

Kentucky Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2020





February 18, 2021

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, 2020

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2020 and June 30, 2021. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

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

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.73% to 5.43% for the Non-Hazardous Fund and from 5.66% to 5.28% for the Hazardous Fund (see information regarding the calculation of the single discount rate in the discussion section of this report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

House Bill 1 passed during the 2019 special legislative session and allowed certain agencies in the Non-Hazardous fund to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Since each employer's election is unknown at this time, we did not make any adjustment to the Total OPEB Liability to reflect this legislation.

Senate Bill 249 also changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

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

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

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

This report complements the GASB 74 accounting valuation report as of June 30, 2020, which was provided to KRS for plan accounting purposes, and the "Actuarial Valuation Report as of June 30, 2019", which was provided for plan funding purposes and documents the assumptions used in this report. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2020. Please see the GASB 74 accounting valuation report as of June 30, 2020 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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



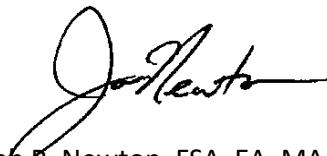
contributions and associated investment income are included in the reconciliation of the fiduciary net position.

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

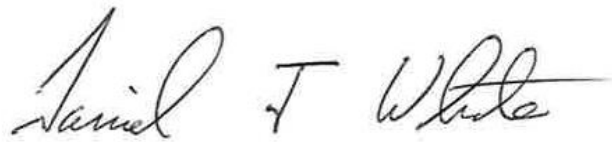
This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

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

Respectfully submitted,
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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 Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2020 Comprehensive Annual Financial 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, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.73% to 5.43% for the Non-Hazardous Fund and from 5.66% to 5.28% for the Hazardous Fund (see information regarding the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.



House Bill 1 passed during the 2019 special legislative session and allowed certain agencies in the Non-Hazardous fund to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Since each employer's election is unknown at this time, we did not make any adjustment to the Total OPEB Liability to reflect this legislation.

Senate Bill 249 also changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB 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, 2020.

Single Discount Rate

Single discount rates of 5.43% for the non-hazardous system and 5.28% for hazardous system were used to measure the total OPEB liability as of June 30, 2020. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 2.45%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan's fiduciary net position and future contributions were projected to be 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 retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System's actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The projection of cash flows used to determine the single discount rate must include an assumption regarding future employer contributions made each year. The future contributions are projected in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 legislative session. If there is a pattern of legislation that has a resulting effect of employers making contributions less than the actuarially determined rate, we may be required to project contributions that are reflective of recent actual contribution efforts regardless of the stated funding policy (as required by paragraph 50 of GASB Statement No. 74). Legislation has been enacted for multiple years (for FY 18/19, FY 19/20, and FY 20/21) that allowed certain employers (referred to as "Quasi" agencies) in the KERS Non-



Hazardous Fund to contribute 8.41% of pay into the insurance fund, which is less than the actuarially determined contribution rate. We have confirmed that the single discount rate used in the GASB calculations remains unchanged if these Quasi agencies were assumed to continue making contributions at a reduced rate in future years.

Methodology for Proportionate Shares

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net OPEB Liability and OPEB Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2020 for the KERS Hazardous fund. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

House Bill 1, passed during the 2019 special legislative session, allowed certain employers within the KERS Non-Hazardous System to contribute less than the actuarially determined contribution during fiscal year ending June 30, 2020. Despite this being the second year the contribution reduction has been granted for these employers, we do not expect this to be a long-term funding policy change. Because this is not expected to be an ongoing contribution reduction, determining the KERS Non-Hazardous employers' proportionate share based on the employers' actual contributions would not be reflective of the employers' long-term contribution effort. As a result, the proportionate share calculations for employers of the KERS Non-Hazardous System were based on the employers' covered payroll provided for fiscal year ending June 30, 2020, which would result in the same proportionate share allocation if all the participating employers contributed the same contribution rate. Note, this is the same methodology used for the proportionate share calculation for the KERS Non-Hazardous employers at the June 30, 2019 measurement date. It is our opinion that this is reasonable and appropriate, and complies with applicable requirements under GASB No. 75.

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, 2020 for either the non-hazardous or hazardous funds.



Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2019:

Membership Status	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Inactive plan members currently receiving benefits:	30,080	2,429
Inactive plan members entitled to but no yet receiving benefits:	17,586	916
Active plan members:	33,549	3,700
Total plan members:	81,215	7,045

Note, the membership counts for the health insurance funds are different than the membership counts for the retirement funds 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 maintained by KRS.

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2020 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 2020 measurement period was the following for each retirement system.

Development of the Average Expected Remaining Service Life	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all employees (years):	299,852	32,185
Total plan members:	81,215	7,045
Average expected remaining service life (years):	3.69	4.57

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



Implicit Subsidy

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

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

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2021.

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net OPEB Liability as of June 30, 2020 (\$ in thousands)

System (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 System	\$ 3,599,557	\$ 1,060,649	\$ 2,538,908	29.47%	\$ 1,482,431	171.27%
KERS Hazardous System	\$ 564,524	\$ 521,755	\$ 42,769	92.42%	\$ 182,209	23.47%

Note:

¹ Based on derived compensation using the provided employer contribution information.

Exhibit 2

Development of Single Discount Rate at June 30, 2020

	<u>KERS Non-Hazardous</u>	<u>KERS Hazardous</u>
Single Discount Rate	5.43%	5.28%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate ¹	2.45%	2.45%

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, 2020.

Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2020 (\$ in thousands)

Change in the Net OPEB Liability (1)	KERS Non-Hazardous (2)	KERS Hazardous (3)
Total OPEB liability		
Service Cost	\$ 59,600	\$ 11,548
Interest	179,811	28,101
Benefit Changes	0	0
Difference between actual and expected experience	288,235	27,668
Assumption Changes	13,767	11,428
Benefit Payments ¹	(159,841)	(21,425)
Net Change in Total OPEB Liability	381,572	57,320
Total OPEB Liability - Beginning	3,217,985	507,204
Total OPEB Liability - Ending (a)	\$ 3,599,557	\$ 564,524
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 208,300	\$ 7,441
Contributions - Member	6,128	1,105
Benefit Payments ¹	(159,841)	(21,425)
Net Investment Income	11,820	704
Administrative Expense	(847)	(123)
Other	0	0
Net Change in Plan Fiduciary Net Position	65,560	(12,298)
Plan Fiduciary Net Position - Beginning	995,089	534,053
Plan Fiduciary Net Position - Ending (b)	\$ 1,060,649	\$ 521,755
Net OPEB Liability - Ending (a) - (b)	2,538,908	42,769
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	29.47%	92.42%
Covered Payroll³	\$ 1,482,431	\$ 182,209
Net OPEB Liability as a Percentage of Covered Payroll	171.27%	23.47%

¹ Benefit payments include expected benefits due to the implicit subsidy for members under age 65. They are also offset by insurance premiums received from retirees and Medicare Drug Reimbursements.

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

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



Exhibit 4

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2020 (\$ in thousands)

System (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 System	\$ 183,821	\$ 175,006	\$ 8,815	\$ 1,482,431	11.81%
KERS Hazardous System	\$ 4,482	\$ 5,776	\$ (1,294)	\$ 182,209	3.17%

Note:

¹ Actuarially determined contribution for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2017 actuarial valuation.

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

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

Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2020 that are documented in the schedule on the previous page are calculated as of June 30, 2017. Based on the June 30, 2017 actuarial valuation report, the actuarial methods and assumptions used to calculate these contribution rates are below:

Item	KERS Non-Hazardous	KERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2017	June 30, 2017
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:	26 Years, Closed	26 Years, Closed
Payroll Growth Rate:	0.00%	0.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.55% to 15.55%, varies by service	3.55% to 19.55%, varies by service
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)
Healthcare Trend Rates (Pre-65)	Initial trend starting at 7.25% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 7.25% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Healthcare Trend Rates (Post-65)	Initial trend starting at 5.10% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 5.10% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2018 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, 2020 (\$ in thousands)

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

System (1)	1.00% Decrease (4.43% for Non-Hazardous) (4.28% for Hazardous) (2)	Current Discount Rate (5.43% for Non-Hazardous) (5.28% for Hazardous) (3)	1.00% Increase (6.43% for Non-Hazardous) (6.28% for Hazardous) (4)
KERS Non-Hazardous System	\$ 3,026,103	\$ 2,538,908	\$ 2,139,021
KERS Hazardous System	\$ 126,165	\$ 42,769	\$ (24,330)

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

System (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
KERS Non-Hazardous System	\$ 2,136,914	\$ 2,538,908	\$ 3,025,819
KERS Hazardous System	\$ (20,042)	\$ 42,769	\$ 119,675



Exhibit 6

Components of Aggregate OPEB Expense (Measurement Date of June 30, 2020)

Component	KERS Non-Hazardous	KERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 59,599,857	\$ 11,548,381
2. Interest on total OPEB liability:	179,811,075	28,101,434
3. Current-period benefit changes:	0	0
4. Member contributions:	(6,127,698)	(1,104,739)
5. Projected earnings on plan investments:	(63,872,400)	(32,971,996)
6. Administrative expense:	847,044	123,254
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	92,855,557	17,703,117
9. Recognition of deferred outflows/ (inflows) due to assets: ²	2,030,914	(774,411)
10. Total Aggregate OPEB Expense:	\$ 265,144,349	\$ 22,625,040

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.

Exhibit 7a

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

Differences Between Expected and Actual Liability Experience										
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	(3,920,786)	(790,418)	5.01	(782,592)	(782,592)	(7,826)	-	-	-	-
2017-2018	(191,148,173)	(75,066,287)	4.94	(38,693,962)	(38,693,962)	(36,372,325)	-	-	-	-
2018-2019	(302,189,376)	(176,277,136)	4.80	(62,956,120)	(62,956,120)	(62,956,120)	(50,364,896)	-	-	-
2019-2020	288,235,278	<u>210,122,737</u>	3.69	<u>78,112,541</u>	<u>78,112,541</u>	<u>78,112,541</u>	<u>53,897,655</u>	-	-	-
		(42,011,104)		(24,320,133)	(24,320,133)	(21,223,730)	3,532,759	-	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments										
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	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						
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	(41,028,840)	(8,205,768)	5.00	(8,205,768)	(8,205,768)	-	-	-	-	-
2017-2018	(12,636,398)	(5,054,558)	5.00	(2,527,280)	(2,527,280)	(2,527,278)	-	-	-	-
2018-2019	11,767,948	7,060,768	5.00	2,353,590	2,353,590	2,353,590	2,353,588	-	-	-
2019-2020	52,051,862	<u>41,641,490</u>	5.00	<u>10,410,372</u>	<u>10,410,372</u>	<u>10,410,372</u>	<u>10,410,372</u>	<u>10,410,374</u>	-	-
		35,441,932		2,030,914	2,030,914	10,236,684	12,763,960	10,410,374	-	-

Effects of Changes of Assumptions										
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	414,835,550	83,629,522	5.01	82,801,507	82,801,507	828,015	-	-	-	-
2017-2018	(11,234,640)	(4,411,983)	4.94	(2,274,219)	(2,274,219)	(2,137,764)	-	-	-	-
2018-2019	158,004,101	92,169,059	4.80	32,917,521	32,917,521	32,917,521	26,334,017	-	-	-
2019-2020	13,766,951	<u>10,036,070</u>	3.69	<u>3,730,881</u>	<u>3,730,881</u>	<u>3,730,881</u>	<u>2,574,308</u>	-	-	-
		181,422,668		117,175,690	117,175,690	35,338,653	28,908,325	-	-	-



Exhibit 7b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	(1,029,090)	(374,662)	6.29	(163,607)	(163,607)	(163,607)	(47,448)	-	-	-
2017-2018	(31,240,284)	(16,457,814)	6.34	(4,927,490)	(4,927,490)	(4,927,490)	(4,927,490)	(1,675,344)	-	-
2018-2019	(30,947,022)	(21,075,564)	6.27	(4,935,729)	(4,935,729)	(4,935,729)	(4,935,729)	(4,935,729)	(1,332,648)	-
2019-2020	27,666,304	<u>21,612,408</u>	4.57	<u>6,053,896</u>	<u>6,053,896</u>	<u>6,053,896</u>	<u>6,053,896</u>	<u>3,450,720</u>	-	-
		(16,295,632)		(3,972,930)	(3,972,930)	(3,972,930)	(3,856,771)	(3,160,353)	(1,332,648)	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	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						
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	(26,997,552)	(5,399,512)	5.00	(5,399,510)	(5,399,512)	-	-	-	-	-
2017-2018	(12,793,867)	(5,117,548)	5.00	(2,558,773)	(2,558,773)	(2,558,775)	-	-	-	-
2018-2019	3,651,309	2,190,785	5.00	730,262	730,262	730,262	730,261	-	-	-
2019-2020	32,268,049	<u>25,814,439</u>	5.00	<u>6,453,610</u>	<u>6,453,610</u>	<u>6,453,610</u>	<u>6,453,610</u>	<u>6,453,609</u>	-	-
		17,488,164		(774,411)	(774,413)	4,625,097	7,183,871	6,453,609	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
2016-2017	89,401,184	32,548,284	6.29	14,213,225	14,213,225	14,213,225	4,121,834	-	-	-
2017-2018	(581,104)	(306,133)	6.34	(91,657)	(91,657)	(91,657)	(91,657)	(31,162)	-	-
2018-2019	31,686,975	21,579,487	6.27	5,053,744	5,053,744	5,053,744	5,053,744	5,053,744	1,364,511	-
2019-2020	11,428,360	<u>8,927,625</u>	4.57	<u>2,500,735</u>	<u>2,500,735</u>	<u>2,500,735</u>	<u>2,500,735</u>	<u>1,425,420</u>	-	-
		62,749,263		21,676,047	21,676,047	21,676,047	11,584,656	6,448,002	1,364,511	-



Exhibit 8

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

Period	KERS Non-Hazardous	KERS Hazardous
(1)	(2)	(3)
1. Fiscal Year + 1	\$ 94,886,471	\$ 16,928,704
2. Fiscal Year + 2	24,351,607	22,328,214
3. Fiscal Year + 3	45,205,044	14,911,756
4. Fiscal Year + 4	10,410,374	9,741,258
5. Fiscal Year + 5	-	31,863
6. Thereafter	-	-
7. Total	\$ 174,853,496	\$ 63,941,795

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 System and do not include bases established for individual employers attributable to changes in proportionate shares and differences between employer contributions and the proportionate share of plan contributions.

SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

Applicable for the Non-Hazardous and Hazardous System

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Growth	62.50%	
US Equity	18.75%	4.50%
Non-US Equity	18.75%	5.25%
Private Equity	10.00%	6.65%
Specialty Credit/High Yield	15.00%	3.90%
Liquidity	14.50%	
Core Bonds	13.50%	-0.25%
Cash	1.00%	-0.75%
Diversifying Strategies	23.00%	
Real Estate	5.00%	5.30%
Opportunistic	3.00%	2.25%
Real Return	15.00%	3.95%
Expected Real Return	100.00%	3.96%
Long Term Inflation Assumption		2.30%
Expected Nominal Return for Portfolio		6.26%

