208	16,279	17,827	31,223		
7794	MASTER COMM OWEN CO	0.001140%	0.002830%	714	318	1,032	8,243	11,389	5,583	6,114	10,708		



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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.00%	Discount Rate Less 1.00% 5.00%	Discount Rate Plus 1.00% 7.00%	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	0.003575%	0.005487%	2,240	996	3,236	25,849	35,716	17,508	19,173	33,581
7799	MASTER COMM FOR FLEMING	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	0.003918%	0.006321%	2,454	1,091	3,545	28,329	39,142	19,188	21,013	36,802
7807	MASTER COMM SIMPSON CO	0.001297%	0.002337%	812	361	1,173	9,378	12,957	6,352	6,956	12,183
7814	MASTER COMM WARREN CO	0.005207%	0.007189%	3,262	1,450	4,712	37,649	52,020	25,501	27,926	48,910
7817	LOGAN CO MASTER COM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	0.001163%	0.001879%	729	324	1,053	8,409	11,619	5,696	6,237	10,924
7821	MASTER COMM MUHLENBERG CO	0.003074%	0.004610%	1,925	856	2,781	22,227	30,710	15,055	16,486	28,875
8024	SEVEN CO SERVICES INC	0.300681%	0.063694%	-	83,745	83,745	2,174,071	3,003,910	1,472,573	1,612,594	2,824,345
8201	KY RIVER COMM CARE INC	0.052034%	0.011023%	-	14,492	14,492	376,231	519,838	254,834	279,066	488,764
8202	NORTHERN KY REG MHMR BD	0.116757%	0.033253%	279,983	32,519	312,502	844,211	1,166,444	571,813	626,184	1,096,717
8204	COMMUNICARE INC	0.414380%	0.457074%	500,006	115,412	615,418	2,996,171	4,139,804	2,029,409	2,222,378	3,892,338
8205	ADANTA/BEHAVIORAL HLTH SR	0.366619%	0.276544%	551,132	102,110	653,242	2,650,836	3,662,654	1,795,501	1,966,229	3,443,712
8208	CUMBERLAND RIVER MHMR	0.855176%	1.127853%	890,550	238,182	1,128,732	6,183,343	8,543,513	4,188,189	4,586,428	8,032,807
8209	FOUR RIVERS BEHAVIORAL HEALTH	0.379987%	0.412435%	366,345	105,833	472,178	2,747,493	3,796,206	1,860,971	2,037,923	3,569,279
8210	NEW VISTA OF THE BLUEGRASS, INC.	1.647730%	2.072588%	1,695,918	458,922	2,154,840	11,913,898	16,461,410	8,069,690	8,837,006	15,477,395
8211	PENNYROYAL REG MHMR BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	0.673154%	0.696049%	529,488	187,485	716,973	4,867,234	6,725,048	3,296,744	3,610,219	6,323,044
8216	COMPREHEND INC REG MHMR B	0.192936%	0.259379%	225,827	53,736	279,563	1,395,022	1,927,499	944,896	1,034,743	1,812,279
8220	LIFESKILLS INC	1.013444%	1.141209%	1,101,519	282,262	1,383,781	7,327,698	10,124,667	4,963,300	5,435,242	9,519,443
8221	MOUNTAIN COMP CARE CENTER	0.261171%	0.338284%	329,046	72,741	401,787	1,888,395	2,609,191	1,279,074	1,400,697	2,453,221
9940	KY EMPLOYERS MUTUAL INS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	0.061838%	0.081183%	38,737	17,223	55,960	447,119	617,784	302,849	331,646	580,854
10010	LEGS LEGISLATIVE RES COMM	1.583463%	1.561631%	2,179,063	441,022	2,620,085	11,449,216	15,819,360	7,754,945	8,492,333	14,873,724
20020	JUDL JUDICIAL RET SYSTEM	0.007207%	0.011332%	4,515	2,007	6,522	52,110	72,000	35,296	38,652	67,697
20025	JUDL ADM OFF OF THE COURT	3.848937%	4.474015%	4,042,456	1,071,997	5,114,453	27,829,707	38,452,252	18,850,010	20,642,386	36,153,688
31030	UNIFIED PROSECUTORIAL SYS	3.580012%	3.771364%	4,624,731	997,096	5,621,827	25,885,247	35,765,595	17,532,961	19,200,104	33,627,632
31035	DEPT OF AGRICULTURE	0.636749%	0.666325%	822,565	177,346	999,911	4,604,008	6,361,349	3,118,452	3,414,974	5,981,086
31040	ATTORNEY GENERALS OFFICE	0.578940%	0.628062%	747,887	161,245	909,132	4,186,021	5,783,817	2,835,335	3,104,936	5,438,077
31045	AUDITOR OF PUBLIC ACCOUNT	0.548284%	0.507587%	708,284	152,707	860,991	3,964,363	5,477,553	2,685,198	2,940,524	5,150,120
31066	REGISTRY OF ELECTION	0.039986%	0.040855%	51,654	11,137	62,791	289,118	399,474	195,830	214,450	375,595
31070	GOVERNORS OFFICE	0.118382%	0.120343%	152,928	32,971	185,899	855,960	1,182,678	579,771	634,899	1,111,981
31074	DEPT OF VETERANS AFFAIRS	1.993138%	1.428706%	2,574,775	555,124	3,129,899	14,411,368	19,912,159	9,761,311	10,689,477	18,721,868
31076	MILITARY AFFAIRS COMM	0.004021%	0.004394%	5,195	1,120	6,315	29,074	40,171	19,693	21,565	37,770
31082	KY INFRASTRUCTURE	0.062367%	0.055277%	80,567	17,370	97,937	450,944	623,069	305,440	334,483	585,823
31085	LT GOVERNORS OFFICE	0.030195%	0.031876%	39,007	8,410	47,417	218,325	301,659	147,879	161,940	283,627
31089	AGRICULTURAL DEVELOP BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	0.065261%	0.064695%	84,305	18,176	102,481	471,869	651,981	319,613	350,004	613,007
31095	DEPT MILITARY AFFAIRS	0.944758%	1.075077%	1,220,457	263,132	1,483,589	6,831,065	9,438,469	4,626,913	5,066,869	8,874,265
31097	OFF OF MINORITY EMPOWMENT	0.007285%	0.000477%	9,411	2,029	11,440	52,674	72,780	35,678	39,070	68,429
31110	OFF OF SECRETARY TO CABIN	0.000000%	0.002121%	-	-	-	-	-	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	0.170426%	0.157638%	220,159	47,467	267,626	1,232,264	1,702,616	834,654	914,018	1,600,839
31120	SECRETARY OF STATE	0.108519%	0.113859%	140,186	30,224	170,410	784,646	1,084,143	531,467	582,003	1,019,337
31125	STATE TREASURERS OFFICE	0.091356%	0.102316%	118,016	25,444	143,460	660,549	912,679	447,412	489,955	858,122
31135	EARLY CHILDHOOD ADVISORY COUNCIL	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	0.008836%	0.008125%	11,414	2,461	13,875	63,889	88,275	43,274	47,389	82,998
31137	KY COMM NETWORK AUTH	0.051249%	0.052961%	66,205	14,274	80,479	370,555	511,996	250,990	274,856	481,390
31150	BOARD OF ACCOUNTANCY	0.013508%	0.013618%	17,449	3,762	21,211	97,669	134,950	66,155	72,445	126,883
31155	BOARD OF AUCTIONEERS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	0.006301%	0.007019%	8,140	1,755	9,895	45,559	62,949	30,859	33,793	59,186
31170	BOARD OF CHIROPRACTIC EXM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	0.025965%	0.023293%	33,541	7,232	40,773	187,740	259,400	127,163	139,254	243,893
31180	BOARD OF DENTISTRY	0.014701%	0.016594%	18,991	4,094	23,085	106,295	146,868	71,998	78,844	138,089
31185	BOARD OF ELECTIONS	0.033275%	0.033908%	42,985	9,268	52,253	240,595	332,429	162,963	178,458	312,557
31190	BRD OF EMBALMERS/FUN DIR	0.012295%	0.013308%	15,884	3,424	19,308	88,899	122,831	60,214	65,940	115,489
31200	BOARD OF EXM ARCHITECTS	0.009102%	0.009978%	11,758	2,535	14,293	65,812	90,932	44,577	48,815	85,497
31205	KY LANDSCAPE ARCH REG BD	0.001545%	0.001676%	1,996	430	2,426	11,171	15,435	7,567	8,286	14,512
31215	BD EXAMINERS OF SOCIAL WK	0.007478%	0.007016%	9,661	2,083	11,744	54,070	74,708	36,623	40,106	70,242
31225	BD OF HAIRDRESSERS/CSMTG	0.040199%	0.046624%	51,930	11,196	63,126	290,659	401,602	196,873	215,593	377,596
31245	BD OF MEDICAL LICENSURE	0.054348%	0.054348%	70,208	15,137	85,345	392,963	542,956	266,167	291,476	510,500
31250	BOARD OF NURSING	0.210206%	0.205073%	271,549	58,546	330,095	1,519,893	2,100,033	1,029,475	1,127,364	1,974,499
31260	BOARD OF OPTOMETRIC EXM	0.004671%	0.005541%	6,034	1,301	7,335	33,774	46,665	22,876	25,051	43,875
31263	KY RESPIRATORY CARE BD	0.005723%	0.007197%	7,393	1,594	8,987	41,380	57,175	28,028	30,693	53,757
31268	PERSONNEL BOARD	0.020551%	0.022910%	26,548	5,724	32,272	148,594	205,312	100,648	110,218	193,039
31270	KY BOARD OF PHARMACY	0.066971%	0.073702%	86,515	18,653	105,168	484,233	669,064	327,988	359,175	629,069
31275	BD OF PHYSICAL THERAPY	0.010925%	0.011638%	14,113	3,043	17,156	78,993	109,145	53,505	58,592	102,620



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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.00%	Discount Rate Less 1.00% 5.00%	Discount Rate Plus 1.00% 7.00%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
31284	BOARD OF REAL ESTATE APPR	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	0.036950%	0.033577%	47,733	10,291	58,024	267,167	369,144	180,961	198,168	347,077
31345	SCHOOL FAC CONSTR COMM	0.008629%	0.009429%	11,147	2,403	13,550	62,392	86,207	42,260	46,279	81,054
31354	EXECUTIVE BRANCH ETH COMM	0.016043%	0.017695%	20,725	4,468	25,193	115,999	160,275	78,570	86,041	150,694
31370	COMMISSION ON HUMAN RIGHT	0.060506%	0.060495%	78,163	16,852	95,015	437,488	604,476	296,326	324,502	568,343
31395	COMMISSION- REAL ESTATE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	0.126162%	0.137789%	162,979	35,138	198,117	912,213	1,260,403	617,873	676,624	1,185,060
31765	OFFICE OF STATE BUD DIREC	0.080043%	0.080291%	103,402	22,293	125,695	578,750	799,658	392,007	429,282	751,857
35605	TRAN OFF OF THE SECRETARY	0.246501%	0.238082%	318,435	68,655	387,090	1,782,323	2,462,633	1,207,228	1,322,019	2,315,424
35607	TRAN OFFICE OF LEGAL SVC	0.136497%	0.138511%	176,330	38,017	214,347	986,940	1,363,654	668,488	732,052	1,282,138
35609	DIVISION OF FACILITY MANA	0.096841%	0.094948%	125,101	26,972	152,073	700,208	967,476	474,275	519,372	909,643
35615	TRAN DEPT OF AVIATION	0.085016%	0.081294%	109,826	23,678	133,504	614,707	849,340	416,362	455,953	798,569
35616	TRAN OFFICE OF PERSONNEL	0.097075%	0.103758%	125,403	27,037	152,440	701,900	969,814	475,421	520,627	911,841
35617	OFFICE OF INFORMAT TECHNO	0.108454%	0.116608%	140,103	30,206	170,309	784,176	1,083,494	531,149	581,654	1,018,726
35618	OFFICE OF AUDITS	0.130124%	0.143669%	168,097	36,242	204,339	940,861	1,299,985	637,277	697,873	1,222,276
35619	DOT PAYROLL DIVISION	0.078916%	0.048906%	101,945	21,979	123,924	570,601	788,399	386,488	423,238	741,271
35625	TRAN DEPT OF HIGHWAYS	11.786983%	12.021434%	15,226,657	3,282,880	18,509,537	85,225,681	117,756,169	57,726,259	63,215,230	110,717,041
35628	TRAN DEPT OF INTERGOV PRO	0.040436%	0.041987%	52,236	11,262	63,498	292,372	403,970	198,034	216,864	379,822
35630	TRAN DEPT OF VEH REGULATE	0.566285%	0.557737%	731,538	157,720	889,258	4,094,519	5,657,389	2,773,357	3,037,065	5,319,207
36635	CAB FOR ECONOMIC DEVELOPMENT	0.287610%	0.283023%	371,541	80,104	451,645	2,079,562	2,873,326	1,408,558	1,542,493	2,701,567
39075	KHEAA DIV OF FINANCIAL AF	0.020231%	0.029358%	26,135	5,635	31,770	146,280	202,115	99,080	108,502	190,033
39079	COMMONWEALTH OF TECHNOL	0.772125%	0.836867%	997,446	215,050	1,212,496	5,582,843	7,713,804	3,781,450	4,141,014	7,252,695
39084	KY RIVER AUTHORITY	0.021463%	0.022634%	27,726	5,978	33,704	155,188	214,423	105,114	115,109	201,605
39103	OFFICE OF PVA'S	1.812882%	1.935168%	2,341,917	504,920	2,846,837	13,108,028	18,111,337	8,878,515	9,722,739	17,028,694
39130	DEPT OF REVENUE	2.077057%	2.098583%	2,683,183	578,497	3,261,680	15,018,143	20,750,539	10,172,301	11,139,546	19,510,133
39750	OFFICE OF SECRETARY	0.368927%	0.377352%	476,587	102,753	579,340	2,667,524	3,685,712	1,806,805	1,978,607	3,465,391
39757	FIN OFFICE OF INSP GENERAL	0.000000%	0.000000%	-	-	-	-	-	-	-	-
39758	OFF OF THE CONTROLLER	0.261238%	0.265316%	337,472	72,759	410,231	1,888,879	2,609,861	1,279,402	1,401,056	2,453,851
39785	DEPT FACILITIES SUPP SVCS	0.632576%	0.628350%	817,175	176,184	993,359	4,573,836	6,319,660	3,098,015	3,392,593	5,941,889
50235	KY STATE FAIR BOARD	0.624205%	0.612403%	806,361	173,852	980,213	4,513,309	6,236,030	3,057,018	3,347,698	5,863,259
50410	COMM KY HERITAGE COUNCIL	0.069596%	0.055251%	89,906	19,384	109,290	503,213	695,289	340,844	373,253	653,726
50529	KY ARTS COUNCIL	0.026760%	0.035509%	34,569	7,453	42,022	193,488	267,342	131,056	143,518	251,361
50550	KY HISTORICAL SOCIETY	0.107080%	0.107398%	138,327	29,824	168,151	774,241	1,069,767	524,420	574,285	1,005,820
50660	DEPT OF FISH & WILDLIFE	0.902074%	0.964418%	1,165,318	251,244	1,416,562	6,522,439	9,012,041	4,417,870	4,837,949	8,473,327
50665	COMM KY HORSE PARK	0.153571%	0.144540%	198,385	42,772	241,157	1,110,394	1,534,229	752,108	823,623	1,442,517
50670	DEPT OF PARKS	1.453832%	1.422345%	1,878,089	404,918	2,283,007	10,511,920	14,524,300	7,120,082	7,797,104	13,656,079
50850	COMM OFFICE OF SECRETARY	0.072697%	0.081354%	93,911	20,247	114,158	525,635	726,269	356,031	389,884	682,855
50852	KY ARTISANS CTR AT BEREA	0.040416%	0.042523%	52,210	11,257	63,467	292,228	403,770	197,936	216,757	379,634
50860	DEPT OF TOURISM	0.066136%	0.070261%	85,436	18,420	103,856	478,196	660,722	323,898	354,697	621,226
51106	DEPT OF WORKPLACE STANDARDS	0.287203%	0.277148%	371,015	79,991	451,006	2,076,619	2,869,260	1,406,565	1,540,310	2,697,744
51107	DEPARTMENT OF WORKERS' CLAIMS	0.457226%	0.465016%	590,653	127,346	717,999	3,305,969	4,567,851	2,239,245	2,452,167	4,294,798
51113	KY OSH REVIEW COMMISSION	0.012735%	0.013377%	16,451	3,547	19,998	92,080	127,227	62,369	68,300	119,622
51114	WORKERS' COMP FUNDING COMMISSION	0.048277%	0.052312%	62,364	13,446	75,810	349,066	482,304	236,435	258,916	453,474
51142	OFFICE OF UNEMPLOYMENT INSURANCE	0.577980%	0.708617%	746,646	160,978	907,624	4,179,080	5,774,226	2,830,633	3,099,787	5,429,060
51183	EDUC PROF STANDARDS BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	0.027120%	0.035567%	35,034	7,553	42,587	196,091	270,938	132,819	145,448	254,743
51407	KY ENVIRONMENTAL EDUC COU	0.004704%	0.006519%	6,076	1,310	7,386	34,012	46,995	23,038	25,228	44,185
51507	OFFICE OF THE SECRETARY	0.499951%	0.497099%	645,847	139,245	785,092	3,614,892	4,994,689	2,448,489	2,681,307	4,696,121
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	0.035239%	0.039443%	45,523	9,815	55,338	254,795	352,050	172,582	188,992	331,006
51509	OFFICE OR EDUCATIONAL PROGRAMS	0.003175%	0.002484%	4,102	884	4,986	22,957	31,719	15,549	17,028	29,823
51512	KY WORKFORCE INNOVATION BOARD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	0.013674%	0.008843%	17,664	3,808	21,472	98,870	136,608	66,968	73,336	128,442
51531	DEPT WORKFORCE INVESTMENT	1.039717%	1.071193%	1,343,126	289,580	1,632,706	7,517,665	10,387,143	5,091,971	5,576,147	9,766,230
51532	KY COMM ON PROPRIETARY ED	0.006585%	0.007196%	8,506	1,834	10,340	47,613	65,786	32,250	35,316	61,854
51540	EDUC DEPT OF EDUCATION	0.835825%	0.813714%	1,079,735	232,792	1,312,527	6,043,426	8,350,190	4,093,418	4,482,646	7,851,039
51545	KY EDUCATIONAL TV AUTHOR	0.403168%	0.433527%	520,820	112,289	633,109	2,915,103	4,027,792	1,974,499	2,162,246	3,787,022
51555	KY DEPT LIBRARY & ARCHIVE	0.132323%	0.146706%	170,938	36,854	207,792	956,760	1,321,954	648,046	709,667	1,242,931
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1.720332%	1.574736%	2,222,360	479,143	2,701,503	12,438,846	17,186,730	8,425,255	9,226,380	16,159,357
53723	OFFICE INSPECTOR GENERAL	0.651379%	0.534553%	841,464	181,421	1,022,885	4,709,790	6,507,508	3,190,102	3,493,436	6,118,508
53724	OFFICE OF HEALTH POLICY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	0.752177%	0.653477%	971,678	209,495	1,181,173	5,438,610	7,514,516	3,683,756	4,034,030	7,065,320
53727	DEPT FOR INCOME SUPPORT	1.448478%	1.389320%	1,871,173	403,427	2,274,600	10,473,208	14,470,811	7,093,861	7,768,390	13,605,788
53728	DEPT FOR PUBLIC HEALTH	1.702196%	1.417161%	2,198,931	474,092	2,673,023	12,307,714	17,005,545	8,336,434	9,129,115	15,989,002
53729	OFF HUMAN RESOURCE MANAGE	1.188897%	1.049143%	1,535,840	331,129	1,866,969	8,596,310	11,877,505	5,822,574	6,376,220	11,167,502
53730	SERVE KY	0.066915%	0.058971%	86,443	18,637	105,080	483,828	668,505	327,713	358,874	628,543



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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.00%	Discount Rate Less 1.00% 5.00%	Discount Rate Plus 1.00% 7.00%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
53736	H&FS DEPT FOR COMM BASE S	14.653818%	13.202045%	18,930,094	4,081,347	23,011,441	105,954,310	146,396,863	71,766,467	78,590,470	137,645,684
53739	HEALTH DATA AND ANALYTICS	0.000000%	0.002317%	-	-	-	-	-	-	-	-
53746	DEPT FOR MEDICAID SERVICE	0.745770%	0.582619%	963,401	207,710	1,171,111	5,392,284	7,450,508	3,652,378	3,999,669	7,005,138
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	0.415181%	0.362607%	536,340	115,635	651,975	3,001,963	4,147,806	2,033,332	2,226,674	3,899,862
54500	J&PS OFF OF SECRETARY	0.600434%	0.588259%	775,653	167,231	942,884	4,341,433	5,998,550	2,940,601	3,220,211	5,639,974
54515	DEPT OF PUBLIC ADVOCACY	1.939150%	1.958516%	2,505,032	540,087	3,045,119	14,021,008	19,372,799	9,496,907	10,399,932	18,214,750
54520	J&PS DEPT OF KY STATE POL	2.344732%	2.285675%	3,028,972	653,049	3,682,021	16,953,565	23,424,708	11,483,228	12,575,125	22,024,447
54523	J&PS OF JUVENILE JUSTICE	2.071306%	1.938004%	2,675,754	576,895	3,252,649	14,976,561	20,693,085	10,144,135	11,108,703	19,456,112
54525	DEPT OF CRIMINAL JUST TRN	0.471249%	0.500327%	608,769	131,251	740,020	3,407,362	4,707,945	2,307,922	2,527,374	4,426,518
54527	J&PS DEPT OF CORRECTIONS	1.083147%	1.121025%	1,399,230	301,676	1,700,906	7,831,685	10,821,024	5,304,668	5,809,068	10,174,175
55790	OFFICE OF THE SECRETARY	0.280473%	0.313580%	362,321	78,117	440,438	2,027,958	2,802,025	1,373,605	1,504,216	2,634,528
55793	DEPT PERSONNEL ADMIN	0.128168%	0.123467%	165,570	35,697	201,267	926,718	1,280,444	627,697	687,383	1,203,903
55794	DEPT FOR EMPLOYEE INS	0.143377%	0.158290%	185,217	39,933	225,150	1,036,686	1,432,387	702,183	768,951	1,346,763
56102	OFFICE OF THE SECRETARY	0.000000%	0.013812%	-	-	-	-	-	-	-	-
56106	DEPT OF WRKPLACE STANDARD	0.000000%	0.034411%	-	-	-	-	-	-	-	-
56107	DEPT OF WORKERS CLAIMS	0.000000%	0.017439%	-	-	-	-	-	-	-	-
56113	KY OSH REVIEW COMMISSION	0.000000%	0.000538%	-	-	-	-	-	-	-	-
56114	WORKERS COMP FUNDING COMM	0.000000%	0.002287%	-	-	-	-	-	-	-	-
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	0.000616%	0.050046%	796	172	968	4,454	6,154	3,017	3,304	5,786
57122	MINE SAFETY REV COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	0.296964%	0.273926%	383,624	82,710	466,334	2,147,196	2,966,776	1,454,369	1,592,659	2,789,431
57124	KY STATE NATURE PRES COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	0.173817%	0.177493%	224,540	48,411	272,951	1,256,782	1,736,494	851,262	932,205	1,632,691
57127	DEPT FOR ENERGY DEV & IND	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	1.526756%	1.510460%	1,972,294	425,228	2,397,522	11,039,197	15,252,836	7,477,224	8,188,205	14,341,066
57129	DEPT FOR ENVIRONM PROTECT	2.116454%	2.099924%	2,734,078	589,470	3,323,548	15,303,003	21,144,130	10,365,246	11,350,838	19,880,195
57139	OFFICE OF ADMINISTRATIVE SERVICES	0.266153%	0.283918%	343,822	74,128	417,950	1,924,417	2,658,963	1,303,473	1,427,416	2,500,018
57140	KY NATURE PRESERVES	0.061925%	0.067712%	79,996	17,247	97,243	447,748	618,653	303,275	332,112	581,672
57141	OFFICE OF ENERGY POLICY	0.026474%	0.020466%	34,200	7,373	41,573	191,420	264,485	129,655	141,984	248,675
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	0.193233%	0.165952%	249,623	53,819	303,442	1,397,170	1,930,467	946,351	1,036,336	1,815,069
58671	KY CLAIMS COMMISSION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	0.029553%	0.033051%	38,177	8,231	46,408	213,683	295,245	144,735	158,497	277,596
58675	OFFICE OF THE SECRETARY	0.232907%	0.233376%	300,874	64,869	365,743	1,684,032	2,326,824	1,140,652	1,249,113	2,187,733
58676	DEPT OF INSURANCE	0.219399%	0.231196%	283,424	61,106	344,530	1,586,363	2,191,874	1,074,498	1,176,667	2,060,850
58677	OFF OF OCCUP & PROFESSION	0.096878%	0.099530%	125,149	26,982	152,131	700,476	967,846	474,456	519,570	909,991
58678	KY BOXING & WRESTLING AUT	0.003457%	0.003597%	4,466	963	5,429	24,996	34,537	16,931	18,540	32,472
58680	DEPT OF ALCOHOL & BEVERA	0.042613%	0.041208%	55,049	11,868	66,917	308,113	425,719	208,695	228,539	400,271
58681	DEPT OF CHARITABLE GAMING	0.078518%	0.080810%	101,431	21,869	123,300	567,724	784,423	384,539	421,103	737,532
58685	DEPT OF FINANCIAL INSTITU	0.390477%	0.369515%	504,425	108,755	613,180	2,823,341	3,901,004	1,912,345	2,094,183	3,667,814
58690	DEPT OF HOUSING & BUILD C	0.639671%	0.634380%	826,339	178,160	1,004,499	4,625,136	6,390,541	3,132,762	3,430,645	6,008,533
014A	BRECKINRIDGE CO ATTORNEY	0.005541%	0.005524%	7,031	1,543	8,574	40,064	55,357	27,137	29,717	52,048
024A	CHRISTIAN COUNTY ATTORNEY	0.002850%	0.001993%	5,188	794	5,982	20,607	28,473	13,958	15,285	26,771
031A	EDMONSON COUNTY ATTORNEY	0.001749%	0.002590%	2,736	487	3,223	12,646	17,473	8,566	9,380	16,429
060A	KNOTT COUNTY ATTORNEY	0.003605%	0.003711%	4,672	1,004	5,676	26,066	36,015	17,655	19,334	33,862
071A	LOGAN COUNTY ATTORNEY	0.008399%	0.006800%	11,422	2,339	13,761	60,729	83,909	41,134	45,045	78,893
086A	MONROE CO ATTORNEY	0.001203%	0.000255%	2,888	335	3,223	8,698	12,018	5,892	6,452	11,300
116A	WAYNE COUNTY ATTORNEY	0.001302%	0.000276%	3,126	363	3,489	9,414	13,007	6,376	6,983	12,230
W002	ALLEN COUNTY ATTORNEY	0.007115%	0.006595%	10,195	1,982	12,177	51,445	71,081	34,845	38,159	66,832
W003	ANDERSON COUNTY ATTORNEY	0.003844%	0.000814%	9,226	1,071	10,297	27,794	38,403	18,826	20,616	36,107
W005	BARREN COUNTY ATTORNEY	0.010135%	0.012100%	16,289	2,823	19,112	73,281	101,252	49,636	54,355	95,200
W006	BATH COUNTY ATTORNEY	0.000004%	0.000001%	10	1	11	29	40	20	21	38
W007	BELL COUNTY ATTORNEY	0.013176%	0.014573%	14,935	3,670	18,605	95,269	131,633	64,529	70,665	123,764
W008	BOONE COUNTY ATTORNEY	0.033999%	0.044261%	38,907	9,469	48,376	245,829	339,662	166,509	182,341	319,358
W011	BOYLE COUNTY ATTORNEY	0.001449%	0.001240%	1,448	404	1,852	10,477	14,476	7,096	7,771	13,611
W015	BULLITT COUNTY ATTORNEY	0.015621%	0.017368%	12,219	4,351	16,570	112,948	156,059	76,503	83,778	146,731
W018	CALLOWAY COUNTY ATTORNEY	0.000106%	0.000023%	256	30	286	766	1,059	519	568	996
W021	CARROLL COUNTY ATTORNEY	0.004674%	0.004747%	5,947	1,302	7,249	33,795	46,695	22,891	25,067	43,904
W022	CHILD SUPPORT ENFORCEMENT	0.003398%	0.004885%	3,014	946	3,960	24,569	33,947	16,642	18,224	31,918
W023	CASEY COUNTY ATTORNEY	0.004354%	0.004514%	6,006	1,213	7,219	31,482	43,498	21,324	23,351	40,898
W025	CLARK COUNTY ATTORNEY	0.007825%	0.010908%	9,475	2,179	11,654	56,579	78,175	38,323	41,967	73,501
W028	CRITTENDEN CO ATTORNEY	0.000712%	0.002159%	1,709	198	1,907	5,148	7,113	3,487	3,819	6,688
W030	DAVISS COUNTY ATTORNEY	0.004693%	0.003503%	8,399	1,307	9,706	33,933	46,885	22,984	25,169	44,082
W036	FLOYD COUNTY ATTORNEY	0.008907%	0.010722%	9,457	2,481	11,938	64,402	88,984	43,622	47,769	83,665