Source: Kentucky Retirement Systems

APPENDIX A

COLLECTIVE OPEB AMOUNTS – KERS NON-HAZARDOUS SYSTEM

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

Participating Employer Code	Participating Employer Name	2020			Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
		Proportionate Share	Proportionate Share	FYE 2020 Salary	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.43%	Discount Rate Less 1.00% 4.43%	Discount Rate Plus 1.00% 6.43%	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	0.637031%	1.077316%	9,082,585	763,845	212,089	975,934	16,173,631	19,277,214	13,626,227	13,612,804	19,275,408
1433	KET FOUNDATION	0.128140%	0.123873%	1,826,974	153,649	42,662	196,311	3,253,357	3,877,648	2,740,942	2,738,241	3,877,285
1434	KY BAR ASSOCIATION	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	0.016201%	0.014597%	230,995	19,427	5,394	24,821	411,328	490,259	346,543	346,201	490,213
1436	LOTUS	0.063886%	0.054039%	910,860	76,603	21,270	97,873	1,622,007	1,933,256	1,366,535	1,365,189	1,933,075
1437	SANCTUARY INC	0.041291%	0.042966%	588,714	49,511	13,747	63,258	1,048,341	1,249,508	883,223	882,353	1,249,391
1438	O A S I S	0.048531%	0.043048%	691,937	58,192	16,158	74,350	1,232,157	1,468,598	1,038,088	1,037,066	1,468,460
1439	BARREN RIVER CHILD ADVOCA	0.029518%	0.006933%	420,854	35,394	9,828	45,222	749,435	893,245	631,396	630,774	893,161
1440	MOREHEAD STATE UNIVERSITY	0.287225%	0.367191%	4,095,168	344,404	95,627	440,031	7,292,379	8,691,724	6,143,803	6,137,751	8,690,910
1445	MURRAY STATE UNIV	0.667876%	0.830936%	9,522,366	800,831	222,358	1,023,189	16,956,757	20,210,615	14,286,008	14,271,935	20,208,722
1450	NORTHERN KY UNIVERSITY	2.413982%	2.335187%	34,417,805	2,894,537	803,694	3,698,231	61,288,783	73,049,580	51,635,583	51,584,716	73,042,736
1451	SILVERLEAF	0.026027%	0.027707%	371,079	31,208	8,665	39,873	660,802	787,604	556,723	556,175	787,530
1452	SPRINGHAVEN INC	0.037810%	0.031753%	539,078	45,336	12,588	57,924	959,961	1,144,170	808,764	807,967	1,144,062
1453	SAFE HARBOR	0.057634%	0.048329%	821,730	69,108	19,188	88,296	1,463,274	1,744,064	1,232,803	1,231,589	1,743,901
1454	D.O.V.E.S.	0.034309%	0.029621%	489,161	41,138	11,423	52,561	871,074	1,038,226	733,877	733,154	1,038,128
1455	GATEWAY CHILD ADVOCACY	0.000000%	0.002324%	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	0.009207%	0.022743%	131,264	11,039	3,065	14,104	233,757	278,613	196,940	196,746	278,587
1457	KY RIVER CHILD ADVOCACY	0.009523%	0.006668%	135,774	11,419	3,171	14,590	241,780	288,176	203,699	203,498	288,149
1458	BLUEGRASS RAPE CRISIS CTR	0.050336%	0.045172%	717,673	60,356	16,759	77,115	1,277,985	1,523,219	1,076,698	1,075,637	1,523,076
1459	NURSING HOME OMBUDSMAN	0.016497%	0.016093%	235,207	19,781	5,492	25,273	418,844	499,216	352,874	352,527	499,169
1465	WESTERN KENTUCKY UNIV	1.085370%	1.127716%	15,474,874	1,301,437	361,355	1,662,792	27,556,546	32,844,414	23,216,293	23,193,422	32,841,336
1480	KASAP	0.033848%	0.031393%	482,587	40,586	11,269	51,855	859,370	1,024,275	724,016	723,303	1,024,179
1481	KDVA	0.058817%	0.056427%	838,592	70,526	19,582	90,108	1,493,310	1,779,863	1,258,108	1,256,869	1,779,696
1482	KACAC	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	0.010315%	0.010316%	147,064	12,368	3,434	15,802	261,888	312,143	220,640	220,423	312,113
1484	BUFFALO TR CHILD ADV INC	0.008787%	0.005691%	125,275	10,536	2,925	13,461	223,094	265,904	187,956	187,771	265,879
1485	CUMBERLAND V C A CENTER	0.020174%	0.020124%	287,641	24,191	6,717	30,908	512,199	610,486	431,526	431,101	610,429
1486	LAKE CUMB CHILD ADV CTR	0.009978%	0.012198%	142,261	11,964	3,322	15,286	253,332	301,945	213,432	213,221	301,916
1487	B.R.A.S.S.	0.044724%	0.048747%	637,663	53,627	14,890	68,517	1,135,501	1,353,394	956,656	955,713	1,353,267
1488	WOMEN AWARE	0.015792%	0.014736%	225,156	18,936	5,258	24,194	400,944	477,882	337,794	337,461	477,837
1489	BETHANY HOUSE ABUSE SHEL	0.034367%	0.033230%	489,996	41,209	11,442	52,651	872,547	1,039,981	735,117	734,393	1,039,883
1490	HOPE HARBOR INC	0.032346%	0.021992%	461,177	38,785	10,769	49,554	821,235	978,823	691,888	691,206	978,732
1491	CHILD ADV CTR OF GRN RVR	0.008174%	0.010033%	116,543	9,801	2,721	12,522	207,530	247,354	174,844	174,671	247,330
1492	CSG HEADQUARTERS	0.265114%	0.261123%	3,779,919	317,891	88,265	406,156	6,731,001	8,022,623	5,670,844	5,665,258	8,021,871
1994	KY HIGHER ED STUD LN CORP	0.800634%	0.819901%	11,415,195	960,018	266,557	1,226,575	20,327,361	24,228,009	17,125,730	17,108,859	24,225,739
3022	LEX FAYETTE CO HLTH DEPT	0.449928%	0.445051%	6,414,932	539,496	149,796	689,292	11,423,258	13,615,284	9,624,055	9,614,574	13,614,009
3023	LAKE CUMBERLAND DISTRICT	0.380053%	0.395310%	5,418,673	455,710	126,532	582,242	9,649,196	11,500,795	8,129,414	8,121,405	11,499,717
3024	WEDCO DIST HEALTH DEPT	0.197336%	0.195031%	2,813,562	236,621	65,700	302,321	5,010,180	5,971,591	4,221,059	4,216,900	5,971,031
3025	NORTHERN KY DIST HLTH DEP	0.442433%	0.447936%	6,308,068	530,509	147,300	677,809	11,232,967	13,388,478	9,463,735	9,454,412	13,387,224
3026	BARREN RVR DIST HLTH DEPT	0.282722%	0.371160%	4,030,957	339,003	94,127	433,130	7,178,052	8,555,459	6,047,483	6,041,526	8,554,657
3027	GREEN RVR DIST HLTH DEPT	0.424712%	0.444576%	6,055,406	509,260	141,401	650,661	10,783,047	12,852,222	9,084,679	9,075,730	12,851,018
3028	LINCOLN TRL DIST HLTH DEP	0.247536%	0.246685%	3,529,286	296,813	82,413	379,226	6,284,711	7,490,694	5,294,847	5,289,631	7,489,992
3029	PURCHASE DIST HLTH DEPT	0.123433%	0.142526%	1,759,867	148,005	41,095	189,100	3,133,850	3,735,210	2,640,258	2,637,657	3,734,860
3030	MERCER CO HEALTH DEPT	0.040639%	0.046946%	579,413	48,729	13,530	62,259	1,031,787	1,229,778	869,277	868,420	1,229,663
3031	CUMBERLAND VLY DIST HEALTH	0.141906%	0.183766%	2,023,247	170,155	47,245	217,400	3,602,863	4,294,222	3,035,399	3,032,409	4,293,819
3033	KY RIVER DIST HEALTH DEPT	0.183269%	0.213613%	2,612,991	219,753	61,016	280,769	4,653,031	5,545,909	3,920,162	3,916,301	5,545,389
3034	BOURBON CO HEALTH CENTER	0.038954%	0.037295%	555,390	46,708	12,969	59,677	989,006	1,178,788	833,234	832,413	1,178,678
3035	CLARK CO HEALTH DEPT	0.101062%	0.129132%	1,440,910	121,181	33,647	154,828	2,565,871	3,058,240	2,161,737	2,159,608	3,057,954
3036	GATEWAY DIST HEALTH DEPT	0.150155%	0.145660%	2,140,866	180,047	49,992	230,039	3,812,297	4,543,845	3,211,847	3,208,683	4,543,419
3037	BOYLE CO HEALTH DEPT	0.035014%	0.037696%	499,216	41,984	11,657	53,641	888,973	1,059,560	748,957	748,219	1,059,460
3038	PIKE CO HEALTH DEPT	0.121442%	0.140022%	1,731,479	145,617	40,432	186,049	3,083,301	3,674,960	2,597,670	2,595,111	3,674,616
3039	FLOYD CO HEALTH CENTER	0.071703%	0.075351%	1,022,322	85,977	23,872	109,849	1,820,473	2,169,807	1,532,742	1,532,231	2,169,603
3040	MARTIN CO HEALTH DEPT	0.030587%	0.031424%	436,095	36,676	10,183	46,859	776,576	925,594	654,262	653,618	925,507
3042	BUFFALO TRACE HEALTH DEPT	0.048031%	0.059252%	684,815	57,593	15,991	73,584	1,219,463	1,453,468	1,027,393	1,026,381	1,453,331
3043	LITTLE SANDY DIST HEALTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	0.097695%	0.109611%	1,392,911	117,144	32,526	149,670	2,480,386	2,956,351	2,089,717	2,087,658	2,956,074
3045	PENNYRILE DIST HLTH DEPT	0.092890%	0.120002%	1,324,400	111,382	30,926	142,308	2,358,392	2,810,947	1,986,937	1,984,979	2,810,684
3047	BREATHITT CO HEALTH DEPT	0.084735%	0.095222%	1,208,127	101,603	28,211	129,814	2,151,344	2,564,168	1,812,499	1,810,714	2,563,928
3048	GREENUP CO HLTH DEPT	0.062917%	0.066851%	897,052	75,442	20,947	96,389	1,597,045	1,903,933	1,345,808	1,344,482	1,903,755
3049	WHITLEY CO HEALTH DEPT	0.118925%	0.143286%	1,695,599	142,600	39,594	182,194	3,019,396	3,598,793	2,543,831	2,541,325	3,598,456
3050	LAUREL CO HEALTH DEPT	0.081558%	0.083069%	1,162,827	97,794	27,153	124,947	2,070,683	2,468,029	1,744,543	1,742,824	2,467,798
3051	KNOX CO HEALTH DEPT	0.119659%	0.136387%	1,706,061	143,480	39,838	183,318	3,038,032	3,621,005	2,559,531	2,557,010	3,620,665
3052	MONROE CO HEALTH DEPT	0.022421%	0.025931%	319,668	26,884	7,465	34,349	569,249	678,483	479,590	479,117	678,419
3053	BULLITT CO HEALTH DEPT	0.090318%	0.084117%	1,287,728	108,298	30,070	138,368	2,293,091	2,733,116	1,931,921	1,930,018	2,732,860
3054	THREE RIVERS DIST HLTH	0.111881%	0.108396%	1,595,163	134,153	37,249	171,402	2,840,556	3,385,634	2,393,158	2,390,801	3,385,317
3055	ESTILL CO HEALTH DEPT	0.025264%	0.033368%	360,205	30,293	8,411	38,704	641,430	764,515	540,402	539,870	764,443
3056	OLDHAM CO HEALTH DEPT	0.071782%	0.069878%	1,023,449	86,072	23,899	109,971	1,822,479	2,172,197	1,535,432	1,533,919	2,171,994



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

Participating Employer Code	Participating Employer Name	2020			Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
		Proportionate Share	Proportionate Share	FYE 2020 Salary	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.43%	Discount Rate Less 1.00% 4.43%	Discount Rate Plus 1.00% 6.43%	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)
3057	LEWIS CO HEALTH DEPT	0.036705%	0.038795%	523,326	44,012	12,220	56,232	931,906	1,110,731	785,128	784,354	1,110,627
3058	FLEMING CO HEALTH DEP	0.024706%	0.025312%	352,244	29,624	8,225	37,849	627,263	747,629	528,467	527,946	747,559
3059	JESSAMINE CO HEALTH DEPT	0.062759%	0.069083%	894,802	75,253	20,895	96,148	1,593,393	1,899,152	1,342,428	1,341,106	1,898,974
3060	POWELL CO HEALTH DEPT	0.021568%	0.020425%	307,505	25,861	7,181	33,042	547,592	652,670	461,344	460,890	652,609
3061	ANDERSON CO HEALTH DEPT	0.027147%	0.030141%	387,052	32,551	9,038	41,589	689,237	821,496	580,680	580,108	821,419
3062	MADISON CO HEALTH DEP	0.252225%	0.267037%	3,596,147	302,436	83,974	386,410	6,403,761	7,632,588	5,395,146	5,389,831	7,631,873
3064	JOHNSON CO HEALTH DEPT	0.087125%	0.089663%	1,242,194	104,469	29,007	133,476	2,212,024	2,636,492	1,863,622	1,861,786	2,636,245
3065	MAGOFFIN CO HEALTH DEPT	0.031552%	0.032328%	449,855	37,833	10,505	48,338	801,076	954,796	674,904	674,239	954,707
3066	ALLEN CO HEALTH DEPT	0.061249%	0.055772%	873,269	73,442	20,392	93,834	1,555,056	1,853,458	1,310,129	1,308,838	1,853,284
3067	FRANKLIN CO HEALTH DEPT	0.166300%	0.170236%	2,371,053	199,406	55,367	254,773	4,222,204	5,032,409	3,557,192	3,553,688	5,031,938
3068	LINCOLN CO HEALTH DEPT	0.031212%	0.029676%	445,014	37,426	10,392	47,818	792,444	944,507	667,631	666,974	944,419
3069	WOODFORD CO HEALTH DEPT	0.035497%	0.036628%	506,105	42,563	11,818	54,381	901,236	1,074,176	759,288	758,540	1,074,075
3072	MUHLENBERG CO HEALTH DEPT	0.048337%	0.050848%	689,172	57,959	16,093	74,052	1,227,232	1,462,727	1,033,939	1,032,920	1,462,590
3073	MARSHALL CO HEALTH DEPT	0.082588%	0.105632%	1,177,508	99,028	27,496	126,524	2,096,833	2,499,198	1,766,575	1,764,834	2,498,964
3074	CHRISTIAN CO HEALTH DEPT	0.093749%	0.094331%	1,336,641	112,412	31,212	143,624	2,380,201	2,836,941	2,005,311	2,003,335	2,836,675
3075	HOPKINS CO HEALTH DEPT	0.105884%	0.101161%	1,509,656	126,962	35,252	162,214	2,688,297	3,204,159	2,264,881	2,262,650	3,203,859
3076	TODD CO HEALTH DEPT	0.022379%	0.037328%	319,078	26,834	7,451	34,285	568,182	677,212	478,692	478,220	677,148
3077	BRACKEN CO HEALTH DEPT	0.025794%	0.023559%	367,767	30,929	8,588	39,517	654,886	780,553	551,739	551,196	780,480
3078	MONTGOMERY CO HEALTH DEPT	0.103601%	0.107061%	1,477,112	124,225	34,492	158,717	2,630,334	3,135,073	2,216,047	2,213,864	3,134,779
3079	GARRARD COUNTY HEALTH DPT	0.024343%	0.025165%	347,073	29,189	8,105	37,294	618,046	736,644	520,702	520,189	736,575
3080	BRECKINRIDGE CO HEALTH BD	0.034205%	0.037221%	487,681	41,014	11,388	52,402	868,433	1,035,079	731,652	730,931	1,034,982
3081	ASHLAND BOYD CO HEALTH DP	0.073757%	0.076611%	1,051,606	88,440	24,556	112,996	1,872,622	2,231,963	1,577,678	1,576,124	2,231,754
3082	LAWRENCE CO HEALTH DEPT	0.048989%	0.050190%	698,464	58,741	16,310	75,051	1,243,786	1,482,458	1,047,885	1,046,853	1,482,319
3083	GRAVES CO HEALTH CENTER	0.075616%	0.074599%	1,078,106	90,669	25,175	115,844	1,919,821	2,288,218	1,617,442	1,615,849	2,288,004
3084	CALLOWAY CO HEALTH DEPT	0.040480%	0.043398%	577,151	48,538	13,477	62,015	1,027,750	1,224,966	865,876	865,023	1,224,852
3085	BELL CO HEALTH DEPT	0.063243%	0.065343%	901,706	75,833	21,056	96,889	1,605,682	1,913,798	1,352,781	1,351,448	1,913,619
3086	GRAYSON COUNTY HEALTH DEPT	0.034374%	0.034144%	490,091	41,217	11,444	52,661	872,724	1,040,193	735,267	734,543	1,040,095
3087	HARLAN CO HEALTH DEPT	0.050968%	0.063578%	726,691	61,115	16,969	78,084	1,294,031	1,542,344	1,090,216	1,089,142	1,542,200
3088	CARTER CO HEALTH DEPT	0.023792%	0.023713%	339,213	28,528	7,921	36,449	604,057	719,970	508,916	508,415	719,903
3801	KENTUCKY STATE UNIVERSITY	0.318996%	0.297920%	4,548,143	382,499	106,204	488,703	8,099,015	9,653,147	6,823,392	6,816,670	9,652,243
5470	KCTCS	1.340740%	1.366180%	19,115,856	1,607,643	446,376	2,054,019	34,004,156	40,572,173	28,678,711	28,650,459	40,568,371
7403	ASST OF COMMONWEALTH ATTY	0.076185%	0.066887%	1,086,223	91,351	25,364	116,715	1,934,267	2,305,437	1,629,613	1,628,008	2,305,221
7407	KENTUCKY HOUSING CORP	0.782758%	0.703488%	11,160,323	938,583	260,606	1,199,189	19,873,506	23,687,063	16,743,358	16,726,864	23,684,843
7408	FRANKLIN CO COUNCIL AGING	0.009397%	0.008351%	133,974	11,267	3,129	14,396	238,581	284,363	201,004	200,806	284,336
7409	MUN ELEC POW ASSOC OF KY	0.009528%	0.009272%	135,853	11,425	3,172	14,597	241,907	288,327	203,806	203,605	288,300
7410	COMMONWEALTH CREDIT UNION	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	0.014585%	0.015360%	207,946	17,488	4,856	22,344	370,300	441,357	311,976	311,669	441,316
7416	KY OFFICE OF BAR ADMISSIO	0.013125%	0.013804%	187,138	15,738	4,370	20,108	333,232	397,176	280,747	280,470	397,139
7417	KY ASSOC OF REGIONAL PROG	0.008329%	0.008119%	118,750	9,987	2,773	12,760	211,466	252,044	178,159	177,984	252,020
7716	MASTER COMMISSIONER BULLITT COUNTY	0.002349%	0.000000%	33,493	4,153	782	4,935	59,639	71,083	50,246	50,196	71,076
7718	MASTER COMM BOONE CO	0.009344%	0.011904%	133,225	16,520	3,111	19,631	237,236	282,759	199,870	199,673	282,733
7720	MASTER COMM CAMPBELL CO	0.007511%	0.007626%	107,087	13,279	2,501	15,780	190,697	227,291	160,662	160,504	227,269
7724	MASTER COMM CHRISTIAN CO	0.002706%	0.002599%	38,586	4,785	901	5,686	68,703	81,886	57,882	57,825	81,879
7725	MASTER COMM CLARK CO	0.001531%	0.001493%	21,834	2,707	510	3,217	38,871	46,330	32,748	32,716	46,325
7727	MASTER COMM CLINTON/CUMBE	0.002876%	0.002653%	41,000	5,084	958	6,042	73,019	87,031	61,518	61,458	87,023
7730	MASTER COMM DAVIESS CO	0.007660%	0.007420%	109,207	13,542	2,550	16,092	194,480	231,799	163,849	163,688	231,778
7734	MASTER COMM FAYETTE CO	0.015199%	0.014545%	216,705	26,871	5,060	31,931	385,889	459,937	325,110	324,790	459,894
7740	MASTER COMM GARRARD CO	0.000894%	0.001326%	12,747	1,581	298	1,879	22,698	27,053	19,123	19,104	27,051
7741	MASTER COMM GRANT CO	0.003818%	0.004973%	54,433	6,750	1,271	8,021	96,936	115,537	81,668	81,587	115,526
7743	MASTER COMM GRAYSON CO	0.001560%	0.002260%	22,241	2,758	519	3,277	39,607	47,207	33,369	33,336	47,203
7747	MASTER COMM HARDIN CO	0.012004%	0.011576%	171,149	21,222	3,997	25,219	304,771	363,253	256,768	256,515	363,219
7750	MASTER COMMISSIONER HART COUNTY	0.002933%	0.001816%	41,819	5,186	976	6,162	74,466	88,756	62,737	62,676	88,747
7751	MASTER COMM HENDERSON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	0.004068%	0.004729%	58,000	7,192	1,354	8,546	103,283	123,102	87,015	86,930	123,090
7753	MASTER COMM HOPKINS CO	0.006619%	0.006133%	94,367	11,701	2,204	13,905	168,050	200,298	141,582	141,442	200,279
7756	MASTER COMM JEFF CIRCUIT	0.029068%	0.033186%	414,448	51,391	9,678	61,069	738,010	879,628	621,771	621,158	879,545
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.004837%	0.006820%	68,965	8,552	1,610	10,162	122,807	146,373	103,464	103,363	146,359
7759	MASTER COMM KENTON CO	0.013084%	0.013098%	186,543	23,131	4,356	27,487	332,191	395,935	279,870	279,594	395,898
7763	MASTER COMM LAUREL CO	0.004419%	0.004649%	63,000	7,812	1,471	9,283	112,914	133,723	94,523	94,430	133,711
7773	MASTER COMM MCCracken CO	0.008298%	0.007025%	118,316	14,671	2,763	17,434	210,679	251,106	177,496	177,321	251,082
7776	MASTER COMM MADISON CO	0.007036%	0.007167%	100,318	12,439	2,343	14,782	178,638	212,917	150,502	150,353	212,897
7781	MASTER COMM MASON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	0.004649%	0.005793%	66,278	8,218	1,548	9,766	118,034	140,684	99,443	99,345	140,670
7790	MASTER COMM NELSON CO	0.005562%	0.006127%	79,305	9,834	1,852	11,686	141,214	168,312	118,972	118,855	168,296
7792	MASTER COMM OHIO COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	0.003984%	0.006182%	56,800	7,043	1,326	8,369	101,150	120,560	85,219	85,135	120,549
7794	MASTER COMM OWEN CO	0.002823%	0.002670%	40,255	4,992	940	5,932	71,673	85,427	60,385	60,325	85,419



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	FYE 2020 Salary	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.43%	Discount Rate Less 1.00% 4.43%	Discount Rate Plus 1.00% 6.43%	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)
7798	MASTER COMM PIKE CO	0.006743%	0.005970%	96,136	11,921	2,245	14,166	171,199	204,050	144,234	144,092	204,031
7799	MASTER COMM FOR FLEMING	0.000000%	0.000562%	-	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	0.006585%	0.007381%	93,880	11,641	2,192	13,833	167,187	199,269	140,855	140,716	199,250
7807	MASTER COMM SIMPSON CO	0.002943%	0.004455%	41,958	5,203	980	6,183	74,720	89,058	62,951	62,889	89,050
7814	MASTER COMM WARREN CO	0.009816%	0.010003%	139,951	17,354	3,268	20,622	249,219	297,042	209,966	209,759	297,014
7817	LOGAN CO MASTER COM	0.002034%	0.003504%	29,000	3,596	677	4,273	51,641	61,551	43,508	43,465	61,545
7819	MASTER COMM FLOYD CO	0.000000%	0.001812%	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	0.002052%	0.004254%	29,251	3,627	683	4,310	52,098	62,096	43,893	43,849	62,090
7821	MASTER COMM MUHLBERG CO	0.004096%	0.005144%	58,395	7,241	1,364	8,605	103,994	123,949	87,614	87,528	123,938
8202	NORTHERN KY REG MHMR BD	0.009538%	0.010160%	135,991	11,437	3,176	14,613	242,161	288,630	204,020	203,819	288,603
8204	COMMUNICARE INC	0.364926%	0.397388%	5,202,997	437,572	121,496	559,068	9,265,136	11,043,036	7,805,844	7,798,154	11,042,002
8205	ADANTA/BEHAVIORAL HLTH SR	0.312081%	0.413399%	4,449,554	374,208	103,902	478,110	7,923,450	9,443,892	6,675,478	6,668,902	9,443,007
8208	CUMBERLAND RIVER MHMR	0.722583%	0.814249%	10,302,360	866,428	240,572	1,107,000	18,345,718	21,866,105	15,456,202	15,440,976	21,864,057
8209	WESTERN KY REG MHMR ADV	0.237761%	0.247313%	3,389,917	285,092	79,158	364,250	6,036,533	7,194,893	5,085,758	5,080,748	7,194,218
8210	NEW VISTA OF THE BLUEGRASS, INC.	2.476235%	2.645039%	35,305,387	2,969,183	824,420	3,793,603	62,869,329	74,933,420	52,967,188	52,915,009	74,926,399
8211	PENNYROYAL REG MHMR BD	0.229963%	0.466011%	3,278,736	275,742	76,562	352,304	5,838,549	6,958,917	4,918,957	4,914,111	6,958,265
8213	GREEN RVR REG MHMR BD	0.183135%	0.206321%	2,611,076	219,591	60,972	280,563	4,649,629	5,541,854	3,917,296	3,913,437	5,541,334
8216	COMPREHEND INC REG MHMR B	0.308361%	0.312035%	4,396,523	369,748	102,664	472,412	7,829,002	9,331,321	6,595,907	6,589,409	9,330,447
8220	LIFESKILLS INC	0.743986%	0.609741%	10,607,517	892,092	247,697	1,139,789	18,889,120	22,513,782	15,914,017	15,898,340	22,511,673
8221	MOUNTAIN COMP CARE CENTER	0.354897%	0.379877%	5,060,006	425,546	118,157	543,703	9,010,508	10,739,549	7,591,322	7,583,843	10,738,542
9940	KY EMPLOYERS MUTUAL INS	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	0.097395%	0.083646%	1,388,627	172,190	32,426	204,616	2,472,769	2,947,273	2,083,300	2,081,247	2,946,997
10010	LEGS LEGISLATIVE RES COMM	1.403784%	1.342314%	20,014,782	2,481,833	467,368	2,949,201	35,640,912	42,480,100	30,027,342	29,997,762	42,476,120
20020	JUDL JUDICIAL RET SYSTEM	0.012417%	0.012289%	177,044	21,953	4,134	26,087	315,256	375,751	265,602	265,341	375,716
20025	JUDL ADM OFF OF THE COURT	4.133401%	3.897832%	58,932,749	7,307,661	1,376,145	8,683,806	104,943,250	125,080,969	88,414,317	88,327,218	125,069,250
31030	UNIFIED PROSECUTORIAL SYS	3.600676%	3.443174%	51,337,328	6,365,829	1,198,783	7,564,612	91,417,852	108,960,162	77,019,217	76,943,344	108,949,953
31035	DEPT OF AGRICULTURE	0.639250%	0.606786%	9,114,226	1,130,164	212,827	1,342,991	16,229,970	19,344,363	13,673,692	13,660,222	19,342,551
31040	ATTORNEY GENERALS OFFICE	0.529414%	0.542383%	7,548,235	935,980	176,259	1,112,239	13,441,335	16,020,613	11,324,277	11,313,121	16,019,112
31045	AUDITOR OF PUBLIC ACCOUNT	0.489751%	0.449472%	6,982,711	865,856	163,054	1,028,910	12,434,327	14,820,369	10,475,877	10,465,557	14,818,981
31066	REGISTRY OF ELECTION	0.045491%	0.043557%	648,590	80,425	15,145	95,570	1,154,975	1,376,604	973,062	972,103	1,376,476
31070	GOVERNORS OFFICE	0.127631%	0.126231%	1,819,725	225,646	42,493	268,139	3,240,434	3,862,245	2,730,054	2,727,365	3,861,884
31074	DEPT OF VETERANS AFFAIRS	2.012611%	1.999544%	28,695,185	3,558,203	670,064	4,228,267	51,098,342	60,903,681	43,050,173	43,007,763	60,897,974
31076	MILITARY AFFAIRS COMM	0.006417%	0.007644%	91,494	11,345	2,136	13,481	162,922	194,185	137,261	137,126	194,167
31082	KY INFRASTRUCTURE	0.047436%	0.042680%	676,327	83,865	15,793	99,658	1,204,356	1,435,462	1,014,666	1,013,666	1,435,328
31085	LT GOVERNORS OFFICE	0.018897%	0.022734%	269,428	33,409	6,291	39,700	479,777	571,843	404,211	403,813	571,789
31089	AGRICULTURAL DEVELOP BD	0.050147%	0.047237%	714,975	88,657	16,696	105,353	1,273,186	1,517,500	1,072,655	1,071,598	1,517,358
31094	OFF OF HOMELAND SECURITY	0.054927%	0.055252%	783,139	97,109	18,287	115,396	1,394,546	1,662,148	1,174,900	1,173,743	1,661,992
31095	DEPT MILITARY AFFAIRS	1.198799%	1.185143%	17,092,107	2,119,421	399,120	2,518,541	30,436,404	36,276,892	25,642,563	25,617,302	36,273,493
31110	OFF OF SECRETARY TO CABIN	0.011601%	0.009366%	165,405	20,510	3,862	24,372	294,539	351,058	248,148	247,903	351,025
31112	GOV OFF LOCAL DEVELOPMENT	0.135404%	0.151262%	1,930,549	239,388	45,080	284,468	3,437,783	4,097,464	2,896,320	2,893,467	4,097,081
31120	SECRETARY OF STATE	0.096463%	0.089752%	1,375,333	170,541	32,116	202,657	2,449,107	2,919,070	2,063,364	2,061,331	2,918,796
31125	STATE TREASURERS OFFICE	0.114891%	0.109342%	1,638,087	203,123	38,251	241,374	2,916,977	3,476,720	2,457,543	2,455,122	3,476,394
31135	EARLY CHILDHOOD ADVISORY COUNCIL	0.000000%	0.026800%	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	0.007631%	0.007122%	108,799	13,491	2,541	16,032	193,744	230,922	163,229	163,068	230,900
31137	KY COMM NETWORK AUTH	0.063204%	0.054902%	901,137	111,741	21,043	132,784	1,604,691	1,912,618	1,351,947	1,350,615	1,912,439
31150	BOARD OF ACCOUNTANCY	0.014822%	0.013633%	211,329	26,205	4,935	31,140	376,317	448,529	317,046	316,733	448,487
31155	BOARD OF AUCTIONEERS	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	0.008433%	0.005582%	120,232	14,909	2,808	17,717	214,106	255,191	180,384	180,206	255,167
31170	BOARD OF CHIROPRACTIC EXM	0.000000%	0.007155%	-	-	-	-	-	-	-	-	-
31180	BOARD OF DENTISTRY	0.017303%	0.013254%	246,704	30,591	5,761	36,352	439,307	523,607	370,115	369,750	523,558
31185	BOARD OF ELECTIONS	0.031507%	0.035608%	449,212	55,702	10,490	66,192	799,934	953,434	673,941	673,277	953,345
31190	BRD OF EMBALMERS/FUN DIR	0.011167%	0.011456%	159,218	19,743	3,718	23,461	283,520	337,925	238,864	238,629	337,893
31200	BOARD OF EXM ARCHITECTS	0.009918%	0.011310%	141,403	17,534	3,302	20,836	251,809	300,129	212,148	211,939	300,101
31205	KY LANDSCAPE ARCH REG BD	0.001702%	0.001679%	24,262	3,008	567	3,575	43,212	51,504	36,406	36,370	51,499
31215	BD EXAMINERS OF SOCIAL WK	0.008431%	0.008219%	120,211	14,906	2,807	17,713	214,055	255,131	180,341	180,163	255,107
31225	BD OF HAIRDRESSERS/CSMTG	0.036315%	0.032363%	517,764	64,203	12,090	76,293	922,004	1,098,929	776,785	776,020	1,098,826
31245	BD OF MEDICAL LICENSURE	0.048374%	0.048408%	689,699	85,523	16,105	101,628	1,228,171	1,463,847	1,034,730	1,033,711	1,463,710
31250	BOARD OF NURSING	0.177052%	0.164064%	2,524,355	313,020	58,946	371,966	4,495,187	5,357,776	3,787,180	3,783,449	5,357,274
31260	BOARD OF OPTOMETRIC EXM	0.002818%	0.004902%	40,173	4,981	938	5,919	71,546	85,276	60,278	60,218	85,268
31263	KY RESPIRATORY CARE BD	0.006367%	0.006031%	90,783	11,257	2,120	13,377	161,652	192,672	136,191	136,057	192,654
31268	PERSONNEL BOARD	0.023112%	0.021465%	329,531	40,862	7,695	48,557	586,792	699,393	494,371	493,884	699,327
31270	KY BOARD OF PHARMACY	0.070486%	0.067249%	1,004,974	124,617	23,467	148,084	1,789,575	2,132,979	1,507,710	1,506,225	2,132,779
31275	BD OF PHYSICAL THERAPY	0.009369%	0.008316%	133,584	16,564	3,119	19,683	237,870	283,516	200,405	200,207	283,489
31284	BOARD OF REAL ESTATE APPR	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	0.035440%	0.035035%	505,298	62,657	11,799	74,456	899,789	1,072,451	758,069	757,322	1,072,350
31345	SCHOOL FAC CONSTR COMM	0.009762%	0.012005%	139,182	17,259	3,250	20,509	247,848	295,408	208,811	208,606	295,380
31354	EXECUTIVE BRANCH ETH COMM	0.027097%	0.018892%	386,335	47,906	9,021	56,927	687,968	819,983	579,611	579,040	819,906



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	FYE 2020 Salary	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.43%	Discount Rate Less 1.00% 4.43%	Discount Rate Plus 1.00% 6.43%	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)
31370	COMMISSION ON HUMAN RIGHT	0.060493%	0.061164%	862,493	106,949	20,140	127,089	1,535,862	1,830,580	1,293,958	1,292,683	1,830,409
31395	COMMISSION- REAL ESTATE	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	0.000000%	0.000269%	-	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	0.160350%	0.161487%	2,286,217	283,491	53,386	336,877	4,071,139	4,852,356	3,429,920	3,426,541	4,851,901
31765	OFFICE OF STATE BUD DIRECT	0.095107%	0.087935%	1,356,011	168,145	31,664	199,809	2,414,679	2,878,036	2,034,359	2,032,355	2,877,766
35605	TRAN OFF OF THE SECRETARY	0.221415%	0.225165%	3,156,863	391,451	73,716	465,167	5,621,523	6,700,246	4,736,113	4,731,448	6,699,618
35607	TRAN OFFICE OF LEGAL SVC	0.131527%	0.138716%	1,875,276	232,534	43,790	276,324	3,339,350	3,980,142	2,813,390	2,810,619	3,979,769
35609	DIVISION OF FACILITY MANA	0.102013%	0.101111%	1,454,471	180,354	33,963	214,317	2,590,016	3,087,018	2,182,080	2,179,930	3,086,729
35615	TRAN DEPT OF AVIATION	0.076738%	0.076192%	1,094,101	135,668	25,549	161,217	1,948,307	2,322,171	1,641,442	1,639,825	2,321,953
35616	TRAN OFFICE OF PERSONNEL	0.110593%	0.111665%	1,576,804	195,524	36,820	232,344	2,807,855	3,346,658	2,365,608	2,363,277	3,346,344
35617	OFFICE OF INFORMAT TECHNO	0.141261%	0.141055%	2,014,050	249,742	47,030	296,772	3,586,487	4,274,703	3,021,603	3,018,626	4,274,303
35618	OFFICE OF AUDITS	0.135218%	0.116872%	1,927,889	239,058	45,019	284,077	3,433,061	4,091,836	2,892,341	2,889,492	4,091,452
35619	DOT PAYROLL DIVISION	0.051557%	0.045532%	735,088	91,151	17,165	108,316	1,308,985	1,560,168	1,102,815	1,101,729	1,560,022
35625	TRAN DEPT OF HIGHWAYS	11.826682%	11.569031%	168,621,351	20,909,047	3,937,496	24,846,543	300,268,578	357,887,568	252,975,205	252,726,009	357,854,039
35628	TRAN DEPT OF INTERGOV PRO	0.042458%	0.044691%	605,358	75,064	14,136	89,200	1,077,970	1,284,823	908,186	907,291	1,284,702
35630	TRAN DEPT OF VEH REGULATE	0.494671%	0.462493%	7,052,862	874,555	164,692	1,039,247	12,559,242	14,969,254	10,581,117	10,570,693	14,967,851
36635	CAB FOR ECONOMIC DEVELOPMENT	0.294300%	0.309423%	4,196,044	520,310	97,982	618,292	7,472,006	8,905,821	6,295,139	6,288,937	8,904,987
39075	KHEAA DIV OF FINANCIAL AF	0.054812%	0.058291%	781,500	96,906	18,249	115,155	1,391,626	1,658,668	1,172,440	1,171,285	1,658,512
39079	COMMONWEALTH OF TECHNOL	1.168729%	1.229611%	16,663,380	2,066,259	389,108	2,455,367	29,672,954	35,366,943	24,999,359	24,974,732	35,363,629
39084	KY RIVER AUTHORITY	0.026635%	0.021939%	379,760	47,090	8,868	55,958	676,238	806,003	569,728	569,167	805,927
39103	OFFICE OF PVA'S	1.962430%	1.902583%	27,979,719	3,469,485	653,357	4,122,842	49,824,293	59,385,152	41,976,791	41,935,438	59,379,588
39130	DEPT OF REVENUE	2.357281%	2.243701%	33,609,388	4,167,564	784,816	4,952,380	59,849,197	71,333,750	50,422,737	50,373,064	71,327,066
39750	OFFICE OF SECRETARY	0.345977%	0.345397%	4,932,833	611,671	115,187	726,858	8,784,038	10,469,620	7,400,521	7,393,230	10,468,639
39757	FIN OFFICE OF INSP GENERAL	0.022324%	0.031884%	318,283	39,467	7,432	46,899	566,786	675,547	477,515	477,045	675,484
39758	OFF OF THE CONTROLLER	0.234269%	0.230096%	3,340,140	414,177	77,996	492,173	5,947,874	7,089,221	5,011,063	5,006,127	7,088,557
39785	DEPT FACILITIES SUPP SVCS	0.650921%	0.643997%	9,280,627	1,150,798	216,713	1,367,511	16,526,286	19,697,540	13,923,337	13,909,621	19,695,694
50235	KY STATE FAIR BOARD	0.596442%	0.585486%	8,503,882	1,054,481	198,575	1,253,056	15,143,114	18,048,949	12,758,020	12,745,452	18,047,258
50410	COMM KY HERITAGE COUNCIL	0.063592%	0.065132%	906,675	112,428	21,172	133,600	1,614,542	1,924,359	1,360,246	1,358,906	1,924,179
50529	KY ARTS COUNCIL	0.033984%	0.033133%	484,531	60,082	11,314	71,396	862,823	1,028,391	726,925	726,209	1,028,294
50550	KY HISTORICAL SOCIETY	0.108831%	0.115676%	1,551,673	192,407	36,233	228,640	2,763,119	3,293,338	2,327,918	2,325,625	3,293,030
50660	DEPT OF FISH & WILDLIFE	0.967038%	0.957969%	13,787,722	1,709,677	321,959	2,031,636	24,552,205	29,263,565	20,685,146	20,664,769	29,260,823
50665	COMM KY HORSE PARK	0.161652%	0.173017%	2,304,778	285,792	53,819	339,611	4,104,196	4,891,756	3,457,770	3,454,364	4,891,298
50670	DEPT OF PARKS	1.498937%	1.501985%	21,371,381	2,650,051	499,045	3,149,096	38,056,632	45,359,377	32,062,578	32,030,992	45,355,127
50850	COMM OFFICE OF SECRETARY	0.095756%	0.090531%	1,365,262	169,292	31,880	201,172	2,431,157	2,897,675	2,048,241	2,046,223	2,897,404
50852	KY ARTISANS CTR AT BEREA	0.032870%	0.031473%	468,644	58,112	10,944	69,056	834,539	994,680	703,096	702,404	994,587
50860	DEPT OF TOURISM	0.076756%	0.079843%	1,094,368	135,702	25,555	161,257	1,948,764	2,322,716	1,641,827	1,640,210	2,322,498
51183	EDUC PROF STANDARDS BD	0.000000%	0.004054%	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	0.036894%	0.036519%	526,021	65,227	12,283	77,510	936,705	1,116,450	789,170	788,393	1,116,346
51407	KY ENVIRONMENTAL EDUC COU	0.005533%	0.005403%	78,883	9,781	1,842	11,623	140,478	167,434	118,352	118,235	167,419
51530	EDUC OFFICE OF SECRETARY	0.313038%	0.287245%	4,463,196	553,436	104,221	657,657	7,947,747	9,472,852	6,695,949	6,689,352	9,471,965
51531	DEPT WORKFORCE INVESTMENT	1.225624%	1.193907%	17,474,571	2,166,847	408,051	2,574,898	31,117,466	37,088,644	26,216,355	26,190,529	37,085,169
51532	KY COMM ON PROPRIETARY ED	0.005857%	0.005509%	83,500	10,354	1,950	12,304	148,704	177,239	125,282	125,159	177,222
51540	EDUC DEPT OF EDUCATION	0.747714%	0.701345%	10,660,678	1,321,924	248,939	1,570,863	18,983,771	22,626,595	15,993,760	15,978,004	22,624,475
51545	KY EDUCATIONAL TV AUTHOR	0.421341%	0.378976%	6,007,352	744,912	140,278	885,190	10,697,460	12,750,212	9,012,573	9,003,694	12,749,018
51555	KY DEPT LIBRARY & ARCHIVE	0.143481%	0.149554%	2,045,708	253,668	47,770	301,438	3,642,851	4,341,883	3,069,089	3,066,065	4,341,476
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	0.000000%	0.000004%	-	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1.344757%	1.155919%	19,173,133	2,377,468	447,714	2,825,182	34,142,143	40,693,731	28,764,635	28,736,299	40,689,918
53723	OFFICE INSPECTOR GENERAL	0.643199%	0.678107%	9,170,535	1,137,146	214,142	1,351,288	16,330,231	19,463,864	13,758,162	13,744,608	19,462,040
53724	OFFICE OF HEALTH POLICY	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	0.481170%	0.455096%	6,860,377	850,687	160,197	1,010,884	12,216,464	14,560,700	10,292,328	10,282,188	14,559,335
53727	DEPT FOR INCOME SUPPORT	1.115214%	1.131738%	15,900,378	1,971,647	371,291	2,342,938	28,314,258	33,747,524	23,854,662	23,831,162	33,744,366
53728	DEPT FOR PUBLIC HEALTH	1.181671%	1.137474%	16,847,895	2,089,139	393,417	2,482,556	30,001,540	35,758,581	25,276,191	25,251,291	35,755,230
53729	OFF HUMAN RESOURCE MANAGE	1.076797%	1.100230%	15,352,645	1,903,728	358,501	2,262,229	27,338,886	32,584,986	23,032,914	23,010,224	32,581,933
53730	SERVE KY	0.056358%	0.049659%	803,537	99,639	18,763	118,402	1,430,878	1,705,451	1,205,509	1,204,322	1,705,291
53736	H&FS DEPT FOR COMM BASE 5	11.784188%	11.713683%	168,015,299	20,833,897	3,923,344	24,757,241	299,189,696	356,601,660	252,066,261	251,817,945	356,568,248
53739	HEALTH DATA AND ANALYTICS	0.068581%	0.059862%	977,809	121,248	22,833	144,081	1,741,209	2,075,332	1,466,962	1,465,517	2,075,137
53746	DEPT FOR MEDICAID SERVICE	0.450908%	0.474735%	6,428,903	797,184	150,122	947,306	11,448,139	13,644,940	9,645,017	9,635,515	13,643,662
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	0.383775%	0.388918%	5,471,740	678,496	127,771	806,267	9,743,694	11,613,427	8,209,028	8,200,941	11,612,338
54500	J&PS OFF OF SECRETARY	0.483542%	0.421089%	6,894,195	854,880	160,987	1,015,867	12,276,687	14,632,479	10,343,065	10,332,876	14,631,108
54515	DEPT OF PUBLIC ADVOCACY	1.869476%	1.669634%	26,654,416	3,305,148	622,410	3,927,558	47,464,276	56,572,268	39,988,485	39,949,091	56,566,968
54520	J&PS DEPT OF KY STATE POL	2.199443%	2.069664%	31,358,970	3,888,512	732,267	4,620,779	55,841,835	66,557,409	47,046,549	47,000,202	66,551,173
54523	J&PS OF JUVENILE JUSTICE	2.137900%	3.053787%	30,481,517	3,779,708	711,777	4,491,485	54,279,315	64,695,055	45,730,131	45,685,081	64,688,993
54525	DEPT OF CRIMINAL JUST TRN	0.503077%	0.449053%	7,172,710	889,416	167,491	1,056,907	12,772,662	15,223,628	10,760,922	10,750,322	15,222,202
54527	J&PS DEPT OF CORRECTIONS	1.041133%	0.976235%	14,844,152	1,840,675	346,627	2,187,302	26,433,409	31,505,756	22,270,054	22,248,115	31,502,804
55790	OFFICE OF THE SECRETARY	0.351029%	0.371414%	5,004,862	620,603	116,869	737,472	8,912,303	10,622,499	7,508,584	7,501,187	