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

Participating Employer Code	Participating Employer Name	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.00%	Discount Rate Less 1.00% 5.00%	Discount Rate Plus 1.00% 7.00%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
W037	FRANKLIN COUNTY ATTORNEY	0.017750%	0.016424%	27,838	4,944	32,782	128,341	177,329	86,930	95,196	166,729
W039	GALLATIN COUNTY ATTORNEY	0.002200%	0.001771%	1,379	613	1,992	15,907	21,979	10,774	11,799	20,665
W040	GARRARD COUNTY ATTORNEY	0.004886%	0.005641%	6,483	1,361	7,844	35,328	48,813	23,929	26,204	45,895
W041	GRANT COUNTY CHILD SUPPOR	0.002154%	0.002921%	2,605	600	3,205	15,574	21,519	10,549	11,552	20,233
W042	GRAVES COUNTY ATTORNEY	0.010214%	0.008931%	17,717	2,845	20,562	73,852	102,041	50,023	54,779	95,942
W046	HANCOCK COUNTY ATTORNEY	0.001807%	0.001609%	2,467	503	2,970	13,065	18,053	8,850	9,691	16,973
W049	HARRISON COUNTY ATTORNEY	0.002746%	0.004196%	2,118	765	2,883	19,855	27,434	13,448	14,727	25,794
W053	HICKMAN COUNTY ATTORNEY	0.003962%	0.003541%	6,041	1,103	7,144	28,647	39,582	19,404	21,249	37,216
W054	HOPKINS COUNTY ATTORNEY	0.017767%	0.022859%	17,186	4,948	22,134	128,464	177,499	87,013	95,287	166,888
W055	JACKSON COUNTY ATTORNEY	0.001874%	0.000744%	3,594	522	4,116	13,550	18,722	9,178	10,051	17,603
W056	JEFFERSON CO ATTORNEY	0.054019%	0.031321%	92,901	15,045	107,946	390,584	539,669	264,556	289,711	507,409
W058	JOHNSON COUNTY ATTORNEY	0.000451%	0.000096%	1,084	126	1,210	3,261	4,506	2,209	2,419	4,236
W061	KNOX COUNTY ATTORNEY	0.000011%	0.000002%	28	3	31	80	110	54	59	103
W062	LARUE COUNTY ATTORNEY	0.004899%	0.004825%	6,673	1,364	8,037	35,422	48,943	23,993	26,274	46,017
W063	LAUREL COUNTY ATTORNEY	0.001665%	0.001557%	2,267	464	2,731	12,039	16,634	8,154	8,930	15,640
W065	LEE COUNTY ATTORNEY	0.001841%	0.003376%	4,225	513	4,738	13,311	18,392	9,016	9,874	17,293
W067	LETCHER COUNTY ATTORNEY	0.001069%	0.000000%	670	298	968	7,729	10,680	5,235	5,733	10,041
W073	MCCRACKEN COUNTY ATTORNEY	0.003274%	0.003302%	5,831	912	6,743	23,673	32,708	16,034	17,559	30,753
W074	MCCREARY COUNTY ATTORNEY	0.008039%	0.007826%	11,678	2,239	13,917	58,126	80,312	39,371	43,114	75,512
W076	MADISON COUNTY ATTORNEY	0.029254%	0.030812%	40,702	8,148	48,850	211,521	292,258	143,270	156,893	274,788
W077	MAGOFFIN CO ATTORNEY	0.003401%	0.004818%	2,808	947	3,755	24,591	33,977	16,656	18,240	31,946
W082	MEADE COUNTY ATTORNEY	0.006769%	0.006530%	9,380	1,885	11,265	48,943	67,625	33,151	36,303	63,582
W083	MENIFEE COUNTY ATTORNEY	0.001731%	0.001392%	3,050	482	3,532	12,516	17,293	8,478	9,284	16,260
W084	MERCER COUNTY ATTORNEY	0.002326%	0.002411%	3,214	648	3,862	16,818	23,238	11,391	12,475	21,848
W087	MONTGOMERY CO ATTORNEY	0.006314%	0.005862%	9,785	1,759	11,544	45,653	63,079	30,923	33,863	59,308
W088	MORGAN COUNTY ATTORNEY	0.007287%	0.006813%	9,426	2,030	11,456	52,689	72,800	35,688	39,081	68,448
W092	OHIO COUNTY ATTORNEY	0.000437%	0.000885%	274	122	396	3,160	4,366	2,140	2,344	4,105
W093	OLDHAM COUNTY ATTORNEY	0.014350%	0.019195%	14,838	3,997	18,835	103,758	143,362	70,279	76,961	134,792
W094	OWEN COUNTY ATTORNEY	0.003077%	0.003873%	3,627	857	4,484	22,248	30,740	15,069	16,502	28,903
W096	PENDLETON COUNTY ATTORNEY	0.000304%	0.000064%	731	85	816	2,198	3,037	1,489	1,630	2,856
W099	POWELL COUNTY ATTORNEY	0.000051%	0.000011%	125	14	139	369	510	250	274	479
W100	PULASKI COUNTY ATTORNEY	0.014665%	0.016096%	14,729	4,084	18,813	106,035	146,509	71,821	78,650	137,751
W102	ROCKCASTLE CO ATTORNEY	0.005683%	0.006946%	6,241	1,583	7,824	41,091	56,775	27,832	30,479	53,381
W103	ROWAN COUNTY ATTORNEY	0.002398%	0.001762%	4,339	668	5,007	17,339	23,957	11,744	12,861	22,525
W105	SCOTT COUNTY ATTORNEY	0.000803%	0.000684%	503	224	727	5,806	8,022	3,933	4,307	7,543
W106	SHELBY COUNTY ATTORNEY	0.005206%	0.004151%	4,648	1,450	6,098	37,642	52,010	25,496	27,921	48,901
W107	SIMPSON COUNTY ATTORNEY	0.002406%	0.002454%	3,310	670	3,980	17,397	24,037	11,783	12,904	22,600
W108	SPENCER COUNTY ATTORNEY	0.002798%	0.003673%	5,904	779	6,683	20,231	27,953	13,703	15,006	26,282
W110	TODD COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	0.001819%	0.004530%	4,366	507	4,873	13,152	18,172	8,908	9,756	17,086
W112	TRIMBLE COUNTY ATTORNEY	0.004004%	0.003208%	5,104	1,115	6,219	28,951	40,001	19,609	21,474	37,610
W113	UNION COUNTY ATTORNEY	0.004585%	0.006566%	3,888	1,277	5,165	33,152	45,806	22,455	24,590	43,068
W117	WEBSTER COUNTY ATTORNEY	0.005463%	0.004955%	8,308	1,522	9,830	39,500	54,577	26,755	29,299	51,315
W118	WHITLEY COUNTY ATTORNEY	0.009078%	0.009553%	12,654	2,528	15,182	65,638	90,692	44,459	48,687	85,271
X034	FAYETTE CO ATTORNEY OFF	0.009037%	0.004639%	16,506	2,517	19,023	65,342	90,283	44,258	48,467	84,886
X059	KENTON COUNTY ATTORNEY	0.005289%	0.005511%	6,847	1,473	8,320	38,242	52,839	25,903	28,366	49,680
TOTAL		100.000000%	100.000000%	127,186,813	27,851,763	155,038,576	723,049,171	999,035,630	489,745,863	536,313,948	939,316,182



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
1430	EASTERN KY UNIV	(2,631,290)	(1,234,599)	(3,865,889)	-	(3,865,889)	179,602
1433	KET FOUNDATION	(571,010)	235,300	(335,710)	-	(335,710)	38,975
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(43,062)	(1,640)	(44,702)	-	(44,702)	2,939
1436	LOTUS	(167,080)	(23,748)	(190,828)	-	(190,828)	11,404
1437	SANCTUARY INC	(132,611)	6,257	(126,354)	-	(126,354)	9,052
1438	O A S I S	(158,831)	16,107	(142,724)	-	(142,724)	10,841
1439	BARREN RIVER CHILD ADVOCA	(98,312)	34,945	(63,367)	-	(63,367)	6,710
1440	MOREHEAD STATE UNIVERSITY	(1,550,008)	(219,030)	(1,769,038)	-	(1,769,038)	105,798
1445	MURRAY STATE UNIV	(1,951,712)	(1,218,585)	(3,170,297)	-	(3,170,297)	133,217
1450	NORTHERN KY UNIVERSITY	-	(8,147,334)	(8,147,334)	-	(8,147,334)	-
1451	SILVERLEAF	(107,664)	36,407	(71,257)	-	(71,257)	7,349
1452	SPRINGHAVEN INC	(124,025)	14,184	(109,841)	-	(109,841)	8,466
1453	SAFE HARBOR	(157,002)	(5,955)	(162,957)	-	(162,957)	10,716
1454	D.O.V.E.S.	(115,515)	24,272	(91,243)	-	(91,243)	7,885
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(60,090)	37,554	(22,536)	-	(22,536)	4,102
1457	KY RIVER CHILD ADVOCACY	(38,575)	22,051	(16,524)	-	(16,524)	2,633
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	(82,292)	(116,201)	(198,493)	-	(198,493)	5,617
1459	NURSING HOME OMBUDSMAN	(50,299)	1,418	(48,881)	-	(48,881)	3,433
1465	WESTERN KENTUCKY UNIV	(3,069,729)	(1,827,427)	(4,897,156)	-	(4,897,156)	209,528
1480	KASAP	(119,292)	39,220	(80,072)	-	(80,072)	8,142
1481	ZEROV	(212,165)	66,437	(145,728)	-	(145,728)	14,482
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(43,257)	20,804	(22,453)	-	(22,453)	2,953
1484	BUFFALO TR CHILD ADV INC	(46,054)	32,823	(13,231)	-	(13,231)	3,143
1485	CUMBERLAND V C A CENTER	(71,056)	18,193	(52,863)	-	(52,863)	4,850
1486	LAKE CUMB CHILD ADV CTR	(53,830)	38,850	(14,980)	-	(14,980)	3,674
1487	B.R.A.S.S.	(153,499)	34,019	(119,480)	-	(119,480)	10,477
1488	WOMEN AWARE	(38,579)	(17,213)	(55,792)	-	(55,792)	2,633
1489	BETHANY HOUSE ABUSE SHEL	(95,440)	(7,843)	(103,283)	-	(103,283)	6,514
1490	HOPE HARBOR INC	(98,729)	12,793	(85,936)	-	(85,936)	6,739
1491	CHILD ADV CTR OF GRN RVR	(44,709)	32,072	(12,637)	-	(12,637)	3,052
1492	CSG HEADQUARTERS	(637,892)	(323,335)	(961,227)	-	(961,227)	43,540
1994	KY HIGHER ED STUD LN CORP	(2,042,780)	(1,097,381)	(3,140,161)	-	(3,140,161)	139,433
3022	LEX FAYETTE CO HLTH DEPT	(1,873,824)	(2,874)	(1,876,698)	-	(1,876,698)	127,900
3023	LAKE CUMBERLAND DISTRICT	(1,548,723)	(20,480)	(1,569,203)	-	(1,569,203)	105,710
3024	WEDCO DIST HEALTH DEPT	(442,497)	(490,926)	(933,423)	-	(933,423)	30,203
3025	NORTHERN KY DIST HLTH DEP	(1,781,737)	314,413	(1,467,324)	-	(1,467,324)	121,615
3026	BARREN RVR DIST HLTH DEPT	(1,239,515)	11,822	(1,227,693)	-	(1,227,693)	84,605
3027	GREEN RVR DIST HLTH DEPT	(1,786,545)	80,781	(1,705,764)	-	(1,705,764)	121,943
3028	LINCOLN TRL DIST HLTH DEP	(1,253,385)	131,402	(1,121,983)	-	(1,121,983)	85,551
3029	PURCHASE DIST HLTH DEPT	(677,043)	38,986	(638,057)	-	(638,057)	46,212
3030	MERCER CO HEALTH DEPT	(167,234)	(2,442)	(169,676)	-	(169,676)	11,415
3031	CUMBERLAND VLY DIST HEALT	(1,297,732)	389,363	(908,369)	-	(908,369)	88,578
3033	KY RIVER DIST HEALTH DEPT	(1,130,363)	203,152	(927,211)	-	(927,211)	77,154
3034	BOURBON CO HEALTH CENTER	(169,393)	19,392	(150,001)	-	(150,001)	11,562
3035	CLARK CO HEALTH DEPT	(368,061)	(21,583)	(389,644)	-	(389,644)	25,122
3036	GATEWAY DIST HEALTH DEPT	(660,947)	64,053	(596,894)	-	(596,894)	45,114
3037	BOYLE CO HEALTH DEPT	(149,583)	13,552	(136,031)	-	(136,031)	10,210
3038	PIKE CO HEALTH DEPT	(502,604)	1,046	(501,558)	-	(501,558)	34,306
3039	FLOYD CO HEALTH CENTER	(271,847)	(17,094)	(288,941)	-	(288,941)	18,555
3040	MARTIN CO HEALTH DEPT	(99,499)	(33,679)	(133,178)	-	(133,178)	6,791
3042	BUFFALO TRACE HEALTH DEPT	(192,312)	(25,985)	(218,297)	-	(218,297)	13,127
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(473,526)	86,961	(386,565)	-	(386,565)	32,321
3045	PENNYRILE DIST HLTH DEPT	(383,609)	32,046	(351,563)	-	(351,563)	26,184
3047	BREATHITT CO HEALTH DEPT	(320,579)	(51,531)	(372,110)	-	(372,110)	21,882
3048	GREENUP CO HLTH DEPT	(267,550)	31,601	(235,949)	-	(235,949)	18,262
3049	WHITLEY CO HEALTH DEPT	(526,110)	(2,766)	(528,876)	-	(528,876)	35,910
3050	LAUREL CO HEALTH DEPT	(271,050)	(78,097)	(349,147)	-	(349,147)	18,501
3051	KNOX CO HEALTH DEPT	(479,632)	(74,527)	(554,159)	-	(554,159)	32,738
3052	MONROE CO HEALTH DEPT	(96,765)	23,386	(73,379)	-	(73,379)	6,605
3053	BULLITT CO HEALTH DEPT	(332,985)	(21,594)	(354,579)	-	(354,579)	22,728
3054	THREE RIVERS DIST HLTH	(566,709)	152,022	(414,687)	-	(414,687)	38,681
3055	ESTILL CO HEALTH DEPT	(105,692)	(5,149)	(110,841)	-	(110,841)	7,214
3056	OLDHAM CO HEALTH DEPT	(256,239)	(20,398)	(276,637)	-	(276,637)	17,490



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
3057	LEWIS CO HEALTH DEPT	(131,647)	19,843	(111,804)	-	(111,804)	8,986
3058	FLEMING CO HEALTH DEP	(90,790)	(10,942)	(101,732)	-	(101,732)	6,197
3059	JESSAMINE CO HEALTH DEPT	(290,315)	104,125	(186,190)	-	(186,190)	19,816
3060	POWELL CO HEALTH DEPT	(113,579)	35,872	(77,707)	-	(77,707)	7,752
3061	ANDERSON CO HEALTH DEPT	(104,097)	(3,118)	(107,215)	-	(107,215)	7,105
3062	MADISON CO HEALTH DEP	(849,502)	(350,589)	(1,200,091)	-	(1,200,091)	57,984
3064	JOHNSON CO HEALTH DEPT	(316,556)	(50,058)	(366,614)	-	(366,614)	21,607
3065	MAGOFFIN CO HEALTH DEPT	(134,614)	1,631	(132,983)	-	(132,983)	9,188
3066	ALLEN CO HEALTH DEPT	(198,474)	(36,643)	(235,117)	-	(235,117)	13,547
3067	FRANKLIN CO HEALTH DEPT	(545,130)	(95,975)	(641,105)	-	(641,105)	37,209
3068	LINCOLN CO HEALTH DEPT	(116,590)	(5,706)	(122,296)	-	(122,296)	7,958
3069	WOODFORD CO HEALTH DEPT	(180,382)	82,217	(98,165)	-	(98,165)	12,312
3072	MUHLENBERG CO.HEALTH DEPT	(204,135)	28,201	(175,934)	-	(175,934)	13,934
3073	MARSHALL CO HEALTH DEPT	(325,221)	(3,012)	(328,233)	-	(328,233)	22,198
3074	CHRISTIAN CO HEALTH DEPT	(318,357)	(56,371)	(374,728)	-	(374,728)	21,730
3075	HOPKINS CO HEALTH DEPT	(370,025)	(69,018)	(439,043)	-	(439,043)	25,257
3076	TODD CO HEALTH DEPT	(188,127)	157,086	(31,041)	-	(31,041)	12,841
3077	BRACKEN CO HEALTH DEPT	(72,112)	(20,552)	(92,664)	-	(92,664)	4,922
3078	MONTGOMERY CO HEALTH DEPT	(367,565)	46,578	(320,987)	-	(320,987)	25,089
3079	GARRARD COUNTY HEALTH DPT	(94,643)	(1,048)	(95,691)	-	(95,691)	6,460
3080	BRECKINRIDGE CO HEALTH BD	(122,553)	(36,885)	(159,438)	-	(159,438)	8,365
3081	ASHLAND BOYD CO HEALTH DP	(292,120)	(54,174)	(346,294)	-	(346,294)	19,939
3082	LAWRENCE CO HEALTH DEPT	(156,118)	(4,766)	(160,884)	-	(160,884)	10,656
3083	GRAVES CO HEALTH CENTER	(215,811)	(40,932)	(256,743)	-	(256,743)	14,730
3084	CALLOWAY CO HEALTH DEPT	(138,970)	3,405	(135,565)	-	(135,565)	9,486
3085	BELL CO HEALTH DEPT	(210,622)	(63,318)	(273,940)	-	(273,940)	14,376
3086	GRAYSON COUNTY HEALTH DEPT	(160,355)	57,872	(102,483)	-	(102,483)	10,945
3087	HARLAN CO HEALTH DEPT	(160,141)	(45,925)	(206,066)	-	(206,066)	10,931
3088	CARTER CO HEALTH DEPT	(131,956)	40,682	(91,274)	-	(91,274)	9,007
3801	KENTUCKY STATE UNIVERSITY	(674,210)	(766,507)	(1,440,717)	-	(1,440,717)	46,019
5470	KCTCS	(3,362,393)	(2,113,110)	(5,475,503)	-	(5,475,503)	229,505
7403	ASST OF COMMONWEALTH ATTY	(208,027)	(49,210)	(257,237)	-	(257,237)	14,199
7407	KENTUCKY HOUSING CORP	-	(2,622,621)	(2,622,621)	-	(2,622,621)	-
7408	FRANKLIN CO COUNCIL AGING	(61,110)	35,490	(25,620)	-	(25,620)	4,171
7409	MUN ELEC POW ASSOC OF KY	(16,473)	(32,800)	(49,273)	-	(49,273)	1,124
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(10,942)	(51,985)	(62,927)	-	(62,927)	747
7416	KY OFFICE OF BAR ADMISSIO	-	(58,845)	(58,845)	-	(58,845)	-
7417	KY ASSOC OF REGIONAL PROG	(30,228)	(8,889)	(39,117)	-	(39,117)	2,063
7716	MASTER COMMISSIONER BULLITT COUNTY	(20,194)	19,418	(776)	-	(776)	1,378
7718	MASTER COMM BOONE CO	(22,182)	(2,771)	(24,953)	-	(24,953)	1,514
7720	MASTER COMM CAMPBELL CO	(10,002)	(14,229)	(24,231)	-	(24,231)	683
7724	MASTER COMM CHRISTIAN CO	(6,078)	(1,376)	(7,454)	-	(7,454)	415
7725	MASTER COMM CLARK CO	(2,861)	(1,671)	(4,532)	-	(4,532)	195
7727	MASTER COMM CLINTON/CUMBE	(1,607)	(7,672)	(9,279)	-	(9,279)	110
7730	MASTER COMM DAVIESS CO	(14,338)	(8,118)	(22,456)	-	(22,456)	979
7734	MASTER COMM FAYETTE CO	(22,479)	(27,036)	(49,515)	-	(49,515)	1,534
7740	MASTER COMM GARRARD CO	-	(3,173)	(3,173)	-	(3,173)	-
7741	MASTER COMM GRANT CO	(8,173)	(2,506)	(10,679)	-	(10,679)	558
7743	MASTER COMM GRAYSON CO	(6,034)	6,360	326	-	326	412
7747	MASTER COMM HARDIN CO	(25,070)	(8,920)	(33,990)	-	(33,990)	1,711
7750	MASTER COMMISSIONER HART COUNTY	-	(12,279)	(12,279)	-	(12,279)	-
7751	MASTER COMM HENDERSON CO	(4,737)	6,277	1,540	-	1,540	323
7752	HENRY/ TRIMBLE MASTER COM	(14,295)	6,123	(8,172)	-	(8,172)	976
7753	MASTER COMM HOPKINS CO	(7,562)	(13,474)	(21,036)	-	(21,036)	516
7756	MASTER COMM JEFF CIRCUIT	(57,543)	(28,209)	(85,752)	-	(85,752)	3,928
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(9,121)	(4,256)	(13,377)	-	(13,377)	623
7759	MASTER COMM KENTON CO	(25,975)	(13,997)	(39,972)	-	(39,972)	1,773
7763	MASTER COMM LAUREL CO	(9,688)	(2,889)	(12,577)	-	(12,577)	661
7773	MASTER COMM MCCracken CO	(17,080)	(6,358)	(23,438)	-	(23,438)	1,166
7776	MASTER COMM MADISON CO	(15,298)	(4,379)	(19,677)	-	(19,677)	1,044
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(14,386)	2,906	(11,480)	-	(11,480)	982
7790	MASTER COMM NELSON CO	(8,173)	(10,116)	(18,289)	-	(18,289)	558
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(13,188)	4,209	(8,979)	-	(8,979)	900
7794	MASTER COMM OWEN CO	(4,523)	(2,329)	(6,852)	-	(6,852)	309



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
7798	MASTER COMM PIKE CO	(14,183)	(5,411)	(19,594)	-	(19,594)	968
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(15,544)	(1,009)	(16,553)	-	(16,553)	1,061
7807	MASTER COMM SIMPSON CO	(5,146)	(3,296)	(8,442)	-	(8,442)	351
7814	MASTER COMM WARREN CO	(20,658)	(8,606)	(29,264)	-	(29,264)	1,410
7817	LOGAN CO MASTER COM	-	(7,220)	(7,220)	-	(7,220)	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	(4,614)	(1,019)	(5,633)	-	(5,633)	315
7821	MASTER COMM MUHLBERG CO	(12,196)	3,597	(8,599)	-	(8,599)	832
8024	SEVEN CO SERVICES INC	(1,192,925)	(692,449)	(1,885,374)	-	(1,885,374)	81,425
8201	KY RIVER COMM CARE INC	(206,440)	(77,573)	(284,013)	-	(284,013)	14,091
8202	NORTHERN KY REG MHMR BD	(463,223)	(10,707)	(473,930)	-	(473,930)	31,618
8204	COMMUNICARE INC	(1,644,016)	322,588	(1,321,428)	-	(1,321,428)	112,214
8205	ADANTA/BEHAVIORAL HLTH SR	(1,454,528)	(94,671)	(1,549,199)	-	(1,549,199)	99,281
8208	CUMBERLAND RIVER MHMR	(3,392,835)	1,448,525	(1,944,310)	-	(1,944,310)	231,582
8209	FOUR RIVERS BEHAVIORAL HEALTH	(1,507,565)	995,882	(511,683)	-	(511,683)	102,901
8210	NEW VISTA OF THE BLUEGRASS, INC.	(6,537,223)	(1,891,689)	(8,428,912)	-	(8,428,912)	446,207
8211	PENNYROYAL REG MHMR BD	-	(816,238)	(816,238)	-	(816,238)	-
8213	GREEN RVR REG MHMR BD	(2,670,679)	3,156,156	485,477	-	485,477	182,291
8216	COMPREHEND INC REG MHMR B	(765,456)	(410,674)	(1,176,130)	-	(1,176,130)	52,247
8220	LIFESKILLS INC	(4,020,749)	1,617,331	(2,403,418)	-	(2,403,418)	274,442
8221	MOUNTAIN COMP CARE CENTER	(1,036,173)	(354,838)	(1,391,011)	-	(1,391,011)	70,725
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(245,337)	(16,324)	(261,661)	-	(261,661)	16,746
10010	LEGS LEGISLATIVE RES COMM	(6,282,249)	15,989	(6,266,260)	-	(6,266,260)	428,803
20020	JUDL JUDICIAL RET SYSTEM	(28,593)	(2,159)	(30,752)	-	(30,752)	1,952
20025	JUDL ADM OFF OF THE COURT	(15,270,316)	1,477,583	(13,792,733)	-	(13,792,733)	1,042,296
31030	UNIFIED PROSECUTORIAL SYS	(14,203,380)	(1,481,131)	(15,684,511)	-	(15,684,511)	969,471
31035	DEPT OF AGRICULTURE	(2,526,245)	(241,115)	(2,767,360)	-	(2,767,360)	172,432
31040	ATTORNEY GENERALS OFFICE	(2,296,893)	156,573	(2,140,320)	-	(2,140,320)	156,777
31045	AUDITOR OF PUBLIC ACCOUNT	(2,175,268)	110,596	(2,064,672)	-	(2,064,672)	148,476
31066	REGISTRY OF ELECTION	(158,641)	(55,752)	(214,393)	-	(214,393)	10,828
31070	GOVERNORS OFFICE	(469,670)	(99,577)	(569,247)	-	(569,247)	32,058
31074	DEPT OF VETERANS AFFAIRS	(7,907,598)	(869,634)	(8,777,232)	-	(8,777,232)	539,744
31076	MILITARY AFFAIRS COMM	(15,953)	(11,378)	(27,331)	-	(27,331)	1,089
31082	KY INFRASTRUCTURE	(247,436)	86,937	(160,499)	-	(160,499)	16,889
31085	LT GOVERNORS OFFICE	(119,796)	45,955	(73,841)	-	(73,841)	8,177
31089	AGRICULTURAL DEVELOP BD	-	(329,635)	(329,635)	-	(329,635)	-
31094	OFF OF HOMELAND SECURITY	(258,917)	31,517	(227,400)	-	(227,400)	17,673
31095	DEPT MILITARY AFFAIRS	(3,748,244)	(1,950,502)	(5,698,746)	-	(5,698,746)	255,841
31097	OFF OF MINORITY EMPOWMENT	(28,903)	40,351	11,448	-	11,448	1,973
31110	OFF OF SECRETARY TO CABIN	-	(88,250)	(88,250)	-	(88,250)	-
31112	GOV OFF LOCAL DEVELOPMENT	(676,150)	94,799	(581,351)	-	(581,351)	46,152
31120	SECRETARY OF STATE	(430,540)	8,547	(421,993)	-	(421,993)	29,387
31125	STATE TREASURERS OFFICE	(362,447)	(137,840)	(500,287)	-	(500,287)	24,739
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	(35,056)	2,770	(32,286)	-	(32,286)	2,393
31137	KY COMM NETWORK AUTH	(203,326)	(123,976)	(327,302)	-	(327,302)	13,878
31150	BOARD OF ACCOUNTANCY	(53,592)	(13,727)	(67,319)	-	(67,319)	3,658
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(24,999)	(20,735)	(45,734)	-	(45,734)	1,706
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	(103,014)	172,307	69,293	-	69,293	7,031
31180	BOARD OF DENTISTRY	(58,325)	(22,096)	(80,421)	-	(80,421)	3,981
31185	BOARD OF ELECTIONS	(132,016)	(6,353)	(138,369)	-	(138,369)	9,011
31190	BRD OF EMBALMERS/FUN DIR	(48,779)	4,599	(44,180)	-	(44,180)	3,329
31200	BOARD OF EXM ARCHITECTS	(36,111)	(9,478)	(45,589)	-	(45,589)	2,465
31205	KY LANDSCAPE ARCH REG BD	(6,130)	(1,491)	(7,621)	-	(7,621)	418
31215	BD EXAMINERS OF SOCIAL WK	(29,668)	(3,441)	(33,109)	-	(33,109)	2,025
31225	BD OF HAIRDRESSERS/CSMTG	(159,486)	7,550	(151,936)	-	(151,936)	10,886
31245	BD OF MEDICAL LICENSURE	(215,621)	24,274	(191,347)	-	(191,347)	14,717
31250	BOARD OF NURSING	(833,974)	82,838	(751,136)	-	(751,136)	56,924
31260	BOARD OF OPTOMETRIC EXM	(18,532)	3,477	(15,055)	-	(15,055)	1,265
31263	KY RESPIRATORY CARE BD	(22,705)	(4,932)	(27,637)	-	(27,637)	1,550
31268	PERSONNEL BOARD	(81,534)	(22,233)	(103,767)	-	(103,767)	5,565
31270	KY BOARD OF PHARMACY	(265,702)	(51,514)	(317,216)	-	(317,216)	18,136
31275	BD OF PHYSICAL THERAPY	(43,344)	8,580	(34,764)	-	(34,764)	2,959