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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	FYE 2020 Salary	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.43%	Discount Rate Less 1.00% 4.43%	Discount Rate Plus 1.00% 6.43%	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)
56102	OFFICE OF THE SECRETARY	0.234658%	0.248220%	3,345,674	414,864	78,125	492,989	5,957,751	7,100,993	5,019,384	5,014,439	7,100,327
56106	DEPT OF WRKPLACE STANDARD	0.357192%	0.307144%	5,092,739	631,500	118,921	750,421	9,068,776	10,808,998	7,640,412	7,632,885	10,807,985
56107	DEPT OF WORKERS CLAIMS	0.394888%	0.405514%	5,630,193	698,144	131,471	829,615	10,025,843	11,949,717	8,446,737	8,438,416	11,948,598
56113	KY OSH REVIEW COMMISSION	0.016581%	0.015601%	236,401	29,314	5,520	34,834	420,976	501,758	354,671	354,322	501,711
56114	WORKERS COMP FUNDING COMM	0.051901%	0.054045%	739,993	91,759	17,280	109,039	1,317,719	1,570,578	1,110,173	1,109,080	1,570,431
56115	GEN ADM PROG SUPP S SERVI	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	0.273654%	0.249555%	3,901,679	483,808	91,108	574,916	6,947,823	8,281,052	5,853,517	5,847,750	8,280,276
57124	KY STATE NATURE PRES COMM	0.000000%	0.001945%	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	0.163145%	0.144663%	2,326,077	288,434	54,316	342,750	4,142,102	4,936,936	3,489,706	3,486,268	4,936,473
57127	DEPT FOR ENERGY DEV & IND	0.000000%	0.001590%	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	1.537828%	1.417689%	21,925,881	2,718,809	511,993	3,230,802	39,044,039	46,536,258	32,894,465	32,862,059	46,531,898
57129	DEPT FOR ENVIRONMENT PROTECT	2.150208%	1.898930%	30,657,001	3,801,468	715,875	4,517,343	54,591,804	65,067,508	45,993,402	45,948,092	65,061,411
57139	OFFICE OF ADMINISTRATIVE SERVICES	0.269856%	0.232550%	3,847,522	477,093	89,844	566,937	6,851,396	8,166,120	5,772,277	5,766,590	8,165,355
57140	KY NATURE PRESERVES	0.067571%	0.043446%	963,402	119,462	22,497	141,959	1,715,566	2,044,768	1,445,358	1,443,934	2,044,576
57141	OFFICE OF ENERGY POLICY	0.021459%	0.017440%	305,960	37,939	7,144	45,083	544,824	649,371	459,013	458,560	649,311
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	0.150431%	0.135474%	2,144,794	265,955	50,083	316,038	3,819,305	4,552,197	3,217,751	3,214,581	4,551,770
58671	KY CLAIMS COMMISSION	0.020472%	0.024174%	291,882	36,193	6,816	43,009	519,765	619,504	437,900	437,469	619,446
58675	OFFICE OF THE SECRETARY	0.198722%	0.185192%	2,833,310	351,330	66,161	417,491	5,045,369	6,013,532	4,250,705	4,246,518	6,012,969
58676	DEPT OF INSURANCE	0.262513%	0.281075%	3,742,835	464,112	87,399	551,511	6,664,964	7,943,914	5,615,208	5,609,677	7,943,169
58677	OFF OF OCCUP & PROFESSION	0.090389%	0.091221%	1,288,732	159,803	30,093	189,896	2,294,894	2,735,264	1,933,440	1,931,535	2,735,008
58678	KY BOXING & WRESTLING AUT	0.003814%	0.003384%	54,375	6,743	1,270	8,013	96,834	115,416	81,582	81,502	115,405
58680	DEPT OF ALCOHOL & BEVERA	0.059477%	0.055212%	848,003	105,152	19,802	124,954	1,510,066	1,799,835	1,272,226	1,270,972	1,799,667
58681	DEPT OF CHARITABLE GAMING	0.073005%	0.066841%	1,040,878	129,069	24,306	153,375	1,853,530	2,209,206	1,561,592	1,560,054	2,208,999
58685	DEPT OF FINANCIAL INSTITU	0.359475%	0.328055%	5,125,278	635,534	119,681	755,215	9,126,740	10,878,084	7,689,246	7,681,671	10,877,064
58690	DEPT OF HOUSING & BUILD C	0.607250%	0.549665%	8,657,984	1,073,590	202,173	1,275,763	15,417,519	18,376,010	12,989,205	12,976,409	18,374,288
014A	BRECKINRIDGE CO ATTORNEY	0.005080%	0.006384%	72,435	8,982	1,691	10,673	128,977	153,726	108,662	108,555	153,712
024A	CHRISTIAN COUNTY ATTORNEY	0.001588%	0.001548%	22,640	2,807	529	3,336	40,318	48,055	33,968	33,934	48,050
031A	EDMONSON COUNTY ATTORNEY	0.003171%	0.002572%	45,212	5,606	1,056	6,662	80,509	95,958	67,828	67,762	95,949
060A	KNOTT COUNTY ATTORNEY	0.007581%	0.007319%	108,090	13,403	2,524	15,927	192,475	229,409	162,159	161,999	229,387
071A	LOGAN COUNTY ATTORNEY	0.005679%	0.007043%	80,965	10,400	1,891	11,931	144,185	171,852	121,475	121,355	171,836
086A	MONROE CO ATTORNEY	0.000000%	0.001895%	-	-	-	-	-	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	0.000000%	0.002214%	-	-	-	-	-	-	-	-	-
W002	ALLEN COUNTY ATTORNEY	0.008179%	0.006063%	116,611	14,460	2,723	17,183	207,657	247,505	174,951	174,778	247,482
W003	ANDERSON COUNTY ATTORNEY	0.000084%	0.000432%	1,197	148	28	176	2,133	2,542	1,797	1,795	2,542
W005	BARREN COUNTY ATTORNEY	0.015025%	0.016664%	214,223	26,564	5,002	31,566	381,471	454,672	321,388	321,071	454,629
W007	BELL COUNTY ATTORNEY	0.012373%	0.011724%	176,405	21,874	4,119	25,993	314,139	374,420	264,661	264,400	374,385
W008	BOONE COUNTY ATTORNEY	0.043325%	0.041469%	617,717	76,597	14,424	91,021	1,099,982	1,311,059	926,731	925,818	1,310,936
W011	BOYLE COUNTY ATTORNEY	0.001205%	0.000630%	17,181	2,130	401	2,531	30,594	36,465	25,775	25,750	36,461
W015	BULLITT COUNTY ATTORNEY	0.002380%	0.002332%	33,934	4,208	792	5,000	60,426	72,021	50,909	50,859	72,015
W021	CARROLL COUNTY ATTORNEY	0.005483%	0.005191%	78,170	9,693	1,825	11,518	139,208	165,921	117,283	117,167	165,906
W022	CHILD SUPPORT ENFORCEMENT	0.005783%	0.006155%	82,447	10,223	1,925	12,148	146,825	175,000	123,700	123,578	174,983
W023	CASEY COUNTY ATTORNEY	0.004658%	0.004777%	66,411	8,235	1,551	9,786	118,262	140,956	99,636	99,537	140,943
W025	CLARK COUNTY ATTORNEY	0.012119%	0.009670%	172,992	21,426	4,035	25,461	307,690	366,733	259,228	258,973	366,699
W028	CRITTENDEN CO ATTORNEY	0.002414%	0.001700%	34,414	4,267	804	5,071	61,289	73,050	51,636	51,585	73,043
W030	DAVIES COUNTY ATTORNEY	0.003033%	0.003132%	43,250	5,363	1,010	6,373	77,005	91,782	64,877	64,813	91,773
W036	FLOYD COUNTY ATTORNEY	0.003434%	0.006591%	48,964	6,072	1,143	7,215	87,186	103,916	73,454	73,382	103,907
W037	FRANKLIN COUNTY ATTORNEY	0.017363%	0.017671%	247,554	30,697	5,781	36,478	440,831	525,422	371,398	371,032	525,373
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	0.005513%	0.005170%	78,605	9,747	1,835	11,582	139,970	166,829	117,924	117,808	166,813
W041	GRANT COUNTY CHILD SUPPOR	0.002493%	0.002019%	35,551	4,408	830	5,238	63,295	75,441	53,326	53,273	75,434
W042	GRAVES COUNTY ATTORNEY	0.011885%	0.011992%	169,453	21,012	3,957	24,969	301,749	359,652	254,223	253,972	359,619
W046	HANCOCK COUNTY ATTORNEY	0.001453%	0.001519%	20,717	2,569	484	3,053	36,890	43,969	31,080	31,049	43,965
W049	HARRISON COUNTY ATTORNEY	0.005373%	0.005564%	76,601	9,498	1,789	11,287	136,416	162,593	114,930	114,816	162,577
W053	HICKMAN COUNTY ATTORNEY	0.003012%	0.002340%	42,940	5,325	1,003	6,328	76,472	91,146	64,427	64,364	91,138
W054	HOPKINS COUNTY ATTORNEY	0.018696%	0.019249%	266,560	33,053	6,225	39,278	474,574	565,760	399,911	399,517	565,707
W055	JACKSON COUNTY ATTORNEY	0.000168%	0.000956%	2,394	297	56	353	4,265	5,084	3,594	3,590	5,083
W056	JEFFERSON CO ATTORNEY	0.003298%	0.005625%	47,023	5,831	1,098	6,929	83,733	99,801	70,545	70,475	99,792
W062	LARUE COUNTY ATTORNEY	0.007204%	0.006757%	102,713	12,736	2,398	15,134	182,903	218,000	154,095	153,943	217,980
W063	LAUREL COUNTY ATTORNEY	0.002216%	0.002229%	31,600	3,918	738	4,656	56,262	67,058	47,401	47,354	67,052
W065	LEE COUNTY ATTORNEY	0.003093%	0.003210%	44,104	5,469	1,030	6,499	78,528	93,597	66,160	66,095	93,589
W073	MCCRACKEN COUNTY ATTORNEY	0.003274%	0.001611%	46,683	5,789	1,090	6,879	83,124	99,075	70,032	69,963	99,065
W074	MCCRERY COUNTY ATTORNEY	0.008729%	0.008647%	124,456	15,433	2,906	18,339	221,621	264,149	186,715	186,531	264,124
W076	MADISON COUNTY ATTORNEY	0.045946%	0.043872%	655,080	81,230	15,297	96,527	1,166,527	1,390,373	982,795	981,826	1,390,243



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

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	FYE 2020 Salary	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.43%	Discount Rate Less 1.00% 4.43%	Discount Rate Plus 1.00% 6.43%	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)
W077	MAGOFFIN CO ATTORNEY	0.005421%	0.005300%	77,289	9,584	1,805	11,389	137,634	164,045	115,956	115,842	164,030
W082	MEADE COUNTY ATTORNEY	0.006418%	0.006372%	91,506	11,347	2,137	13,484	162,947	194,215	137,282	137,147	194,197
W083	MENIFEE COUNTY ATTORNEY	0.001389%	0.001128%	19,800	2,455	462	2,917	35,265	42,033	29,711	29,682	42,029
W084	MERCER COUNTY ATTORNEY	0.002394%	0.002276%	34,127	4,232	797	5,029	60,781	72,445	51,208	51,158	72,438
W087	MONTGOMERY CO ATTORNEY	0.008252%	0.006766%	117,659	14,590	2,747	17,337	209,511	249,714	176,512	176,338	249,691
W088	MORGAN COUNTY ATTORNEY	0.007246%	0.006310%	103,317	12,811	2,412	15,223	183,969	219,271	154,993	154,841	219,251
W093	OLDHAM COUNTY ATTORNEY	0.016472%	0.016653%	234,851	29,122	5,484	34,606	418,209	498,460	352,340	351,992	498,413
W094	OWEN COUNTY ATTORNEY	0.003823%	0.003754%	54,513	6,760	1,273	8,033	97,062	115,688	81,775	81,694	115,677
W096	PENDLETON COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
W100	PULASKI COUNTY ATTORNEY	0.015737%	0.015763%	224,369	27,822	5,239	33,061	399,548	476,218	336,618	336,286	476,173
W102	ROCKCASTLE CO ATTORNEY	0.007895%	0.007820%	112,558	13,957	2,629	16,586	200,447	238,911	168,876	168,709	238,888
W103	ROWAN COUNTY ATTORNEY	0.006989%	0.007367%	99,652	12,357	2,327	14,684	177,444	211,494	149,496	149,349	211,475
W106	SHELBY COUNTY ATTORNEY	0.004548%	0.004586%	64,845	8,041	1,514	9,555	115,470	137,627	97,283	97,187	137,614
W107	SIMPSON COUNTY ATTORNEY	0.004507%	0.003981%	64,264	7,969	1,501	9,470	114,429	136,386	96,406	96,311	136,374
W108	SPENCER COUNTY ATTORNEY	0.003901%	0.004648%	55,616	6,896	1,299	8,195	99,043	118,048	83,443	83,361	118,037
W110	TODD COUNTY ATTORNEY	0.000000%	0.000134%	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	0.005102%	0.006520%	72,738	9,020	1,699	10,719	129,535	154,392	109,133	109,025	154,377
W112	TRIMBLE COUNTY ATTORNEY	0.004887%	0.004223%	69,672	8,639	1,627	10,266	124,076	147,886	104,534	104,431	147,872
W113	UNION COUNTY ATTORNEY	0.006498%	0.005914%	92,650	11,489	2,163	13,652	164,978	196,636	138,994	138,857	196,618
W117	WEBSTER COUNTY ATTORNEY	0.007159%	0.006978%	102,077	12,658	2,383	15,041	181,760	216,639	153,133	152,982	216,618
W118	WHITLEY COUNTY ATTORNEY	0.012198%	0.012638%	173,909	21,565	4,061	25,626	309,696	369,124	260,918	260,661	369,089
X034	FAYETTE CO ATTORNEY OFF	0.004463%	0.008091%	63,637	7,891	1,486	9,377	113,311	135,055	95,465	95,370	135,042
X059	KENTON COUNTY ATTORNEY	0.005208%	0.005077%	74,254	9,208	1,734	10,942	132,226	157,599	111,400	111,290	157,585
TOTAL		100.000000%	100.000000%	1,425,769,022	164,392,787	33,293,287	197,686,074	2,538,908,031	3,026,102,943	2,139,021,042	2,136,913,846	3,025,819,408