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(146,596)	(10,353)	(156,949)	-	(156,949)	10,006
31345	SCHOOL FAC CONSTR COMM	(34,235)	(10,191)	(44,426)	-	(44,426)	2,337
31354	EXECUTIVE BRANCH ETH COMM	(63,649)	(72,513)	(136,162)	-	(136,162)	4,344
31370	COMMISSION ON HUMAN RIGHT	(240,052)	(25,274)	(265,326)	-	(265,326)	16,385
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(500,537)	(253,549)	(754,086)	-	(754,086)	34,165
31765	OFFICE OF STATE BUD DIREC	(317,564)	(108,328)	(425,892)	-	(425,892)	21,676
35605	TRAN OFF OF THE SECRETARY	(977,971)	39,214	(938,757)	-	(938,757)	66,753
35607	TRAN OFFICE OF LEGAL SVC	(541,540)	(5,321)	(546,861)	-	(546,861)	36,964
35609	DIVISION OF FACILITY MANA	(384,208)	(63,397)	(447,605)	-	(447,605)	26,225
35615	TRAN DEPT OF AVIATION	(337,293)	49,279	(288,014)	-	(288,014)	23,022
35616	TRAN OFFICE OF PERSONNEL	(385,136)	(86,636)	(471,772)	-	(471,772)	26,288
35617	OFFICE OF INFORMAT TECHNO	(430,282)	(213,050)	(643,332)	-	(643,332)	29,369
35618	OFFICE OF AUDITS	(516,255)	(156,019)	(672,274)	-	(672,274)	35,238
35619	DOT PAYROLL DIVISION	(313,092)	117,342	(195,750)	-	(195,750)	21,371
35625	TRAN DEPT OF HIGHWAYS	(46,763,803)	(4,980,337)	(51,744,140)	-	(51,744,140)	3,191,927
35628	TRAN DEPT OF INTERGOV PRO	(160,426)	(19,774)	(180,200)	-	(180,200)	10,950
35630	TRAN DEPT OF VEH REGULATE	(2,246,686)	300,830	(1,945,856)	-	(1,945,856)	153,351
36635	CAB FOR ECONOMIC DEVELOPMENT	(1,141,067)	(64,854)	(1,205,921)	-	(1,205,921)	77,885
39075	KHEAA DIV OF FINANCIAL AF	(80,265)	(238,592)	(318,857)	-	(318,857)	5,479
39079	COMMONWEALTH OF TECHNOL	(3,063,337)	(2,667,776)	(5,731,113)	-	(5,731,113)	209,092
39084	KY RIVER AUTHORITY	(85,153)	(44,852)	(130,005)	-	(130,005)	5,812
39103	OFFICE OF PVA'S	(7,192,449)	(1,702,695)	(8,895,144)	-	(8,895,144)	490,930
39130	DEPT OF REVENUE	(8,240,539)	(2,480,277)	(10,720,816)	-	(10,720,816)	562,469
39750	OFFICE OF SECRETARY	(1,463,685)	98,614	(1,365,071)	-	(1,365,071)	99,906
39757	FIN OFFICE OF INSP GENERAL	-	(111,363)	(111,363)	-	(111,363)	-
39758	OFF OF THE CONTROLLER	(1,036,439)	91,549	(944,890)	-	(944,890)	70,743
39785	DEPT FACILITIES SUPP SVCS	(2,509,689)	(396,119)	(2,905,808)	-	(2,905,808)	171,302
50235	KY STATE FAIR BOARD	(2,476,478)	332,419	(2,144,059)	-	(2,144,059)	169,035
50410	COMM KY HERITAGE COUNCIL	(276,116)	7,177	(268,939)	-	(268,939)	18,847
50529	KY ARTS COUNCIL	(106,168)	(55,577)	(161,745)	-	(161,745)	7,247
50550	KY HISTORICAL SOCIETY	(424,830)	(51,967)	(476,797)	-	(476,797)	28,997
50660	DEPT OF FISH & WILDLIFE	(3,578,899)	(740,882)	(4,319,781)	-	(4,319,781)	244,282
50665	COMM KY HORSE PARK	(609,279)	(79,391)	(688,670)	-	(688,670)	41,587
50670	DEPT OF PARKS	(5,767,950)	(625,369)	(6,393,319)	-	(6,393,319)	393,699
50850	COMM OFFICE OF SECRETARY	(288,419)	(170,015)	(458,434)	-	(458,434)	19,686
50852	KY ARTISANS CTR AT BEREA	(160,347)	34,307	(126,040)	-	(126,040)	10,945
50860	DEPT OF TOURISM	(262,389)	(90,377)	(352,766)	-	(352,766)	17,910
51106	DEPT OF WORKPLACE STANDARDS	(1,139,452)	1,931,646	792,194	-	792,194	77,775
51107	DEPARTMENT OF WORKERS' CLAIMS	(1,814,004)	3,106,572	1,292,568	-	1,292,568	123,817
51113	KY OSH REVIEW COMMISSION	(50,525)	87,088	36,563	-	36,563	3,449
51114	WORKERS' COMP FUNDING COMMISSION	(191,535)	332,251	140,716	-	140,716	13,073
51142	OFFICE OF UNEMPLOYMENT INSURANCE	(2,293,084)	4,086,401	1,793,317	-	1,793,317	156,518
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	(107,596)	(71,792)	(179,388)	-	(179,388)	7,344
51407	KY ENVIRONMENTAL EDUC COU	(18,663)	(9,237)	(27,900)	-	(27,900)	1,274
51507	OFFICE OF THE SECRETARY	(1,983,511)	3,381,860	1,398,349	-	1,398,349	135,387
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	(139,808)	244,183	104,375	-	104,375	9,543
51509	OFFICE OR EDUCATIONAL PROGRAMS	(12,597)	20,589	7,992	-	7,992	860
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	(54,250)	(2,029,025)	(2,083,275)	-	(2,083,275)	3,703
51531	DEPT WORKFORCE INVESTMENT	(4,124,985)	497,172	(3,627,813)	-	(3,627,813)	281,556
51532	KY COMM ON PROPRIETARY ED	(26,125)	(3,192)	(29,317)	-	(29,317)	1,783
51540	EDUC DEPT OF EDUCATION	(3,316,062)	244,871	(3,071,191)	-	(3,071,191)	226,342
51545	KY EDUCATIONAL TV AUTHOR	(1,599,533)	(236,153)	(1,835,686)	-	(1,835,686)	109,178
51555	KY DEPT LIBRARY & ARCHIVE	(524,980)	(168,688)	(693,668)	-	(693,668)	35,833
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	(6,825,265)	1,482,410	(5,342,855)	-	(5,342,855)	465,868
53723	OFFICE INSPECTOR GENERAL	(2,584,288)	(283,238)	(2,867,526)	-	(2,867,526)	176,394
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	(2,984,196)	1,417,935	(1,566,261)	-	(1,566,261)	203,690
53727	DEPT FOR INCOME SUPPORT	(5,746,708)	1,625,404	(4,121,304)	-	(4,121,304)	392,249
53728	DEPT FOR PUBLIC HEALTH	(6,753,312)	2,493,492	(4,259,820)	-	(4,259,820)	460,956
53729	OFF HUMAN RESOURCE MANAGE	(4,716,843)	272,378	(4,444,465)	-	(4,444,465)	321,954
53730	SERVE KY	(265,479)	40,876	(224,603)	-	(224,603)	18,121



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
53736	H&FS DEPT FOR COMM BASE S	(58,137,724)	13,853,580	(44,284,144)	-	(44,284,144)	3,968,268
53739	HEALTH DATA AND ANALYTICS	-	(510,962)	(510,962)	-	(510,962)	-
53746	DEPT FOR MEDICAID SERVICE	(2,958,776)	1,622,098	(1,336,678)	-	(1,336,678)	201,955
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(1,647,194)	(415)	(1,647,609)	-	(1,647,609)	112,431
54500	J&PS OFF OF SECRETARY	(2,382,169)	548,472	(1,833,697)	-	(1,833,697)	162,598
54515	DEPT OF PUBLIC ADVOCACY	(7,693,406)	(251,290)	(7,944,696)	-	(7,944,696)	525,124
54520	J&PS DEPT OF KY STATE POL	(9,302,516)	(77,648)	(9,380,164)	-	(9,380,164)	634,956
54523	J&PS OF JUVENILE JUSTICE	(8,217,723)	(188,763)	(8,406,486)	-	(8,406,486)	560,912
54525	DEPT OF CRIMINAL JUST TRN	(1,869,639)	(426,874)	(2,296,513)	-	(2,296,513)	127,615
54527	J&PS DEPT OF CORRECTIONS	(4,297,290)	(112,427)	(4,409,717)	-	(4,409,717)	293,317
55790	OFFICE OF THE SECRETARY	(1,112,752)	(518,775)	(1,631,527)	-	(1,631,527)	75,952
55793	DEPT PERSONNEL ADMIN	(508,495)	(64,173)	(572,668)	-	(572,668)	34,708
55794	DEPT FOR EMPLOYEE INS	(568,836)	(165,607)	(734,443)	-	(734,443)	38,827
56102	OFFICE OF THE SECRETARY	-	(1,971,926)	(1,971,926)	-	(1,971,926)	-
56106	DEPT OF WRKPLACE STANDARD	-	(2,405,589)	(2,405,589)	-	(2,405,589)	-
56107	DEPT OF WORKERS CLAIMS	-	(3,052,268)	(3,052,268)	-	(3,052,268)	-
56113	KY OSH REVIEW COMMISSION	-	(112,779)	(112,779)	-	(112,779)	-
56114	WORKERS COMP FUNDING COMM	-	(374,696)	(374,696)	-	(374,696)	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	(2,444)	(2,514,040)	(2,516,484)	-	(2,516,484)	167
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	(1,178,178)	86,217	(1,091,961)	-	(1,091,961)	80,418
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	(689,604)	(688)	(690,292)	-	(690,292)	47,070
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(6,057,269)	(688,884)	(6,746,153)	-	(6,746,153)	413,447
57129	DEPT FOR ENVIRONM PROTECT	(8,396,844)	(933,851)	(9,330,695)	-	(9,330,695)	573,138
57139	OFFICE OF ADMINISTRATIVE SERVICES	(1,055,938)	(63,383)	(1,119,321)	-	(1,119,321)	72,074
57140	KY NATURE PRESERVES	(245,682)	(42,988)	(288,670)	-	(288,670)	16,769
57141	OFFICE OF ENERGY POLICY	(105,033)	10,253	(94,780)	-	(94,780)	7,169
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	(766,635)	136,810	(629,825)	-	(629,825)	52,328
58671	KY CLAIMS COMMISSION	-	(87,466)	(87,466)	-	(87,466)	-
58672	OFFICE OF CLAIMS AND APPEALS	(117,249)	152,461	35,212	-	35,212	8,003
58675	OFFICE OF THE SECRETARY	(924,038)	86,977	(837,061)	-	(837,061)	63,071
58676	DEPT OF INSURANCE	(870,446)	(258,450)	(1,128,896)	-	(1,128,896)	59,413
58677	OFF OF OCCUP & PROFESSION	(384,355)	(332)	(384,687)	-	(384,687)	26,235
58678	KY BOXING & WRESTLING AUT	(13,715)	(3,649)	(17,364)	-	(17,364)	936
58680	DEPT OF ALCOHOL & BEVERA	(169,063)	(118,015)	(287,078)	-	(287,078)	11,540
58681	DEPT OF CHARITABLE GAMING	(311,513)	4,757	(306,756)	-	(306,756)	21,263
58685	DEPT OF FINANCIAL INSTITU	(1,549,183)	(2,267)	(1,551,450)	-	(1,551,450)	105,742
58690	DEPT OF HOUSING & BUILD C	(2,537,838)	(22,825)	(2,560,663)	-	(2,560,663)	173,224
014A	BRECKINRIDGE CO ATTORNEY	(21,983)	1,383	(20,600)	-	(20,600)	1,501
024A	CHRISTIAN COUNTY ATTORNEY	(11,307)	(684)	(11,991)	-	(11,991)	772
031A	EDMONSON COUNTY ATTORNEY	(6,939)	(8,231)	(15,170)	-	(15,170)	474
060A	KNOTT COUNTY ATTORNEY	(14,303)	(20,613)	(34,916)	-	(34,916)	976
071A	LOGAN COUNTY ATTORNEY	(33,322)	6,625	(26,697)	-	(26,697)	2,274
086A	MONROE CO ATTORNEY	(4,773)	(96)	(4,869)	-	(4,869)	326
116A	WAYNE COUNTY ATTORNEY	(5,166)	(101)	(5,267)	-	(5,267)	353
W002	ALLEN COUNTY ATTORNEY	(28,228)	(9,623)	(37,851)	-	(37,851)	1,927
W003	ANDERSON COUNTY ATTORNEY	(15,251)	(600)	(15,851)	-	(15,851)	1,041
W005	BARREN COUNTY ATTORNEY	(40,210)	(32,209)	(72,419)	-	(72,419)	2,745
W006	BATH COUNTY ATTORNEY	(16)	2	(14)	-	(14)	1
W007	BELL COUNTY ATTORNEY	(52,275)	9,573	(42,702)	-	(42,702)	3,568
W008	BOONE COUNTY ATTORNEY	(134,888)	(22,495)	(157,383)	-	(157,383)	9,207
W011	BOYLE COUNTY ATTORNEY	(5,749)	2,014	(3,735)	-	(3,735)	392
W015	BULLITT COUNTY ATTORNEY	(61,975)	78,403	16,428	-	16,428	4,230
W018	CALLOWAY COUNTY ATTORNEY	(421)	(7)	(428)	-	(428)	29
W021	CARROLL COUNTY ATTORNEY	(18,544)	(4,590)	(23,134)	-	(23,134)	1,266
W022	CHILD SUPPORT ENFORCEMENT	(13,481)	(4,664)	(18,145)	-	(18,145)	920
W023	CASEY COUNTY ATTORNEY	(17,274)	(3,236)	(20,510)	-	(20,510)	1,179
W025	CLARK COUNTY ATTORNEY	(31,045)	(16,036)	(47,081)	-	(47,081)	2,119
W028	CRITTENDEN CO ATTORNEY	(2,825)	(9,744)	(12,569)	-	(12,569)	193
W030	DAVISS COUNTY ATTORNEY	(18,619)	(2,096)	(20,715)	-	(20,715)	1,271
W036	FLOYD COUNTY ATTORNEY	(35,338)	25,208	(10,130)	-	(10,130)	2,412



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
W037	FRANKLIN COUNTY ATTORNEY	(70,422)	(18,297)	(88,719)	-	(88,719)	4,807
W039	GALLATIN COUNTY ATTORNEY	(8,728)	13,435	4,707	-	4,707	596
W040	GARRARD COUNTY ATTORNEY	(19,385)	(3,220)	(22,605)	-	(22,605)	1,323
W041	GRANT COUNTY CHILD SUPPOR	(8,546)	(765)	(9,311)	-	(9,311)	583
W042	GRAVES COUNTY ATTORNEY	(40,523)	(24,660)	(65,183)	-	(65,183)	2,766
W046	HANCOCK COUNTY ATTORNEY	(7,169)	428	(6,741)	-	(6,741)	489
W049	HARRISON COUNTY ATTORNEY	(10,895)	(5,710)	(16,605)	-	(16,605)	744
W053	HICKMAN COUNTY ATTORNEY	(15,719)	(772)	(16,491)	-	(16,491)	1,073
W054	HOPKINS COUNTY ATTORNEY	(70,489)	14,164	(56,325)	-	(56,325)	4,811
W055	JACKSON COUNTY ATTORNEY	(7,435)	2,287	(5,148)	-	(5,148)	507
W056	JEFFERSON CO ATTORNEY	(214,316)	115,882	(98,434)	-	(98,434)	14,628
W058	JOHNSON COUNTY ATTORNEY	(1,789)	(35)	(1,824)	-	(1,824)	122
W061	KNOX COUNTY ATTORNEY	(44)	(2)	(46)	-	(46)	3
W062	LARUE COUNTY ATTORNEY	(19,436)	(12,011)	(31,447)	-	(31,447)	1,327
W063	LAUREL COUNTY ATTORNEY	(6,606)	(2,863)	(9,469)	-	(9,469)	451
W065	LEE COUNTY ATTORNEY	(7,304)	(10,202)	(17,506)	-	(17,506)	499
W067	LETCHER COUNTY ATTORNEY	(4,241)	5,620	1,379	-	1,379	289
W073	MCCRACKEN COUNTY ATTORNEY	(12,989)	(5,780)	(18,769)	-	(18,769)	887
W074	MCCREARY COUNTY ATTORNEY	(31,894)	(8,931)	(40,825)	-	(40,825)	2,177
W076	MADISON COUNTY ATTORNEY	(116,063)	(70,860)	(186,923)	-	(186,923)	7,922
W077	MAGOFFIN CO ATTORNEY	(13,493)	(3,289)	(16,782)	-	(16,782)	921
W082	MEADE COUNTY ATTORNEY	(26,855)	(2,080)	(28,935)	-	(28,935)	1,833
W083	MENIFEE COUNTY ATTORNEY	(6,868)	(1,767)	(8,635)	-	(8,635)	469
W084	MERCER COUNTY ATTORNEY	(9,228)	(1,470)	(10,698)	-	(10,698)	630
W087	MONTGOMERY CO ATTORNEY	(25,050)	(13,896)	(38,946)	-	(38,946)	1,710
W088	MORGAN COUNTY ATTORNEY	(28,911)	(6,681)	(35,592)	-	(35,592)	1,973
W092	OHIO COUNTY ATTORNEY	(1,734)	2,431	697	-	697	118
W093	OLDHAM COUNTY ATTORNEY	(56,932)	4,091	(52,841)	-	(52,841)	3,886
W094	OWEN COUNTY ATTORNEY	(12,208)	(2,005)	(14,213)	-	(14,213)	833
W096	PENDLETON COUNTY ATTORNEY	(1,206)	(29)	(1,235)	-	(1,235)	82
W099	POWELL COUNTY ATTORNEY	(202)	(3)	(205)	-	(205)	14
W100	PULASKI COUNTY ATTORNEY	(58,182)	7,663	(50,519)	-	(50,519)	3,971
W102	ROCKCASTLE CO ATTORNEY	(22,547)	(6,089)	(28,636)	-	(28,636)	1,539
W103	ROWAN COUNTY ATTORNEY	(9,514)	(23,709)	(33,223)	-	(33,223)	649
W105	SCOTT COUNTY ATTORNEY	(3,186)	4,944	1,758	-	1,758	217
W106	SHELBY COUNTY ATTORNEY	(20,654)	7,210	(13,444)	-	(13,444)	1,410
W107	SIMPSON COUNTY ATTORNEY	(9,546)	(8,252)	(17,798)	-	(17,798)	652
W108	SPENCER COUNTY ATTORNEY	(11,101)	(11,510)	(22,611)	-	(22,611)	758
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(7,217)	(18,412)	(25,629)	-	(25,629)	493
W112	TRIMBLE COUNTY ATTORNEY	(15,886)	(5,257)	(21,143)	-	(21,143)	1,084
W113	UNION COUNTY ATTORNEY	(18,191)	(1,201)	(19,392)	-	(19,392)	1,242
W117	WEBSTER COUNTY ATTORNEY	(21,674)	(12,601)	(34,275)	-	(34,275)	1,479
W118	WHITLEY COUNTY ATTORNEY	(36,016)	(17,902)	(53,918)	-	(53,918)	2,458
X034	FAYETTE CO ATTORNEY OFF	(35,853)	(1,249)	(37,102)	-	(37,102)	2,447
X059	KENTON COUNTY ATTORNEY	(20,984)	(664)	(21,648)	-	(21,648)	1,432
TOTAL		(396,741,133)	(13,577,107)	(410,318,240)	-	(410,318,240)	27,080,093



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	376,666	292,770	474,276	3,652,675	4,796,387	3,964,691	175,522	830,336	2,156,228	7,126,777
1433	KET FOUNDATION	81,739	63,533	102,922	729,895	978,089	860,368	38,090	180,189	630,513	1,709,160
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	6,164	4,791	7,762	62,164	80,881	64,884	2,872	13,589	117,423	198,768
1436	LOTUS	23,917	18,590	30,115	132,871	205,493	251,747	11,145	52,724	388,604	704,220
1437	SANCTUARY INC	18,983	14,755	23,902	78,975	136,615	199,811	8,846	41,847	156,487	406,991
1438	O A S I S	22,737	17,672	28,629	94,307	163,345	239,319	10,595	50,121	280,520	580,555
1439	BARREN RIVER CHILD ADVOCA	14,073	10,939	17,720	162,948	205,680	148,132	6,558	31,024	262,312	448,026
1440	MOREHEAD STATE UNIVERSITY	221,882	172,462	279,381	1,486,939	2,160,664	2,335,471	103,394	489,124	1,016,087	3,944,076
1445	MURRAY STATE UNIV	279,385	217,157	351,786	657,552	1,505,880	2,940,739	130,190	615,887	1,038,078	4,724,894
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	-	-
1451	SILVERLEAF	15,412	11,979	19,406	87,688	134,485	162,222	7,182	33,975	49,218	252,597
1452	SPRINGHAVEN INC	17,754	13,800	22,355	61,958	115,867	186,875	8,273	39,138	133,928	368,214
1453	SAFE HARBOR	22,475	17,469	28,299	158,897	227,140	236,563	10,473	49,544	344,770	641,350
1454	D.O.V.E.S.	16,536	12,853	20,821	112,042	162,252	174,052	7,706	36,452	228,886	447,096
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	8,602	6,686	10,831	35,191	61,310	90,541	4,008	18,962	99,946	213,457
1457	KY RIVER CHILD ADVOCACY	5,522	4,292	6,953	77,236	94,003	58,123	2,573	12,173	101,442	174,311
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	11,780	9,156	14,833	60,781	96,550	123,993	5,489	25,968	311,831	467,281
1459	NURSING HOME OMBUDSMAN	7,200	5,596	9,066	33,361	55,223	75,788	3,355	15,872	81,331	176,346
1465	WESTERN KENTUCKY UNIV	439,428	341,553	553,303	105,660	1,439,944	4,625,308	204,768	968,690	2,407,523	8,206,289
1480	KASAP	17,077	13,273	21,502	95,080	146,932	179,743	7,957	37,644	199,681	425,025
1481	ZEROV	30,371	23,607	38,242	216,263	308,483	319,680	14,153	66,951	401,797	802,581
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	6,192	4,813	7,797	47,093	65,895	65,177	2,885	13,650	68,988	150,700
1484	BUFFALO TR CHILD ADV INC	6,593	5,124	8,301	65,038	85,056	69,391	3,072	14,533	80,070	167,066
1485	CUMBERLAND V C A CENTER	10,172	7,906	12,808	71,917	102,803	107,064	4,740	22,423	60,939	195,166
1486	LAKE CUMB CHILD ADV CTR	7,706	5,989	9,703	84,849	108,247	81,108	3,591	16,987	123,087	224,773
1487	B.R.A.S.S.	21,973	17,079	27,667	181,609	248,328	231,285	10,239	48,439	278,416	568,379
1488	WOMEN AWARE	5,523	4,293	6,954	22,895	39,665	58,129	2,573	12,174	83,564	156,440
1489	BETHANY HOUSE ABUSE SHEL	13,662	10,619	17,203	69,309	110,793	143,804	6,366	30,117	168,736	349,023
1490	HOPE HARBOR INC	14,133	10,985	17,795	104,728	147,641	148,760	6,586	31,155	250,539	437,040
1491	CHILD ADV CTR OF GRN RVR	6,400	4,975	8,059	62,364	81,798	67,365	2,982	14,108	80,406	164,861
1492	CSG HEADQUARTERS	91,314	70,975	114,977	282,994	560,260	961,143	42,551	201,295	1,134,762	2,339,751
1994	KY HIGHER ED STUD LN CORP	292,422	227,290	368,200	512,872	1,400,784	3,077,955	136,265	644,624	2,528,094	6,386,938
3022	LEX FAYETTE CO HLTH DEPT	268,236	208,491	337,747	48,117	862,591	2,823,381	124,995	591,308	401,225	3,940,909
3023	LAKE CUMBERLAND DISTRICT	221,698	172,319	279,149	69,214	742,380	2,333,535	103,308	488,718	397,107	3,322,668
3024	WEDCO DIST HEALTH DEPT	63,343	49,234	79,758	100,696	293,031	666,732	29,517	139,635	675,543	1,511,427
3025	NORTHERN KY DIST HLTH DEP	255,054	198,245	321,149	836,115	1,610,563	2,684,628	118,852	562,249	1,056,011	4,421,740
3026	BARREN RVR DIST HLTH DEPT	177,435	137,915	223,416	205,416	744,182	1,867,636	82,683	391,144	135,195	2,476,658
3027	GREEN RVR DIST HLTH DEPT	255,742	198,780	322,015	242,214	1,018,751	2,691,873	119,173	563,766	332,929	3,707,741
3028	LINCOLN TRL DIST HLTH DEP	179,421	139,458	225,916	296,518	841,313	1,888,535	83,608	395,521	132,898	2,500,562
3029	PURCHASE DIST HLTH DEPT	96,918	75,331	122,033	214,047	508,329	1,020,133	45,163	213,649	209,960	1,488,905
3030	MERCER CO HEALTH DEPT	23,939	18,607	30,143	44,077	116,766	251,980	11,155	52,773	26,498	342,406
3031	CUMBERLAND VLY DIST HEALT	185,769	144,392	233,909	1,018,408	1,582,478	1,955,355	86,566	409,515	372,743	2,824,179
3033	KY RIVER DIST HEALTH DEPT	161,810	125,770	203,742	450,827	942,149	1,703,172	75,402	356,700	190,555	2,325,829
3034	BOURBON CO HEALTH CENTER	24,248	18,847	30,532	39,879	113,506	255,232	11,299	53,454	99,948	419,933
3035	CLARK CO HEALTH DEPT	52,687	40,952	66,341	109,785	269,765	554,575	24,552	116,146	129,455	824,728
3036	GATEWAY DIST HEALTH DEPT	94,614	73,540	119,132	142,599	429,885	995,880	44,089	208,570	203,804	1,452,343
3037	BOYLE CO HEALTH DEPT	21,413	16,643	26,962	26,344	91,362	225,384	9,978	47,203	46,159	328,724
3038	PIKE CO HEALTH DEPT	71,947	55,922	90,592	30,290	248,751	757,297	33,526	158,603	96,518	1,045,944
3039	FLOYD CO HEALTH CENTER	38,915	30,247	48,999	24,431	142,592	409,605	18,134	85,785	76,073	589,597
3040	MARTIN CO HEALTH DEPT	14,243	11,071	17,934	-	43,248	149,919	6,637	31,398	30,120	218,074
3042	BUFFALO TRACE HEALTH DEPT	27,529	21,398	34,663	-	83,590	289,766	12,828	60,686	67,504	430,784
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	67,785	52,687	85,351	165,656	371,479	713,485	31,587	149,427	126,050	1,020,549
3045	PENNYRILE DIST HLTH DEPT	54,913	42,682	69,144	77,068	243,807	578,002	25,589	121,052	211,797	936,440
3047	BREATHITT CO HEALTH DEPT	45,890	35,669	57,783	-	139,342	483,031	21,384	101,163	149,036	754,614
3048	GREENUP CO HLTH DEPT	38,300	29,769	48,225	123,838	240,132	403,131	17,847	84,429	178,018	683,425
3049	WHITLEY CO HEALTH DEPT	75,312	58,538	94,829	-	228,679	792,716	35,095	166,021	53,113	1,046,945
3050	LAUREL CO HEALTH DEPT	38,800	30,158	48,855	-	117,813	408,403	18,081	85,533	111,354	623,371
3051	KNOX CO HEALTH DEPT	68,659	53,366	86,451	-	208,476	722,685	31,994	151,354	192,366	1,098,399
3052	MONROE CO HEALTH DEPT	13,852	10,767	17,441	34,453	76,513	145,801	6,455	30,535	54,693	237,484
3053	BULLITT CO HEALTH DEPT	47,666	37,050	60,019	32,690	177,425	501,724	22,212	105,077	105,431	734,444
3054	THREE RIVERS DIST HLTH	81,124	63,055	102,146	177,985	424,310	853,888	37,803	178,832	129,712	1,200,235
3055	ESTILL CO HEALTH DEPT	15,130	11,760	19,050	47,702	93,642	159,251	7,050	33,352	13,787	213,440
3056	OLDHAM CO HEALTH DEPT	36,680	28,510	46,186	39,906	151,282	386,088	17,093	80,859	118,584	602,624



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
3057	LEWIS CO HEALTH DEPT	18,845	14,648	23,729	84,616	141,838	198,358	8,782	41,543	153,405	402,088
3058	FLEMING CO HEALTH DEP	12,997	10,102	16,364	11,281	50,744	136,798	6,056	28,650	62,428	233,932
3059	JESSAMINE CO HEALTH DEPT	41,558	32,302	52,328	118,842	245,030	437,432	19,366	91,613	281,985	830,396
3060	POWELL CO HEALTH DEPT	16,259	12,637	20,472	27,485	76,853	171,135	7,576	35,841	40,157	254,709
3061	ANDERSON CO HEALTH DEPT	14,901	11,582	18,763	29,105	74,351	156,848	6,944	32,849	159,605	356,246
3062	MADISON CO HEALTH DEP	121,605	94,520	153,118	189,214	558,457	1,279,986	56,667	268,071	352,035	1,956,759
3064	JOHNSON CO HEALTH DEPT	45,315	35,222	57,058	16,394	153,989	476,970	21,116	99,893	160,979	758,958
3065	MAGOFFIN CO HEALTH DEPT	19,270	14,978	24,264	4,367	62,879	202,830	8,980	42,479	31,495	285,784
3066	ALLEN CO HEALTH DEPT	28,411	22,083	35,774	18,271	104,539	299,050	13,239	62,631	54,398	429,318
3067	FRANKLIN CO HEALTH DEPT	78,035	60,654	98,257	86,628	323,574	821,374	36,363	172,022	389,042	1,418,801
3068	LINCOLN CO HEALTH DEPT	16,690	12,972	21,015	19,068	69,745	175,672	7,777	36,791	75,317	295,557
3069	WOODFORD CO HEALTH DEPT	25,822	20,070	32,513	145,356	223,761	271,791	12,033	56,922	241,039	581,785
3072	MUHLBERG CO.HEALTH DEPT	29,222	22,713	36,794	55,625	144,354	307,580	13,617	64,417	155,965	541,579
3073	MARSHALL CO HEALTH DEPT	46,555	36,186	58,619	84,190	225,550	490,025	21,694	102,627	90,306	704,652
3074	CHRISTIAN CO HEALTH DEPT	45,572	35,422	57,382	24,722	163,098	479,684	21,236	100,461	96,797	698,178
3075	HOPKINS CO HEALTH DEPT	52,969	41,171	66,695	15,614	176,449	557,534	24,683	116,766	175,411	874,394
3076	TODD CO HEALTH DEPT	26,930	20,932	33,909	108,045	189,816	283,460	12,549	59,366	205,867	561,242
3077	BRACKEN CO HEALTH DEPT	10,323	8,024	12,998	21,662	53,007	108,654	4,810	22,756	78,823	215,043
3078	MONTGOMERY CO HEALTH DEPT	52,616	40,897	66,252	306,864	466,629	553,827	24,519	115,990	398,887	1,093,223
3079	GARRARD COUNTY HEALTH DPT	13,548	10,530	17,059	11,079	52,216	142,603	6,313	29,866	12,478	191,260
3080	BRECKINRIDGE CO HEALTH BD	17,543	13,636	22,090	45,461	98,730	184,657	8,175	38,673	27,862	259,367
3081	ASHLAND BOYD CO HEALTH DP	41,817	32,503	52,653	-	126,973	440,152	19,486	92,182	87,813	639,633
3082	LAWRENCE CO HEALTH DEPT	22,348	17,370	28,139	68,011	135,868	235,230	10,414	49,265	112,730	407,639
3083	GRAVES CO HEALTH CENTER	30,893	24,012	38,899	96,851	190,655	325,173	14,396	68,102	358,030	765,701
3084	CALLOWAY CO HEALTH DEPT	19,893	15,463	25,049	65,618	126,023	209,393	9,270	43,854	161,662	424,179
3085	BELL CO HEALTH DEPT	30,150	23,435	37,963	13,874	105,422	317,354	14,050	66,464	123,993	521,861
3086	GRAYSON COUNTY HEALTH DEPT	22,955	17,842	28,903	127,517	197,217	241,614	10,697	50,602	82,501	385,414
3087	HARLAN CO HEALTH DEPT	22,924	17,818	28,865	13,704	83,311	241,292	10,682	50,534	88,812	391,320
3088	CARTER CO HEALTH DEPT	18,889	14,682	23,784	29,444	86,799	198,825	8,802	41,640	85,153	334,420
3801	KENTUCKY STATE UNIVERSITY	96,512	75,016	121,523	33,374	326,425	1,015,864	44,974	212,755	1,008,218	2,281,811
5470	KCTCS	481,323	374,117	606,054	782,517	2,244,011	5,066,279	224,290	1,061,044	4,351,914	10,703,527
7403	ASST OF COMMONWEALTH ATTY	29,779	23,146	37,496	95,692	186,113	313,445	13,877	65,646	342,659	735,627
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	8,748	6,799	11,015	35,978	62,540	92,077	4,076	19,284	67,288	182,725
7409	MUN ELEC POW ASSOC OF KY	2,358	1,833	2,969	486	7,646	24,820	1,099	5,198	70,641	101,758
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	1,566	1,217	1,972	30,576	35,331	16,487	730	3,453	16,755	37,425
7416	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-	-	-	31,044	31,044
7417	KY ASSOC OF REGIONAL PROG	4,327	3,363	5,448	-	13,138	45,546	2,016	9,539	12,908	70,009
7716	MASTER COMMISSIONER BULLITT COUNTY	2,891	2,247	3,640	28,749	37,527	30,427	1,347	6,373	48,104	86,251
7718	MASTER COMM BOONE CO	3,175	2,468	3,998	24,412	34,053	33,422	1,480	7,000	67,467	109,369
7720	MASTER COMM CAMPBELL CO	1,432	1,113	1,803	7,237	11,585	15,070	667	3,156	24,262	43,155
7724	MASTER COMM CHRISTIAN CO	870	676	1,096	4,788	7,430	9,158	405	1,918	13,345	24,826
7725	MASTER COMM CLARK CO	409	318	516	2,649	3,892	4,310	191	903	8,696	14,100
7727	MASTER COMM CLINTON/CUMBE	230	179	290	7,645	8,344	2,421	107	507	32,105	35,140
7730	MASTER COMM DAVIESS CO	2,053	1,595	2,584	13,197	19,429	21,604	956	4,525	38,924	66,009
7734	MASTER COMM FAYETTE CO	3,218	2,501	4,052	22,130	31,901	33,871	1,499	7,094	74,169	116,633
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	1,170	909	1,473	8,785	12,337	12,314	545	2,579	24,329	39,767
7743	MASTER COMM GRAYSON CO	864	671	1,088	21,030	23,653	9,092	403	1,904	36,714	48,113
7747	MASTER COMM HARDIN CO	3,589	2,789	4,519	19,785	30,682	37,774	1,672	7,911	55,113	102,470
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	5,413	5,413	-	-	-	22,750	22,750
7751	MASTER COMM HENDERSON CO	678	527	854	15,064	17,123	7,138	316	1,495	-	8,949
7752	HENRY/ TRIMBLE MASTER COM	2,046	1,590	2,577	10,496	16,709	21,538	954	4,511	319	27,322
7753	MASTER COMM HOPKINS CO	1,082	841	1,363	24,046	27,332	11,394	504	2,386	-	14,284
7756	MASTER COMM JEFF CIRCUIT	8,237	6,403	10,372	47,744	72,756	86,703	3,838	18,158	141,046	249,745
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	1,306	1,015	1,644	15,921	19,886	13,743	608	2,878	20,646	37,875
7759	MASTER COMM KENTON CO	3,718	2,890	4,682	20,053	31,343	39,137	1,733	8,197	65,544	114,611
7763	MASTER COMM LAUREL CO	1,387	1,078	1,746	7,205	11,416	14,598	646	3,057	19,099	37,400
7773	MASTER COMM MCCRACKEN CO	2,445	1,900	3,079	16,417	23,841	25,735	1,139	5,390	42,925	75,189
7776	MASTER COMM MADISON CO	2,190	1,702	2,757	11,949	18,598	23,051	1,020	4,828	32,793	61,692
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	2,059	1,601	2,593	16,495	22,748	21,676	960	4,540	-	27,176
7790	MASTER COMM NELSON CO	1,170	909	1,473	8,188	11,740	12,314	545	2,579	27,338	42,776
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	1,888	1,467	2,377	9,951	15,683	19,871	880	4,162	16,609	41,522
7794	MASTER COMM OWEN CO	647	503	815	15,157	17,122	6,815	302	1,427	22,799	31,343