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		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	1,689,052	(6,239,300)	(4,550,248)	-	(4,550,248)	243,436
1433	KET FOUNDATION	339,756	25,071	364,827	-	364,827	48,968
1434	KY BAR ASSOCIATION	-	(755,957)	(755,957)	-	(755,957)	-
1435	CHILD WATCH ADVOCACY CTR	42,956	15,265	58,221	-	58,221	6,191
1436	LOTUS	169,390	141,822	311,212	-	311,212	24,413
1437	SANCTUARY INC	109,481	28,961	138,442	-	138,442	15,779
1438	O A S I S	128,677	23,095	151,772	-	151,772	18,546
1439	BARREN RIVER CHILD ADVOCA	78,265	118,597	196,862	-	196,862	11,280
1440	MOREHEAD STATE UNIVERSITY	761,561	(1,670,608)	(909,047)	-	(909,047)	109,760
1445	MURRAY STATE UNIV	1,770,835	(1,412,660)	358,175	-	358,175	255,223
1450	NORTHERN KY UNIVERSITY	6,400,537	(322,320)	6,078,217	-	6,078,217	922,481
1451	SILVERLEALF	69,009	25,248	94,257	-	94,257	9,946
1452	SPRINGHAVEN INC	100,251	61,895	162,146	-	162,146	14,449
1453	SAFE HARBOR	152,813	87,381	240,194	-	240,194	22,024
1454	D.O.V.E.S.	90,968	80,663	171,631	-	171,631	13,111
1455	GATEWAY CHILD ADVOCACY	-	(22,890)	(22,890)	-	(22,890)	-
1456	JUDI'S PLACE FOR KIDS, INC.	24,412	(45,102)	(20,690)	-	(20,690)	3,518
1457	KY RIVER CHILD ADVOCACY	25,250	16,239	41,489	-	41,489	3,639
1458	BLUEGRASS RAPE CRISIS CTR	133,463	32,552	166,015	-	166,015	19,235
1459	NURSING HOME OMBUDSMAN	43,741	(4,958)	38,783	-	38,783	6,304
1465	WESTERN KENTUCKY UNIV	2,877,797	(1,453,203)	1,424,594	-	1,424,594	414,764
1480	KASAP	89,746	36,937	126,683	-	126,683	12,935
1481	KDVA	155,950	49,125	205,075	-	205,075	22,476
1482	KACAC	-	(12,546)	(12,546)	-	(12,546)	-
1483	PENNYRILE CHILD ADV CTR	27,350	739	28,089	-	28,089	3,942
1484	BUFFALO TR CHILD ADV INC	23,298	15,238	38,536	-	38,536	3,358
1485	CUMBERLAND V C A CENTER	53,490	29,655	83,145	-	83,145	7,709
1486	LAKE CUMB CHILD ADV CTR	26,456	(696)	25,760	-	25,760	3,813
1487	B.R.A.S.S.	118,583	(4,436)	114,147	-	114,147	17,091
1488	WOMEN AWARE	41,872	(896)	40,976	-	40,976	6,035
1489	BETHANY HOUSE ABUSE SHEL	91,122	15,868	106,990	-	106,990	13,133
1490	HOPE HARBOR INC	85,764	90,095	175,859	-	175,859	12,361
1491	CHILD ADV CTR OF GRN RVR	21,673	(15,720)	5,953	-	5,953	3,124
1492	CSG HEADQUARTERS	702,935	(250,071)	452,864	-	452,864	101,311
1994	KY HIGHER ED STUD LN CORP	2,122,836	(458,582)	1,664,254	-	1,664,254	305,955
3022	LEX FAYETTE CO HLTH DEPT	1,192,959	12,509	1,205,468	-	1,205,468	171,936
3023	LAKE CUMBERLAND DISTRICT	1,007,689	(279,116)	728,573	-	728,573	145,234
3024	WEDCO DIST HEALTH DEPT	523,225	(3,945)	519,280	-	519,280	75,410
3025	NORTHERN KY DIST HLTH DEP	1,173,086	(85,175)	1,087,911	-	1,087,911	169,072
3026	BARREN RVR DIST HLTH DEPT	749,621	(824,447)	(74,826)	-	(74,826)	108,040
3027	GREEN RVR DIST HLTH DEPT	1,126,100	(139,213)	986,887	-	986,887	162,300
3028	LINCOLN TRL DIST HLTH DEP	656,328	(28,731)	627,597	-	627,597	94,594
3029	PURCHASE DIST HLTH DEPT	327,276	(174,786)	152,490	-	152,490	47,169
3030	MERCER CO HEALTH DEPT	107,752	(73,529)	34,223	-	34,223	15,530
3031	CUMBERLAND VLY DIST HEALT	376,256	(476,891)	(100,635)	-	(100,635)	54,228
3033	KY RIVER DIST HEALTH DEPT	485,927	(566,055)	(80,128)	-	(80,128)	70,035
3034	BOURBON CO HEALTH CENTER	103,284	4,513	107,797	-	107,797	14,886
3035	CLARK CO HEALTH DEPT	267,960	(270,461)	(2,501)	-	(2,501)	38,620
3036	GATEWAY DIST HEALTH DEPT	398,127	128,335	526,462	-	526,462	57,380
3037	BOYLE CO HEALTH DEPT	92,838	(27,556)	65,282	-	65,282	13,380
3038	PIKE CO HEALTH DEPT	321,997	(279,416)	42,581	-	42,581	46,408
3039	FLOYD CO HEALTH CENTER	190,116	(64,276)	125,840	-	125,840	27,401
3040	MARTIN CO HEALTH DEPT	81,100	(13,810)	67,290	-	67,290	11,689
3042	BUFFALO TRACE HEALTH DEPT	127,351	(65,777)	61,574	-	61,574	18,355
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	259,033	(82,039)	176,994	-	176,994	37,333
3045	PENNYRILE DIST HLTH DEPT	246,293	(109,420)	136,873	-	136,873	35,497
3047	BREATHITT CO HEALTH DEPT	224,670	(157,286)	67,384	-	67,384	32,381
3048	GREENUP CO HLTH DEPT	166,821	(63,075)	103,746	-	103,746	24,043
3049	WHITLEY CO HEALTH DEPT	315,323	(237,989)	77,334	-	77,334	45,446
3050	LAUREL CO HEALTH DEPT	216,246	12,676	228,922	-	228,922	31,167
3051	KNOX CO HEALTH DEPT	317,269	(155,967)	161,302	-	161,302	45,727
3052	MONROE CO HEALTH DEPT	59,448	(20,870)	38,578	-	38,578	8,568
3053	BULLITT CO HEALTH DEPT	239,473	51,963	291,436	-	291,436	34,514
3054	THREE RIVERS DIST HLTH	296,646	(160,711)	135,935	-	135,935	42,754
3055	ESTILL CO HEALTH DEPT	66,986	(75,565)	(8,579)	-	(8,579)	9,654
3056	OLDHAM CO HEALTH DEPT	190,326	32,777	223,103	-	223,103	27,431



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		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)
3057	LEWIS CO HEALTH DEPT	97,321	(20,290)	77,031	-	77,031	14,026
3058	FLEMING CO HEALTH DEP	65,507	(15,162)	50,345	-	50,345	9,441
3059	JESSAMINE CO HEALTH DEPT	166,402	(64,416)	101,986	-	101,986	23,983
3060	POWELL CO HEALTH DEPT	57,186	7,229	64,415	-	64,415	8,242
3061	ANDERSON CO HEALTH DEPT	71,979	(51,714)	20,265	-	20,265	10,374
3062	MADISON CO HEALTH DEP	668,760	(225,669)	443,091	-	443,091	96,386
3064	JOHNSON CO HEALTH DEPT	231,007	(16,551)	214,456	-	214,456	33,294
3065	MAGOFFIN CO HEALTH DEPT	83,658	(36,060)	47,598	-	47,598	12,057
3066	ALLEN CO HEALTH DEPT	162,398	10,519	172,917	-	172,917	23,406
3067	FRANKLIN CO HEALTH DEPT	440,935	(83,292)	357,643	-	357,643	63,550
3068	LINCOLN CO HEALTH DEPT	82,757	(15,234)	67,523	-	67,523	11,927
3069	WOODFORD CO HEALTH DEPT	94,118	(5,871)	88,247	-	88,247	13,565
3072	MUHLENBERG CO HEALTH DEPT	128,163	(36,461)	91,702	-	91,702	18,472
3073	MARSHALL CO HEALTH DEPT	218,977	(187,429)	31,548	-	31,548	31,560
3074	CHRISTIAN CO HEALTH DEPT	248,570	(51,961)	196,609	-	196,609	35,825
3075	HOPKINS CO HEALTH DEPT	280,745	22,409	303,154	-	303,154	40,463
3076	TODD CO HEALTH DEPT	59,337	(97,396)	(38,059)	-	(38,059)	8,552
3077	BRACKEN CO HEALTH DEPT	68,391	6,521	74,912	-	74,912	9,857
3078	MONTGOMERY CO HEALTH DEPT	274,692	(22,150)	252,542	-	252,542	39,590
3079	GARRARD COUNTY HEALTH DPT	64,544	(28,867)	35,677	-	35,677	9,302
3080	BRECKINRIDGE CO HEALTH BD	90,693	(17,627)	73,066	-	73,066	13,071
3081	ASHLAND BOYD CO HEALTH DP	195,563	(57,919)	137,644	-	137,644	28,186
3082	LAWRENCE CO HEALTH DEPT	129,892	(11,102)	118,790	-	118,790	18,721
3083	GRAVES CO HEALTH CENTER	200,492	43,171	243,663	-	243,663	28,896
3084	CALLOWAY CO HEALTH DEPT	107,330	(18,640)	88,690	-	88,690	15,469
3085	BELL CO HEALTH DEPT	167,685	(72,694)	94,991	-	94,991	24,168
3086	GRAYSON COUNTY HEALTH DEPT	91,141	(2,858)	88,283	-	88,283	13,136
3087	HARLAN CO HEALTH DEPT	135,139	(105,845)	29,294	-	29,294	19,477
3088	CARTER CO HEALTH DEPT	63,083	(46,479)	16,604	-	16,604	9,092
3801	KENTUCKY STATE UNIVERSITY	845,800	301,685	1,147,485	-	1,147,485	121,901
5470	KCTCS	3,554,896	(1,249,671)	2,305,225	-	2,305,225	512,352
7403	ASST OF COMMONWEALTH ATTY	202,000	46,316	248,316	-	248,316	29,113
7407	KENTUCKY HOUSING CORP	2,075,439	(67,953)	2,007,486	-	2,007,486	299,124
7408	FRANKLIN CO COUNCIL AGING	24,916	(120)	24,796	-	24,796	3,591
7409	MUN ELEC POW ASSOC OF KY	25,263	3,194	28,457	-	28,457	3,641
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	38,671	(63,468)	(24,797)	-	(24,797)	5,574
7416	KY OFFICE OF BAR ADMISSIO	34,800	(3,339)	31,461	-	31,461	5,016
7417	KY ASSOC OF REGIONAL PROG	22,084	(8,359)	13,725	-	13,725	3,183
7716	MASTER COMMISSIONER BULLITT COUNTY	6,228	14,699	20,927	-	20,927	898
7718	MASTER COMM BOONE CO	24,775	(19,401)	5,374	-	5,374	3,571
7720	MASTER COMM CAMPBELL CO	19,915	455	20,370	-	20,370	2,870
7724	MASTER COMM CHRISTIAN CO	7,175	3,910	11,085	-	11,085	1,034
7725	MASTER COMM CLARK CO	4,059	835	4,894	-	4,894	585
7727	MASTER COMM CLINTON/CUMBE	7,626	6,159	13,785	-	13,785	1,099
7730	MASTER COMM DAVIESS CO	20,310	(8,244)	12,066	-	12,066	2,927
7734	MASTER COMM FAYETTE CO	40,299	7,071	47,370	-	47,370	5,808
7740	MASTER COMM GARRARD CO	2,370	(2,175)	195	-	195	342
7741	MASTER COMM GRANT CO	10,123	(11,922)	(1,799)	-	(1,799)	1,459
7743	MASTER COMM GRAYSON CO	4,136	(6,094)	(1,958)	-	(1,958)	596
7747	MASTER COMM HARDIN CO	31,828	10,851	42,679	-	42,679	4,587
7750	MASTER COMMISSIONER HART COUNTY	7,777	12,592	20,369	-	20,369	1,121
7751	MASTER COMM HENDERSON CO	-	(7,132)	(7,132)	-	(7,132)	-
7752	HENRY/ TRIMBLE MASTER COM	10,786	18,769	29,555	-	29,555	1,555
7753	MASTER COMM HOPKINS CO	17,550	5,609	23,159	-	23,159	2,529
7756	MASTER COMM JEFF CIRCUIT	77,072	(13,269)	63,803	-	63,803	11,108
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	12,825	(10,972)	1,853	-	1,853	1,848
7759	MASTER COMM KENTON CO	34,691	1,999	36,690	-	36,690	5,000
7763	MASTER COMM LAUREL CO	11,717	(2,053)	9,664	-	9,664	1,689
7773	MASTER COMM MCCracken CO	22,002	7,616	29,618	-	29,618	3,171
7776	MASTER COMM MADISON CO	18,656	263	18,919	-	18,919	2,689
7781	MASTER COMM MASON CO	-	(10,741)	(10,741)	-	(10,741)	-
7782	MASTER COMM MEADE CO	12,327	(5,643)	6,684	-	6,684	1,777
7790	MASTER COMM NELSON CO	14,747	(3,478)	11,269	-	11,269	2,125
7792	MASTER COMM OHIO COUNTY	-	(3,646)	(3,646)	-	(3,646)	-
7793	MASTER COMM OLDHAM CO	10,563	(11,935)	(1,372)	-	(1,372)	1,522
7794	MASTER COMM OWEN CO	7,485	7,005	14,490	-	14,490	1,079



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		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)
7798	MASTER COMM PIKE CO	17,879	6,971	24,850	-	24,850	2,577
7799	MASTER COMM FOR FLEMING	-	(8,938)	(8,938)	-	(8,938)	-
7805	MASTER COMM SCOTT CO	17,460	(5,460)	12,000	-	12,000	2,516
7807	MASTER COMM SIMPSON CO	7,803	(1,013)	6,790	-	6,790	1,125
7814	MASTER COMM WARREN CO	26,027	(702)	25,325	-	25,325	3,751
7817	LOGAN CO MASTER COM	5,393	(3,409)	1,984	-	1,984	777
7819	MASTER COMM FLOYD CO	-	(19,358)	(19,358)	-	(19,358)	-
7820	MASTER COMM BARREN CO	5,441	(18,843)	(13,402)	-	(13,402)	784
7821	MASTER COMM MUHLBERG CO	10,860	4,013	14,873	-	14,873	1,565
8202	NORTHERN KY REG MHMR BD	25,289	(1,171,933)	(1,146,644)	-	(1,146,644)	3,645
8204	COMMUNICARE INC	967,581	(925,987)	41,594	-	41,594	139,453
8205	ADANTA/BEHAVIORAL HLTH SR	827,465	(1,635,892)	(808,427)	-	(808,427)	119,259
8208	CUMBERLAND RIVER MHMR	1,915,888	(1,100,779)	815,109	-	815,109	276,129
8209	WESTERN KY REG MHMR ADV	630,410	(269,259)	361,151	-	361,151	90,858
8210	NEW VISTA OF THE BLUEGRASS, INC.	6,565,597	(1,657,354)	4,908,243	-	4,908,243	946,271
8211	PENNYROYAL REG MHMR BD	609,734	(1,563,776)	(954,042)	-	(954,042)	87,878
8213	GREEN RVR REG MHMR BD	485,572	(676,884)	(191,312)	-	(191,312)	69,983
8216	COMPREHEND INC REG MHMR B	817,602	65,344	882,946	-	882,946	117,837
8220	LIFESKILLS INC	1,972,637	(79,493)	1,893,144	-	1,893,144	284,308
8221	MOUNTAIN COMP CARE CENTER	940,989	(381,874)	559,115	-	559,115	135,621
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	258,237	106,663	364,900	-	364,900	37,219
10010	LEGS LEGISLATIVE RES COMM	3,722,067	619,444	4,341,511	-	4,341,511	536,445
20020	JUDL JUDICIAL RET SYSTEM	32,923	4,673	37,596	-	37,596	4,745
20025	JUDL ADM OFF OF THE COURT	10,959,479	3,803,930	14,763,409	-	14,763,409	1,579,542
31030	UNIFIED PROSECUTORIAL SYS	9,546,989	1,971,018	11,518,007	-	11,518,007	1,375,966
31035	DEPT OF AGRICULTURE	1,694,935	229,165	1,924,100	-	1,924,100	244,284
31040	ATTORNEY GENERALS OFFICE	1,403,711	(266,163)	1,137,548	-	1,137,548	202,311
31045	AUDITOR OF PUBLIC ACCOUNT	1,298,547	227,348	1,525,895	-	1,525,895	187,154
31066	REGISTRY OF ELECTION	120,617	19,503	140,120	-	140,120	17,384
31070	GOVERNORS OFFICE	338,406	(46,386)	292,020	-	292,020	48,773
31074	DEPT OF VETERANS AFFAIRS	5,336,324	1,097,776	6,434,100	-	6,434,100	769,101
31076	MILITARY AFFAIRS COMM	17,014	(6,059)	10,955	-	10,955	2,452
31082	KY INFRASTRUCTURE	125,774	66,728	192,502	-	192,502	18,127
31085	LT GOVERNORS OFFICE	50,104	(44,971)	5,133	-	5,133	7,221
31089	AGRICULTURAL DEVELOP BD	132,962	38,722	171,684	-	171,684	19,163
31094	OFF OF HOMELAND SECURITY	145,636	(15,309)	130,327	-	130,327	20,990
31095	DEPT MILITARY AFFAIRS	3,178,548	(50,487)	3,128,061	-	3,128,061	458,110
31110	OFF OF SECRETARY TO CABIN	30,759	695	31,454	-	31,454	4,433
31112	GOV OFF LOCAL DEVELOPMENT	359,016	(154,706)	204,310	-	204,310	51,743
31120	SECRETARY OF STATE	255,766	33,377	289,143	-	289,143	36,862
31125	STATE TREASURERS OFFICE	304,627	151,335	455,962	-	455,962	43,905
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	(178,500)	(178,500)	-	(178,500)	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	20,233	13,722	33,955	-	33,955	2,916
31137	KY COMM NETWORK AUTH	167,582	141,189	308,771	-	308,771	24,153
31150	BOARD OF ACCOUNTANCY	39,300	5,903	45,203	-	45,203	5,664
31155	BOARD OF AUCTIONEERS	-	(5,222)	(5,222)	-	(5,222)	-
31165	BOARD OF BARBERING	22,360	13,503	35,863	-	35,863	3,223
31170	BOARD OF CHIROPRACTIC EXM	-	(49,468)	(49,468)	-	(49,468)	-
31180	BOARD OF DENTISTRY	45,878	46,062	91,940	-	91,940	6,612
31185	BOARD OF ELECTIONS	83,539	(14,332)	69,207	-	69,207	12,040
31190	BRD OF EMBALMERS/FUN DIR	29,609	(2,378)	27,231	-	27,231	4,267
31200	BOARD OF EXM ARCHITECTS	26,297	(10,017)	16,280	-	16,280	3,790
31205	KY LANDSCAPE ARCH REG BD	4,513	610	5,123	-	5,123	650
31215	BD EXAMINERS OF SOCIAL WK	22,354	(6,005)	16,349	-	16,349	3,222
31225	BD OF HAIRDRESSERS/CSMTG	96,287	46,411	142,698	-	142,698	13,877
31245	BD OF MEDICAL LICENSURE	128,261	17,422	145,683	-	145,683	18,486
31250	BOARD OF NURSING	469,443	50,790	520,233	-	520,233	67,659
31260	BOARD OF OPTOMETRIC EXM	7,472	(12,022)	(4,550)	-	(4,550)	1,077
31263	KY RESPIRATORY CARE BD	16,882	1,251	18,133	-	18,133	2,433
31268	PERSONNEL BOARD	61,280	23,906	85,186	-	85,186	8,832
31270	KY BOARD OF PHARMACY	186,890	78,961	265,851	-	265,851	26,936
31275	BD OF PHYSICAL THERAPY	24,841	7,503	32,344	-	32,344	3,580
31284	BOARD OF REAL ESTATE APPR	-	(34,776)	(34,776)	-	(34,776)	-
31290	BD OF PROF ENGINEERS & LA	93,967	(11,248)	82,719	-	82,719	13,543
31345	SCHOOL FAC CONSTR COMM	25,883	(9,835)	16,048	-	16,048	3,730
31354	EXECUTIVE BRANCH ETH COMM	71,846	57,667	129,513	-	129,513	10,355