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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
7798	MASTER COMM PIKE CO	2,030	1,578	2,557	11,766	17,931	21,371	946	4,476	33,073	59,866
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	2,225	1,730	2,802	17,678	24,435	23,421	1,037	4,905	33,618	62,981
7807	MASTER COMM SIMPSON CO	737	573	927	6,534	8,771	7,753	343	1,624	20,030	29,750
7814	MASTER COMM WARREN CO	2,957	2,299	3,724	15,867	24,847	31,127	1,378	6,519	40,759	79,783
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	661	513	832	3,685	5,691	6,952	308	1,456	10,233	18,949
7821	MASTER COMM MUHLENBERG CO	1,746	1,357	2,198	11,449	16,750	18,376	814	3,849	24,158	47,197
8024	SEVEN CO SERVICES INC	170,766	132,731	215,019	2,823,643	3,342,159	1,797,438	79,575	376,442	2,231,686	4,485,141
8201	KY RIVER COMM CARE INC	29,552	22,970	37,210	488,635	578,367	311,053	13,771	65,145	367,607	757,576
8202	NORTHERN KY REG MHMR BD	66,310	51,541	83,494	1,182,140	1,383,485	697,960	30,900	146,176	658,147	1,533,183
8204	COMMUNICARE INC	235,339	182,921	296,325	596,067	1,310,652	2,477,118	109,665	518,789	607,628	3,713,200
8205	ADANTA/BEHAVIORAL HLTH SR	208,214	161,838	262,171	1,218,896	1,851,119	2,191,608	97,025	458,994	514,024	3,261,651
8208	CUMBERLAND RIVER MHMR	485,681	377,504	611,541	4,430,034	5,904,760	5,112,147	226,321	1,070,650	3,778,679	10,187,797
8209	FOUR RIVERS BEHAVIORAL HEALTH	215,806	167,739	271,731	1,821,312	2,476,588	2,271,520	100,563	475,730	534,192	3,382,005
8210	NEW VISTA OF THE BLUEGRASS, INC.	935,796	727,364	1,178,300	2,802,177	5,643,637	9,849,947	436,069	2,062,900	8,586,645	20,935,561
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	382,305	297,153	481,376	4,934,077	6,094,911	4,024,040	178,149	842,765	591,571	5,636,525
8216	COMPREHEND INC REG MHMR B	109,574	85,169	137,970	242,136	574,849	1,153,350	51,060	241,549	1,165,993	2,611,952
8220	LIFESKILLS INC	575,566	447,369	724,719	2,072,178	3,819,832	6,058,255	268,207	1,268,796	1,878,487	9,473,745
8221	MOUNTAIN COMP CARE CENTER	148,327	115,290	186,765	239,294	689,676	1,561,251	69,119	326,977	1,262,721	3,220,068
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	35,120	27,297	44,221	181,110	287,748	369,661	16,365	77,419	369,610	833,055
10010	LEGS LEGISLATIVE RES COMM	899,297	698,994	1,132,342	297,851	3,028,484	9,465,766	419,061	1,982,440	622,786	12,490,053
20020	JUDL JUDICIAL RET SYSTEM	4,093	3,181	5,154	28,122	40,550	43,083	1,907	9,023	57,960	111,973
20025	JUDL ADM OFF OF THE COURT	2,185,929	1,699,052	2,752,394	6,104,500	12,741,875	23,008,517	1,018,616	4,818,734	9,071,082	37,916,949
31030	UNIFIED PROSECUTORIAL SYS	2,033,198	1,580,339	2,560,085	-	6,173,622	21,400,913	947,445	4,482,049	3,792,941	30,623,348
31035	DEPT OF AGRICULTURE	361,629	281,083	455,342	84,184	1,182,238	3,806,415	168,515	797,187	1,013,022	5,785,139
31040	ATTORNEY GENERALS OFFICE	328,798	255,564	414,003	152,303	1,150,668	3,460,839	153,216	724,813	779,181	5,118,049
31045	AUDITOR OF PUBLIC ACCOUNT	311,387	242,031	392,081	541,292	1,486,791	3,277,581	145,103	686,432	123,133	4,232,249
31066	REGISTRY OF ELECTION	22,709	17,651	28,594	-	68,954	239,032	10,582	50,061	82,936	382,611
31070	GOVERNORS OFFICE	67,233	52,258	84,656	6,773	210,920	707,674	31,330	148,210	79,952	967,166
31074	DEPT OF VETERANS AFFAIRS	1,131,964	879,839	1,425,303	7,310,969	10,748,075	11,914,757	527,481	2,495,339	3,000,943	17,938,520
31076	MILITARY AFFAIRS COMM	2,284	1,775	2,875	-	6,934	24,037	1,064	5,034	9,106	39,241
31082	KY INFRASTRUCTURE	35,420	27,531	44,599	132,134	239,684	372,823	16,505	78,081	-	467,409
31085	LT GOVERNORS OFFICE	17,149	13,329	21,593	14,971	67,042	180,502	7,991	37,803	23,672	249,968
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	-	-	135,215	135,215
31094	OFF OF HOMELAND SECURITY	37,064	28,808	46,668	29,928	142,468	390,123	17,271	81,704	8,075	497,173
31095	DEPT MILITARY AFFAIRS	536,557	417,048	675,601	-	1,629,206	5,647,658	250,029	1,182,804	3,087,735	10,168,226
31097	OFF OF MINORITY EMPOWMENT	4,137	3,216	5,210	93,601	106,164	43,549	1,928	9,121	-	54,598
31110	OFF OF SECRETARY TO CABIN	-	-	-	-	-	-	-	-	147,630	147,630
31112	GOV OFF LOCAL DEVELOPMENT	96,790	75,232	121,873	159,056	452,951	1,018,788	45,103	213,367	44,282	1,321,540
31120	SECRETARY OF STATE	61,631	47,904	77,602	-	187,137	648,715	28,719	135,862	99,605	912,901
31125	STATE TREASURERS OFFICE	51,884	40,328	65,329	-	157,541	546,116	24,177	114,374	195,875	880,542
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	5,018	3,901	6,319	10,590	25,828	52,821	2,338	11,062	11,463	77,684
31137	KY COMM NETWORK AUTH	29,106	22,623	36,648	-	88,377	306,361	13,563	64,162	140,547	524,633
31150	BOARD OF ACCOUNTANCY	7,672	5,963	9,660	-	23,295	80,749	3,575	16,912	16,453	117,689
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	3,579	2,781	4,506	-	10,866	37,667	1,668	7,889	27,632	74,856
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	14,746	11,462	18,568	255,288	300,064	155,216	6,872	32,507	-	194,595
31180	BOARD OF DENTISTRY	8,349	6,490	10,513	1,806	27,158	87,881	3,891	18,405	53,403	163,580
31185	BOARD OF ELECTIONS	18,898	14,689	23,795	5,087	62,469	198,914	8,806	41,659	18,923	268,302
31190	BRD OF EMBALMERS/FUN DIR	6,983	5,427	8,792	81,067	102,269	73,498	3,254	15,393	35,786	127,931
31200	BOARD OF EXM ARCHITECTS	5,169	4,018	6,509	-	15,696	54,411	2,409	11,395	21,056	89,271
31205	KY LANDSCAPE ARCH REG BD	877	682	1,105	46	2,710	9,236	409	1,934	3,450	15,029
31215	BD EXAMINERS OF SOCIAL WK	4,247	3,301	5,348	25,728	38,624	44,703	1,979	9,362	6,472	62,516
31225	BD OF HAIRDRESSERS/CSMTG	22,830	17,745	28,747	17,230	86,552	240,305	10,639	50,328	111,869	413,141
31245	BD OF MEDICAL LICENSURE	30,866	23,991	38,865	24,927	118,649	324,886	14,383	68,042	3,208	410,519
31250	BOARD OF NURSING	119,382	92,792	150,319	58,887	421,380	1,256,588	55,631	263,171	79,275	1,654,665
31260	BOARD OF OPTOMETRIC EXM	2,653	2,062	3,340	555	8,610	27,923	1,236	5,848	16,072	51,079
31263	KY RESPIRATORY CARE BD	3,250	2,526	4,093	1,359	11,228	34,211	1,515	7,165	19,667	62,558
31268	PERSONNEL BOARD	11,672	9,072	14,696	438	35,878	122,852	5,439	25,729	51,962	205,982
31270	KY BOARD OF PHARMACY	38,035	29,563	47,891	-	115,489	400,345	17,724	83,845	143,261	645,175
31275	BD OF PHYSICAL THERAPY	6,205	4,823	7,813	4,935	23,776	65,308	2,891	13,678	9,942	91,819



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		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources			
												(19)	(20)	(21)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	20,985	16,311	26,423	42,374	106,093	220,883	9,779	46,260	20,862	297,784	20,862	297,784	
31345	SCHOOL FAC CONSTR COMM	4,901	3,809	6,171	-	14,881	51,583	2,284	10,803	19,542	84,212	19,542	84,212	
31354	EXECUTIVE BRANCH ETH COMM	9,111	7,082	11,472	-	27,665	95,903	4,246	20,085	88,192	208,426	88,192	208,426	
31370	COMMISSION ON HUMAN RIGHT	34,363	26,709	43,268	-	104,340	361,698	16,013	75,751	51,176	504,638	51,176	504,638	
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-	-	
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	-	-	-	-	
31415	KY COUNCIL POSTSEC EDUCAT	71,651	55,692	90,219	-	217,562	754,182	33,389	157,950	338,783	1,284,304	338,783	1,284,304	
31765	OFFICE OF STATE BUD DIREC	45,459	35,334	57,239	-	138,032	478,488	21,183	100,211	132,022	731,904	132,022	731,904	
35605	TRAN OFF OF THE SECRETARY	139,995	108,814	176,274	109,851	534,934	1,473,556	65,236	308,611	162,215	2,009,618	162,215	2,009,618	
35607	TRAN OFFICE OF LEGAL SVC	77,521	60,254	97,610	4,339	239,724	815,964	36,124	170,889	64,181	1,087,158	64,181	1,087,158	
35609	DIVISION OF FACILITY MANA	54,999	42,749	69,251	85,038	252,037	578,905	25,629	121,242	55,524	781,300	55,524	781,300	
35615	TRAN DEPT OF AVIATION	48,283	37,529	60,795	97,253	243,860	508,216	22,499	106,437	-	637,152	-	637,152	
35616	TRAN OFFICE OF PERSONNEL	55,132	42,852	69,419	6,230	173,633	580,304	25,691	121,534	109,064	836,593	109,064	836,593	
35617	OFFICE OF INFORMAT TECHNO	61,594	47,875	77,556	-	187,025	648,326	28,702	135,781	227,899	1,040,708	227,899	1,040,708	
35618	OFFICE OF AUDITS	73,901	57,441	93,052	-	224,394	777,867	34,437	162,911	387,628	1,362,843	387,628	1,362,843	
35619	DOT PAYROLL DIVISION	44,819	34,836	56,433	390,135	526,223	471,751	20,885	98,800	45,304	636,740	45,304	636,740	
35625	TRAN DEPT OF HIGHWAYS	6,694,185	5,203,172	8,428,923	-	20,326,280	70,461,271	3,119,406	14,756,885	9,282,756	97,620,318	9,282,756	97,620,318	
35628	TRAN DEPT OF INTERGOV PRO	22,965	17,850	28,916	23,100	92,831	241,722	10,701	50,624	112,804	415,851	112,804	415,851	
35630	TRAN DEPT OF VEH REGULATE	321,611	249,977	404,953	427,914	1,404,455	3,385,189	149,867	708,969	32,485	4,276,510	32,485	4,276,510	
36635	CAB FOR ECONOMIC DEVELOPMENT	163,342	126,961	205,671	45,148	541,122	1,719,301	76,116	360,078	55,080	2,210,575	55,080	2,210,575	
39075	KHEAA DIV OF FINANCIAL AF	11,490	8,931	14,467	-	34,888	120,939	5,354	25,329	282,557	434,179	282,557	434,179	
39079	COMMONWEALTH OF TECHNOL	438,513	340,842	552,151	-	1,331,506	4,615,677	204,342	966,673	2,868,635	8,655,327	2,868,635	8,655,327	
39084	KY RIVER AUTHORITY	12,189	9,474	15,348	-	37,011	128,303	5,680	26,871	71,003	231,857	71,003	231,857	
39103	OFFICE OF PVA'S	1,029,591	800,268	1,296,401	-	3,126,260	10,837,207	479,777	2,269,665	3,459,628	17,046,277	3,459,628	17,046,277	
39130	DEPT OF REVENUE	1,179,624	916,884	1,485,314	-	3,581,822	12,416,416	549,690	2,600,402	2,866,889	18,433,397	2,866,889	18,433,397	
39750	OFFICE OF SECRETARY	209,525	162,857	263,822	200,313	836,517	2,205,405	97,636	461,884	130,415	2,895,340	130,415	2,895,340	
39757	FIN OFFICE OF INSP GENERAL	-	-	-	-	-	-	-	-	31,079	31,079	-	31,079	
39758	OFF OF THE CONTROLLER	148,365	115,319	186,813	80,935	531,432	1,561,652	69,136	327,061	67,310	2,025,159	67,310	2,025,159	
39785	DEPT FACILITIES SUPP SVCS	359,259	279,241	452,358	22,274	1,113,132	3,781,469	167,410	791,963	507,789	5,248,631	507,789	5,248,631	
50235	KY STATE FAIR BOARD	354,505	275,545	446,372	746,599	1,823,021	3,731,428	165,195	781,483	-	4,678,106	-	4,678,106	
50410	COMM KY HERITAGE COUNCIL	39,526	30,722	49,768	184,813	304,829	416,037	18,418	87,132	38,219	559,806	38,219	559,806	
50529	KY ARTS COUNCIL	15,198	11,813	19,136	2,050	48,197	159,968	7,082	33,503	151,225	351,778	151,225	351,778	
50550	KY HISTORICAL SOCIETY	60,814	47,269	76,573	-	184,656	640,112	28,339	134,060	61,061	863,572	61,061	863,572	
50660	DEPT OF FISH & WILDLIFE	512,315	398,206	645,078	-	1,555,599	5,392,498	238,733	1,129,365	1,562,214	8,322,810	1,562,214	8,322,810	
50665	COMM KY HORSE PARK	87,218	67,791	109,819	110,580	375,408	918,030	40,642	192,265	125,070	1,276,007	125,070	1,276,007	
50670	DEPT OF PARKS	825,676	641,771	1,039,643	337,271	2,844,361	8,690,846	384,755	1,820,147	596,062	11,491,810	596,062	11,491,810	
50850	COMM OFFICE OF SECRETARY	41,287	32,091	51,986	-	125,364	434,575	19,239	91,014	249,431	794,259	249,431	794,259	
50852	KY ARTISANS CTR AT BERA	22,953	17,841	28,902	63,326	133,022	241,602	10,696	50,599	35,575	338,472	35,575	338,472	
50860	DEPT OF TOURISM	37,561	29,195	47,294	9,624	123,674	395,354	17,503	82,800	197,700	693,357	197,700	693,357	
51106	DEPT OF WORKPLACE STANDARDS	163,111	126,781	205,380	2,753,059	3,248,331	1,716,868	76,008	359,568	-	2,152,444	-	2,152,444	
51107	DEPARTMENT OF WORKERS' CLAIMS	259,673	201,835	326,965	4,422,923	5,211,396	2,733,246	121,004	572,431	126,381	3,553,062	126,381	3,553,062	
51113	KY OSH REVIEW COMMISSION	7,233	5,622	9,107	127,233	149,195	76,128	3,370	15,944	9,104	104,546	9,104	104,546	
51114	WORKERS' COMP FUNDING COMMISSION	27,418	21,311	34,523	497,557	580,809	288,595	12,776	60,441	55,552	417,364	55,552	417,364	
51142	OFFICE OF UNEMPLOYMENT INSURANCE	328,252	255,140	413,316	6,739,894	7,736,602	3,455,100	152,962	723,611	1,746,742	6,078,415	1,746,742	6,078,415	
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-	-	-	
51340	KY COMM DEAF/HARD OF HEAR	15,402	11,972	19,394	-	46,768	162,120	7,177	33,953	151,629	354,879	151,629	354,879	
51407	KY ENVIRONMENTAL EDUC COU	2,672	2,077	3,364	-	8,113	28,120	1,245	5,889	28,978	64,232	28,978	64,232	
51507	OFFICE OF THE SECRETARY	283,937	220,695	357,518	4,739,267	5,601,417	2,988,651	132,311	625,921	-	3,746,883	-	3,746,883	
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	20,013	15,556	25,200	375,156	435,925	210,655	9,326	44,118	57,086	321,185	57,086	321,185	
51509	OFFICE OR EDUCATIONAL PROGRAMS	1,803	1,402	2,270	32,538	38,013	18,980	840	3,975	-	23,795	-	23,795	
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-	-	-	-	-	-	-	
51530	EDUC OFFICE OF SECRETARY	7,766	6,036	9,778	62,753	86,333	81,742	3,619	17,119	2,746,246	2,848,726	2,746,246	2,848,726	
51531	DEPT WORKFORCE INVESTMENT	590,487	458,966	743,507	4,839,781	6,632,741	6,215,313	275,160	1,301,689	796,914	8,589,076	796,914	8,589,076	
51532	KY COMM ON PROPRIETARY ED	3,740	2,907	4,709	-	11,356	39,364	1,743	8,244	15,862	65,213	15,862	65,213	
51540	EDUC DEPT OF EDUCATION	474,690	368,962	597,703	463,683	1,905,038	4,996,469	221,200	1,046,424	788,382	7,052,475	788,382	7,052,475	
51545	KY EDUCATIONAL TV AUTHOR	228,971	177,972	288,307	27,854	723,104	2,410,093	106,698	504,752	716,310	3,737,853	716,310	3,737,853	
51555	KY DEPT LIBRARY & ARCHIVE	75,150	58,412	94,625	-	228,187	791,012	35,019	165,664	383,277	1,374,972	383,277	1,374,972	
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-	-	-	
53721	H&FS OFF OF THE SECRETARY	977,029	759,413	1,230,218	2,296,332	5,262,992	10,283,953	455,283	2,153,795	126,126	13,019,157	126,126	13,019,157	
53723	OFFICE INSPECTOR GENERAL	369,938	287,541	465,804	1,500,669	2,623,952	3,893,871	172,387	815,504	919,465	5,801,227	919,465	5,801,227	
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-	-	-	
53725	DEPT OF AGING/INDEP LIVIN	427,184	332,036	537,886	2,275,971	3,573,077	4,496,430	199,063	941,699	21,719	5,658,911	21,719	5,658,911	
53727	DEPT FOR INCOME SUPPORT	822,635	639,407	1,035,814	1,776,858	4,274,714	8,658,840	383,338	1,813,444	-	10,855,622	-	10,855,622	
53728	DEPT FOR PUBLIC HEALTH	966,729	751,407	1,217,249	4,442,749	7,378,134	10,175,538	450,484	2,131,090	30,992	12,788,104	30,992	12,788,104	
53729	OFF HUMAN RESOURCE MANAGE	675,211	524,820	850,186	1,773,652	3,823,869	7,107,094	314,640	1,488,457	561,652	9,471,843	561,652	9,471,843	
53730	SERVE KY	38,003	29,539	47,851	122,700	238,093	400,010	17,709	83,775	12,178	513,672	12,178	513,672	



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)
53736	H&FS DEPT FOR COMM BASE S	8,322,350	6,468,693	10,479,020	27,786,022	53,056,085	87,598,894	3,878,112	18,346,065	1,009,474	110,832,545
53739	HEALTH DATA AND ANALYTICS	-	-	-	-	-	-	-	-	694,872	694,872
53746	DEPT FOR MEDICAID SERVICE	423,546	329,208	533,304	3,382,541	4,668,599	4,458,130	197,367	933,678	111,343	5,700,518
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	235,794	183,275	296,898	668,916	1,384,883	2,481,906	109,877	519,792	158,089	3,269,664
54500	J&PS OFF OF SECRETARY	341,005	265,052	429,373	613,570	1,649,000	3,589,328	158,904	751,722	2,000	4,501,954
54515	DEPT OF PUBLIC ADVOCACY	1,101,302	856,007	1,386,696	218,594	3,562,599	11,592,023	513,193	2,427,748	667,941	15,200,905
54520	J&PS DEPT OF KY STATE POL	1,331,645	1,035,044	1,676,730	675,661	4,719,080	14,016,547	620,530	2,935,522	1,465,708	19,038,307
54523	J&PS OF JUVENILE JUSTICE	1,176,358	914,345	1,481,201	2,048,729	5,620,633	12,382,037	548,168	2,593,202	143,738	15,667,145
54525	DEPT OF CRIMINAL JUST TRN	267,637	208,025	336,993	-	812,655	2,817,074	124,715	589,987	916,313	4,448,089
54527	J&PS DEPT OF CORRECTIONS	615,152	478,138	774,564	45,872	1,913,726	6,474,932	286,653	1,356,062	935,679	9,053,326
55790	OFFICE OF THE SECRETARY	159,289	123,810	200,568	-	483,667	1,676,636	74,227	351,142	837,035	2,939,040
55793	DEPT PERSONNEL ADMIN	72,791	56,578	91,654	56,051	277,074	766,174	33,919	160,462	140,981	1,101,536
55794	DEPT FOR EMPLOYEE INS	81,428	63,291	102,530	-	247,249	857,092	37,945	179,503	384,934	1,459,474
56102	OFFICE OF THE SECRETARY	-	-	-	109,367	109,367	-	-	-	3,718,200	3,718,200
56106	DEPT OF WRKPLACE STANDARD	-	-	-	-	-	-	-	-	3,433,807	3,433,807
56107	DEPT OF WORKERS CLAIMS	-	-	-	-	-	-	-	-	4,419,087	4,419,087
56113	KY OSH REVIEW COMMISSION	-	-	-	-	-	-	-	-	147,828	147,828
56114	WORKERS COMP FUNDING COMM	-	-	-	12,474	12,474	-	-	-	602,927	602,927
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPECT GEN S SVCS	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	350	272	441	1,151,636	1,152,699	3,682	163	771	11,278,863	11,283,479
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	168,655	131,090	212,360	291,125	803,230	1,775,218	78,591	371,788	53,104	2,278,701
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	98,716	76,729	124,297	28,138	327,880	1,039,059	46,000	217,613	189,376	1,492,048
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	867,091	673,962	1,091,791	133,852	2,766,696	9,126,778	404,054	1,911,445	907,485	12,349,762
57129	DEPT FOR ENVIRONM PROTECT	1,201,999	934,275	1,513,487	105,931	3,755,692	12,651,927	560,117	2,649,726	1,181,664	17,043,434
57139	OFFICE OF ADMINISTRATIVE SERVICES	151,156	117,489	190,327	54,798	513,770	1,591,033	70,437	333,214	254,718	2,249,402
57140	KY NATURE PRESERVES	35,169	27,336	44,283	-	106,788	370,181	16,388	77,528	93,415	557,512
57141	OFFICE OF ENERGY POLICY	15,035	11,687	18,932	83,316	128,970	158,259	7,006	33,145	67,303	265,713
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	109,743	85,300	138,182	349,881	683,106	1,155,125	51,139	241,921	151,476	1,599,661
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	13,199	13,199
58672	OFFICE OF CLAIMS AND APPEALS	16,784	13,046	21,134	67,075	118,039	176,665	7,821	36,999	47,512	268,997
58675	OFFICE OF THE SECRETARY	132,275	102,813	166,553	4,916	406,557	1,392,292	61,639	291,591	65,721	1,811,243
58676	DEPT OF INSURANCE	124,603	96,850	156,893	-	378,346	1,311,543	58,064	274,680	261,154	1,905,441
58677	OFF OF OCCUP & PROFESSION	55,020	42,765	69,278	48,398	215,461	579,126	25,639	121,288	62,781	788,834
58678	KY BOXING & WRESTLING AUT	1,963	1,526	2,472	-	5,961	20,666	915	4,328	5,601	31,510
58680	DEPT OF ALCOHOL & BEVERA	24,201	18,811	30,473	16,219	89,704	254,736	11,277	53,350	81,886	401,249
58681	DEPT OF CHARITABLE GAMING	44,593	34,661	56,149	3,514	138,917	469,372	20,780	98,302	53,183	641,637
58685	DEPT OF FINANCIAL INSTITU	221,764	172,370	279,232	254,882	928,248	2,334,228	103,339	488,863	274,317	3,200,747
58690	DEPT OF HOUSING & BUILD C	363,289	282,373	457,432	35,892	1,138,986	3,823,882	169,288	800,846	176,294	4,970,310
014A	BRECKINRIDGE CO ATTORNEY	3,147	2,446	3,962	4,757	14,312	33,123	1,466	6,937	1,391	42,917
024A	CHRISTIAN COUNTY ATTORNEY	1,619	1,258	2,038	12,173	17,088	17,037	754	3,568	8,932	30,291
031A	EDMONSON COUNTY ATTORNEY	993	772	1,251	2,695	5,711	10,455	463	2,190	24,006	37,114
060A	KNOTT COUNTY ATTORNEY	2,047	1,591	2,578	1,635	7,851	21,550	954	4,513	25,271	52,288
071A	LOGAN COUNTY ATTORNEY	4,770	3,708	6,006	30,068	44,552	50,208	2,223	10,515	8,102	71,048
086A	MONROE CO ATTORNEY	683	531	860	13,333	15,407	7,191	318	1,506	7,309	16,324
116A	WAYNE COUNTY ATTORNEY	739	575	931	14,431	16,676	7,783	345	1,630	7,908	17,666
W002	ALLEN COUNTY ATTORNEY	4,041	3,141	5,088	7,167	19,437	42,533	1,883	8,908	14,536	67,860
W003	ANDERSON COUNTY ATTORNEY	2,183	1,697	2,749	42,615	49,244	22,979	1,017	4,813	23,360	52,169
W005	BARREN COUNTY ATTORNEY	5,756	4,474	7,248	-	17,478	60,586	2,682	12,689	36,086	112,043
W006	BATH COUNTY ATTORNEY	2	2	3	42	49	24	1	5	23	53
W007	BELL COUNTY ATTORNEY	7,483	5,816	9,422	25,472	48,193	78,765	3,487	16,496	20,519	119,267
W008	BOONE COUNTY ATTORNEY	19,309	15,008	24,313	41,865	100,495	203,242	8,998	42,566	165,781	420,587
W011	BOYLE COUNTY ATTORNEY	823	640	1,036	3,517	6,016	8,662	383	1,814	-	10,859
W015	BULLITT COUNTY ATTORNEY	8,872	6,896	11,171	64,522	91,461	93,381	4,134	19,557	29,393	146,465
W018	CALLOWAY COUNTY ATTORNEY	60	47	76	1,169	1,352	634	28	133	643	1,438
W021	CARROLL COUNTY ATTORNEY	2,655	2,063	3,342	1,952	10,012	27,941	1,237	5,852	10,935	45,965
W022	CHILD SUPPORT ENFORCEMENT	1,930	1,500	2,430	7,746	13,606	20,313	899	4,254	22,989	48,455
W023	CASEY COUNTY ATTORNEY	2,473	1,922	3,114	-	7,509	26,028	1,152	5,451	4,544	37,175
W025	CLARK COUNTY ATTORNEY	4,444	3,454	5,596	10,945	24,439	46,777	2,071	9,797	57,732	116,377
W028	CRITTENDEN CO ATTORNEY	404	314	509	5,456	6,683	4,256	188	891	38,140	43,475
W030	DAVISS COUNTY ATTORNEY	2,665	2,072	3,356	17,037	25,130	28,054	1,242	5,875	13,069	48,240
W036	FLOYD COUNTY ATTORNEY	5,059	3,932	6,369	10,702	26,062	53,245	2,357	11,151	27,003	93,756