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		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)
31370	COMMISSION ON HUMAN RIGHT	160,394	(14,722)	145,672	-	145,672	23,117
31395	COMMISSION- REAL ESTATE	-	(88,364)	(88,364)	-	(88,364)	-
31400	COMMISSION ON WOMEN	-	(29,782)	(29,782)	-	(29,782)	-
31415	KY COUNCIL POSTSEC EDUCAT	425,159	(124,513)	300,646	-	300,646	61,276
31765	OFFICE OF STATE BUD DIREC	252,171	(8,230)	243,941	-	243,941	36,344
35605	TRAN OFF OF THE SECRETARY	587,069	41,188	628,257	-	628,257	84,612
35607	TRAN OFFICE OF LEGAL SVC	348,736	(139,389)	209,347	-	209,347	50,262
35609	DIVISION OF FACILITY MANA	270,482	(175,213)	95,269	-	95,269	38,983
35615	TRAN DEPT OF AVIATION	203,466	24,924	228,390	-	228,390	29,325
35616	TRAN OFFICE OF PERSONNEL	293,231	(10,296)	282,935	-	282,935	42,262
35617	OFFICE OF INFORMAT TECHNO	374,546	(30,075)	344,471	-	344,471	53,982
35618	OFFICE OF AUDITS	358,523	(3,623)	354,900	-	354,900	51,672
35619	DOT PAYROLL DIVISION	136,700	(6,574)	130,126	-	130,126	19,702
35625	TRAN DEPT OF HIGHWAYS	31,357,785	3,798,388	35,156,173	-	35,156,173	4,519,460
35628	TRAN DEPT OF INTERGOV PRO	112,575	44,657	157,232	-	157,232	16,225
35630	TRAN DEPT OF VEH REGULATE	1,311,592	42,317	1,353,909	-	1,353,909	189,034
36635	CAB FOR ECONOMIC DEVELOPMENT	780,320	136,940	917,260	-	917,260	112,464
39075	KHEAA DIV OF FINANCIAL AF	145,331	(151,496)	(6,165)	-	(6,165)	20,946
39079	COMMONWEALTH OF TECHNOL	3,098,819	(1,253,672)	1,845,147	-	1,845,147	446,619
39084	KY RIVER AUTHORITY	70,621	20,741	91,362	-	91,362	10,178
39103	OFFICE OF PVA'S	5,203,272	424,404	5,627,676	-	5,627,676	749,925
39130	DEPT OF REVENUE	6,250,197	478,915	6,729,112	-	6,729,112	900,814
39750	OFFICE OF SECRETARY	917,338	(50,447)	866,891	-	866,891	132,212
39757	FIN OFFICE OF INSP GENERAL	59,191	(46,919)	12,272	-	12,272	8,531
39758	OFF OF THE CONTROLLER	621,151	(17,471)	603,680	-	603,680	89,524
39785	DEPT FACILITIES SUPP SVCS	1,725,880	(16,259)	1,709,621	-	1,709,621	248,744
50235	KY STATE FAIR BOARD	1,581,432	312,272	1,893,704	-	1,893,704	227,925
50410	COMM KY HERITAGE COUNCIL	168,611	63,062	231,673	-	231,673	24,301
50529	KY ARTS COUNCIL	90,107	(83,718)	6,389	-	6,389	12,987
50550	KY HISTORICAL SOCIETY	288,559	(67,110)	221,449	-	221,449	41,589
50660	DEPT OF FISH & WILDLIFE	2,564,047	164,803	2,728,850	-	2,728,850	369,545
50665	COMM KY HORSE PARK	428,611	(115,377)	313,234	-	313,234	61,774
50670	DEPT OF PARKS	3,974,347	(382,195)	3,592,152	-	3,592,152	572,805
50850	COMM OFFICE OF SECRETARY	253,892	(74,978)	178,914	-	178,914	36,592
50852	KY ARTISANS CTR AT BEREA	87,153	(2,853)	84,300	-	84,300	12,561
50860	DEPT OF TOURISM	203,514	(77,115)	126,399	-	126,399	29,332
51183	EDUC PROF STANDARDS BD	-	(205,126)	(205,126)	-	(205,126)	-
51340	KY COMM DEAF/HARD OF HEAR	97,822	(6,299)	91,523	-	91,523	14,099
51407	KY ENVIRONMENTAL EDUC COU	14,670	4,739	19,409	-	19,409	2,114
51530	EDUC OFFICE OF SECRETARY	830,003	345,975	1,175,978	-	1,175,978	119,625
51531	DEPT WORKFORCE INVESTMENT	3,249,673	(1,306,373)	1,943,300	-	1,943,300	468,361
51532	KY COMM ON PROPRIETARY ED	15,530	5,568	21,098	-	21,098	2,238
51540	EDUC DEPT OF EDUCATION	1,982,521	422,480	2,405,001	-	2,405,001	285,732
51545	KY EDUCATIONAL TV AUTHOR	1,117,162	330,767	1,447,929	-	1,447,929	161,012
51555	KY DEPT LIBRARY & ARCHIVE	380,432	(315,249)	65,183	-	65,183	54,830
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	(340,479)	(340,479)	-	(340,479)	-
53721	H&FS OFF OF THE SECRETARY	3,565,547	1,837,638	5,403,185	-	5,403,185	513,887
53723	OFFICE INSPECTOR GENERAL	1,705,406	(178,923)	1,526,483	-	1,526,483	245,793
53724	OFFICE OF HEALTH POLICY	-	(165,627)	(165,627)	-	(165,627)	-
53725	DEPT OF AGING/INDEP LIVIN	1,275,795	452,478	1,728,273	-	1,728,273	183,875
53727	DEPT FOR INCOME SUPPORT	2,956,927	(485,968)	2,470,959	-	2,470,959	426,169
53728	DEPT FOR PUBLIC HEALTH	3,133,134	378,782	3,511,916	-	3,511,916	451,565
53729	OFF HUMAN RESOURCE MANAGE	2,855,066	(2,786,578)	68,488	-	68,488	411,488
53730	SERVE KY	149,430	79,027	228,457	-	228,457	21,537
53736	H&FS DEPT FOR COMM BASE S	31,245,109	5,967,816	37,212,925	-	37,212,925	4,503,221
53739	HEALTH DATA AND ANALYTICS	181,839	343,165	525,004	-	525,004	26,208
53746	DEPT FOR MEDICAID SERVICE	1,195,557	(349,840)	845,717	-	845,717	172,310
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	1,017,558	(175,061)	842,497	-	842,497	146,656
54500	J&PS OFF OF SECRETARY	1,282,084	771,424	2,053,508	-	2,053,508	184,781
54515	DEPT OF PUBLIC ADVOCACY	4,956,810	1,685,334	6,642,144	-	6,642,144	714,403
54520	J&PS DEPT OF KY STATE POL	5,831,699	1,233,514	7,065,213	-	7,065,213	840,497
54523	J&PS OF JUVENILE JUSTICE	5,668,521	(5,557,585)	110,936	-	110,936	816,979
54525	DEPT OF CRIMINAL JUST TRN	1,333,880	470,061	1,803,941	-	1,803,941	192,246
54527	J&PS DEPT OF CORRECTIONS	2,760,505	888,263	3,648,768	-	3,648,768	397,860
55790	OFFICE OF THE SECRETARY	930,734	(198,419)	732,315	-	732,315	134,143
55793	DEPT PERSONNEL ADMIN	349,680	(62,494)	287,186	-	287,186	50,398
55794	DEPT FOR EMPLOYEE INS	417,857	(11,019)	406,838	-	406,838	60,224



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2021
		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)
56102	OFFICE OF THE SECRETARY	622,182	433,654	1,055,836	-	1,055,836	89,672
56106	DEPT OF WRKPLACE STANDARD	947,074	174,272	1,121,346	-	1,121,346	136,498
56107	DEPT OF WORKERS CLAIMS	1,047,023	(246,917)	800,106	-	800,106	150,903
56113	KY OSH REVIEW COMMISSION	43,964	(423)	43,541	-	43,541	6,336
56114	WORKERS COMP FUNDING COMM	137,613	6,054	143,667	-	143,667	19,833
56115	GEN ADM PROG SUPP S SERVI	-	(743,800)	(743,800)	-	(743,800)	-
56116	OFF OF INSPCT GEN S SVCS	-	(61,114)	(61,114)	-	(61,114)	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	725,578	(20,419)	705,159	-	705,159	104,574
57124	KY STATE NATURE PRES COMM	-	(211,200)	(211,200)	-	(211,200)	-
57126	OFFICE OF THE SECRETARY	432,570	175,119	607,689	-	607,689	62,344
57127	DEPT FOR ENERGY DEV & IND	-	(218,776)	(218,776)	-	(218,776)	-
57128	DEPT FOR NATURAL RESOURCE	4,077,464	113,387	4,190,851	-	4,190,851	587,667
57129	DEPT FOR ENVIRONM PROTECT	5,701,155	1,004,459	6,705,614	-	6,705,614	821,683
57139	OFFICE OF ADMINISTRATIVE SERVICES	715,508	1,320,503	2,036,011	-	2,036,011	103,123
57140	KY NATURE PRESERVES	179,161	361,395	540,556	-	540,556	25,822
57141	OFFICE OF ENERGY POLICY	56,897	109,620	166,517	-	166,517	8,200
58175	BRD OF CLMS & CRIME VICTI	-	(41,908)	(41,908)	-	(41,908)	-
58300	KY BOARD OF TAX APPEALS	-	(10,489)	(10,489)	-	(10,489)	-
58374	KY HORSE RACING AUTHORITY	398,859	149,168	548,027	-	548,027	57,486
58671	KY CLAIMS COMMISSION	54,280	(55,746)	(1,466)	-	(1,466)	7,823
58675	OFFICE OF THE SECRETARY	526,900	251,549	778,449	-	778,449	75,940
58676	DEPT OF INSURANCE	696,038	(106,572)	589,466	-	589,466	100,317
58677	OFF OF OCCUP & PROFESSION	239,661	102,660	342,321	-	342,321	34,541
58678	KY BOXING & WRESTLING AUT	10,113	17,219	27,332	-	27,332	1,457
58680	DEPT OF ALCOHOL & BEVERA	157,700	(103,847)	53,853	-	53,853	22,729
58681	DEPT OF CHARITABLE GAMING	193,569	529	194,098	-	194,098	27,898
58685	DEPT OF FINANCIAL INSTITU	953,128	253,188	1,206,316	-	1,206,316	137,370
58690	DEPT OF HOUSING & BUILD C	1,610,089	293,424	1,903,513	-	1,903,513	232,055
014A	BRECKINRIDGE CO ATTORNEY	13,469	(7,222)	6,247	-	6,247	1,941
024A	CHRISTIAN COUNTY ATTORNEY	4,210	575	4,785	-	4,785	607
031A	EDMONSON COUNTY ATTORNEY	8,408	1,731	10,139	-	10,139	1,212
060A	KNOTT COUNTY ATTORNEY	20,101	6,638	26,739	-	26,739	2,897
071A	LOGAN COUNTY ATTORNEY	15,058	(8,827)	6,231	-	6,231	2,170
086A	MONROE CO ATTORNEY	-	(11,464)	(11,464)	-	(11,464)	-
116A	WAYNE COUNTY ATTORNEY	-	(42,128)	(42,128)	-	(42,128)	-
W002	ALLEN COUNTY ATTORNEY	21,686	6,619	28,305	-	28,305	3,126
W003	ANDERSON COUNTY ATTORNEY	223	(11,997)	(11,774)	-	(11,774)	32
W005	BARREN COUNTY ATTORNEY	39,838	(5,888)	33,950	-	33,950	5,742
W007	BELL COUNTY ATTORNEY	32,806	(3,180)	29,626	-	29,626	4,728
W008	BOONE COUNTY ATTORNEY	114,874	1,774	116,648	-	116,648	16,556
W011	BOYLE COUNTY ATTORNEY	3,195	2,296	5,491	-	5,491	460
W015	BULLITT COUNTY ATTORNEY	6,310	(12,963)	(6,653)	-	(6,653)	909
W021	CARROLL COUNTY ATTORNEY	14,538	2,841	17,379	-	17,379	2,095
W022	CHILD SUPPORT ENFORCEMENT	15,333	12,529	27,862	-	27,862	2,210
W023	CASEY COUNTY ATTORNEY	12,350	(3,962)	8,388	-	8,388	1,780
W025	CLARK COUNTY ATTORNEY	32,133	12,358	44,491	-	44,491	4,631
W028	CRITTENDEN CO ATTORNEY	6,401	(5,996)	405	-	405	922
W030	DAVISS COUNTY ATTORNEY	8,042	(7,946)	96	-	96	1,159
W036	FLOYD COUNTY ATTORNEY	9,105	(113,840)	(104,735)	-	(104,735)	1,312
W037	FRANKLIN COUNTY ATTORNEY	46,037	(5,064)	40,973	-	40,973	6,635
W039	GALLATIN COUNTY ATTORNEY	-	(1,173)	(1,173)	-	(1,173)	-
W040	GARRARD COUNTY ATTORNEY	14,617	(1,914)	12,703	-	12,703	2,107
W041	GRANT COUNTY CHILD SUPPOR	6,610	3,962	10,572	-	10,572	953
W042	GRAVES COUNTY ATTORNEY	31,512	(11,176)	20,336	-	20,336	4,542
W046	HANCOCK COUNTY ATTORNEY	3,853	(1,303)	2,550	-	2,550	555
W049	HARRISON COUNTY ATTORNEY	14,246	(9,356)	4,890	-	4,890	2,053
W053	HICKMAN COUNTY ATTORNEY	7,986	3,494	11,480	-	11,480	1,151
W054	HOPKINS COUNTY ATTORNEY	49,571	(16,819)	32,752	-	32,752	7,145
W055	JACKSON COUNTY ATTORNEY	445	(4,311)	(3,866)	-	(3,866)	64
W056	JEFFERSON CO ATTORNEY	8,744	(61,254)	(52,510)	-	(52,510)	1,260
W062	LARUE COUNTY ATTORNEY	19,101	(459)	18,642	-	18,642	2,753
W063	LAUREL COUNTY ATTORNEY	5,876	1,399	7,275	-	7,275	847
W065	LEE COUNTY ATTORNEY	8,201	(6,134)	2,067	-	2,067	1,182
W073	MCCRACKEN COUNTY ATTORNEY	8,681	(1,394)	7,287	-	7,287	1,251
W074	MCCRERY COUNTY ATTORNEY	23,144	2,475	25,619	-	25,619	3,336
W076	MADISON COUNTY ATTORNEY	121,823	81,542	203,365	-	203,365	17,558

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

Participating Employer Code	Participating Employer Name	OPEB Expense				Implicit Subsidy Year Ending 6/30/2021	
		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)
W077	MAGOFFIN CO ATTORNEY	14,373	(658)	13,715	-	13,715	2,072
W082	MEADE COUNTY ATTORNEY	17,017	(2,990)	14,027	-	14,027	2,453
W083	MENIFEE COUNTY ATTORNEY	3,683	854	4,537	-	4,537	531
W084	MERCER COUNTY ATTORNEY	6,348	2,247	8,595	-	8,595	915
W087	MONTGOMERY CO ATTORNEY	21,880	(291)	21,589	-	21,589	3,153
W088	MORGAN COUNTY ATTORNEY	19,212	231	19,443	-	19,443	2,769
W093	OLDHAM COUNTY ATTORNEY	43,675	(21,463)	22,212	-	22,212	6,295
W094	OWEN COUNTY ATTORNEY	10,136	(194)	9,942	-	9,942	1,461
W096	PENDLETON COUNTY ATTORNEY	-	(16,933)	(16,933)	-	(16,933)	-
W100	PULASKI COUNTY ATTORNEY	41,726	(11,588)	30,138	-	30,138	6,014
W102	ROCKCASTLE CO ATTORNEY	20,933	3,364	24,297	-	24,297	3,017
W103	ROWAN COUNTY ATTORNEY	18,531	(3,560)	14,971	-	14,971	2,671
W106	SHELBY COUNTY ATTORNEY	12,059	(3,044)	9,015	-	9,015	1,738
W107	SIMPSON COUNTY ATTORNEY	11,950	1,505	13,455	-	13,455	1,722
W108	SPENCER COUNTY ATTORNEY	10,343	(6,737)	3,606	-	3,606	1,491
W110	TODD COUNTY ATTORNEY	-	(7,576)	(7,576)	-	(7,576)	-
W111	TRIGG COUNTY ATTORNEY	13,528	(13,338)	190	-	190	1,950
W112	TRIMBLE COUNTY ATTORNEY	12,958	5,104	18,062	-	18,062	1,868
W113	UNION COUNTY ATTORNEY	17,229	5,197	22,426	-	22,426	2,483
W117	WEBSTER COUNTY ATTORNEY	18,982	4,636	23,618	-	23,618	2,736
W118	WHITLEY COUNTY ATTORNEY	32,342	(3,709)	28,633	-	28,633	4,661
X034	FAYETTE CO ATTORNEY OFF	11,833	(38,514)	(26,681)	-	(26,681)	1,705
X059	KENTON COUNTY ATTORNEY	13,809	1,919	15,728	-	15,728	1,990
TOTAL		265,144,349	(11,444,500)	253,699,849	-	253,699,849	38,214,098

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	1,338,547	1,183,824	310,248	-	2,832,619	1,606,171	28,106	84,472	15,820,279	17,539,028
1433	KET FOUNDATION	269,251	238,129	62,407	138,436	708,223	323,084	5,654	16,992	42,847	388,577
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	2,096,006	2,096,006
1435	CHILD WATCH ADVOCACY CTR	34,042	30,107	7,890	40,782	112,821	40,848	715	2,148	584	44,295
1436	LOTUS	134,239	118,722	31,114	372,608	656,683	161,078	2,819	8,471	1,563	173,931
1437	SANCTUARY INC	86,762	76,733	20,110	100,712	284,317	104,109	1,822	5,475	59,832	171,238
1438	O A S I S	101,975	90,187	23,636	99,308	315,106	122,363	2,141	6,435	24,232	155,171
1439	BARREN RIVER CHILD ADVOCA	62,024	54,855	14,376	381,044	512,299	74,425	1,302	3,914	68,942	148,583
1440	MOREHEAD STATE UNIVERSITY	603,525	533,764	139,885	-	1,277,174	724,191	12,672	38,087	4,333,999	5,108,949
1445	MURRAY STATE UNIV	1,403,359	1,241,145	325,271	239,220	3,208,995	1,683,941	29,467	88,563	4,106,271	5,908,242
1450	NORTHERN KY UNIVERSITY	5,072,325	4,486,015	1,175,664	355,658	11,089,662	6,086,466	106,504	320,102	877,442	7,390,514
1451	SILVERLEALF	54,689	48,367	12,676	97,363	213,095	65,623	1,148	3,451	39,571	109,793
1452	SPRINGHAVEN INC	79,447	70,264	18,414	171,479	339,604	95,332	1,668	5,014	1,149	103,163
1453	SAFE HARBOR	121,102	107,104	28,069	226,633	482,908	145,315	2,543	7,642	1,807	157,307
1454	D.O.V.E.S.	72,091	63,758	16,709	201,701	354,259	86,505	1,514	4,549	779	93,347
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	56,876	56,876
1456	JUDI'S PLACE FOR KIDS, INC.	19,346	17,110	4,484	91,113	132,053	23,214	406	1,221	231,983	256,824
1457	KY RIVER CHILD ADVOCACY	20,010	17,697	4,638	55,769	98,114	24,011	420	1,263	8,107	33,801
1458	BLUEGRASS RAPE CRISIS CTR	105,767	93,542	24,515	101,464	325,288	126,914	2,221	6,675	25,020	160,830
1459	NURSING HOME OMBUDSMAN	34,664	30,657	8,034	168	73,523	41,595	728	2,188	11,396	55,907
1465	WESTERN KENTUCKY UNIV	2,280,609	2,016,994	528,600	-	4,826,203	2,736,585	47,886	143,924	3,732,889	6,661,284
1480	KASAP	71,122	62,901	16,485	90,836	241,344	85,342	1,493	4,488	1,151	92,474
1481	KDVA	123,588	109,302	28,645	131,872	393,407	148,298	2,595	7,799	2,128	160,820
1482	KACAC	-	-	-	-	-	-	-	-	24,222	24,222
1483	PENNYRILE CHILD ADV CTR	21,674	19,169	5,024	7,493	53,360	26,008	455	1,368	7,793	35,264
1484	BUFFALO TR CHILD ADV INC	18,463	16,329	4,279	50,057	89,128	22,155	388	1,165	9,544	33,252
1485	CUMBERLAND V C A CENTER	42,390	37,490	9,825	83,101	172,806	50,865	890	2,675	7,854	62,284
1486	LAKE CUMB CHILD ADV CTR	20,966	18,543	4,860	30,369	74,738	25,158	440	1,323	41,748	68,669
1487	B.R.A.S.S.	93,975	83,113	21,782	57,786	256,656	112,764	1,973	5,931	87,549	208,217
1488	WOMEN AWARE	33,183	29,347	7,691	12,938	83,159	39,817	697	2,094	15,323	57,931
1489	BETHANY HOUSE ABUSE SHEL	72,213	63,866	16,738	41,292	194,109	86,651	1,516	4,557	1,362	94,086
1490	HOPE HARBOR INC	67,966	60,110	15,753	246,455	390,284	81,555	1,427	4,289	37,398	124,669
1491	CHILD ADV CTR OF GRN RVR	17,175	15,190	3,981	2,516	38,862	20,609	361	1,084	45,384	67,438
1492	CSG HEADQUARTERS	557,065	492,674	129,117	-	1,178,856	668,442	11,697	35,155	549,164	1,264,458
1994	KY HIGHER ED STUD LN CORP	1,682,314	1,487,855	389,927	112,112	3,672,208	2,018,669	35,324	106,167	1,350,190	3,510,350
3022	LEX FAYETTE CO HLTH DEPT	945,401	836,122	219,125	169,281	2,169,929	1,134,421	19,851	59,662	118,302	1,332,236
3023	LAKE CUMBERLAND DISTRICT	798,578	706,270	185,094	-	1,689,942	958,242	16,768	50,396	712,567	1,737,973
3024	WEDCO DIST HEALTH DEPT	414,648	366,719	96,107	148,022	1,025,496	497,551	8,706	26,167	207,702	740,126
3025	NORTHERN KY DIST HLTH DEP	929,652	822,194	215,475	75,820	2,043,141	1,115,523	19,520	58,668	301,330	1,495,041
3026	BARREN RVR DIST HLTH DEPT	594,063	525,395	137,692	-	1,257,150	712,838	12,474	37,490	2,187,331	2,950,133
3027	GREEN RVR DIST HLTH DEPT	892,416	789,262	206,844	153,283	2,041,805	1,070,843	18,738	56,318	524,280	1,670,179
3028	LINCOLN TRL DIST HLTH DEP	520,129	460,008	120,556	44,661	1,145,354	624,122	10,921	32,824	121,762	789,629
3029	PURCHASE DIST HLTH DEPT	259,361	229,381	60,115	-	548,857	311,216	5,446	16,368	451,293	784,323
3030	MERCER CO HEALTH DEPT	85,392	75,521	19,792	7,889	188,594	102,465	1,793	5,389	180,024	289,671
3031	CUMBERLAND VLY DIST HEALT	298,177	263,711	69,111	-	630,999	357,793	6,261	18,817	1,250,686	1,633,557
3033	KY RIVER DIST HEALTH DEPT	385,090	340,577	89,256	-	814,923	462,083	8,086	24,302	1,443,950	1,938,421
3034	BOURBON CO HEALTH CENTER	81,851	72,390	18,971	25,473	198,685	98,216	1,719	5,165	16,220	121,320
3035	CLARK CO HEALTH DEPT	212,354	187,808	49,219	33,038	482,419	254,812	4,459	13,401	772,340	1,045,012
3036	GATEWAY DIST HEALTH DEPT	315,510	279,040	73,129	330,613	998,292	378,592	6,625	19,911	5,369	410,497
3037	BOYLE CO HEALTH DEPT	73,572	65,068	17,053	-	155,693	88,282	1,545	4,643	71,106	165,576
3038	PIKE CO HEALTH DEPT	255,177	225,681	59,145	-	540,003	306,196	5,358	16,104	680,855	1,008,513
3039	FLOYD CO HEALTH CENTER	150,664	133,249	34,921	10,663	329,497	180,788	3,164	9,508	185,130	378,590
3040	MARTIN CO HEALTH DEPT	64,270	56,841	14,897	13,269	149,277	77,120	1,349	4,056	54,166	136,691
3042	BUFFALO TRACE HEALTH DEPT	100,924	89,258	23,392	44,678	258,252	121,102	2,119	6,369	214,200	343,790
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	205,279	181,551	47,580	30,969	465,379	246,322	4,310	12,955	244,542	508,129
3045	PENNYRILE DIST HLTH DEPT	195,183	172,622	45,240	171,935	584,980	234,207	4,098	12,318	497,995	748,618
3047	BREATHITT CO HEALTH DEPT	178,048	157,467	41,268	-	376,783	213,646	3,738	11,236	391,518	620,138
3048	GREENUP CO HLTH DEPT	132,203	116,922	30,642	-	279,767	158,635	2,776	8,343	166,695	336,449
3049	WHITLEY CO HEALTH DEPT	249,888	221,004	57,919	-	528,811	299,850	5,247	15,770	629,835	950,702
3050	LAUREL CO HEALTH DEPT	171,372	151,563	39,721	95,730	458,386	205,635	3,598	10,815	61,589	281,637
3051	KNOX CO HEALTH DEPT	251,431	222,368	58,277	36,982	569,058	301,701	5,279	15,867	465,154	788,001
3052	MONROE CO HEALTH DEPT	47,112	41,666	10,920	14,531	114,229	56,531	989	2,973	69,170	129,663
3053	BULLITT CO HEALTH DEPT	189,779	167,842	43,987	150,983	552,591	227,722	3,985	11,976	38,818	282,501
3054	THREE RIVERS DIST HLTH	235,087	207,914	54,489	55,075	552,565	282,090	4,936	14,836	512,517	814,379
3055	ESTILL CO HEALTH DEPT	53,085	46,949	12,304	-	112,338	63,699	1,115	3,350	194,025	262,189
3056	OLDHAM CO HEALTH DEPT	150,830	133,396	34,959	90,382	409,567	180,987	3,167	9,519	2,845	196,518