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
W037	FRANKLIN COUNTY ATTORNEY	10,081	7,835	12,693	19,953	50,562	106,108	4,698	22,222	35,862	168,890
W039	GALLATIN COUNTY ATTORNEY	1,249	971	1,573	20,679	24,472	13,151	582	2,754	-	16,487
W040	GARRARD COUNTY ATTORNEY	2,775	2,157	3,494	2,254	10,680	29,208	1,293	6,117	10,055	46,673
W041	GRANT COUNTY CHILD SUPPOR	1,223	951	1,540	2,773	6,487	12,876	570	2,697	10,316	26,459
W042	GRAVES COUNTY ATTORNEY	5,801	4,509	7,304	19,512	37,126	61,058	2,703	12,788	45,805	122,354
W046	HANCOCK COUNTY ATTORNEY	1,026	798	1,292	2,600	5,716	10,802	478	2,262	2,688	16,230
W049	HARRISON COUNTY ATTORNEY	1,560	1,212	1,964	6,765	11,501	16,415	727	3,438	20,670	41,250
W053	HICKMAN COUNTY ATTORNEY	2,250	1,749	2,833	5,974	12,806	23,684	1,049	4,960	8,817	38,510
W054	HOPKINS COUNTY ATTORNEY	10,090	7,843	12,705	34,305	64,943	106,209	4,702	22,244	86,910	220,065
W055	JACKSON COUNTY ATTORNEY	1,064	827	1,340	15,576	18,807	11,203	496	2,346	5,956	20,001
W056	JEFFERSON CO ATTORNEY	30,679	23,846	38,629	401,755	494,909	322,920	14,296	67,630	129,377	534,223
W058	JOHNSON COUNTY ATTORNEY	256	199	323	4,995	5,773	2,696	119	565	2,737	6,117
W061	KNOX COUNTY ATTORNEY	6	5	8	127	146	66	3	14	69	152
W062	LARUE COUNTY ATTORNEY	2,782	2,163	3,503	1,616	10,064	29,286	1,297	6,133	13,236	49,952
W063	LAUREL COUNTY ATTORNEY	946	735	1,191	1,413	4,285	9,953	441	2,085	2,942	15,421
W065	LEE COUNTY ATTORNEY	1,046	813	1,317	-	3,176	11,005	487	2,305	22,995	36,792
W067	LETCHER COUNTY ATTORNEY	607	472	764	13,487	15,330	6,390	283	1,338	-	8,011
W073	MCCRACKEN COUNTY ATTORNEY	1,859	1,445	2,341	591	6,236	19,572	866	4,099	9,328	33,865
W074	MCCREARY COUNTY ATTORNEY	4,566	3,549	5,749	3,288	17,152	48,056	2,128	10,065	10,836	71,085
W076	MADISON COUNTY ATTORNEY	16,614	12,914	20,920	962	51,410	174,877	7,742	36,625	39,851	259,095
W077	MAGOFFIN CO ATTORNEY	1,932	1,501	2,432	7,815	13,680	20,331	900	4,258	22,734	48,223
W082	MEADE COUNTY ATTORNEY	3,844	2,988	4,841	3,232	14,905	40,464	1,791	8,475	5,421	56,151
W083	MENIFEE COUNTY ATTORNEY	983	764	1,238	4,937	7,922	10,348	458	2,167	5,263	18,236
W084	MERCER COUNTY ATTORNEY	1,321	1,027	1,663	857	4,868	13,905	616	2,912	6,307	23,740
W087	MONTGOMERY CO ATTORNEY	3,586	2,787	4,515	6,756	17,644	37,744	1,671	7,905	16,714	64,034
W088	MORGAN COUNTY ATTORNEY	4,139	3,217	5,211	5,854	18,421	43,561	1,928	9,123	12,745	67,357
W092	OHIO COUNTY ATTORNEY	248	193	313	2,230	2,984	2,612	116	547	6,114	9,389
W093	OLDHAM COUNTY ATTORNEY	8,150	6,335	10,262	36,049	60,796	85,783	3,798	17,966	67,021	174,568
W094	OWEN COUNTY ATTORNEY	1,748	1,358	2,200	3,860	9,166	18,394	814	3,852	10,866	33,926
W096	PENDLETON COUNTY ATTORNEY	173	134	217	3,376	3,900	1,817	80	381	1,857	4,135
W099	POWELL COUNTY ATTORNEY	29	23	36	564	652	305	13	64	309	691
W100	PULASKI COUNTY ATTORNEY	8,329	6,474	10,487	25,435	50,725	87,666	3,881	18,360	22,548	132,455
W102	ROCKCASTLE CO ATTORNEY	3,228	2,509	4,064	6,242	16,043	33,972	1,504	7,115	22,460	65,051
W103	ROWAN COUNTY ATTORNEY	1,362	1,059	1,715	9,106	13,242	14,335	635	3,002	26,219	44,191
W105	SCOTT COUNTY ATTORNEY	456	354	574	7,398	8,782	4,800	213	1,005	-	6,018
W106	SHELBY COUNTY ATTORNEY	2,957	2,298	3,723	16,747	25,725	31,121	1,378	6,518	3,287	42,304
W107	SIMPSON COUNTY ATTORNEY	1,366	1,062	1,721	5,086	9,235	14,383	637	3,012	2,733	20,765
W108	SPENCER COUNTY ATTORNEY	1,589	1,235	2,001	-	4,825	16,726	740	3,503	19,385	40,354
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	1,033	803	1,301	654	3,791	10,874	481	2,277	41,586	55,218
W112	TRIMBLE COUNTY ATTORNEY	2,274	1,768	2,863	10,199	17,104	23,935	1,060	5,013	7,600	37,608
W113	UNION COUNTY ATTORNEY	2,604	2,024	3,279	10,075	17,982	27,409	1,213	5,740	28,406	62,768
W117	WEBSTER COUNTY ATTORNEY	3,103	2,412	3,907	7,270	16,692	32,657	1,446	6,839	11,376	52,318
W118	WHITLEY COUNTY ATTORNEY	5,156	4,007	6,492	425	16,080	54,267	2,402	11,365	23,593	91,627
X034	FAYETTE CO ATTORNEY OFF	5,132	3,989	6,462	60,718	76,301	54,022	2,392	11,314	33,568	101,296
X059	KENTON COUNTY ATTORNEY	3,004	2,335	3,782	681	9,802	31,617	1,400	6,622	5,222	44,861
TOTAL		56,793,048	44,143,398	71,510,510	137,571,428	310,018,384	597,788,874	26,464,857	125,196,484	148,524,765	897,974,980



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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
1430	EASTERN KY UNIV	(3,331,601)	559,864	536,227	(94,881)	-	-
1433	KET FOUNDATION	(341,884)	(247,766)	(120,829)	(20,591)	-	-
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(44,937)	(50,639)	(20,757)	(1,553)	-	-
1436	LANTUS	(240,708)	(198,967)	(53,027)	(6,025)	-	-
1437	SANCTUARY INC	(138,562)	(97,294)	(29,737)	(4,783)	-	-
1438	O A S I S	(199,553)	(162,766)	(49,164)	(5,727)	-	-
1439	BARREN RIVER CHILD ADVOCA	(83,297)	(109,074)	(46,430)	(3,545)	-	-
1440	MOREHEAD STATE UNIVERSITY	(1,970,658)	38,050	205,085	(55,890)	-	-
1445	MURRAY STATE UNIV	(2,714,680)	(489,734)	55,778	(70,377)	-	-
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-
1451	SILVERLEALF	(69,244)	(33,813)	(11,172)	(3,883)	-	-
1452	SPRINGHAVEN INC	(131,131)	(92,031)	(24,713)	(4,472)	-	-
1453	SAFE HARBOR	(175,608)	(171,150)	(61,791)	(5,661)	-	-
1454	D.O.V.E.S.	(123,177)	(116,170)	(41,333)	(4,165)	-	-
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(75,874)	(57,918)	(16,189)	(2,166)	-	-
1457	KY RIVER CHILD ADVOCACY	(24,033)	(36,913)	(17,971)	(1,391)	-	-
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	(198,950)	(136,935)	(31,880)	(2,966)	-	-
1459	NURSING HOME OMBUDSMAN	(57,508)	(46,859)	(14,942)	(1,814)	-	-
1465	WESTERN KENTUCKY UNIV	(4,840,207)	(1,660,101)	(155,348)	(110,689)	-	-
1480	KASAP	(122,357)	(114,867)	(36,569)	(4,300)	-	-
1481	ZEROV	(210,550)	(203,082)	(72,816)	(7,650)	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(36,044)	(34,511)	(12,691)	(1,559)	-	-
1484	BUFFALO TR CHILD ADV INC	(30,938)	(34,799)	(14,615)	(1,659)	-	-
1485	CUMBERLAND V C A CENTER	(45,714)	(31,971)	(12,116)	(2,562)	-	-
1486	LAKE CUMB CHILD ADV CTR	(41,752)	(50,835)	(21,999)	(1,941)	-	-
1487	B.R.A.S.S.	(136,237)	(127,642)	(50,635)	(5,537)	-	-
1488	WOMEN AWARE	(62,580)	(42,588)	(10,218)	(1,390)	-	-
1489	BETHANY HOUSE ABUSE SHEL	(110,671)	(93,364)	(30,755)	(3,440)	-	-
1490	HOPE HARBOR INC	(118,452)	(122,908)	(44,478)	(3,561)	-	-
1491	CHILD ADV CTR OF GRN RVR	(31,831)	(34,988)	(14,634)	(1,610)	-	-
1492	CSG HEADQUARTERS	(967,574)	(627,619)	(161,297)	(23,002)	-	-
1994	KY HIGHER ED STUD LN CORP	(3,028,966)	(1,550,073)	(333,456)	(73,659)	-	-
3022	LEX FAYETTE CO HLTH DEPT	(2,177,225)	(721,568)	(111,957)	(67,568)	-	-
3023	LAKE CUMBERLAND DISTRICT	(1,793,110)	(622,447)	(108,887)	(55,843)	-	-
3024	WEDCO DIST HEALTH DEPT	(900,759)	(299,672)	(2,010)	(15,956)	-	-
3025	NORTHERN KY DIST HLTH DEP	(1,689,721)	(832,082)	(225,129)	(64,246)	-	-
3026	BARREN RVR DIST HLTH DEPT	(1,327,882)	(321,646)	(38,254)	(44,694)	-	-
3027	GREEN RVR DIST HLTH DEPT	(1,907,118)	(612,704)	(104,748)	(64,420)	-	-
3028	LINCOLN TRL DIST HLTH DEP	(1,339,322)	(267,832)	(6,899)	(45,196)	-	-
3029	PURCHASE DIST HLTH DEPT	(828,099)	(145,069)	17,006	(24,414)	-	-
3030	MERCER CO HEALTH DEPT	(171,206)	(41,950)	(6,453)	(6,031)	-	-
3031	CUMBERLAND VLY DIST HEALT	(1,351,472)	30,562	126,003	(46,794)	-	-
3033	KY RIVER DIST HEALTH DEPT	(1,218,996)	(157,709)	33,783	(40,759)	-	-
3034	BOURBON CO HEALTH CENTER	(193,354)	(85,636)	(21,329)	(6,108)	-	-
3035	CLARK CO HEALTH DEPT	(376,314)	(133,651)	(31,724)	(13,274)	-	-
3036	GATEWAY DIST HEALTH DEPT	(699,587)	(246,847)	(52,191)	(23,833)	-	-
3037	BOYLE CO HEALTH DEPT	(160,613)	(59,538)	(11,817)	(5,393)	-	-
3038	PIKE CO HEALTH DEPT	(565,872)	(183,253)	(29,944)	(18,124)	-	-
3039	FLOYD CO HEALTH CENTER	(320,495)	(105,685)	(11,023)	(9,802)	-	-
3040	MARTIN CO HEALTH DEPT	(127,270)	(38,768)	(5,200)	(3,588)	-	-
3042	BUFFALO TRACE HEALTH DEPT	(245,866)	(80,204)	(14,190)	(6,934)	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(457,058)	(142,507)	(32,429)	(17,075)	-	-
3045	PENNYRILE DIST HLTH DEPT	(436,344)	(196,580)	(45,876)	(13,832)	-	-
3047	BREATHITT CO HEALTH DEPT	(419,345)	(154,663)	(29,704)	(11,560)	-	-
3048	GREENUP CO HLTH DEPT	(273,346)	(123,254)	(37,047)	(9,647)	-	-
3049	WHITLEY CO HEALTH DEPT	(617,169)	(166,529)	(15,597)	(18,971)	-	-
3050	LAUREL CO HEALTH DEPT	(350,082)	(123,802)	(21,900)	(9,774)	-	-
3051	KNOX CO HEALTH DEPT	(648,884)	(201,715)	(22,028)	(17,295)	-	-
3052	MONROE CO HEALTH DEPT	(96,818)	(48,881)	(11,784)	(3,489)	-	-
3053	BULLITT CO HEALTH DEPT	(382,640)	(139,958)	(22,416)	(12,006)	-	-
3054	THREE RIVERS DIST HLTH	(535,901)	(182,344)	(37,245)	(20,436)	-	-
3055	ESTILL CO HEALTH DEPT	(109,052)	(11,972)	5,036	(3,810)	-	-
3056	OLDHAM CO HEALTH DEPT	(292,995)	(122,277)	(26,829)	(9,241)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
3057	LEWIS CO HEALTH DEPT	(133,878)	(92,428)	(29,198)	(4,747)	-	-
3058	FLEMING CO HEALTH DEP	(115,345)	(51,663)	(12,908)	(3,273)	-	-
3059	JESSAMINE CO HEALTH DEPT	(315,840)	(204,054)	(55,002)	(10,469)	-	-
3060	POWELL CO HEALTH DEPT	(124,304)	(45,802)	(3,655)	(4,095)	-	-
3061	ANDERSON CO HEALTH DEPT	(154,180)	(96,224)	(27,736)	(3,755)	-	-
3062	MADISON CO HEALTH DEP	(1,141,771)	(234,011)	8,113	(30,633)	-	-
3064	JOHNSON CO HEALTH DEPT	(405,987)	(157,384)	(30,186)	(11,413)	-	-
3065	MAGOFFIN CO HEALTH DEPT	(158,687)	(52,037)	(7,327)	(4,854)	-	-
3066	ALLEN CO HEALTH DEPT	(221,735)	(81,676)	(14,210)	(7,158)	-	-
3067	FRANKLIN CO HEALTH DEPT	(679,021)	(321,276)	(75,275)	(19,655)	-	-
3068	LINCOLN CO HEALTH DEPT	(144,987)	(63,847)	(12,775)	(4,203)	-	-
3069	WOODFORD CO HEALTH DEPT	(176,138)	(130,235)	(45,147)	(6,504)	-	-
3072	MUHLBERG CO.HEALTH DEPT	(235,897)	(122,345)	(31,623)	(7,360)	-	-
3073	MARSHALL CO HEALTH DEPT	(336,276)	(108,113)	(22,987)	(11,727)	-	-
3074	CHRISTIAN CO HEALTH DEPT	(376,840)	(129,438)	(17,323)	(11,479)	-	-
3075	HOPKINS CO HEALTH DEPT	(463,768)	(182,622)	(38,213)	(13,342)	-	-
3076	TODD CO HEALTH DEPT	(184,244)	(140,899)	(39,498)	(6,785)	-	-
3077	BRACKEN CO HEALTH DEPT	(92,018)	(53,461)	(13,959)	(2,599)	-	-
3078	MONTGOMERY CO HEALTH DEPT	(324,962)	(211,762)	(76,616)	(13,254)	-	-
3079	GARRARD COUNTY HEALTH DPT	(103,246)	(30,361)	(2,024)	(3,413)	-	-
3080	BRECKINRIDGE CO HEALTH BD	(142,471)	(17,944)	4,198	(4,419)	-	-
3081	ASHLAND BOYD CO HEALTH DP	(384,629)	(106,967)	(10,532)	(10,532)	-	-
3082	LAWRENCE CO HEALTH DEPT	(156,667)	(86,380)	(23,093)	(5,630)	-	-
3083	GRAVES CO HEALTH CENTER	(293,125)	(211,378)	(62,762)	(7,781)	-	-
3084	CALLOWAY CO HEALTH DEPT	(159,695)	(102,675)	(30,776)	(5,010)	-	-
3085	BELL CO HEALTH DEPT	(293,736)	(103,153)	(11,955)	(7,595)	-	-
3086	GRAYSON COUNTY HEALTH DEPT	(113,122)	(51,121)	(18,171)	(5,782)	-	-
3087	HARLAN CO HEALTH DEPT	(204,053)	(82,247)	(15,936)	(5,773)	-	-
3088	CARTER CO HEALTH DEPT	(152,344)	(72,688)	(17,830)	(4,759)	-	-
3801	KENTUCKY STATE UNIVERSITY	(1,285,078)	(550,120)	(95,877)	(24,311)	-	-
5470	KCTCS	(5,343,907)	(2,535,318)	(459,048)	(121,242)	-	-
7403	ASST OF COMMONWEALTH ATTY	(279,833)	(202,449)	(59,731)	(7,502)	-	-
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	(62,834)	(42,250)	(12,900)	(2,202)	-	-
7409	MUN ELEC POW ASSOC OF KY	(50,284)	(32,880)	(10,354)	(594)	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(14,752)	8,260	4,794	(395)	-	-
7416	KY OFFICE OF BAR ADMISSIO	(23,238)	(7,806)	-	-	-	-
7417	KY ASSOC OF REGIONAL PROG	(42,616)	(12,281)	(884)	(1,091)	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	(18,447)	(20,975)	(8,574)	(728)	-	-
7718	MASTER COMM BOONE CO	(34,219)	(31,966)	(8,331)	(800)	-	-
7720	MASTER COMM CAMPBELL CO	(14,316)	(12,867)	(4,028)	(359)	-	-
7724	MASTER COMM CHRISTIAN CO	(7,460)	(7,353)	(2,364)	(218)	-	-
7725	MASTER COMM CLARK CO	(4,405)	(4,343)	(1,357)	(104)	-	-
7727	MASTER COMM CLINTON/CUMBE	(10,605)	(12,485)	(3,649)	(57)	-	-
7730	MASTER COMM DAVIESS CO	(19,244)	(19,937)	(6,882)	(517)	-	-
7734	MASTER COMM FAYETTE CO	(41,175)	(34,162)	(8,585)	(810)	-	-
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	(12,655)	(11,532)	(2,949)	(294)	-	-
7743	MASTER COMM GRAYSON CO	(4,635)	(13,323)	(6,285)	(218)	-	-
7747	MASTER COMM HARDIN CO	(31,249)	(30,146)	(9,490)	(904)	-	-
7750	MASTER COMMISSIONER HART COUNTY	(10,837)	(6,500)	-	-	-	-
7751	MASTER COMM HENDERSON CO	1,104	4,862	2,380	(171)	-	-
7752	HENRY/ TRIMBLE MASTER COM	(6,224)	(3,425)	(447)	(516)	-	-
7753	MASTER COMM HOPKINS CO	1,761	7,761	3,799	(273)	-	-
7756	MASTER COMM JEFF CIRCUIT	(80,054)	(73,231)	(21,631)	(2,073)	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(6,082)	(7,887)	(3,692)	(328)	-	-
7759	MASTER COMM KENTON CO	(38,109)	(33,974)	(10,248)	(937)	-	-
7763	MASTER COMM LAUREL CO	(11,782)	(10,654)	(3,199)	(349)	-	-
7773	MASTER COMM MCCRACKEN CO	(21,114)	(21,993)	(7,625)	(616)	-	-
7776	MASTER COMM MADISON CO	(18,765)	(18,081)	(5,696)	(553)	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(5,034)	235	890	(519)	-	-
7790	MASTER COMM NELSON CO	(15,401)	(12,392)	(2,949)	(294)	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(12,619)	(10,310)	(2,434)	(477)	-	-
7794	MASTER COMM OWEN CO	(2,720)	(7,411)	(3,925)	(164)	-	-