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

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	77,126	68,211	17,876	14,082	177,295	92,546	1,619	4,867	61,399	160,431
3058	FLEMING CO HEALTH DEP	51,913	45,912	12,032	-	109,857	62,292	1,090	3,276	35,407	102,065
3059	JESSAMINE CO HEALTH DEPT	131,871	116,628	30,565	21,826	300,890	158,237	2,769	8,322	200,707	370,035
3060	POWELL CO HEALTH DEPT	45,319	40,081	10,504	59,075	154,979	54,380	952	2,860	26,377	84,569
3061	ANDERSON CO HEALTH DEPT	57,042	50,449	13,221	38,724	159,436	68,447	1,198	3,600	142,702	215,947
3062	MADISON CO HEALTH DEP	529,982	468,721	122,839	-	1,121,542	635,945	11,128	33,446	559,015	1,239,534
3064	JOHNSON CO HEALTH DEPT	183,069	161,908	42,432	33,190	420,599	219,672	3,844	11,553	84,124	319,193
3065	MAGOFFIN CO HEALTH DEPT	66,298	58,635	15,367	-	140,300	79,553	1,392	4,184	92,544	177,673
3066	ALLEN CO HEALTH DEPT	128,698	113,822	29,830	67,518	339,868	154,429	2,702	8,122	28,282	193,535
3067	FRANKLIN CO HEALTH DEPT	349,434	309,043	80,992	-	739,469	419,299	7,337	22,052	212,669	661,357
3068	LINCOLN CO HEALTH DEPT	65,584	58,003	15,201	13,298	152,086	78,696	1,377	4,139	47,882	132,094
3069	WOODFORD CO HEALTH DEPT	74,587	65,966	17,288	29,549	187,390	89,500	1,566	4,707	54,925	150,698
3072	MUHLBERG CO HEALTH DEPT	101,567	89,827	23,541	23,336	238,271	121,874	2,133	6,410	128,967	259,384
3073	MARSHALL CO HEALTH DEPT	173,536	153,477	40,222	-	367,235	208,232	3,644	10,951	487,316	710,143
3074	CHRISTIAN CO HEALTH DEPT	196,988	174,218	45,658	-	416,864	236,373	4,136	12,431	123,122	376,062
3075	HOPKINS CO HEALTH DEPT	222,486	196,769	51,568	62,882	533,705	266,969	4,672	14,041	4,476	290,158
3076	TODD CO HEALTH DEPT	47,023	41,588	10,899	20,110	119,620	56,425	987	2,968	273,929	334,309
3077	BRACKEN CO HEALTH DEPT	54,199	47,934	12,562	37,557	152,252	65,035	1,138	3,420	13,127	82,720
3078	MONTGOMERY CO HEALTH DEPT	217,689	192,527	50,456	63,427	524,099	261,213	4,571	13,738	141,209	420,731
3079	GARRARD COUNTY HEALTH DPT	51,150	45,238	11,856	-	108,244	61,377	1,074	3,228	74,838	140,517
3080	BRECKINRIDGE CO HEALTH BD	71,872	63,565	16,659	21,058	173,154	86,242	1,509	4,536	66,086	158,373
3081	ASHLAND BOYD CO HEALTH DP	154,980	137,066	35,921	27,233	355,200	185,966	3,254	9,780	191,696	390,696
3082	LAWRENCE CO HEALTH DEPT	102,937	91,039	23,859	18,914	236,749	123,518	2,161	6,496	52,812	184,987
3083	GRAVES CO HEALTH CENTER	158,886	140,521	36,827	117,886	454,120	190,654	3,336	10,027	16,156	220,173
3084	CALLOWAY CO HEALTH DEPT	85,058	75,226	19,715	20,250	200,249	102,064	1,786	5,368	67,244	176,462
3085	BELL CO HEALTH DEPT	132,888	117,527	30,801	9,357	290,573	159,457	2,790	8,386	208,491	379,124
3086	GRAYSON COUNTY HEALTH DEPT	72,228	63,879	16,741	5,460	158,308	86,668	1,517	4,558	12,762	105,505
3087	HARLAN CO HEALTH DEPT	107,095	94,716	24,823	22,088	248,722	128,508	2,249	6,759	313,332	450,848
3088	CARTER CO HEALTH DEPT	49,992	44,214	11,587	-	105,793	59,988	1,050	3,155	107,588	171,781
3801	KENTUCKY STATE UNIVERSITY	670,283	592,805	155,358	1,079,879	2,498,325	804,297	14,074	42,300	158,831	1,019,502
5470	KCTCS	2,817,200	2,491,559	652,971	-	5,961,730	3,380,459	59,153	177,786	3,070,647	6,688,045
7403	ASST OF COMMONWEALTH ATTY	160,082	141,578	37,104	152,935	491,699	192,088	3,361	10,102	16,885	222,436
7407	KENTUCKY HOUSING CORP	1,644,753	1,454,636	381,221	1,141,904	4,622,514	1,973,598	34,535	103,796	1,364,552	3,476,511
7408	FRANKLIN CO COUNCIL AGING	19,745	17,463	4,577	15,315	57,100	23,693	415	1,246	10,839	36,193
7409	MUN ELEC POW ASSOC OF KY	20,020	17,706	4,640	8,291	50,657	24,023	420	1,263	388	26,094
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	30,646	27,104	7,103	-	64,853	36,774	643	1,934	158,580	197,931
7416	KY OFFICE OF BAR ADMISSIO	27,579	24,391	6,392	7,788	66,150	33,093	579	1,740	17,286	52,698
7417	KY ASSOC OF REGIONAL PROG	17,501	15,478	4,056	186	37,221	18,000	367	1,104	18,014	40,485
7716	MASTER COMMISSIONER BULLITT COUNTY	4,936	4,365	1,144	39,540	49,985	5,923	104	311	-	6,338
7718	MASTER COMM BOONE CO	19,634	17,364	4,551	869	42,418	23,559	412	1,239	52,786	77,996
7720	MASTER COMM CAMPBELL CO	15,782	13,958	3,658	3,912	37,310	18,938	331	996	2,179	22,444
7724	MASTER COMM CHRISTIAN CO	5,686	5,029	1,318	9,072	21,105	6,823	119	359	88	7,389
7725	MASTER COMM CLARK CO	3,217	2,845	746	2,202	9,010	3,860	68	203	63	4,194
7727	MASTER COMM CLINTON/CUMBE	6,043	5,345	1,401	15,665	28,454	7,251	127	381	76	7,835
7730	MASTER COMM DAVISS CO	16,095	14,235	3,731	9,640	43,701	19,313	338	1,016	22,380	43,047
7734	MASTER COMM FAYETTE CO	31,937	28,245	7,402	23,366	90,950	38,322	671	2,015	2,194	43,202
7740	MASTER COMM GARRARD CO	1,878	1,661	435	1,579	5,553	2,254	39	119	7,310	9,722
7741	MASTER COMM GRANT CO	8,022	7,095	1,859	-	16,976	9,626	168	506	31,091	41,391
7743	MASTER COMM GRAYSON CO	3,278	2,899	760	236	7,173	3,933	69	207	28,218	32,427
7747	MASTER COMM HARDIN CO	25,223	22,308	5,846	30,658	84,035	30,266	530	1,592	458	32,846
7750	MASTER COMMISSIONER HART COUNTY	6,163	5,451	1,428	37,217	50,259	7,395	129	389	10,839	18,752
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-	-	-	16,422	16,422
7752	HENRY/ TRIMBLE MASTER COM	8,548	7,560	1,981	64,070	82,159	10,257	179	539	11,065	22,040
7753	MASTER COMM HOPKINS CO	13,908	12,300	3,224	16,589	46,021	16,689	292	878	607	18,466
7756	MASTER COMM JEFF CIRCUIT	61,078	54,018	14,157	53,290	182,543	73,290	1,282	3,855	80,560	158,987
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	10,164	8,989	2,356	7,919	29,428	12,196	213	641	35,774	48,824
7759	MASTER COMM KENTON CO	27,492	24,315	6,372	5,323	63,502	32,989	577	1,735	651	35,952
7763	MASTER COMM LAUREL CO	9,285	8,212	2,152	336	19,985	11,142	195	586	5,686	17,609
7773	MASTER COMM MCCracken CO	17,436	15,421	4,041	23,798	60,696	20,922	366	1,100	2,019	24,407
7776	MASTER COMM MADISON CO	14,784	13,075	3,427	3,613	34,899	17,740	310	933	2,433	21,416
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	20,737	20,737
7782	MASTER COMM MEADE CO	9,769	8,639	2,264	12,330	33,002	11,722	205	616	24,602	37,145
7790	MASTER COMM NELSON CO	11,687	10,336	2,709	675	25,407	14,024	245	738	9,713	24,720
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	7,039	7,039
7793	MASTER COMM OLDHAM CO	8,371	7,404	1,940	4,853	22,568	10,045	176	528	37,186	47,935
7794	MASTER COMM OWEN CO	5,932	5,246	1,375	18,786	31,339	7,118	125	374	65	7,682



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
7798	MASTER COMM PIKE CO	14,169	12,531	3,284	19,525	49,509	17,001	298	894	256	18,449
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	21,295	21,295
7805	MASTER COMM SCOTT CO	13,837	12,237	3,207	561	29,842	16,603	291	873	14,940	32,707
7807	MASTER COMM SIMPSON CO	6,184	5,469	1,433	23,441	36,527	7,420	130	390	25,518	33,458
7814	MASTER COMM WARREN CO	20,626	18,242	4,781	2,147	45,796	24,749	433	1,302	3,477	29,961
7817	LOGAN CO MASTER COM	4,274	3,780	991	15,351	24,396	5,128	90	270	24,805	30,293
7819	MASTER COMM FLOYD CO	-	-	-	236	236	-	-	-	53,012	53,012
7820	MASTER COMM BARREN CO	4,312	3,813	999	3,073	12,197	5,174	91	272	55,250	60,787
7821	MASTER COMM MUHLENBERG CO	8,607	7,612	1,995	25,839	44,053	10,327	181	543	17,708	28,759
8202	NORTHERN KY REG MHMR BD	20,042	17,725	4,645	47,670	90,802	24,049	421	1,265	3,329,056	3,354,791
8204	COMMUNICARE INC	766,792	678,159	177,727	-	1,622,678	920,102	16,100	48,390	2,189,954	3,174,546
8205	ADANTA/BEHAVIORAL HLTH SR	655,753	579,955	151,990	-	1,387,698	786,862	13,769	41,383	3,853,722	4,695,736
8208	CUMBERLAND RIVER MHMR	1,518,311	1,342,810	351,914	-	3,213,035	1,821,876	31,880	95,817	2,837,709	4,787,282
8209	WESTERN KY REG MHMR ADV	499,590	441,842	115,795	-	1,057,227	599,476	10,490	31,528	636,056	1,277,550
8210	NEW VISTA OF THE BLUEGRASS, INC.	5,203,133	4,601,703	1,205,982	203,079	11,213,897	6,243,426	109,251	328,357	4,561,448	11,242,482
8211	PENNYROYAL REG MHMR BD	483,205	427,351	111,997	143,997	1,166,550	579,815	10,146	30,494	4,382,165	5,002,620
8213	GREEN RVR REG MHMR BD	384,808	340,328	89,191	-	814,327	461,745	8,080	24,284	1,639,323	2,133,432
8216	COMPREHEND INC REG MHMR B	647,937	573,042	150,179	368,910	1,740,068	777,482	13,605	40,890	198,424	1,030,401
8220	LIFESKILLS INC	1,563,284	1,382,584	362,338	1,959,093	5,267,299	1,875,840	32,825	98,655	2,093,019	4,100,339
8221	MOUNTAIN COMP CARE CENTER	745,719	659,522	172,843	-	1,578,084	894,815	15,658	47,060	957,704	1,915,237
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	204,649	180,994	47,434	446,625	879,702	245,566	4,297	12,915	245,996	508,774
10010	LEGS LEGISLATIVE RES COMM	2,949,680	2,608,726	683,677	2,070,604	8,312,687	3,539,427	61,935	186,147	207,446	3,994,955
20020	JUDL JUDICIAL RET SYSTEM	26,091	23,075	6,047	14,112	69,325	31,307	548	1,647	532	34,034
20025	JUDL ADM OFF OF THE COURT	8,685,215	7,681,291	2,013,060	10,647,012	29,026,578	10,421,703	182,365	548,102	158,192	11,310,362
31030	UNIFIED PROSECUTORIAL SYS	7,565,839	6,691,304	1,753,611	5,590,763	21,601,517	9,078,523	158,861	477,461	150,017	9,864,862
31035	DEPT OF AGRICULTURE	1,343,210	1,187,948	311,329	845,475	3,687,962	1,611,766	28,204	84,767	131,213	1,855,950
31040	ATTORNEY GENERALS OFFICE	1,112,419	983,835	257,837	-	2,354,091	1,334,832	23,358	70,202	643,660	2,072,052
31045	AUDITOR OF PUBLIC ACCOUNT	1,029,078	910,127	238,520	769,459	2,947,184	1,234,828	21,608	64,943	92,018	1,413,397
31066	REGISTRY OF ELECTION	95,587	84,538	22,155	58,587	260,867	114,698	2,007	6,032	1,949	124,686
31070	GOVERNORS OFFICE	268,182	237,183	62,159	91,788	659,312	321,801	5,631	16,924	148,378	492,734
31074	DEPT OF VETERANS AFFAIRS	4,228,953	3,740,129	980,187	2,889,279	11,838,548	5,074,473	88,796	266,879	826,674	5,512,812
31076	MILITARY AFFAIRS COMM	13,484	11,925	3,125	5,194	33,728	16,179	283	851	20,893	38,206
31082	KY INFRASTRUCTURE	99,674	88,153	23,102	193,303	404,232	119,602	2,093	6,290	5,266	133,251
31085	LT GOVERNORS OFFICE	39,707	35,117	9,203	-	84,027	47,646	834	2,506	115,716	166,702
31089	AGRICULTURAL DEVELOP BD	105,370	93,191	24,423	126,365	349,349	126,438	2,212	6,650	12,000	147,300
31094	OFF OF HOMELAND SECURITY	115,414	102,073	26,751	111,176	355,414	138,490	2,423	7,283	105,545	253,741
31095	DEPT MILITARY AFFAIRS	2,518,949	2,227,784	583,842	305,920	5,636,495	3,022,578	52,891	158,965	264,996	3,499,430
31110	OFF OF SECRETARY TO CABIN	24,376	21,559	3,743	37,743	89,328	29,250	512	1,538	30,689	61,989
31112	GOV OFF LOCAL DEVELOPMENT	284,515	251,628	65,945	80,246	682,334	341,399	5,974	17,955	422,609	787,937
31120	SECRETARY OF STATE	202,691	179,262	46,980	122,244	551,177	243,216	4,256	12,791	29,534	289,797
31125	STATE TREASURERS OFFICE	241,412	213,507	55,955	416,101	926,975	289,679	5,069	15,235	3,942	313,925
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	110,425	110,425	-	-	-	547,207	547,207
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	16,034	14,181	3,716	38,551	72,482	19,240	337	1,012	229	20,818
31137	KY COMM NETWORK AUTH	132,806	117,455	30,782	344,968	626,011	159,359	2,789	8,381	1,653	172,182
31150	BOARD OF ACCOUNTANCY	31,144	27,544	7,219	25,456	91,363	37,371	654	1,965	10,943	50,933
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	10,081	10,081
31165	BOARD OF BARBERING	17,720	15,671	4,107	52,073	89,571	21,262	372	1,118	17,477	40,229
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	546	546	-	-	-	133,338	133,338
31180	BOARD OF DENTISTRY	36,358	32,155	8,427	110,956	187,896	43,627	763	2,294	403	47,038
31185	BOARD OF ELECTIONS	66,203	58,551	15,345	67,590	207,689	79,440	1,390	4,178	92,324	177,332
31190	BRD OF EMBALMERS/FUN DIR	23,464	20,752	5,439	12,531	62,186	28,156	493	1,481	14,113	44,243
31200	BOARD OF EXM ARCHITECTS	20,840	18,431	4,830	6,818	50,919	25,007	438	1,315	35,989	62,749
31205	KY LANDSCAPE ARCH REG BD	3,576	3,163	829	1,740	9,308	4,291	75	226	73	4,665
31215	BD EXAMINERS OF SOCIAL WK	17,715	15,668	4,106	3,676	41,165	21,257	372	1,118	14,773	37,520
31225	BD OF HAIRDRESSERS/CSMTG	76,306	67,486	17,686	118,678	280,156	91,562	1,602	4,815	1,283	99,262
31245	BD OF MEDICAL LICENSURE	101,645	89,896	23,559	51,317	266,417	121,967	2,134	6,415	2,073	132,589
31250	BOARD OF NURSING	372,027	329,024	86,228	220,760	1,008,039	446,408	7,812	23,478	72,823	550,521
31260	BOARD OF OPTOMETRIC EXM	5,921	5,237	1,372	3,247	15,777	7,105	124	374	35,233	42,836
31263	KY RESPIRATORY CARE BD	13,379	11,832	3,101	10,204	38,516	16,053	281	844	4,538	21,716
31268	PERSONNEL BOARD	48,564	42,950	11,256	61,292	164,062	58,273	1,020	3,065	860	63,218
31270	KY BOARD OF PHARMACY	148,107	130,987	34,328	185,544	498,966	177,719	3,110	9,347	2,524	192,700
31275	BD OF PHYSICAL THERAPY	19,686	17,411	4,563	35,991	77,651	23,622	413	1,242	10,536	35,813
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	67,138	67,138
31290	BD OF PROF ENGINEERS & LA	74,467	65,860	17,260	13,709	171,296	89,356	1,564	4,699	29,900	125,519
31345	SCHOOL FAC CONSTR COMM	20,512	18,141	4,754	11,227	54,634	24,613	431	1,294	38,114	64,452
31354	EXECUTIVE BRANCH ETH COMM	56,937	50,356	13,197	163,241	283,731	68,321	1,196	3,593	4,396	77,506