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Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
7798	MASTER COMM PIKE CO	(19,316)	(17,219)	(4,889)	(512)	-	-
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(15,057)	(16,898)	(6,032)	(559)	-	-
7807	MASTER COMM SIMPSON CO	(9,124)	(9,138)	(2,532)	(184)	-	-
7814	MASTER COMM WARREN CO	(27,248)	(21,580)	(5,363)	(744)	-	-
7817	LOGAN CO MASTER COM	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	(5,683)	(5,613)	(1,796)	(166)	-	-
7821	MASTER COMM MUHLENBERG CO	(12,642)	(13,397)	(3,967)	(441)	-	-
8024	SEVEN CO SERVICES INC	(2,140,648)	602,967	437,715	(43,015)	-	-
8201	KY RIVER COMM CARE INC	(351,856)	104,343	75,747	(7,443)	-	-
8202	NORTHERN KY REG MHMR BD	(622,688)	305,440	184,251	(16,702)	-	-
8204	COMMUNICARE INC	(1,579,958)	(616,708)	(146,601)	(59,281)	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	(1,551,275)	30,147	163,044	(52,449)	-	-
8208	CUMBERLAND RIVER MHMR	(2,028,193)	(1,409,176)	(723,330)	(122,338)	-	-
8209	FOUR RIVERS BEHAVIORAL HEALTH	(556,043)	(164,415)	(130,600)	(54,359)	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(8,692,517)	(5,187,776)	(1,175,910)	(235,721)	-	-
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	352,257	372,110	(169,682)	(96,300)	-	-
8216	COMPREHEND INC REG MHMR B	(1,158,932)	(679,528)	(171,043)	(27,600)	-	-
8220	LIFESKILLS INC	(3,529,892)	(1,555,096)	(423,944)	(144,981)	-	-
8221	MOUNTAIN COMP CARE CENTER	(1,486,893)	(805,441)	(200,696)	(37,362)	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(265,576)	(216,377)	(54,508)	(8,846)	-	-
10010	LEGS LEGISLATIVE RES COMM	(7,305,811)	(1,805,654)	(123,577)	(226,528)	-	-
20020	JUDL JUDICIAL RET SYSTEM	(28,461)	(31,481)	(10,448)	(1,032)	-	-
20025	JUDL ADM OFF OF THE COURT	(15,194,037)	(7,497,523)	(1,932,891)	(550,623)	-	-
31030	UNIFIED PROSECUTORIAL SYS	(17,527,525)	(5,568,053)	(841,999)	(512,149)	-	-
31035	DEPT OF AGRICULTURE	(3,272,721)	(1,099,090)	(139,998)	(91,092)	-	-
31040	ATTORNEY GENERALS OFFICE	(2,711,571)	(997,021)	(175,968)	(82,822)	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	(2,262,678)	(428,678)	24,334	(78,437)	-	-
31066	REGISTRY OF ELECTION	(230,838)	(70,471)	(6,627)	(5,721)	-	-
31070	GOVERNORS OFFICE	(569,385)	(151,646)	(18,281)	(16,934)	-	-
31074	DEPT OF VETERANS AFFAIRS	(7,988,392)	82,621	1,000,461	(285,135)	-	-
31076	MILITARY AFFAIRS COMM	(22,534)	(7,907)	(1,292)	(575)	-	-
31082	KY INFRASTRUCTURE	(198,515)	(28,444)	8,157	(8,922)	-	-
31085	LT GOVERNORS OFFICE	(127,449)	(43,910)	(7,248)	(4,319)	-	-
31089	AGRICULTURAL DEVELOP BD	(135,215)	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	(270,655)	(68,243)	(6,471)	(9,336)	-	-
31095	DEPT MILITARY AFFAIRS	(5,861,425)	(2,145,450)	(396,989)	(135,156)	-	-
31097	OFF OF MINORITY EMPOWMENT	8,786	29,775	14,047	(1,042)	-	-
31110	OFF OF SECRETARY TO CABIN	(97,542)	(45,443)	(4,644)	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	(712,370)	(139,706)	7,866	(24,380)	-	-
31120	SECRETARY OF STATE	(520,551)	(165,173)	(24,515)	(15,525)	-	-
31125	STATE TREASURERS OFFICE	(494,107)	(181,033)	(34,794)	(13,068)	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	(41,061)	(10,045)	512	(1,263)	-	-
31137	KY COMM NETWORK AUTH	(327,127)	(91,992)	(9,804)	(7,333)	-	-
31150	BOARD OF ACCOUNTANCY	(70,583)	(20,043)	(1,837)	(1,931)	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(45,941)	(14,830)	(2,316)	(903)	-	-
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	59,805	46,596	2,783	(3,715)	-	-
31180	BOARD OF DENTISTRY	(92,404)	(36,033)	(5,882)	(2,103)	-	-
31185	BOARD OF ELECTIONS	(153,593)	(42,162)	(5,318)	(4,760)	-	-
31190	BRD OF EMBALMERS/FUN DIR	(23,012)	2,781	(3,671)	(1,760)	-	-
31200	BOARD OF EXM ARCHITECTS	(51,201)	(18,078)	(2,994)	(1,302)	-	-
31205	KY LANDSCAPE ARCH REG BD	(8,576)	(3,052)	(469)	(222)	-	-
31215	BD EXAMINERS OF SOCIAL WK	(22,185)	(766)	128	(1,069)	-	-
31225	BD OF HAIRDRESSERS/CSMTG	(211,100)	(90,919)	(18,818)	(5,751)	-	-
31245	BD OF MEDICAL LICENSURE	(219,218)	(58,457)	(6,421)	(7,774)	-	-
31250	BOARD OF NURSING	(941,421)	(248,195)	(13,597)	(30,073)	-	-
31260	BOARD OF OPTOMETRIC EXM	(27,689)	(11,655)	(2,457)	(668)	-	-
31263	KY RESPIRATORY CARE BD	(31,881)	(14,726)	(3,904)	(819)	-	-
31268	PERSONNEL BOARD	(116,176)	(43,394)	(7,594)	(2,940)	-	-
31270	KY BOARD OF PHARMACY	(365,591)	(131,863)	(22,652)	(9,581)	-	-
31275	BD OF PHYSICAL THERAPY	(46,543)	(17,085)	(2,852)	(1,562)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(161,640)	(27,784)	3,020	(5,287)	-	-
31345	SCHOOL FAC CONSTR COMM	(48,359)	(16,966)	(2,771)	(1,234)	-	-
31354	EXECUTIVE BRANCH ETH COMM	(127,839)	(45,114)	(5,513)	(2,295)	-	-
31370	COMMISSION ON HUMAN RIGHT	(298,819)	(85,698)	(7,125)	(8,657)	-	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(753,842)	(254,485)	(40,366)	(18,049)	-	-
31765	OFFICE OF STATE BUD DIREC	(440,074)	(132,348)	(10,000)	(11,450)	-	-
35605	TRAN OFF OF THE SECRETARY	(1,131,031)	(297,698)	(10,689)	(35,266)	-	-
35607	TRAN OFFICE OF LEGAL SVC	(622,913)	(184,456)	(20,538)	(19,527)	-	-
35609	DIVISION OF FACILITY MANA	(420,265)	(87,845)	(7,297)	(13,855)	-	-
35615	TRAN DEPT OF AVIATION	(311,300)	(67,935)	(1,895)	(12,163)	-	-
35616	TRAN OFFICE OF PERSONNEL	(471,028)	(151,940)	(26,103)	(13,888)	-	-
35617	OFFICE OF INFORMAT TECHNO	(610,104)	(197,394)	(30,669)	(15,516)	-	-
35618	OFFICE OF AUDITS	(795,874)	(278,924)	(45,035)	(18,616)	-	-
35619	DOT PAYROLL DIVISION	(217,784)	62,166	56,389	(11,289)	-	-
35625	TRAN DEPT OF HIGHWAYS	(57,076,658)	(16,625,089)	(1,906,057)	(1,686,234)	-	-
35628	TRAN DEPT OF INTERGOV PRO	(225,979)	(83,082)	(8,174)	(5,785)	-	-
35630	TRAN DEPT OF VEH REGULATE	(2,205,017)	(537,835)	(48,190)	(81,013)	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	(1,267,943)	(336,425)	(23,937)	(41,147)	-	-
39075	KHEAA DIV OF FINANCIAL AF	(268,004)	(106,017)	(22,376)	(2,894)	-	-
39079	COMMONWEALTH OF TECHNOL	(5,264,742)	(1,715,624)	(232,997)	(110,458)	-	-
39084	KY RIVER AUTHORITY	(139,934)	(46,740)	(5,100)	(3,071)	-	-
39103	OFFICE OF PVA'S	(9,871,155)	(3,307,543)	(481,972)	(259,348)	-	-
39130	DEPT OF REVENUE	(11,070,838)	(3,191,051)	(292,546)	(297,140)	-	-
39750	OFFICE OF SECRETARY	(1,509,953)	(434,054)	(62,039)	(52,778)	-	-
39757	FIN OFFICE OF INSP GENERAL	(30,070)	(1,009)	-	-	-	-
39758	OFF OF THE CONTROLLER	(1,101,807)	(314,753)	(39,795)	(37,373)	-	-
39785	DEPT FACILITIES SUPP SVCS	(3,131,759)	(847,759)	(65,487)	(90,495)	-	-
50235	KY STATE FAIR BOARD	(2,188,248)	(529,630)	(47,908)	(89,299)	-	-
50410	COMM KY HERITAGE COUNCIL	(260,265)	(7,945)	23,189	(9,956)	-	-
50529	KY ARTS COUNCIL	(187,285)	(90,148)	(22,319)	(3,828)	-	-
50550	KY HISTORICAL SOCIETY	(510,914)	(139,335)	(13,348)	(15,318)	-	-
50660	DEPT OF FISH & WILDLIFE	(4,787,239)	(1,607,822)	(243,099)	(129,050)	-	-
50665	COMM KY HORSE PARK	(712,481)	(167,780)	1,630	(21,968)	-	-
50670	DEPT OF PARKS	(6,651,105)	(1,685,536)	(102,826)	(207,982)	-	-
50850	COMM OFFICE OF SECRETARY	(464,761)	(166,188)	(27,545)	(10,400)	-	-
50852	KY ARTISANS CTR AT BERA	(148,071)	(42,209)	(9,389)	(5,781)	-	-
50860	DEPT OF TOURISM	(400,982)	(142,392)	(16,847)	(9,462)	-	-
51106	DEPT OF WORKPLACE STANDARDS	687,243	461,648	(11,916)	(41,088)	-	-
51107	DEPARTMENT OF WORKERS' CLAIMS	1,125,487	669,336	(71,081)	(65,409)	-	-
51113	KY OSH REVIEW COMMISSION	31,909	17,471	(2,910)	(1,820)	-	-
51114	WORKERS' COMP FUNDING COMMISSION	123,075	61,817	(14,540)	(6,907)	-	-
51142	OFFICE OF UNEMPLOYMENT INSURANCE	1,582,109	513,115	(354,351)	(82,686)	-	-
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	(193,806)	(88,725)	(21,701)	(3,879)	-	-
51407	KY ENVIRONMENTAL EDUC COU	(34,098)	(16,820)	(4,531)	(671)	-	-
51507	OFFICE OF THE SECRETARY	1,215,655	763,226	(52,826)	(71,521)	-	-
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	91,498	41,653	(13,369)	(5,041)	-	-
51509	OFFICE OR EDUCATIONAL PROGRAMS	6,832	6,702	1,138	(454)	-	-
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	(2,000,826)	(768,573)	8,963	(1,957)	-	-
51531	DEPT WORKFORCE INVESTMENT	(1,571,735)	(44,089)	(191,770)	(148,741)	-	-
51532	KY COMM ON PROPRIETARY ED	(37,853)	(12,947)	(2,116)	(941)	-	-
51540	EDUC DEPT OF EDUCATION	(3,864,770)	(1,112,756)	(50,338)	(119,573)	-	-
51545	KY EDUCATIONAL TV AUTHOR	(2,105,638)	(737,320)	(114,114)	(57,677)	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(797,008)	(283,718)	(47,129)	(18,930)	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	(6,482,205)	(1,143,407)	115,555	(246,107)	-	-
53723	OFFICE INSPECTOR GENERAL	(2,913,820)	(349,125)	178,855	(93,186)	-	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	(2,029,259)	(76,226)	127,255	(107,605)	-	-
53727	DEPT FOR INCOME SUPPORT	(5,182,822)	(1,149,268)	(41,601)	(207,218)	-	-
53728	DEPT FOR PUBLIC HEALTH	(5,320,860)	(268,628)	423,032	(243,514)	-	-
53729	OFF HUMAN RESOURCE MANAGE	(4,848,389)	(795,057)	165,553	(170,081)	-	-
53730	SERVE KY	(244,483)	(31,013)	9,489	(9,572)	-	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
53736	H&FS DEPT FOR COMM BASE S	(50,102,424)	(7,025,292)	1,447,605	(2,096,350)	-	-
53739	HEALTH DATA AND ANALYTICS	(498,767)	(191,032)	(5,074)	-	-	-
53746	DEPT FOR MEDICAID SERVICE	(1,552,833)	358,460	269,142	(106,688)	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(1,678,184)	(213,271)	66,068	(59,394)	-	-
54500	J&PS OFF OF SECRETARY	(2,203,531)	(519,243)	(44,283)	(85,897)	-	-
54515	DEPT OF PUBLIC ADVOCACY	(8,705,938)	(2,383,434)	(271,522)	(277,412)	-	-
54520	J&PS DEPT OF KY STATE POL	(10,911,332)	(2,924,744)	(147,718)	(335,433)	-	-
54523	J&PS OF JUVENILE JUSTICE	(8,143,826)	(1,653,534)	47,165	(296,318)	-	-
54525	DEPT OF CRIMINAL JUST TRN	(2,587,340)	(861,327)	(119,353)	(67,415)	-	-
54527	J&PS DEPT OF CORRECTIONS	(5,150,511)	(1,623,218)	(210,920)	(154,952)	-	-
55790	OFFICE OF THE SECRETARY	(1,694,074)	(615,542)	(105,635)	(40,123)	-	-
55793	DEPT PERSONNEL ADMIN	(632,080)	(169,199)	(4,850)	(18,333)	-	-
55794	DEPT FOR EMPLOYEE INS	(838,658)	(303,460)	(49,596)	(20,512)	-	-
56102	OFFICE OF THE SECRETARY	(2,492,482)	(1,086,107)	(30,245)	-	-	-
56106	DEPT OF WRKPLACE STANDARD	(2,328,728)	(1,029,728)	(75,351)	-	-	-
56107	DEPT OF WORKERS CLAIMS	(3,145,172)	(1,235,729)	(38,187)	-	-	-
56113	KY OSH REVIEW COMMISSION	(104,869)	(41,781)	(1,178)	-	-	-
56114	WORKERS COMP FUNDING COMM	(409,245)	(176,200)	(5,008)	-	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	(6,714,070)	(3,308,311)	(108,311)	(87)	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	(1,200,962)	(247,386)	15,360	(42,483)	-	-
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	(843,157)	(267,557)	(28,586)	(24,867)	-	-
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(7,288,423)	(1,931,520)	(144,707)	(218,416)	-	-
57129	DEPT FOR ENVIRONM PROTECT	(10,055,577)	(2,715,519)	(213,869)	(302,777)	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	(1,224,461)	(402,748)	(70,347)	(38,076)	-	-
57140	KY NATURE PRESERVES	(311,618)	(110,258)	(19,989)	(8,859)	-	-
57141	OFFICE OF ENERGY POLICY	(124,698)	(18,285)	10,028	(3,788)	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	(798,721)	(127,097)	36,907	(27,643)	-	-
58671	KY CLAIMS COMMISSION	(13,199)	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	(87,360)	(48,219)	(11,152)	(4,227)	-	-
58675	OFFICE OF THE SECRETARY	(1,045,697)	(297,123)	(28,545)	(33,319)	-	-
58676	DEPT OF INSURANCE	(1,097,838)	(346,114)	(51,755)	(31,388)	-	-
58677	OFF OF OCCUP & PROFESSION	(424,672)	(117,588)	(17,254)	(13,860)	-	-
58678	KY BOXING & WRESTLING AUT	(18,571)	(5,769)	(715)	(495)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(246,830)	(56,661)	(1,959)	(6,095)	-	-
58681	DEPT OF CHARITABLE GAMING	(364,489)	(112,703)	(14,296)	(11,232)	-	-
58685	DEPT OF FINANCIAL INSTITU	(1,789,341)	(427,063)	(235)	(55,860)	-	-
58690	DEPT OF HOUSING & BUILD C	(2,891,941)	(783,881)	(63,993)	(91,509)	-	-
014A	BRECKINRIDGE CO ATTORNEY	(21,908)	(5,272)	(632)	(792)	-	-
024A	CHRISTIAN COUNTY ATTORNEY	(15,188)	674	1,717	(406)	-	-
031A	EDMONSON COUNTY ATTORNEY	(18,815)	(10,346)	(1,992)	(251)	-	-
060A	KNOTT COUNTY ATTORNEY	(31,568)	(11,697)	(656)	(516)	-	-
071A	LOGAN COUNTY ATTORNEY	(29,257)	1,386	2,576	(1,201)	-	-
086A	MONROE CO ATTORNEY	(6,436)	3,602	2,090	(172)	-	-
116A	WAYNE COUNTY ATTORNEY	(6,964)	3,898	2,263	(187)	-	-
W002	ALLEN COUNTY ATTORNEY	(38,867)	(8,954)	416	(1,019)	-	-
W003	ANDERSON COUNTY ATTORNEY	(20,565)	11,508	6,681	(550)	-	-
W005	BARREN COUNTY ATTORNEY	(65,151)	(22,840)	(5,125)	(1,450)	-	-
W006	BATH COUNTY ATTORNEY	(20)	11	7	(1)	-	-
W007	BELL COUNTY ATTORNEY	(46,296)	(18,031)	(4,861)	(1,887)	-	-
W008	BOONE COUNTY ATTORNEY	(182,150)	(105,999)	(27,078)	(4,865)	-	-
W011	BOYLE COUNTY ATTORNEY	(4,225)	(647)	236	(206)	-	-
W015	BULLITT COUNTY ATTORNEY	(26,761)	(19,401)	(6,608)	(2,234)	-	-
W018	CALLOWAY COUNTY ATTORNEY	(568)	314	183	(15)	-	-
W021	CARROLL COUNTY ATTORNEY	(25,733)	(8,828)	(722)	(669)	-	-
W022	CHILD SUPPORT ENFORCEMENT	(17,241)	(13,303)	(3,820)	(485)	-	-
W023	CASEY COUNTY ATTORNEY	(21,771)	(6,453)	(820)	(623)	-	-
W025	CLARK COUNTY ATTORNEY	(51,886)	(31,183)	(7,750)	(1,120)	-	-
W028	CRITTENDEN CO ATTORNEY	(19,369)	(14,163)	(3,160)	(101)	-	-
W030	DAVISS COUNTY ATTORNEY	(24,922)	157	2,327	(671)	-	-
W036	FLOYD COUNTY ATTORNEY	(39,512)	(21,642)	(5,267)	(1,273)	-	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
W037	FRANKLIN COUNTY ATTORNEY	(98,010)	(19,162)	1,384	(2,540)	-	-
W039	GALLATIN COUNTY ATTORNEY	3,903	3,890	507	(315)	-	-
W040	GARRARD COUNTY ATTORNEY	(23,669)	(9,415)	(2,210)	(699)	-	-
W041	GRANT COUNTY CHILD SUPPOR	(11,139)	(6,569)	(1,955)	(308)	-	-
W042	GRAVES COUNTY ATTORNEY	(71,209)	(14,693)	2,135	(1,461)	-	-
W046	HANCOCK COUNTY ATTORNEY	(8,725)	(1,766)	235	(258)	-	-
W049	HARRISON COUNTY ATTORNEY	(13,884)	(11,805)	(3,667)	(393)	-	-
W053	HICKMAN COUNTY ATTORNEY	(21,712)	(3,988)	563	(567)	-	-
W054	HOPKINS COUNTY ATTORNEY	(83,355)	(55,297)	(13,928)	(2,543)	-	-
W055	JACKSON COUNTY ATTORNEY	(7,477)	4,160	2,391	(269)	-	-
W056	JEFFERSON CO ATTORNEY	(169,230)	91,605	46,040	(7,729)	-	-
W058	JOHNSON COUNTY ATTORNEY	(2,412)	1,350	783	(65)	-	-
W061	KNOX COUNTY ATTORNEY	(59)	35	20	(2)	-	-
W062	LARUE COUNTY ATTORNEY	(29,624)	(9,187)	(376)	(701)	-	-
W063	LAUREL COUNTY ATTORNEY	(8,727)	(2,225)	54	(238)	-	-
W065	LEE COUNTY ATTORNEY	(19,404)	(10,589)	(3,361)	(262)	-	-
W067	LETCHER COUNTY ATTORNEY	988	4,354	2,131	(153)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(21,644)	(5,257)	(260)	(469)	-	-
W074	MCCREARY COUNTY ATTORNEY	(42,341)	(10,111)	(331)	(1,150)	-	-
W076	MADISON COUNTY ATTORNEY	(148,317)	(48,658)	(6,525)	(4,184)	-	-
W077	MAGOFFIN CO ATTORNEY	(17,233)	(13,132)	(3,691)	(487)	-	-
W082	MEADE COUNTY ATTORNEY	(32,422)	(7,655)	(201)	(968)	-	-
W083	MENIFEE COUNTY ATTORNEY	(9,951)	(748)	634	(248)	-	-
W084	MERCER COUNTY ATTORNEY	(13,402)	(4,701)	(436)	(334)	-	-
W087	MONTGOMERY CO ATTORNEY	(37,284)	(8,637)	435	(903)	-	-
W088	MORGAN COUNTY ATTORNEY	(39,303)	(8,769)	179	(1,042)	-	-
W092	OHIO COUNTY ATTORNEY	(2,406)	(2,870)	(1,067)	(62)	-	-
W093	OLDHAM COUNTY ATTORNEY	(59,804)	(39,175)	(12,740)	(2,053)	-	-
W094	OWEN COUNTY ATTORNEY	(14,597)	(7,574)	(2,148)	(440)	-	-
W096	PENDLETON COUNTY ATTORNEY	(1,631)	911	530	(44)	-	-
W099	POWELL COUNTY ATTORNEY	(273)	153	88	(7)	-	-
W100	PULASKI COUNTY ATTORNEY	(51,520)	(22,750)	(5,362)	(2,098)	-	-
W102	ROCKCASTLE CO ATTORNEY	(29,165)	(15,464)	(3,567)	(812)	-	-
W103	ROWAN COUNTY ATTORNEY	(25,384)	(6,478)	1,256	(343)	-	-
W105	SCOTT COUNTY ATTORNEY	1,465	1,313	103	(116)	-	-
W106	SHELBY COUNTY ATTORNEY	(15,229)	(2,057)	1,451	(745)	-	-
W107	SIMPSON COUNTY ATTORNEY	(9,166)	(1,654)	(365)	(344)	-	-
W108	SPENCER COUNTY ATTORNEY	(24,165)	(8,987)	(1,977)	(400)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(26,726)	(18,527)	(5,914)	(260)	-	-
W112	TRIMBLE COUNTY ATTORNEY	(18,889)	(2,304)	1,262	(572)	-	-
W113	UNION COUNTY ATTORNEY	(21,836)	(17,176)	(5,119)	(655)	-	-
W117	WEBSTER COUNTY ATTORNEY	(30,253)	(5,207)	614	(780)	-	-
W118	WHITLEY COUNTY ATTORNEY	(53,955)	(18,290)	(2,004)	(1,298)	-	-
X034	FAYETTE CO ATTORNEY OFF	(43,789)	10,956	9,131	(1,293)	-	-
X059	KENTON COUNTY ATTORNEY	(25,017)	(8,175)	(1,110)	(757)	-	-
TOTAL		(439,459,378)	(122,141,375)	(12,050,020)	(14,305,824)	-	-



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 6/30/2024	2024 Proportionate Share	2023 Proportionate Share	Employer Contributions for FYE June 30, 2024			Net OPEB Liability as of June 30, 2024				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.99%	Discount Rate Less 1.00% 4.99%	Discount Rate Plus 1.00% 6.99%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1430	EASTERN KY UNIV	1,532,064	0.572770%	0.614298%	-	4,667	4,667	(1,346,763)	(1,038,720)	(1,602,005)	(1,526,306)	(1,136,974)
1440	MOREHEAD STATE UNIVERSITY	298,641	0.111649%	0.165405%	-	910	910	(262,522)	(202,476)	(312,276)	(297,520)	(221,628)
1445	MURRAY STATE UNIV	482,887	0.180530%	0.270734%	-	1,471	1,471	(424,483)	(327,392)	(504,932)	(481,073)	(358,360)
1450	NORTHERN KY UNIVERSITY	862,981	0.322630%	0.395776%	-	2,629	2,629	(758,605)	(585,090)	(902,377)	(859,738)	(640,435)
1465	WESTERN KENTUCKY UNIV	1,110,645	0.415220%	0.478618%	-	3,383	3,383	(976,313)	(753,002)	(1,161,346)	(1,106,470)	(824,230)
3801	KENTUCKY STATE UNIVERSITY	192,822	0.072087%	0.084931%	-	587	587	(169,499)	(130,730)	(201,623)	(192,096)	(143,096)
31040	ATTORNEY GENERALS OFFICE	1,153,041	0.431070%	0.485722%	-	3,512	3,512	(1,013,582)	(781,746)	(1,205,678)	(1,148,706)	(855,693)
31095	DEPT MILITARY AFFAIRS	2,359,415	0.882079%	1.038771%	-	7,187	7,187	(2,074,046)	(1,599,652)	(2,467,124)	(2,350,546)	(1,750,967)
35615	TRAN DEPT OF AVIATION	186,172	0.069601%	0.089787%	-	567	567	(163,654)	(126,222)	(194,670)	(185,471)	(138,161)
39079	COMMONWEALTH OF TECHNOL	281,158	0.105112%	0.129917%	-	856	856	(247,151)	(190,621)	(293,992)	(280,100)	(208,652)
50660	DEPT OF FISH & WILDLIFE	6,706,125	2.507119%	2.853335%	-	20,427	20,427	(5,895,028)	(4,546,666)	(7,012,267)	(6,680,918)	(4,976,744)
50665	COMM KY HORSE PARK	388,023	0.145064%	0.172969%	-	1,182	1,182	(341,091)	(263,074)	(405,736)	(386,564)	(287,959)
50670	DEPT OF PARKS	1,270,775	0.475086%	0.564113%	-	3,871	3,871	(1,117,077)	(861,570)	(1,328,788)	(1,265,999)	(943,067)
53729	OFF HUMAN RESOURCE MANAGE	3,658,487	1.367744%	1.154152%	-	11,144	11,144	(3,215,998)	(2,480,407)	(3,825,501)	(3,644,736)	(2,715,033)
54520	J&PS DEPT OF KY STATE POL	7,472,351	2.793577%	3.318612%	-	22,761	22,761	(6,568,581)	(5,066,158)	(7,813,473)	(7,444,266)	(5,545,376)
54523	J&PS OF JUVENILE JUSTICE	32,151,981	12.020182%	9.636013%	-	97,935	97,935	(28,263,240)	(21,798,627)	(33,619,753)	(32,031,130)	(23,860,603)
54527	J&PS DEPT OF CORRECTIONS	205,117,335	76.684161%	77.573503%	-	624,788	624,788	(180,308,654)	(139,066,894)	(214,481,154)	(204,346,349)	(152,221,518)
58676	DEPT OF INSURANCE	349,222	0.130559%	0.137232%	-	1,064	1,064	(306,985)	(236,769)	(365,166)	(347,911)	(259,166)
58680	DEPT OF ALCOHOL & BEVERA	1,909,188	0.713760%	0.836112%	-	5,815	5,815	(1,678,275)	(1,294,405)	(1,996,345)	(1,902,013)	(1,416,846)
TOTAL		267,483,313	100.000000%	100.000000%	-	814,756	814,756	(235,131,547)	(181,350,221)	(279,694,206)	(266,477,912)	(198,504,508)

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2025
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
1430	EASTERN KY UNIV	(351,176)	(16,780)	(367,956)	-	(367,956)	2,865
1440	MOREHEAD STATE UNIVERSITY	(68,454)	6,570	(61,884)	-	(61,884)	558
1445	MURRAY STATE UNIV	(110,686)	1,929	(108,757)	-	(108,757)	903
1450	NORTHERN KY UNIVERSITY	(197,811)	(1,047)	(198,858)	-	(198,858)	1,614
1465	WESTERN KENTUCKY UNIV	(254,579)	(7,338)	(261,917)	-	(261,917)	2,077
3801	KENTUCKY STATE UNIVERSITY	(44,198)	833	(43,365)	-	(43,365)	361
31040	ATTORNEY GENERALS OFFICE	(264,297)	(7,734)	(272,031)	-	(272,031)	2,156
31095	DEPT MILITARY AFFAIRS	(540,819)	(11,856)	(552,675)	-	(552,675)	4,411
35615	TRAN DEPT OF AVIATION	(42,674)	3,265	(39,409)	-	(39,409)	348
39079	COMMONWEALTH OF TECHNOL	(64,446)	9,547	(54,899)	-	(54,899)	526
50660	DEPT OF FISH & WILDLIFE	(1,537,162)	(19,416)	(1,556,578)	-	(1,556,578)	12,538
50665	COMM KY HORSE PARK	(88,941)	(1)	(88,942)	-	(88,942)	725
50670	DEPT OF PARKS	(291,284)	1,623	(289,661)	-	(289,661)	2,376
53729	OFF HUMAN RESOURCE MANAGE	(838,590)	(12,196)	(850,786)	-	(850,786)	6,840
54520	J&PS DEPT OF KY STATE POL	(1,712,795)	43,811	(1,668,984)	-	(1,668,984)	13,971
54523	J&PS OF JUVENILE JUSTICE	(7,369,800)	(676,216)	(8,046,016)	-	(8,046,016)	60,115
54527	J&PS DEPT OF CORRECTIONS	(47,016,504)	(1,088,249)	(48,104,753)	-	(48,104,753)	383,507
58676	DEPT OF INSURANCE	(80,048)	(2,159)	(82,207)	-	(82,207)	653
58680	DEPT OF ALCOHOL & BEVERA	(437,620)	(3,715)	(441,335)	-	(441,335)	3,570
TOTAL		(61,311,884)	(1,779,130)	(63,091,014)	-	(63,091,014)	500,114

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	34,515	71,859	153,467	908	260,749	671,779	100,486	300,091	19,584	1,091,940
1440	MOREHEAD STATE UNIVERSITY	6,728	14,007	29,915	11,288	61,938	130,949	19,587	58,496	1,729	210,761
1445	MURRAY STATE UNIV	10,879	22,649	48,371	17,364	99,263	211,736	31,672	94,585	7,729	345,722
1450	NORTHERN KY UNIVERSITY	19,442	40,477	86,445	11,691	158,055	378,400	56,602	169,036	6,450	610,488
1465	WESTERN KENTUCKY UNIV	25,021	52,093	111,253	8,018	196,385	486,995	72,845	217,546	14,430	791,816
3801	KENTUCKY STATE UNIVERSITY	4,344	9,044	19,315	3,741	36,444	84,548	12,647	37,769	5,238	140,202
31040	ATTORNEY GENERALS OFFICE	25,976	54,081	115,500	5,856	201,413	505,585	75,626	225,850	17,249	824,310
31095	DEPT MILITARY AFFAIRS	53,154	110,664	236,343	21,900	422,061	1,034,555	154,750	462,148	18,805	1,670,258
35615	TRAN DEPT OF AVIATION	4,194	8,732	18,649	4,372	35,947	81,632	12,211	36,466	651	130,960
39079	COMMONWEALTH OF TECHNOL	6,334	13,187	28,164	5,097	52,782	123,282	18,441	55,071	2,210	199,004
50660	DEPT OF FISH & WILDLIFE	151,079	314,539	671,754	41,629	1,179,001	2,940,500	439,844	1,313,555	70,969	4,764,868
50665	COMM KY HORSE PARK	8,742	18,199	38,868	4,074	69,883	170,140	25,450	76,003	2,549	274,142
50670	DEPT OF PARKS	28,629	59,604	127,294	13,961	229,488	557,209	83,348	248,912	11,663	901,132
53729	OFF HUMAN RESOURCE MANAGE	82,420	171,595	366,472	6,155	626,642	1,604,172	239,954	716,602	93,177	2,653,905
54520	J&PS DEPT OF KY STATE POL	168,341	350,478	748,507	82,559	1,349,885	3,276,475	490,099	1,463,639	34,786	5,264,999
54523	J&PS OF JUVENILE JUSTICE	724,337	1,508,032	3,220,672	17,989	5,471,030	14,097,991	2,108,795	6,297,733	769,257	23,273,776
54527	J&PS DEPT OF CORRECTIONS	4,620,996	9,620,669	20,546,652	-	34,788,317	89,939,788	13,453,302	40,177,130	2,166,216	145,736,436
58676	DEPT OF INSURANCE	7,867	16,380	34,982	1,315	60,544	153,127	22,905	68,404	4,409	248,845
58680	DEPT OF ALCOHOL & BEVERA	43,011	89,547	191,244	18,271	342,073	837,141	125,221	373,960	16,468	1,352,790
TOTAL		6,026,009	12,545,836	26,793,867	276,188	45,641,900	117,286,004	17,543,785	52,392,996	3,263,568	190,486,353

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	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
1430	EASTERN KY UNIV	(370,618)	(264,786)	(165,300)	(30,486)	-	-
1440	MOREHEAD STATE UNIVERSITY	(67,048)	(47,400)	(28,758)	(5,618)	-	-
1445	MURRAY STATE UNIV	(111,633)	(78,642)	(47,125)	(9,058)	-	-
1450	NORTHERN KY UNIVERSITY	(202,143)	(144,633)	(88,840)	(16,818)	-	-
1465	WESTERN KENTUCKY UNIV	(265,899)	(189,903)	(117,766)	(21,863)	-	-
3801	KENTUCKY STATE UNIVERSITY	(46,059)	(33,423)	(20,494)	(3,783)	-	-
31040	ATTORNEY GENERALS OFFICE	(277,869)	(199,242)	(123,008)	(22,778)	-	-
31095	DEPT MILITARY AFFAIRS	(559,264)	(396,562)	(246,083)	(46,289)	-	-
35615	TRAN DEPT OF AVIATION	(42,550)	(30,254)	(18,612)	(3,596)	-	-
39079	COMMONWEALTH OF TECHNOL	(64,712)	(47,052)	(28,987)	(5,472)	-	-
50660	DEPT OF FISH & WILDLIFE	(1,598,152)	(1,145,134)	(710,310)	(132,271)	-	-
50665	COMM KY HORSE PARK	(91,608)	(64,843)	(40,211)	(7,597)	-	-
50670	DEPT OF PARKS	(298,812)	(214,919)	(133,017)	(24,896)	-	-
53729	OFF HUMAN RESOURCE MANAGE	(886,807)	(649,008)	(416,418)	(75,028)	-	-
54520	J&PS DEPT OF KY STATE POL	(1,744,357)	(1,251,679)	(772,688)	(146,390)	-	-
54523	J&PS OF JUVENILE JUSTICE	(7,842,431)	(5,651,992)	(3,645,327)	(662,996)	-	-
54527	J&PS DEPT OF CORRECTIONS	(49,193,423)	(35,369,452)	(22,270,392)	(4,114,852)	-	-
58676	DEPT OF INSURANCE	(84,050)	(59,509)	(37,774)	(6,968)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(449,585)	(323,666)	(199,977)	(37,488)	-	-
TOTAL		(64,197,020)	(46,162,099)	(29,111,087)	(5,374,248)	-	-

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 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,801,715	0.000000%	0.097660%	0.061838%
10010	LEGS LEGISLATIVE RES COMM	26,631,261	1.825050%	1.443516%	1.583463%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	28,432,976	1.825050%	1.541176%	1.645301%
7716	MASTER COMMISSIONER BULLITT COUNTY	148,285	0.000000%	0.008038%	0.005090%
7718	MASTER COMM BOONE CO	162,896	0.000000%	0.008830%	0.005591%
7720	MASTER COMM CAMPBELL CO	73,440	0.000000%	0.003981%	0.002521%
7724	MASTER COMM CHRISTIAN CO	44,651	0.000000%	0.002420%	0.001532%
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.001139%	0.000721%
7727	MASTER COMM CLINTON/CUMBE	11,784	0.000000%	0.000639%	0.000405%
7730	MASTER COMM DAVIESS CO	105,302	0.000000%	0.005708%	0.003614%
7734	MASTER COMM FAYETTE CO	165,084	0.000000%	0.008948%	0.005666%
7741	MASTER COMM GRANT CO	60,017	0.000000%	0.003253%	0.002060%
7743	MASTER COMM GRAYSON CO	44,318	0.000000%	0.002402%	0.001521%
7747	MASTER COMM HARDIN CO	184,119	0.000000%	0.009980%	0.006319%
7751	MASTER COMM HENDERSON CO	34,786	0.000000%	0.001886%	0.001194%
7752	HENRY/ TRIMBLE MASTER COM	104,973	0.000000%	0.005690%	0.003603%
7753	MASTER COMM HOPKINS CO	55,529	0.000000%	0.003010%	0.001906%
7756	MASTER COMM JEFF CIRCUIT	422,589	0.000000%	0.022906%	0.014504%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	66,969	0.000000%	0.003630%	0.002299%
7759	MASTER COMM KENTON CO	190,757	0.000000%	0.010340%	0.006547%
7763	MASTER COMM LAUREL CO	71,141	0.000000%	0.003856%	0.002442%
7773	MASTER COMM MCCracken CO	125,437	0.000000%	0.006799%	0.004305%
7776	MASTER COMM MADISON CO	112,340	0.000000%	0.006089%	0.003856%
7782	MASTER COMM MEADE CO	105,637	0.000000%	0.005726%	0.003626%
7790	MASTER COMM NELSON CO	60,017	0.000000%	0.003253%	0.002060%
7793	MASTER COMM OLDHAM CO	96,849	0.000000%	0.005250%	0.003324%
7794	MASTER COMM OWEN CO	33,222	0.000000%	0.001801%	0.001140%
7798	MASTER COMM PIKE CO	104,167	0.000000%	0.005646%	0.003575%
7805	MASTER COMM SCOTT CO	114,140	0.000000%	0.006187%	0.003918%
7807	MASTER COMM SIMPSON CO	37,787	0.000000%	0.002048%	0.001297%
7814	MASTER COMM WARREN CO	151,715	0.000000%	0.008224%	0.005207%
7820	MASTER COMM BARREN CO	33,899	0.000000%	0.001837%	0.001163%
7821	MASTER COMM MUHLENBERG CO	89,547	0.000000%	0.004854%	0.003074%
20020	JUDL JUDICIAL RET SYSTEM	209,990	0.000000%	0.011382%	0.007207%
20025	JUDL ADM OFF OF THE COURT	85,339,156	2.508010%	4.625709%	3.848937%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	88,581,562	2.508010%	4.801461%	3.960224%
31030	UNIFIED PROSECUTORIAL SYS	65,196,266	3.659636%	3.533887%	3.580012%
31035	DEPT OF AGRICULTURE	11,595,953	0.650911%	0.628545%	0.636749%
31040	ATTORNEY GENERALS OFFICE	10,543,188	0.591817%	0.571481%	0.578940%
31045	AUDITOR OF PUBLIC ACCOUNT	9,984,899	0.560478%	0.541220%	0.548284%
31066	REGISTRY OF ELECTION	728,193	0.040875%	0.039471%	0.039986%
31070	GOVERNORS OFFICE	2,155,886	0.121015%	0.116857%	0.118382%
31074	DEPT OF VETERANS AFFAIRS	36,297,407	2.037468%	1.967458%	1.993138%
31076	MILITARY AFFAIRS COMM	73,231	0.004111%	0.003969%	0.004021%
31082	KY INFRASTRUCTURE	1,135,777	0.063754%	0.061563%	0.062367%
31085	LT GOVERNORS OFFICE	549,892	0.030867%	0.029806%	0.030195%
31094	OFF OF HOMELAND SECURITY	1,188,474	0.066712%	0.064420%	0.065261%
31095	DEPT MILITARY AFFAIRS	17,205,165	0.965771%	0.932586%	0.944758%
31097	OFF OF MINORITY EMPOWMENT	132,675	0.007447%	0.007191%	0.007285%
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	0.000000%
31112	GOV OFF LOCAL DEVELOPMENT	3,103,655	0.174216%	0.168230%	0.170426%
31120	SECRETARY OF STATE	1,976,257	0.110932%	0.107121%	0.108519%
31125	STATE TREASURERS OFFICE	1,663,702	0.093388%	0.090179%	0.091356%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	160,903	0.009032%	0.008722%	0.008836%
31137	KY COMM NETWORK AUTH	933,312	0.052389%	0.050589%	0.051249%
31150	BOARD OF ACCOUNTANCY	245,994	0.013808%	0.013334%	0.013508%
31165	BOARD OF BARBERING	114,751	0.006441%	0.006220%	0.006301%
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	472,843	0.026542%	0.025630%	0.025965%
31180	BOARD OF DENTISTRY	267,730	0.015028%	0.014512%	0.014701%
31185	BOARD OF ELECTIONS	605,982	0.034015%	0.032847%	0.033275%
31190	BRD OF EMBALMERS/FUN DIR	223,919	0.012569%	0.012137%	0.012295%
31200	BOARD OF EXM ARCHITECTS	165,757	0.009304%	0.008985%	0.009102%
31205	KY LANDSCAPE ARCH REG BD	28,137	0.001579%	0.001525%	0.001545%
31215	BD EXAMINERS OF SOCIAL WK	136,196	0.007645%	0.007382%	0.007478%
31225	BD OF HAIRDRESSERS/CSMTG	732,073	0.041093%	0.039681%	0.040199%



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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31245	BD OF MEDICAL LICENSURE	989,738	0.055557%	0.053648%	0.054348%
31250	BOARD OF NURSING	3,828,114	0.214882%	0.207498%	0.210206%
31260	BOARD OF OPTOMETRIC EXM	85,069	0.004775%	0.004611%	0.004671%
31263	KY RESPIRATORY CARE BD	104,212	0.005850%	0.005649%	0.005723%
31268	PERSONNEL BOARD	374,262	0.021008%	0.020286%	0.020551%
31270	KY BOARD OF PHARMACY	1,219,624	0.068461%	0.066108%	0.066971%
31275	BD OF PHYSICAL THERAPY	198,961	0.011168%	0.010784%	0.010925%
31290	BD OF PROF ENGINEERS & LA	672,911	0.037772%	0.036474%	0.036950%
31345	SCHOOL FAC CONSTR COMM	157,152	0.008821%	0.008518%	0.008629%
31354	EXECUTIVE BRANCH ETH COMM	292,163	0.016400%	0.015836%	0.016043%
31370	COMMISSION ON HUMAN RIGHT	1,101,896	0.061852%	0.059727%	0.060506%
31415	KY COUNCIL POSTSEC EDUCAT	2,297,568	0.128968%	0.124537%	0.126162%
31765	OFFICE OF STATE BUD DIREC	1,457,686	0.081824%	0.079012%	0.080043%
35605	TRAN OFF OF THE SECRETARY	4,489,077	0.251984%	0.243325%	0.246501%
35607	TRAN OFFICE OF LEGAL SVC	2,485,770	0.139533%	0.134738%	0.136497%
35609	DIVISION OF FACILITY MANA	1,763,594	0.098995%	0.095594%	0.096841%
35615	TRAN DEPT OF AVIATION	1,548,245	0.086907%	0.083921%	0.085016%
35616	TRAN OFFICE OF PERSONNEL	1,767,846	0.099234%	0.095824%	0.097075%
35617	OFFICE OF INFORMAT TECHNO	1,975,074	0.110866%	0.107057%	0.108454%
35618	OFFICE OF AUDITS	2,369,708	0.133018%	0.128447%	0.130124%
35619	DOT PAYROLL DIVISION	1,437,155	0.080671%	0.077899%	0.078916%
35625	TRAN DEPT OF HIGHWAYS	214,654,912	12.049140%	11.635119%	11.786983%
35628	TRAN DEPT OF INTERGOV PRO	736,387	0.041335%	0.039915%	0.040436%
35630	TRAN DEPT OF VEH REGULATE	10,312,724	0.578880%	0.558989%	0.566285%
36635	CAB FOR ECONOMIC DEVELOPMENT	5,237,727	0.294007%	0.283905%	0.287610%
39075	KHEAA DIV OF FINANCIAL AF	368,432	0.020681%	0.019970%	0.020231%
39079	COMMONWEALTH OF TECHNOL	14,061,310	0.789298%	0.762177%	0.772125%
39084	KY RIVER AUTHORITY	390,852	0.021940%	0.021186%	0.021463%
39103	OFFICE OF PVA'S	33,014,737	1.853203%	1.789525%	1.812882%
39130	DEPT OF REVENUE	37,825,667	2.123253%	2.050296%	2.077057%
39750	OFFICE OF SECRETARY	6,718,596	0.377132%	0.364174%	0.368927%
39758	OFF OF THE CONTROLLER	4,757,458	0.267048%	0.257872%	0.261238%
39785	DEPT FACILITIES SUPP SVCS	11,519,969	0.646646%	0.624426%	0.632576%
50235	KY STATE FAIR BOARD	11,367,527	0.638089%	0.616163%	0.624205%
50410	COMM KY HERITAGE COUNCIL	1,267,431	0.071144%	0.068700%	0.069596%
50529	KY ARTS COUNCIL	487,329	0.027355%	0.026415%	0.026760%
50550	KY HISTORICAL SOCIETY	1,950,042	0.109461%	0.105700%	0.107080%
50660	DEPT OF FISH & WILDLIFE	16,427,850	0.922138%	0.890452%	0.902074%
50665	COMM KY HORSE PARK	2,796,701	0.156986%	0.151592%	0.153571%
50670	DEPT OF PARKS	26,476,015	1.486167%	1.435101%	1.453832%
50850	COMM OFFICE OF SECRETARY	1,323,897	0.074314%	0.071760%	0.072697%
50852	KY ARTISANS CTR AT BEREA	736,024	0.041315%	0.039895%	0.040416%
50860	DEPT OF TOURISM	1,204,411	0.067607%	0.065284%	0.066136%
51106	DEPT OF WORKPLACE STANDARDS	5,230,317	0.293591%	0.283503%	0.287203%
51107	DEPARTMENT OF WORKERS' CLAIMS	8,326,626	0.467395%	0.451335%	0.457226%
51113	KY OSH REVIEW COMMISSION	231,920	0.013018%	0.012571%	0.012735%
51114	WORKERS' COMP FUNDING COMMISSION	879,172	0.049350%	0.047655%	0.048277%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	10,525,698	0.590835%	0.570533%	0.577980%
51340	KY COMM DEAF/HARD OF HEAR	493,886	0.027723%	0.026771%	0.027120%
51407	KY ENVIRONMENTAL EDUC COU	85,657	0.004808%	0.004643%	0.004704%
51507	OFFICE OF THE SECRETARY	9,104,710	0.511071%	0.493510%	0.499951%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	641,743	0.036023%	0.034785%	0.035239%
51509	OFFICE OR EDUCATIONAL PROGRAMS	57,824	0.003246%	0.003134%	0.003175%
51530	EDUC OFFICE OF SECRETARY	249,025	0.013978%	0.013498%	0.013674%
51531	DEPT WORKFORCE INVESTMENT	18,934,471	1.062841%	1.026321%	1.039717%
51532	KY COMM ON PROPRIETARY ED	119,921	0.006731%	0.006500%	0.006585%
51540	EDUC DEPT OF EDUCATION	15,221,363	0.854415%	0.825056%	0.835825%
51545	KY EDUCATIONAL TV AUTHOR	7,342,167	0.412135%	0.397974%	0.403168%
51555	KY DEPT LIBRARY & ARCHIVE	2,409,764	0.135266%	0.130618%	0.132323%
53721	H&FS OFF OF THE SECRETARY	31,329,293	1.758595%	1.698167%	1.720332%
53723	OFFICE INSPECTOR GENERAL	11,862,384	0.665866%	0.642987%	0.651379%
53725	DEPT OF AGING/INDEP LIVIN	13,698,044	0.768907%	0.742486%	0.752177%
53727	DEPT FOR INCOME SUPPORT	26,378,502	1.480694%	1.429816%	1.448478%
53728	DEPT FOR PUBLIC HEALTH	30,999,011	1.740055%	1.680265%	1.702196%
53729	OFF HUMAN RESOURCE MANAGE	21,651,214	1.215339%	1.173579%	1.188897%
53730	SERVE KY	1,218,610	0.068404%	0.066053%	0.066915%
53736	H&FS DEPT FOR COMM BASE S	266,863,447	14.979738%	14.465019%	14.653818%
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	0.000000%	0.000000%
53746	DEPT FOR MEDICAID SERVICE	13,581,364	0.762357%	0.736162%	0.745770%



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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	7,560,947	0.424416%	0.409832%	0.415181%
54500	J&PS OFF OF SECRETARY	10,934,623	0.613789%	0.592698%	0.600434%
54515	DEPT OF PUBLIC ADVOCACY	35,314,220	1.982279%	1.914166%	1.939150%
54520	J&PS DEPT OF KY STATE POL	42,700,360	2.396882%	2.314523%	2.344732%
54523	J&PS OF JUVENILE JUSTICE	37,720,930	2.117374%	2.044619%	2.071306%
54525	DEPT OF CRIMINAL JUST TRN	8,581,997	0.481730%	0.465177%	0.471249%
54527	J&PS DEPT OF CORRECTIONS	19,725,392	1.107237%	1.069192%	1.083147%
55790	OFFICE OF THE SECRETARY	5,107,746	0.286711%	0.276859%	0.280473%
55793	DEPT PERSONNEL ADMIN	2,334,096	0.131019%	0.126517%	0.128168%
55794	DEPT FOR EMPLOYEE INS	2,611,067	0.146566%	0.141530%	0.143377%
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	0.000000%
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	0.000000%
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	0.000000%
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	0.000000%
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	0.000000%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	11,215	0.000630%	0.000608%	0.000616%
57123	KY PUBLIC SVC COMMISSION	5,408,069	0.303569%	0.293138%	0.296964%
57126	OFFICE OF THE SECRETARY	3,165,420	0.177683%	0.171578%	0.173817%
57128	DEPT FOR NATURAL RESOURCE	27,804,042	1.560713%	1.507085%	1.526756%
57129	DEPT FOR ENVIRONM PROTECT	38,543,154	2.163527%	2.089186%	2.116454%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,846,971	0.272073%	0.262724%	0.266153%
57140	KY NATURE PRESERVES	1,127,724	0.063302%	0.061127%	0.061925%
57141	OFFICE OF ENERGY POLICY	482,129	0.027063%	0.026133%	0.026474%
58374	KY HORSE RACING AUTHORITY	3,519,005	0.197531%	0.190744%	0.193233%
58672	OFFICE OF CLAIMS AND APPEALS	538,184	0.030210%	0.029172%	0.029553%
58675	OFFICE OF THE SECRETARY	4,241,508	0.238087%	0.229906%	0.232907%
58676	DEPT OF INSURANCE	3,995,518	0.224279%	0.216572%	0.219399%
58677	OFF OF OCCUP & PROFESSION	1,764,269	0.099033%	0.095630%	0.096878%
58678	KY BOXING & WRESTLING AUT	62,966	0.003534%	0.003413%	0.003457%
58680	DEPT OF ALCOHOL & BEVERA	776,033	0.043561%	0.042064%	0.042613%
58681	DEPT OF CHARITABLE GAMING	1,429,904	0.080264%	0.077506%	0.078518%
58685	DEPT OF FINANCIAL INSTITU	7,111,041	0.399161%	0.385446%	0.390477%
58690	DEPT OF HOUSING & BUILD C	11,649,160	0.653898%	0.631429%	0.639671%
SUBTOTAL EXECUTIVE BRANCH AGENCIES		1,388,373,866	77.933030%	75.255172%	76.237411%
1430	EASTERN KY UNIV	5,744,723	1.270600%	0.311386%	0.663226%
1433	KET FOUNDATION	3,337,462	0.080090%	0.180903%	0.143925%
1435	CHILD WATCH ADVOCACY CTR	275,396	0.003820%	0.014928%	0.010854%
1436	LOTUS	1,165,966	0.005710%	0.063200%	0.042113%
1437	SANCTUARY INC	831,315	0.013340%	0.045060%	0.033425%
1438	O A S I S	1,035,525	0.012250%	0.056129%	0.040034%
1439	BARREN RIVER CHILD ADVOCA	698,922	0.002160%	0.037884%	0.024780%
1440	MOREHEAD STATE UNIVERSITY	4,509,170	0.643190%	0.244414%	0.390685%
1445	MURRAY STATE UNIV	6,795,002	0.705340%	0.368315%	0.491936%
1451	SILVERLEALF	675,981	0.010730%	0.036641%	0.027137%
1452	SPRINGHAVEN INC	824,042	0.008120%	0.044666%	0.031261%
1453	SAFE HARBOR	1,078,420	0.006980%	0.058454%	0.039573%
1454	D.O.V.E.S.	773,412	0.007010%	0.041922%	0.029116%
1456	JUDI'S PLACE FOR KIDS, INC.	397,143	0.004130%	0.021527%	0.015146%
1457	KY RIVER CHILD ADVOCACY	266,736	0.001550%	0.014458%	0.009723%
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	448,428	0.014590%	0.024306%	0.020742%
1459	NURSING HOME OMBUDSMAN	319,364	0.004680%	0.017311%	0.012678%
1465	WESTERN KENTUCKY UNIV	12,272,623	0.961060%	0.665223%	0.773736%
1480	KASAP	822,409	0.005020%	0.044578%	0.030068%
1481	ZEROV	1,420,029	0.012920%	0.076971%	0.053477%
1483	PENNYRILE CHILD ADV CTR	291,500	0.002450%	0.015800%	0.010903%
1484	BUFFALO TR CHILD ADV INC	323,882	0.001340%	0.017556%	0.011608%
1485	CUMBERLAND V C A CENTER	475,139	0.004370%	0.025754%	0.017910%
1486	LAKE CUMB CHILD ADV CTR	364,324	0.002900%	0.019748%	0.013568%
1487	B.R.A.S.S.	1,006,190	0.011330%	0.054539%	0.038690%
1488	WOMEN AWARE	227,853	0.005190%	0.012351%	0.009724%
1489	BETHANY HOUSE ABUSE SHEL	605,776	0.008900%	0.032835%	0.024056%
1490	HOPE HARBOR INC	678,236	0.004380%	0.036763%	0.024885%
1491	CHILD ADV CTR OF GRN RVR	295,846	0.003040%	0.016036%	0.011269%
1492	CSG HEADQUARTERS	3,589,567	0.102460%	0.194568%	0.160783%
1994	KY HIGHER ED STUD LN CORP	10,349,396	0.435330%	0.560977%	0.514890%
3022	LEX FAYETTE CO HLTH DEPT	8,780,202	0.466060%	0.475921%	0.472304%
3023	LAKE CUMBERLAND DISTRICT	7,191,262	0.391340%	0.389794%	0.390361%



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Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3024	WEDCO DIST HEALTH DEPT	1,649,120	0.149760%	0.089389%	0.111533%
3025	NORTHERN KY DIST HLTH DEP	10,006,035	0.288080%	0.542365%	0.449093%
3026	BARREN RVR DIST HLTH DEPT	5,218,257	0.363480%	0.282849%	0.312424%
3027	GREEN RVR DIST HLTH DEPT	8,476,537	0.434500%	0.459461%	0.450305%
3028	LINCOLN TRL DIST HLTH DEP	5,426,866	0.353490%	0.294157%	0.315920%
3029	PURCHASE DIST HLTH DEPT	2,474,737	0.233680%	0.134140%	0.170651%
3030	MERCER CO HEALTH DEPT	723,827	0.047190%	0.039234%	0.042152%
3031	CUMBERLAND VLY DIST HEALT	4,420,389	0.478140%	0.239602%	0.327098%
3033	KY RIVER DIST HEALTH DEPT	4,312,030	0.373270%	0.233728%	0.284912%
3034	BOURBON CO HEALTH CENTER	802,310	0.041330%	0.043488%	0.042696%
3035	CLARK CO HEALTH DEPT	1,767,740	0.087510%	0.095818%	0.092771%
3036	GATEWAY DIST HEALTH DEPT	3,179,526	0.156670%	0.172342%	0.166594%
3037	BOYLE CO HEALTH DEPT	737,916	0.033740%	0.039998%	0.037703%
3038	PIKE CO HEALTH DEPT	2,317,196	0.128550%	0.125601%	0.126683%
3039	FLOYD CO HEALTH CENTER	1,297,788	0.065370%	0.070345%	0.068520%
3040	MARTIN CO HEALTH DEPT	430,399	0.028100%	0.023329%	0.025079%
3042	BUFFALO TRACE HEALTH DEPT	799,391	0.057350%	0.043330%	0.048473%
3044	N CENTRAL DIST HLTH DEPT	2,252,532	0.114620%	0.122096%	0.119354%
3045	PENNYRILE DIST HLTH DEPT	1,927,474	0.083250%	0.104476%	0.096690%
3047	BREATHITT CO HEALTH DEPT	1,324,678	0.096340%	0.071803%	0.080803%
3048	GREENUP CO HLTH DEPT	1,310,990	0.061180%	0.071061%	0.067437%
3049	WHITLEY CO HEALTH DEPT	2,222,443	0.153570%	0.120465%	0.132608%
3050	LAUREL CO HEALTH DEPT	1,168,183	0.076950%	0.063320%	0.068319%
3051	KNOX CO HEALTH DEPT	1,927,170	0.149260%	0.104460%	0.120893%
3052	MONROE CO HEALTH DEPT	532,357	0.016680%	0.028856%	0.024390%
3053	BULLITT CO HEALTH DEPT	1,660,078	0.073480%	0.089983%	0.083930%
3054	THREE RIVERS DIST HLTH	2,863,654	0.121470%	0.155221%	0.142841%
3055	ESTILL CO HEALTH DEPT	459,214	0.029660%	0.024891%	0.026640%
3056	OLDHAM CO HEALTH DEPT	1,286,389	0.055710%	0.069727%	0.064586%
3057	LEWIS CO HEALTH DEPT	792,915	0.016270%	0.042979%	0.033182%
3058	FLEMING CO HEALTH DEP	417,540	0.023320%	0.022632%	0.022884%
3059	JESSAMINE CO HEALTH DEPT	1,654,312	0.044700%	0.089670%	0.073175%
3060	POWELL CO HEALTH DEPT	595,476	0.022330%	0.032277%	0.028628%
3061	ANDERSON CO HEALTH DEPT	476,128	0.026980%	0.025808%	0.026238%
3062	MADISON CO HEALTH DEP	3,201,768	0.284160%	0.173548%	0.214120%
3064	JOHNSON CO HEALTH DEPT	1,445,060	0.082310%	0.078328%	0.079789%
3065	MAGOFFIN CO HEALTH DEPT	621,179	0.034380%	0.033670%	0.033930%
3066	ALLEN CO HEALTH DEPT	1,008,158	0.042050%	0.054646%	0.050026%
3067	FRANKLIN CO HEALTH DEPT	2,736,496	0.118540%	0.148329%	0.137402%
3068	LINCOLN CO HEALTH DEPT	578,049	0.026030%	0.031332%	0.029387%
3069	WOODFORD CO HEALTH DEPT	1,014,879	0.028990%	0.055010%	0.045466%
3072	MUHLENBERG CO.HEALTH DEPT	1,051,117	0.041920%	0.056975%	0.051453%
3073	MARSHALL CO HEALTH DEPT	1,521,305	0.081130%	0.082461%	0.081973%
3074	CHRISTIAN CO HEALTH DEPT	1,578,962	0.071020%	0.085586%	0.080243%
3075	HOPKINS CO HEALTH DEPT	1,705,349	0.094700%	0.092436%	0.093266%
3076	TODD CO HEALTH DEPT	1,115,241	0.024920%	0.060450%	0.047418%
3077	BRACKEN CO HEALTH DEPT	392,673	0.012810%	0.021284%	0.018176%
3078	MONTGOMERY CO HEALTH DEPT	2,091,455	0.056880%	0.113365%	0.092646%
3079	GARRARD COUNTY HEALTH DPT	471,992	0.020870%	0.025584%	0.023855%
3080	BRECKINRIDGE CO HEALTH BD	462,369	0.040950%	0.025062%	0.030890%
3081	ASHLAND BOYD CO HEALTH DP	1,147,321	0.093380%	0.062189%	0.073630%
3082	LAWRENCE CO HEALTH DEPT	926,755	0.020560%	0.050234%	0.039350%
3083	GRAVES CO HEALTH CENTER	1,237,776	0.032480%	0.067092%	0.054396%
3084	CALLOWAY CO HEALTH DEPT	785,569	0.021990%	0.042581%	0.035028%
3085	BELL CO HEALTH DEPT	937,075	0.057050%	0.050793%	0.053088%
3086	GRAYSON COUNTY HEALTH DEPT	916,419	0.024440%	0.049673%	0.040418%
3087	HARLAN CO HEALTH DEPT	765,971	0.038370%	0.041519%	0.040364%
3088	CARTER CO HEALTH DEPT	653,480	0.029530%	0.035421%	0.033260%
3801	KENTUCKY STATE UNIVERSITY	2,429,468	0.235970%	0.131686%	0.169937%
5470	KCTCS	15,819,541	0.830280%	0.857480%	0.847503%
7403	ASST OF COMMONWEALTH ATTY	1,197,787	0.030870%	0.064925%	0.052434%
7408	FRANKLIN CO COUNCIL AGING	326,841	0.011410%	0.017716%	0.015403%
7409	MUN ELEC POW ASSOC OF KY	21,815	0.009280%	0.001182%	0.004152%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.002758%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.006437%	0.007619%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.300681%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.052034%
8202	NORTHERN KY REG MHMR BD	148,371	0.304430%	0.008042%	0.116757%
8204	COMMUNICARE INC	8,291,535	0.353870%	0.449433%	0.414380%



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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
8205	ADANTA/BEHAVIORAL HLTH SR	5,625,107	0.473160%	0.304902%	0.366619%
8208	CUMBERLAND RIVER MHMR	19,334,839	0.522270%	1.048022%	0.855176%
8209	FOUR RIVERS BEHAVIORAL HEALTH	9,053,031	0.188850%	0.490709%	0.379987%
8210	NEW VISTA OF THE BLUEGRASS, INC.	37,567,881	0.976910%	2.036323%	1.647730%
8213	GREEN RVR REG MHMR BD	17,917,260	0.158670%	0.971184%	0.673154%
8216	COMPREHEND INC REG MHMR B	3,970,214	0.154500%	0.215201%	0.192936%
8220	LIFESKILLS INC	22,187,122	0.686860%	1.202627%	1.013444%
8221	MOUNTAIN COMP CARE CENTER	5,007,152	0.243500%	0.271407%	0.261171%
014A	BRECKINRIDGE CO ATTORNEY	102,973	0.005470%	0.005582%	0.005541%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001471%	0.002850%
031A	EDMONSON COUNTY ATTORNEY	24,029	0.002520%	0.001302%	0.001749%
060A	KNOTT COUNTY ATTORNEY	53,846	0.004790%	0.002919%	0.003605%
071A	LOGAN COUNTY ATTORNEY	143,488	0.009470%	0.007778%	0.008399%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.001203%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.001302%
W002	ALLEN COUNTY ATTORNEY	113,058	0.008820%	0.006128%	0.007115%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.003844%
W005	BARREN COUNTY ATTORNEY	131,976	0.015280%	0.007154%	0.010135%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000004%
W007	BELL COUNTY ATTORNEY	274,125	0.010270%	0.014859%	0.013176%
W008	BOONE COUNTY ATTORNEY	701,300	0.027070%	0.038013%	0.033999%
W011	BOYLE COUNTY ATTORNEY	33,355	0.000830%	0.001808%	0.001449%
W015	BULLITT COUNTY ATTORNEY	415,147	0.003740%	0.022503%	0.015621%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000106%
W021	CARROLL COUNTY ATTORNEY	86,583	0.004640%	0.004693%	0.004674%
W022	CHILD SUPPORT ENFORCEMENT	84,477	0.001360%	0.004579%	0.003398%
W023	CASEY COUNTY ATTORNEY	72,982	0.005040%	0.003956%	0.004354%
W025	CLARK COUNTY ATTORNEY	152,869	0.007030%	0.008286%	0.007825%
W028	CRITTENDEN CO ATTORNEY	-	0.001940%	0.000000%	0.000712%
W030	DAVISS COUNTY ATTORNEY	47,081	0.008390%	0.002552%	0.004693%
W036	FLOYD COUNTY ATTORNEY	195,810	0.005960%	0.010614%	0.008907%
W037	FRANKLIN COUNTY ATTORNEY	242,509	0.025700%	0.013145%	0.017750%
W039	GALLATIN COUNTY ATTORNEY	64,118	0.000000%	0.003475%	0.002200%
W040	GARRARD COUNTY ATTORNEY	86,140	0.005260%	0.004669%	0.004886%
W041	GRANT COUNTY CHILD SUPPOR	42,115	0.001930%	0.002283%	0.002154%
W042	GRAVES COUNTY ATTORNEY	111,643	0.017400%	0.006051%	0.010214%
W046	HANCOCK COUNTY ATTORNEY	30,730	0.002050%	0.001666%	0.001807%
W049	HARRISON COUNTY ATTORNEY	73,481	0.000610%	0.003983%	0.002746%
W053	HICKMAN COUNTY ATTORNEY	56,965	0.005470%	0.003088%	0.003962%
W054	HOPKINS COUNTY ATTORNEY	418,158	0.009310%	0.022666%	0.017767%
W055	JACKSON COUNTY ATTORNEY	14,827	0.003720%	0.000804%	0.001874%
W056	JEFFERSON CO ATTORNEY	603,507	0.090800%	0.032712%	0.054019%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000451%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000011%
W062	LARUE COUNTY ATTORNEY	83,533	0.005540%	0.004528%	0.004899%
W063	LAUREL COUNTY ATTORNEY	28,425	0.001880%	0.001541%	0.001665%
W065	LEE COUNTY ATTORNEY	3,196	0.004720%	0.000173%	0.001841%
W067	LETCHER COUNTY ATTORNEY	31,169	0.000000%	0.001689%	0.001069%
W073	MCCRACKEN COUNTY ATTORNEY	33,298	0.005810%	0.001805%	0.003274%
W074	MCCRERY COUNTY ATTORNEY	125,114	0.010210%	0.006782%	0.008039%
W076	MADISON COUNTY ATTORNEY	484,702	0.034400%	0.026273%	0.029254%
W077	MAGOFFIN CO ATTORNEY	87,984	0.001040%	0.004769%	0.003401%
W082	MEADE COUNTY ATTORNEY	112,793	0.007900%	0.006114%	0.006769%
W083	MENIFEE COUNTY ATTORNEY	18,150	0.003020%	0.000984%	0.001731%
W084	MERCER COUNTY ATTORNEY	38,900	0.002700%	0.002109%	0.002326%
W087	MONTGOMERY CO ATTORNEY	88,229	0.008960%	0.004782%	0.006314%
W088	MORGAN COUNTY ATTORNEY	109,179	0.009650%	0.005918%	0.007287%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000690%	0.000437%
W093	OLDHAM COUNTY ATTORNEY	322,023	0.008990%	0.017455%	0.014350%
W094	OWEN COUNTY ATTORNEY	61,757	0.002610%	0.003347%	0.003077%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000304%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000051%
W100	PULASKI COUNTY ATTORNEY	336,223	0.008520%	0.018225%	0.014665%
W102	ROCKCASTLE CO ATTORNEY	121,538	0.004120%	0.006588%	0.005683%
W103	ROWAN COUNTY ATTORNEY	23,265	0.004360%	0.001261%	0.002398%
W105	SCOTT COUNTY ATTORNEY	23,400	0.000000%	0.001268%	0.000803%
W106	SHELBY COUNTY ATTORNEY	128,922	0.002130%	0.006988%	0.005206%
W107	SIMPSON COUNTY ATTORNEY	40,494	0.002770%	0.002195%	0.002406%
W108	SPENCER COUNTY ATTORNEY	13,344	0.006380%	0.000723%	0.002798%



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

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W111	TRIGG COUNTY ATTORNEY	-	0.004960%	0.000000%	0.001819%
W112	TRIMBLE COUNTY ATTORNEY	74,009	0.003990%	0.004012%	0.004004%
W113	UNION COUNTY ATTORNEY	116,919	0.001560%	0.006337%	0.004585%
W117	WEBSTER COUNTY ATTORNEY	78,931	0.007510%	0.004278%	0.005463%
W118	WHITLEY COUNTY ATTORNEY	150,052	0.010710%	0.008133%	0.009078%
X034	FAYETTE CO ATTORNEY OFF	85,144	0.016670%	0.004615%	0.009037%
X059	KENTON COUNTY ATTORNEY	96,067	0.005430%	0.005207%	0.005289%
SUBTOTAL	ALL OTHER AGENCIES	339,499,894	17.733910%	18.402191%	18.157064%
TOTAL		1,844,888,298	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, 2024, within the Executive Branch.

For example, for agency 31030, $3.659636\% = 65,196,266 / 1,388,373,866 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2024 for the entire plan.

For example, for agency 31030, $3.533887\% = 65,196,266 / 1,844,888,298$

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 37% of the aggregate required contribution for the plan.

Column 6 = $36.68\% \times \text{Column 4} + 63.32\% \times \text{Column 5}$

APPENDIX D

EMPLOYER CONTRIBUTION AMOUNTS – KERS NON-HAZARDOUS INSURANCE PLAN

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

Participating Employer Code	Participating Employer Name	FYE 2024 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2024 Payroll Based Contributions (Insurance Only)	FYE 2024 Amortization Cost Contributions (Insurance Only)	FYE 2024 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005	LEGS GENERAL ASSEMBLY	-	0.000000%	38,737	-	38,737
10010	LEGS LEGISLATIVE RES COMM	18,070,764	1.825050%	572,572	1,606,491	2,179,063
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	18,070,764	1.825050%	611,309	1,606,491	2,217,800
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	3,188	-	3,188
7718	MASTER COMM BOONE CO	-	0.000000%	3,502	-	3,502
7720	MASTER COMM CAMPBELL CO	-	0.000000%	1,579	-	1,579
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	960	-	960
7725	MASTER COMM CLARK CO	-	0.000000%	452	-	452
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	253	-	253
7730	MASTER COMM DAVIESS CO	-	0.000000%	2,264	-	2,264
7734	MASTER COMM FAYETTE CO	-	0.000000%	3,549	-	3,549
7741	MASTER COMM GRANT CO	-	0.000000%	1,290	-	1,290
7743	MASTER COMM GRAYSON CO	-	0.000000%	953	-	953
7747	MASTER COMM HARDIN CO	-	0.000000%	3,959	-	3,959
7751	MASTER COMM HENDERSON CO	-	0.000000%	748	-	748
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	2,257	-	2,257
7753	MASTER COMM HOPKINS CO	-	0.000000%	1,194	-	1,194
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	9,086	-	9,086
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	1,440	-	1,440
7759	MASTER COMM KENTON CO	-	0.000000%	4,101	-	4,101
7763	MASTER COMM LAUREL CO	-	0.000000%	1,530	-	1,530
7773	MASTER COMM MCCracken CO	-	0.000000%	2,697	-	2,697
7776	MASTER COMM MADISON CO	-	0.000000%	2,415	-	2,415
7782	MASTER COMM MEADE CO	-	0.000000%	2,271	-	2,271
7790	MASTER COMM NELSON CO	-	0.000000%	1,290	-	1,290
7793	MASTER COMM OLDHAM CO	-	0.000000%	2,082	-	2,082
7794	MASTER COMM OWEN CO	-	0.000000%	714	-	714
7798	MASTER COMM PIKE CO	-	0.000000%	2,240	-	2,240
7805	MASTER COMM SCOTT CO	-	0.000000%	2,454	-	2,454
7807	MASTER COMM SIMPSON CO	-	0.000000%	812	-	812
7814	MASTER COMM WARREN CO	-	0.000000%	3,262	-	3,262
7820	MASTER COMM BARREN CO	-	0.000000%	729	-	729
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	1,925	-	1,925
20020	JUDL JUDICIAL RET SYSTEM	-	0.000000%	4,515	-	4,515
20025	JUDL ADM OFF OF THE COURT	24,833,112	2.508010%	1,834,792	2,207,664	4,042,456
SUBTOTAL	JUDICIAL BRANCH AGENCIES	24,833,112	2.508010%	1,904,504	2,207,664	4,112,167
31030	UNIFIED PROSECUTORIAL SYS	36,254,340	3.659636%	1,401,720	3,223,011	4,624,731
31035	DEPT OF AGRICULTURE	6,448,278	0.650911%	249,313	573,252	822,565
31040	ATTORNEY GENERALS OFFICE	5,862,860	0.591817%	226,679	521,208	747,887
31045	AUDITOR OF PUBLIC ACCOUNT	5,552,399	0.560478%	214,675	493,608	708,284
31066	REGISTRY OF ELECTION	404,930	0.040875%	15,656	35,998	51,654
31070	GOVERNORS OFFICE	1,198,840	0.121015%	46,352	106,577	152,928
31074	DEPT OF VETERANS AFFAIRS	20,184,263	2.037468%	780,394	1,794,381	2,574,775
31076	MILITARY AFFAIRS COMM	40,726	0.004111%	1,574	3,621	5,195
31082	KY INFRASTRUCTURE	631,582	0.063754%	24,419	56,148	80,567
31085	LT GOVERNORS OFFICE	305,785	0.030867%	11,823	27,184	39,007
31094	OFF OF HOMELAND SECURITY	660,885	0.066712%	25,552	58,753	84,305
31095	DEPT MILITARY AFFAIRS	9,567,452	0.965771%	369,911	850,546	1,220,457
31097	OFF OF MINORITY EMPWMENT	73,774	0.007447%	2,853	6,559	9,411
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	1,725,878	0.174216%	66,729	153,431	220,159
31120	SECRETARY OF STATE	1,098,953	0.110932%	42,490	97,697	140,186
31125	STATE TREASURERS OFFICE	925,152	0.093388%	35,770	82,246	118,016
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	89,476	0.009032%	3,459	7,954	11,414
31137	KY COMM NETWORK AUTH	518,994	0.052389%	20,066	46,139	66,205
31150	BOARD OF ACCOUNTANCY	136,790	0.013808%	5,289	12,161	17,449
31165	BOARD OF BARBERING	63,808	0.006441%	2,467	5,673	8,140
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	262,939	0.026542%	10,166	23,375	33,541
31180	BOARD OF DENTISTRY	148,876	0.015028%	5,756	13,235	18,991
31185	BOARD OF ELECTIONS	336,971	0.034015%	13,029	29,957	42,985
31190	BRD OF EMBALMERS/FUN DIR	124,515	0.012569%	4,814	11,069	15,884
31200	BOARD OF EXM ARCHITECTS	92,170	0.009304%	3,564	8,194	11,758
31205	KY LANDSCAPE ARCH REG BD	15,642	0.001579%	605	1,391	1,996
31215	BD EXAMINERS OF SOCIAL WK	75,736	0.007645%	2,928	6,733	9,661
31225	BD OF HAIRDRESSERS/CSMTG	407,090	0.041093%	15,740	36,190	51,930

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

Participating Employer Code	Participating Employer Name	FYE 2024 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2024 Payroll Based Contributions (Insurance Only)	FYE 2024 Amortization Cost Contributions (Insurance Only)	FYE 2024 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31245	BD OF MEDICAL LICENSURE	550,378	0.055557%	21,279	48,929	70,208
31250	BOARD OF NURSING	2,128,738	0.214882%	82,304	189,245	271,549
31260	BOARD OF OPTOMETRIC EXM	47,304	0.004775%	1,829	4,205	6,034
31263	KY RESPIRATORY CARE BD	57,953	0.005850%	2,241	5,152	7,393
31268	PERSONNEL BOARD	208,117	0.021008%	8,047	18,502	26,548
31270	KY BOARD OF PHARMACY	678,212	0.068461%	26,222	60,293	86,515
31275	BD OF PHYSICAL THERAPY	110,636	0.011168%	4,278	9,836	14,113
31290	BD OF PROF ENGINEERS & LA	374,190	0.037772%	14,468	33,265	47,733
31345	SCHOOL FAC CONSTR COMM	87,386	0.008821%	3,379	7,769	11,147
31354	EXECUTIVE BRANCH ETH COMM	162,467	0.016400%	6,282	14,443	20,725
31370	COMMISSION ON HUMAN RIGHT	612,739	0.061852%	23,691	54,473	78,163
31415	KY COUNCIL POSTSEC EDUCAT	1,277,627	0.128968%	49,398	113,581	162,979
31765	OFFICE OF STATE BUD DIREC	810,593	0.081824%	31,340	72,062	103,402
35605	TRAN OFF OF THE SECRETARY	2,496,290	0.251984%	96,515	221,920	318,435
35607	TRAN OFFICE OF LEGAL SVC	1,382,290	0.139533%	53,444	122,886	176,330
35609	DIVISION OF FACILITY MANA	980,698	0.098995%	37,917	87,184	125,101
35615	TRAN DEPT OF AVIATION	860,948	0.086907%	33,287	76,538	109,826
35616	TRAN OFFICE OF PERSONNEL	983,066	0.099234%	38,009	87,395	125,403
35617	OFFICE OF INFORMAT TECHNO	1,098,299	0.110866%	42,464	97,639	140,103
35618	OFFICE OF AUDITS	1,317,748	0.133018%	50,949	117,148	168,097
35619	DOT PAYROLL DIVISION	799,171	0.080671%	30,899	71,046	101,945
35625	TRAN DEPT OF HIGHWAYS	119,365,318	12.049140%	4,615,081	10,611,577	15,226,657
35628	TRAN DEPT OF INTERGOV PRO	409,487	0.041335%	15,832	36,403	52,236
35630	TRAN DEPT OF VEH REGULATE	5,734,699	0.578880%	221,724	509,815	731,538
36635	CAB FOR ECONOMIC DEVELOPMENT	2,912,593	0.294007%	112,611	258,930	371,541
39075	KHEAA DIV OF FINANCIAL AF	204,877	0.020681%	7,921	18,214	26,135
39079	COMMONWEALTH OF TECHNOL	7,819,214	0.789298%	302,318	695,128	997,446
39084	KY RIVER AUTHORITY	217,350	0.021940%	8,403	19,322	27,726
39103	OFFICE OF PVA'S	18,358,834	1.853203%	709,817	1,632,100	2,341,917
39130	DEPT OF REVENUE	21,034,096	2.123253%	813,252	1,869,931	2,683,183
39750	OFFICE OF SECRETARY	3,736,074	0.377132%	144,450	332,137	476,587
39758	OFF OF THE CONTROLLER	2,645,522	0.267048%	102,285	235,187	337,472
39785	DEPT FACILITIES SUPP SVCS	6,406,026	0.646646%	247,679	569,496	817,175
50235	KY STATE FAIR BOARD	6,321,256	0.638089%	244,402	561,960	806,361
50410	COMM KY HERITAGE COUNCIL	704,791	0.071144%	27,250	62,656	89,906
50529	KY ARTS COUNCIL	270,993	0.027355%	10,478	24,091	34,569
50550	KY HISTORICAL SOCIETY	1,084,380	0.109461%	41,926	96,401	138,327
50660	DEPT OF FISH & WILDLIFE	9,135,199	0.922138%	353,199	812,119	1,165,318
50665	COMM KY HORSE PARK	1,555,188	0.156986%	60,129	138,256	198,385
50670	DEPT OF PARKS	14,722,777	1.486167%	569,234	1,308,855	1,878,089
50850	COMM OFFICE OF SECRETARY	736,195	0.074314%	28,464	65,448	93,911
50852	KY ARTISANS CTR AT BEREA	409,289	0.041315%	15,825	36,386	52,210
50860	DEPT OF TOURISM	669,752	0.067607%	25,895	59,541	85,436
51106	DEPT OF WORKPLACE STANDARDS	2,908,472	0.293591%	112,452	258,563	371,015
51107	DEPARTMENT OF WORKERS' CLAIMS	4,630,268	0.467395%	179,022	411,631	590,653
51113	KY OSH REVIEW COMMISSION	128,963	0.013018%	4,986	11,465	16,451
51114	WORKERS' COMP FUNDING COMMISSION	488,888	0.049350%	18,902	43,462	62,364
51142	OFFICE OF UNEMPLOYMENT INSURANCE	5,853,132	0.590835%	226,303	520,343	746,646
51340	KY COMM DEAF/HARD OF HEAR	274,639	0.027723%	10,619	24,415	35,034
51407	KY ENVIRONMENTAL EDUC COU	47,631	0.004808%	1,842	4,234	6,076
51507	OFFICE OF THE SECRETARY	5,062,947	0.511071%	195,751	450,096	645,847
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	356,863	0.036023%	13,797	31,725	45,523
51509	OFFICE OR EDUCATIONAL PROGRAMS	32,157	0.003246%	1,243	2,859	4,102
51530	EDUC OFFICE OF SECRETARY	138,474	0.013978%	5,354	12,310	17,664
51531	DEPT WORKFORCE INVESTMENT	10,529,080	1.062841%	407,091	936,035	1,343,126
51532	KY COMM ON PROPRIETARY ED	66,681	0.006731%	2,578	5,928	8,506
51540	EDUC DEPT OF EDUCATION	8,464,299	0.854415%	327,259	752,476	1,079,735
51545	KY EDUCATIONAL TV AUTHOR	4,082,833	0.412135%	157,857	362,964	520,820
51555	KY DEPT LIBRARY & ARCHIVE	1,340,018	0.135266%	51,810	119,128	170,938
53721	H&FS OFF OF THE SECRETARY	17,421,596	1.758595%	673,580	1,548,780	2,222,360
53723	OFFICE INSPECTOR GENERAL	6,596,430	0.665866%	255,041	586,423	841,464
53725	DEPT OF AGING/INDEP LIVIN	7,617,210	0.768907%	294,508	677,170	971,678
53727	DEPT FOR INCOME SUPPORT	14,668,558	1.480694%	567,138	1,304,035	1,871,173
53728	DEPT FOR PUBLIC HEALTH	17,237,929	1.740055%	666,479	1,532,452	2,198,931
53729	OFF HUMAN RESOURCE MANAGE	12,039,808	1.215339%	465,501	1,070,339	1,535,840
53730	SERVE KY	677,647	0.068404%	26,200	60,243	86,443
53736	H&FS DEPT FOR COMM BASE S	148,397,412	14.979738%	5,737,564	13,192,530	18,930,094
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	-	-	-
53746	DEPT FOR MEDICAID SERVICE	7,552,322	0.762357%	291,999	671,401	963,401



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

Participating Employer Code	Participating Employer Name	FYE 2024 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2024 Payroll Based Contributions (Insurance Only)	FYE 2024 Amortization Cost Contributions (Insurance Only)	FYE 2024 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,204,495	0.424416%	162,560	373,780	536,340
54500	J&PS OFF OF SECRETARY	6,080,527	0.613789%	235,094	540,559	775,653
54515	DEPT OF PUBLIC ADVOCACY	19,637,531	1.982279%	759,256	1,745,777	2,505,032
54520	J&PS DEPT OF KY STATE POL	23,744,814	2.396882%	918,058	2,110,914	3,028,972
54523	J&PS OF JUVENILE JUSTICE	20,975,856	2.117374%	811,000	1,864,754	2,675,754
54525	DEPT OF CRIMINAL JUST TRN	4,772,279	0.481730%	184,513	424,256	608,769
54527	J&PS DEPT OF CORRECTIONS	10,968,890	1.107237%	424,096	975,134	1,399,230
55790	OFFICE OF THE SECRETARY	2,840,315	0.286711%	109,817	252,504	362,321
55793	DEPT PERSONNEL ADMIN	1,297,945	0.131019%	50,183	115,387	165,570
55794	DEPT FOR EMPLOYEE INS	1,451,962	0.146566%	56,138	129,079	185,217
56102	OFFICE OF THE SECRETARY	-	0.000000%	-	-	-
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	-	-	-
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	-	-	-
56113	KY OSH REVIEW COMMISSION	-	0.000000%	-	-	-
56114	WORKERS COMP FUNDING COMM	-	0.000000%	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	6,241	0.000630%	241	555	796
57123	KY PUBLIC SVC COMMISSION	3,007,319	0.303569%	116,273	267,351	383,624
57126	OFFICE OF THE SECRETARY	1,760,224	0.177683%	68,057	156,484	224,540
57128	DEPT FOR NATURAL RESOURCE	15,461,270	1.560713%	597,787	1,374,507	1,972,294
57129	DEPT FOR ENVIRONM PROTECT	21,433,072	2.163527%	828,678	1,905,400	2,734,078
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,695,303	0.272073%	104,210	239,612	343,822
57140	KY NATURE PRESERVES	627,104	0.063302%	24,246	55,750	79,996
57141	OFFICE OF ENERGY POLICY	268,101	0.027063%	10,366	23,834	34,200
58374	KY HORSE RACING AUTHORITY	1,956,849	0.197531%	75,659	173,964	249,623
58672	OFFICE OF CLAIMS AND APPEALS	299,277	0.030210%	11,571	26,606	38,177
58675	OFFICE OF THE SECRETARY	2,358,619	0.238087%	91,192	209,681	300,874
58676	DEPT OF INSURANCE	2,221,829	0.224279%	85,904	197,521	283,424
58677	OFF OF OCCUP & PROFESSION	981,075	0.099033%	37,932	87,218	125,149
58678	KY BOXING & WRESTLING AUT	35,010	0.003534%	1,354	3,112	4,466
58680	DEPT OF ALCOHOL & BEVERA	431,539	0.043561%	16,685	38,364	55,049
58681	DEPT OF CHARITABLE GAMING	795,139	0.080264%	30,743	70,688	101,431
58685	DEPT OF FINANCIAL INSTITU	3,954,305	0.399161%	152,887	351,538	504,425
58690	DEPT OF HOUSING & BUILD C	6,477,868	0.653898%	250,457	575,882	826,339
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	772,046,880	77.933030%	29,850,038	68,634,968	98,485,006
1430	EASTERN KY UNIV	12,580,860	1.270600%	123,512	1,118,438	1,241,950
1433	KET FOUNDATION	793,020	0.080090%	71,755	70,499	142,255
1435	CHILD WATCH ADVOCACY CTR	39,000	0.003820%	5,921	3,467	9,388
1436	LOTUS	58,452	0.005710%	25,068	5,196	30,265
1437	SANCTUARY INC	136,440	0.013340%	17,873	12,130	30,003
1438	O A S I S	125,316	0.012250%	22,264	11,141	33,404
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	15,027	1,961	16,988
1440	MOREHEAD STATE UNIVERSITY	6,368,508	0.643190%	96,947	566,160	663,108
1445	MURRAY STATE UNIV	6,983,868	0.705340%	146,093	620,866	766,958
1451	SILVERLEAF	109,716	0.010730%	14,534	9,754	24,287
1452	SPRINGHAVEN INC	83,100	0.008120%	17,717	7,388	25,104
1453	SAFE HARBOR	71,352	0.006980%	23,186	6,343	29,529
1454	D.O.V.E.S.	71,760	0.007010%	16,628	6,379	23,008
1456	JUDI'S PLACE FOR KIDS, INC.	42,228	0.004130%	8,539	3,754	12,293
1457	KY RIVER CHILD ADVOCACY	15,828	0.001550%	5,735	1,407	7,142
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	149,232	0.014590%	9,641	13,267	22,908
1459	NURSING HOME OMBUDSMAN	46,356	0.004680%	6,866	4,121	10,987
1465	WESTERN KENTUCKY UNIV	9,515,964	0.961060%	263,861	845,969	1,109,831
1480	KASAP	51,276	0.005020%	17,682	4,558	22,240
1481	ZEROV	132,180	0.012920%	30,531	11,751	42,281
1483	PENNYRILE CHILD ADV CTR	25,068	0.002450%	6,267	2,229	8,496
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	6,963	1,221	8,185
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	10,215	3,976	14,191
1486	LAKE CUMB CHILD ADV CTR	29,652	0.002900%	7,833	2,636	10,469
1487	B.R.A.S.S.	115,944	0.011330%	21,633	10,307	31,940
1488	WOMEN AWARE	53,040	0.005190%	4,899	4,715	9,614
1489	BETHANY HOUSE ABUSE SHELT	91,104	0.008900%	13,024	8,099	21,123
1490	HOPE HARBOR INC	44,820	0.004380%	14,582	3,984	18,567
1491	CHILD ADV CTR OF GRN RVR	31,104	0.003040%	6,361	2,765	9,126
1492	CSG HEADQUARTERS	1,014,516	0.102460%	77,176	90,190	167,366
1994	KY HIGHER ED STUD LN CORP	4,310,436	0.435330%	222,512	383,198	605,710
3022	LEX FAYETTE CO HLTH DEPT	4,766,472	0.466060%	188,774	423,739	612,514
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	154,612	355,803	510,416



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

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
3024	WEDCO DIST HEALTH DEPT	1,531,608	0.149760%	35,456	136,160	171,616
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	215,130	261,919	477,048
3026	BARREN RVR DIST HLTH DEPT	3,717,360	0.363480%	112,193	330,473	442,666
3027	GREEN RVR DIST HLTH DEPT	4,443,708	0.434500%	182,246	395,046	577,291
3028	LINCOLN TRL DIST HLTH DEP	3,615,264	0.353490%	116,678	321,397	438,075
3029	PURCHASE DIST HLTH DEPT	2,389,896	0.233680%	53,207	212,462	265,669
3030	MERCER CO HEALTH DEPT	482,604	0.047190%	15,562	42,903	58,466
3031	CUMBERLAND VLY DIST HEALT	4,890,000	0.478140%	95,038	434,721	529,759
3033	KY RIVER DIST HEALTH DEPT	3,817,500	0.373270%	92,709	339,376	432,084
3034	BOURBON CO HEALTH CENTER	422,712	0.041330%	17,250	37,579	54,829
3035	CLARK CO HEALTH DEPT	895,008	0.087510%	38,006	79,566	117,573
3036	GATEWAY DIST HEALTH DEPT	1,602,324	0.156670%	68,360	142,447	210,806
3037	BOYLE CO HEALTH DEPT	345,024	0.033740%	15,865	30,673	46,538
3038	PIKE CO HEALTH DEPT	1,314,696	0.128550%	49,820	116,876	166,696
3039	FLOYD CO HEALTH CENTER	668,532	0.065370%	27,902	59,432	87,335
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	9,254	25,552	34,806
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	17,187	52,139	69,326
3044	N CENTRAL DIST HLTH DEPT	1,172,232	0.114620%	48,429	104,211	152,641
3045	PENNYRILE DIST HLTH DEPT	851,436	0.083250%	41,441	75,693	117,133
3047	BREATHITT CO HEALTH DEPT	985,260	0.096340%	28,481	87,590	116,070
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	28,186	55,624	83,810
3049	WHITLEY CO HEALTH DEPT	1,570,608	0.153570%	47,783	139,627	187,410
3050	LAUREL CO HEALTH DEPT	786,960	0.076950%	25,116	69,961	95,077
3051	KNOX CO HEALTH DEPT	1,526,508	0.149260%	41,434	135,707	177,141
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	11,446	15,161	26,607
3053	BULLITT CO HEALTH DEPT	751,512	0.073480%	35,692	66,809	102,501
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	61,569	110,443	172,011
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	9,873	26,967	36,840
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	27,657	50,651	78,308
3057	LEWIS CO HEALTH DEPT	166,392	0.016270%	17,048	14,792	31,840
3058	FLEMING CO HEALTH DEP	238,452	0.023320%	8,977	21,198	30,176
3059	JESSAMINE CO HEALTH DEPT	457,236	0.044700%	35,568	40,648	76,216
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	12,803	20,301	33,104
3061	ANDERSON CO HEALTH DEPT	275,988	0.026980%	10,237	24,535	34,772
3062	MADISON CO HEALTH DEP	2,906,184	0.284160%	68,838	258,360	327,198
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	31,069	74,833	105,902
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	13,355	31,256	44,612
3066	ALLEN CO HEALTH DEPT	430,104	0.042050%	21,675	38,236	59,912
3067	FRANKLIN CO HEALTH DEPT	1,212,264	0.118540%	58,835	107,770	166,605
3068	LINCOLN CO HEALTH DEPT	266,220	0.026030%	12,428	23,667	36,095
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	21,820	26,356	48,176
3072	MUHLENBERG CO.HEALTH DEPT	428,748	0.041920%	22,599	38,116	60,715
3073	MARSHALL CO HEALTH DEPT	829,812	0.081130%	32,708	73,770	106,478
3074	CHRISTIAN CO HEALTH DEPT	726,348	0.071020%	33,948	64,572	98,520
3075	HOPKINS CO HEALTH DEPT	968,520	0.094700%	36,665	86,101	122,766
3076	TODD CO HEALTH DEPT	254,880	0.024920%	23,978	22,659	46,637
3077	BRACKEN CO HEALTH DEPT	131,028	0.012810%	8,442	11,648	20,091
3078	MONTGOMERY CO HEALTH DEPT	581,712	0.056880%	44,966	51,714	96,680
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	10,148	18,979	29,127
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	9,941	37,237	47,178
3081	ASHLAND BOYD CO HEALTH DP	955,008	0.093380%	24,667	84,900	109,568
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	19,925	18,702	38,627
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	26,612	29,536	56,149
3084	CALLOWAY CO HEALTH DEPT	224,928	0.021990%	16,890	19,996	36,886
3085	BELL CO HEALTH DEPT	583,476	0.057050%	20,147	51,871	72,018
3086	GRAYSON COUNTY HEALTH DEPT	249,984	0.024440%	19,703	22,224	41,927
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	16,468	34,889	51,357
3088	CARTER CO HEALTH DEPT	301,992	0.029530%	14,050	26,847	40,897
3801	KENTUCKY STATE UNIVERSITY	2,336,472	0.235970%	52,234	207,712	259,946
5470	KCTCS	8,221,008	0.830280%	340,120	730,848	1,070,968
7403	ASST OF COMMONWEALTH ATTY	305,676	0.030870%	25,752	27,175	52,927
7408	FRANKLIN CO COUNCIL AGING	112,980	0.011410%	7,027	10,044	17,071
7409	MUN ELEC POW ASSOC OF KY	22,974	0.009280%	469	2,042	2,511
7415	HIGHSCHOOL ATHLETIC ASSOC	74,472	0.007520%	-	6,621	6,621
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	2,553	8,783	11,336
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-
8201	KY RIVER COMM CARE INC	-	0.141860%	-	-	-
8202	NORTHERN KY REG MHMR BD	3,113,532	0.304430%	3,190	276,793	279,983
8204	COMMUNICARE INC	3,619,104	0.353870%	178,268	321,738	500,006

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,060	0.473160%	120,940	430,192	551,132
8208	CUMBERLAND RIVER MHMR	5,341,404	0.522270%	415,699	474,851	890,550
8209	FOUR RIVERS BEHAVIORAL HEALTH	1,931,436	0.188850%	194,640	171,705	366,345
8210	NEW VISTA OF THE BLUEGRASS, INC.	9,991,092	0.976910%	807,709	888,208	1,695,918
8213	GREEN RVR REG MHMR BD	1,622,796	0.158670%	385,221	144,267	529,488
8216	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	85,360	140,468	225,827
8220	LIFESKILLS INC	7,024,704	0.686860%	477,023	624,496	1,101,519
8221	MOUNTAIN COMP CARE CENTER	2,490,348	0.243500%	107,654	221,392	329,046
014A	BRECKINRIDGE CO ATTORNEY	54,180	0.005470%	2,214	4,817	7,031
024A	CHRISTIAN COUNTY ATTORNEY	51,792	0.005230%	584	4,604	5,188
031A	EDMONSON COUNTY ATTORNEY	24,960	0.002520%	517	2,219	2,736
060A	KNOTT COUNTY ATTORNEY	39,530	0.004790%	1,158	3,514	4,672
071A	LOGAN COUNTY ATTORNEY	93,780	0.009470%	3,085	8,337	11,422
086A	MONROE CO ATTORNEY	32,484	0.003280%	-	2,888	2,888
116A	WAYNE COUNTY ATTORNEY	35,160	0.003550%	-	3,126	3,126
W002	ALLEN COUNTY ATTORNEY	87,336	0.008820%	2,431	7,764	10,195
W003	ANDERSON COUNTY ATTORNEY	103,776	0.010480%	-	9,226	9,226
W005	BARREN COUNTY ATTORNEY	151,308	0.015280%	2,837	13,451	16,289
W006	BATH COUNTY ATTORNEY	108	0.000010%	-	10	10
W007	BELL COUNTY ATTORNEY	101,700	0.010270%	5,894	9,041	14,935
W008	BOONE COUNTY ATTORNEY	268,044	0.027070%	15,078	23,829	38,907
W011	BOYLE COUNTY ATTORNEY	8,220	0.000830%	717	731	1,448
W015	BULLITT COUNTY ATTORNEY	37,044	0.003740%	8,926	3,293	12,219
W018	CALLOWAY COUNTY ATTORNEY	2,880	0.000290%	-	256	256
W021	CARROLL COUNTY ATTORNEY	45,960	0.004640%	1,862	4,086	5,947
W022	CHILD SUPPORT ENFORCEMENT	13,476	0.001360%	1,816	1,198	3,014
W023	CASEY COUNTY ATTORNEY	49,908	0.005040%	1,569	4,437	6,006
W025	CLARK COUNTY ATTORNEY	69,612	0.007030%	3,287	6,189	9,475
W028	CRITTENDEN CO ATTORNEY	19,224	0.001940%	-	1,709	1,709
W030	DAVISS COUNTY ATTORNEY	83,088	0.008390%	1,012	7,387	8,399
W036	FLOYD COUNTY ATTORNEY	59,028	0.005960%	4,210	5,248	9,457
W037	FRANKLIN COUNTY ATTORNEY	254,484	0.025700%	5,214	22,624	27,838
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	1,379	-	1,379
W040	GARRARD COUNTY ATTORNEY	52,092	0.005260%	1,852	4,631	6,483
W041	GRANT COUNTY CHILD SUPPOR	19,116	0.001930%	905	1,699	2,605
W042	GRAVES COUNTY ATTORNEY	172,296	0.017400%	2,400	15,317	17,717
W046	HANCOCK COUNTY ATTORNEY	20,316	0.002050%	661	1,806	2,467
W049	HARRISON COUNTY ATTORNEY	6,048	0.000610%	1,580	538	2,118
W053	HICKMAN COUNTY ATTORNEY	54,180	0.005470%	1,225	4,817	6,041
W054	HOPKINS COUNTY ATTORNEY	92,184	0.009310%	8,990	8,195	17,186
W055	JACKSON COUNTY ATTORNEY	36,840	0.003720%	319	3,275	3,594
W056	JEFFERSON CO ATTORNEY	899,052	0.090800%	12,975	79,926	92,901
W058	JOHNSON COUNTY ATTORNEY	12,192	0.001230%	-	1,084	1,084
W061	KNOX COUNTY ATTORNEY	312	0.000030%	-	28	28
W062	LARUE COUNTY ATTORNEY	54,864	0.005540%	1,796	4,877	6,673
W063	LAUREL COUNTY ATTORNEY	18,624	0.001880%	611	1,656	2,267
W065	LEE COUNTY ATTORNEY	46,752	0.004720%	69	4,156	4,225
W067	LETCHER COUNTY ATTORNEY	-	0.000000%	670	-	670
W073	MCCRACKEN COUNTY ATTORNEY	57,540	0.005810%	716	5,115	5,831
W074	MCCREARY COUNTY ATTORNEY	101,100	0.010210%	2,690	8,988	11,678
W076	MADISON COUNTY ATTORNEY	340,620	0.034400%	10,421	30,281	40,702
W077	MAGOFFIN CO ATTORNEY	10,308	0.001040%	1,892	916	2,808
W082	MEADE COUNTY ATTORNEY	78,228	0.007900%	2,425	6,954	9,380
W083	MENIFEE COUNTY ATTORNEY	29,916	0.003020%	390	2,660	3,050
W084	MERCER COUNTY ATTORNEY	26,748	0.002700%	836	2,378	3,214
W087	MONTGOMERY CO ATTORNEY	88,728	0.008960%	1,897	7,888	9,785
W088	MORGAN COUNTY ATTORNEY	79,630	0.009650%	2,347	7,079	9,426
W092	OHIO COUNTY ATTORNEY	-	0.000000%	274	-	274
W093	OLDHAM COUNTY ATTORNEY	89,028	0.008990%	6,924	7,915	14,838
W094	OWEN COUNTY ATTORNEY	25,860	0.002610%	1,328	2,299	3,627
W096	PENDLETON COUNTY ATTORNEY	8,220	0.000830%	-	731	731
W099	POWELL COUNTY ATTORNEY	1,404	0.000140%	-	125	125
W100	PULASKI COUNTY ATTORNEY	84,372	0.008520%	7,229	7,501	14,729
W102	ROCKCASTLE CO ATTORNEY	40,812	0.004120%	2,613	3,628	6,241
W103	ROWAN COUNTY ATTORNEY	43,176	0.004360%	500	3,838	4,339
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	503	-	503
W106	SHELBY COUNTY ATTORNEY	21,108	0.002130%	2,772	1,877	4,648
W107	SIMPSON COUNTY ATTORNEY	27,444	0.002770%	871	2,440	3,310
W108	SPENCER COUNTY ATTORNEY	63,180	0.006380%	287	5,617	5,904



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

Participating Employer Code	Participating Employer Name	FYE 2024 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2024 Payroll Based Contributions (Insurance Only)	FYE 2024 Amortization Cost Contributions (Insurance Only)	FYE 2024 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
W111	TRIGG COUNTY ATTORNEY	49,116	0.004960%	-	4,366	4,366
W112	TRIMBLE COUNTY ATTORNEY	39,516	0.003990%	1,591	3,513	5,104
W113	UNION COUNTY ATTORNEY	15,456	0.001560%	2,514	1,374	3,888
W117	WEBSTER COUNTY ATTORNEY	74,364	0.007510%	1,697	6,611	8,308
W118	WHITLEY COUNTY ATTORNEY	106,056	0.010710%	3,226	9,428	12,654
X034	FAYETTE CO ATTORNEY OFF	165,072	0.016670%	1,831	14,675	16,506
X059	KENTON COUNTY ATTORNEY	53,784	0.005430%	2,065	4,781	6,847
SUBTOTAL	ALL OTHER AGENCIES	169,545,474	17.733910%	7,299,248	15,072,593	22,371,840
TOTAL		984,496,230	100.000000%	39,665,098	87,521,715	127,186,813

Notes:

Column 3 - Amortization Cost contributions for the Legislative Branch, Judicial Branch, and Executive Branch were available in aggregate from KPPA.

Within each Branch, the amortization cost contribution was allocated based on the proportionate share calculation determined in Appendix C.

For example, for agency 31030, $36,254,340 = 772,046,880 \times 3.659636\% / 77.933030\%$

Column 4 - See Appendix C, Column 4

Column 5 - Payroll-based contributions for each agency provided by KPPA.

Column 6 = Column 3 x 8.89%

The amortization cost contribution attributable to the insurance fund is 8.89% of the total amortization contribution for FY2024, as determined in the June 30, 2021 Actuarial Valuation.

Column 7 = Column 5 + Column 6