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
31370	COMMISSION ON HUMAN RIGHT	127,110	112,417	29,461	873	269,861	152,523	2,669	8,022	29,384	192,598
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	170,594	170,594
31400	COMMISSION ON WOMEN	-	-	-	1,471	1,471	-	-	-	84,830	84,830
31415	KY COUNCIL POSTSEC EDUCAT	336,932	297,986	78,094	-	713,012	404,297	7,075	21,263	303,035	735,700
31765	OFFICE OF STATE BUD DIREC	199,841	176,742	46,319	121,870	544,772	239,797	4,196	12,611	139,340	395,944
35605	TRAN OFF OF THE SECRETARY	465,243	411,466	107,834	179,896	1,164,439	558,262	9,769	29,360	69,987	667,378
35607	TRAN OFFICE OF LEGAL SVC	276,368	244,423	64,057	-	584,848	331,624	5,803	17,441	310,614	665,482
35609	DIVISION OF FACILITY MANA	214,353	189,576	49,683	16,501	470,113	257,209	4,501	13,527	390,194	665,431
35615	TRAN DEPT OF AVIATION	161,244	142,606	37,373	63,562	404,785	193,482	3,386	10,176	3,315	210,359
35616	TRAN OFFICE OF PERSONNEL	232,381	205,520	53,861	17,595	509,357	278,842	4,879	14,665	31,988	330,374
35617	OFFICE OF INFORMAT TECHNO	296,821	262,512	68,797	73,986	702,116	356,167	6,232	18,732	103,429	484,560
35618	OFFICE OF AUDITS	284,124	251,282	65,854	322,505	923,765	340,930	5,966	17,930	233,167	597,993
35619	DOT PAYROLL DIVISION	108,333	95,811	25,109	102,010	331,263	129,993	2,275	6,837	100,822	239,927
35625	TRAN DEPT OF HIGHWAYS	24,850,559	21,978,065	5,759,861	9,712,076	62,300,561	29,819,079	521,788	1,568,259	513,750	32,422,876
35628	TRAN DEPT OF INTERGOV PRO	89,214	78,902	20,678	134,566	323,360	107,051	1,873	5,630	38,489	153,043
35630	TRAN DEPT OF VEH REGULATE	1,039,416	919,270	240,916	601,673	2,801,275	1,247,233	21,825	65,595	329,053	1,663,706
36635	CAB FOR ECONOMIC DEVELOPMENT	618,391	546,911	143,331	548,452	1,857,085	742,030	12,984	39,025	262,552	1,056,591
39075	KHEAA DIV OF FINANCIAL AF	115,172	101,860	26,695	-	243,727	138,200	2,418	7,268	351,495	499,381
39079	COMMONWEALTH OF TECHNOL	2,455,765	2,171,903	569,197	-	5,196,865	2,946,761	51,564	154,977	2,990,172	6,143,474
39084	KY RIVER AUTHORITY	55,966	49,497	12,972	79,332	197,767	67,156	1,175	3,532	19,358	91,221
39103	OFFICE OF PVA'S	4,123,512	3,646,875	955,748	1,346,552	10,072,687	4,947,950	86,582	260,225	67,696	5,382,453
39130	DEPT OF REVENUE	4,953,183	4,380,645	1,148,049	2,262,729	12,744,606	5,943,503	104,003	312,583	955,632	7,315,721
39750	OFFICE OF SECRETARY	726,976	642,945	168,499	16,426	1,552,686	872,325	15,264	45,878	120,451	1,053,918
39757	FIN OFFICE OF INSP GENERAL	46,908	41,486	10,872	49,449	148,715	56,286	985	2,960	193,809	254,040
39758	OFF OF THE CONTROLLER	492,252	435,353	114,094	89,335	1,131,034	590,671	10,336	31,065	719,707	1,879,750
39785	DEPT FACILITIES SUPP SVCS	1,367,733	1,209,637	317,013	168,130	3,062,513	1,641,192	28,719	86,314	123,525	1,879,750
50235	KY STATE FAIR BOARD	1,253,260	1,108,396	290,481	911,769	3,563,906	1,503,832	26,315	79,090	24,793	1,634,030
50410	COMM KY HERITAGE COUNCIL	133,621	118,176	30,971	192,178	474,946	160,337	2,806	8,433	12,135	183,711
50529	KY ARTS COUNCIL	71,408	63,154	16,551	14,756	165,869	85,685	1,499	4,506	208,162	299,852
50550	KY HISTORICAL SOCIETY	228,679	202,246	53,003	46,270	530,198	274,400	4,802	14,431	240,151	533,784
50660	DEPT OF FISH & WILDLIFE	2,031,967	1,797,092	470,969	465,900	4,765,118	2,438,230	42,666	128,232	43,293	2,652,421
50665	COMM KY HORSE PARK	339,668	300,405	78,728	41,951	760,752	407,579	7,132	21,436	297,797	733,944
50670	DEPT OF PARKS	3,149,607	2,785,544	730,016	-	6,665,167	3,779,327	66,133	198,764	914,005	4,958,229
50850	COMM OFFICE OF SECRETARY	201,205	177,948	46,635	89,130	514,918	241,433	4,225	12,698	256,148	514,504
50852	KY ARTISANS CTR AT BEREA	69,067	61,084	16,008	23,925	170,084	82,876	1,450	4,359	29,651	118,336
50860	DEPT OF TOURISM	161,282	142,639	37,382	-	341,303	193,528	3,386	10,178	182,679	389,771
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	554,380	554,380
51340	KY COMM DEAF/HARD OF HEAR	77,523	68,562	17,968	23,813	187,866	93,022	1,628	4,892	27,267	126,809
51407	KY ENVIRONMENTAL EDUC COU	11,626	10,282	2,695	11,221	35,824	13,951	244	734	211	15,140
51530	EDUC OFFICE OF SECRETARY	657,764	581,733	152,457	942,649	2,334,603	789,275	13,811	41,510	11,519	856,115
51531	DEPT WORKFORCE INVESTMENT	2,575,315	2,277,634	596,907	549,446	5,999,302	3,090,213	54,074	162,522	3,230,883	6,537,692
51532	KY COMM ON PROPRIETARY ED	12,307	10,884	2,852	15,821	41,864	14,767	258	777	223	16,025
51540	EDUC DEPT OF EDUCATION	1,571,117	1,389,512	364,154	1,315,304	4,640,087	1,885,240	32,989	99,149	85,289	2,102,667
51545	KY EDUCATIONAL TV AUTHOR	885,333	782,998	205,203	942,215	2,815,749	1,062,343	18,589	55,871	114,913	1,251,716
51555	KY DEPT LIBRARY & ARCHIVE	301,486	266,637	69,878	-	638,001	361,764	6,330	19,026	747,620	1,134,740
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	762,466	762,466
53721	H&FS OFF OF THE SECRETARY	2,825,640	2,499,024	654,927	4,882,223	10,861,814	3,390,587	59,330	178,319	47,107	3,675,343
53723	OFFICE INSPECTOR GENERAL	1,351,507	1,195,287	313,252	233,841	3,093,887	1,621,722	28,378	85,290	759,917	2,495,307
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	443,445	443,445
53725	DEPT OF AGING/INDEP LIVIN	1,011,048	894,181	234,341	1,235,324	3,374,894	1,213,192	21,229	63,805	18,280	1,316,506
53727	DEPT FOR INCOME SUPPORT	2,343,318	2,072,454	543,134	344,423	5,303,329	2,811,832	49,203	147,881	1,202,882	4,211,798
53728	DEPT FOR PUBLIC HEALTH	2,482,959	2,195,954	575,500	1,214,211	6,468,624	2,979,392	52,135	156,693	80,270	3,268,490
53729	OFF HUMAN RESOURCE MANAGE	2,262,595	2,001,062	524,424	-	4,788,081	2,714,970	47,508	142,787	6,284,375	9,189,640
53730	SERVE KY	118,421	104,733	27,448	197,175	447,777	142,098	2,487	7,473	1,928	153,986
53736	H&FS DEPT FOR COMM BASE S	24,761,258	21,899,105	5,739,166	15,307,304	67,706,833	29,711,926	519,916	1,562,622	488,066	32,282,530
53739	HEALTH DATA AND ANALYTICS	144,104	127,447	33,400	938,334	1,243,285	172,916	3,026	9,094	-	185,036
53746	DEPT FOR MEDICAID SERVICE	947,460	837,943	219,602	2,005,005	5,379,505	1,136,892	19,894	59,792	856,807	2,073,385
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	806,399	713,187	186,907	-	1,706,493	967,627	16,932	50,890	421,843	1,457,292
54500	J&PS OFF OF SECRETARY	1,016,032	898,589	235,496	2,010,324	4,160,441	1,219,173	21,334	64,119	15,762	1,320,388
54515	DEPT OF PUBLIC ADVOCACY	3,928,194	3,474,134	910,477	4,647,060	12,959,865	4,713,582	82,481	247,899	73,139	5,117,101
54520	J&PS DEPT OF KY STATE POL	4,621,530	4,087,327	1,071,178	3,839,287	13,619,322	5,545,540	97,039	291,653	245,031	6,179,263
54523	J&PS OF JUVENILE JUSTICE	4,492,214	3,972,959	1,041,206	1,010,568	10,516,947	5,390,369	94,324	283,493	15,640,257	21,408,443
54525	DEPT OF CRIMINAL JUST TRN	1,057,079	934,891	245,010	1,322,546	3,559,526	1,268,427	22,196	66,710	22,196	1,376,880
54527	J&PS DEPT OF CORRECTIONS	2,187,657	1,934,786	507,055	2,540,698	7,170,196	2,625,049	45,935	138,058	40,634	2,849,676
55790	OFFICE OF THE SECRETARY	737,592	652,334	170,959	13,684	1,574,569	885,063	15,487	46,548	529,779	1,476,877
55793	DEPT PERSONNEL ADMIN	277,116	245,084	64,230	247,621	834,051	332,522	5,819	17,488	304,050	659,879
55794	DEPT FOR EMPLOYEE INS	331,145	292,868	76,753	113,168	813,934	397,353	6,953	20,898	96,374	521,578



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

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
56102	OFFICE OF THE SECRETARY	493,070	436,076	114,284	1,162,894	2,206,324	591,652	10,353	31,116	231,357	864,478
56106	DEPT OF WRKPLACE STANDARD	750,542	663,787	173,961	846,440	2,434,730	900,602	15,759	47,365	295,037	1,258,763
56107	DEPT OF WORKERS CLAIMS	829,749	733,832	192,319	-	1,755,907	995,646	17,422	52,363	632,837	1,698,268
56113	KY OSH REVIEW COMMISSION	34,840	30,813	8,075	16,698	90,426	41,806	732	2,199	12,148	56,885
56114	WORKERS COMP FUNDING COMM	109,056	96,450	25,277	90,276	321,059	130,860	2,290	6,882	58,527	198,559
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	1,639,273	1,639,273
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	135,508	135,508
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	575,009	508,544	133,276	408,901	1,625,730	689,974	12,074	36,287	325,193	1,063,528
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	586,404	586,404
57126	OFFICE OF THE SECRETARY	342,805	303,180	79,455	481,620	1,207,060	411,344	7,198	21,634	6,128	446,304
57127	DEPT FOR ENERGY DEV & IND	-	-	-	128,357	128,357	-	-	-	793,142	793,142
57128	DEPT FOR NATURAL RESOURCE	3,231,326	2,857,817	748,957	2,040,730	8,878,830	3,877,385	67,849	203,921	1,210,954	5,360,109
57129	DEPT FOR ENVIRONM PROTECT	4,518,076	3,995,832	1,047,200	4,254,407	13,815,515	5,421,402	94,867	285,125	1,158,208	6,959,268
57139	OFFICE OF ADMINISTRATIVE SERVICES	567,029	501,486	131,426	3,187,377	4,387,318	680,398	11,906	35,784	-	728,088
57140	KY NATURE PRESERVES	141,982	125,570	32,909	995,276	1,295,737	170,369	2,981	8,960	-	182,310
57141	OFFICE OF ENERGY POLICY	45,090	39,878	10,451	304,161	399,580	54,105	947	2,846	-	57,898
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	80,906	80,906
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	20,251	20,251
58374	KY HORSE RACING AUTHORITY	316,090	279,553	73,263	385,074	1,053,980	379,287	6,637	19,948	5,719	411,591
58671	KY CLAIMS COMMISSION	43,016	38,044	9,970	28,786	119,816	51,617	903	2,715	192,578	247,813
58675	OFFICE OF THE SECRETARY	417,560	369,294	96,782	594,000	1,477,636	501,045	8,768	26,351	6,895	543,059
58676	DEPT OF INSURANCE	551,600	487,840	127,850	64,524	1,231,814	661,884	11,582	34,810	356,009	1,064,285
58677	OFF OF OCCUP & PROFESSION	189,928	167,974	44,021	242,497	644,420	227,901	3,988	11,986	15,961	259,836
58678	KY BOXING & WRESTLING AUT	8,014	7,088	1,858	36,635	53,595	9,616	168	506	9	10,299
58680	DEPT OF ALCOHOL & BEVERA	124,975	110,529	28,967	72,511	336,982	149,962	2,624	7,887	266,057	426,530
58681	DEPT OF CHARITABLE GAMING	153,400	135,669	35,555	104,627	429,251	184,070	3,221	9,681	100,919	297,891
58685	DEPT OF FINANCIAL INSTTU	755,339	668,029	175,072	705,976	2,304,416	906,358	15,860	47,668	14,651	984,537
58690	DEPT OF HOUSING & BUILD C	1,275,970	1,128,481	295,744	1,093,443	3,793,638	1,531,083	26,792	80,523	191,916	1,830,314
014A	BRECKINRIDGE CO ATTORNEY	10,674	9,440	2,474	2,556	25,144	224	674	22	22,152	35,858
024A	CHRISTIAN COUNTY ATTORNEY	3,337	2,951	773	1,726	8,787	4,004	70	211	68	4,353
031A	EDMONSON COUNTY ATTORNEY	6,663	5,893	1,544	10,117	24,217	7,995	140	420	4,156	12,711
060A	KNOTT COUNTY ATTORNEY	15,929	14,088	3,692	19,019	52,728	19,114	334	1,005	291	20,744
071A	LOGAN COUNTY ATTORNEY	11,933	10,554	2,766	6,785	32,038	14,319	251	753	27,896	43,219
086A	MONROE CO ATTORNEY	-	-	-	1,257	1,257	-	-	-	31,957	31,957
116A	WAYNE COUNTY ATTORNEY	-	-	-	1,253	1,253	-	-	-	117,582	117,582
W002	ALLEN COUNTY ATTORNEY	17,186	15,199	3,983	37,540	73,908	20,622	361	1,085	13,858	35,926
W003	ANDERSON COUNTY ATTORNEY	177	156	41	-	374	212	4	11	26,348	26,575
W005	BARREN COUNTY ATTORNEY	31,571	27,922	7,318	22,322	89,133	37,883	663	1,992	33,846	74,384
W007	BELL COUNTY ATTORNEY	25,998	22,993	6,026	11,119	66,136	31,197	546	1,641	19,410	52,794
W008	BOONE COUNTY ATTORNEY	91,036	80,513	21,100	31,782	224,431	109,237	1,911	5,745	20,770	137,663
W011	BOYLE COUNTY ATTORNEY	2,532	2,239	587	12,633	17,991	3,038	53	160	4,534	7,785
W015	BULLITT COUNTY ATTORNEY	5,001	4,423	1,159	838	11,421	6,001	105	316	34,092	40,514
W021	CARROLL COUNTY ATTORNEY	11,521	10,189	2,670	8,274	32,654	13,824	242	727	231	15,024
W022	CHILD SUPPORT ENFORCEMENT	12,151	10,747	2,816	41,975	67,689	14,581	255	767	6,367	21,970
W023	CASEY COUNTY ATTORNEY	9,788	8,656	2,269	904	21,617	11,744	206	618	11,871	24,439
W025	CLARK COUNTY ATTORNEY	25,465	22,521	5,902	50,540	104,428	30,556	535	1,607	11,771	44,469
W028	CRITTENDEN CO ATTORNEY	5,072	4,486	1,176	12,040	22,774	6,087	107	320	23,752	30,266
W030	DAVISS COUNTY ATTORNEY	6,373	5,636	1,477	-	13,486	7,647	134	402	19,201	27,384
W036	FLOYD COUNTY ATTORNEY	7,216	6,382	1,672	-	15,270	8,658	152	455	311,019	320,284
W037	FRANKLIN COUNTY ATTORNEY	36,484	32,266	8,456	-	77,206	43,778	766	2,302	11,698	58,544
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	2,264	2,264
W040	GARRARD COUNTY ATTORNEY	11,584	10,245	2,685	5,841	30,355	13,900	243	731	10,668	25,542
W041	GRANT COUNTY CHILD SUPPOR	5,238	4,633	1,214	10,840	21,925	6,286	110	331	84	6,811
W042	GRAVES COUNTY ATTORNEY	24,973	22,086	5,788	313	53,160	29,966	524	1,576	30,514	62,580
W046	HANCOCK COUNTY ATTORNEY	3,053	2,700	708	-	6,461	3,664	64	193	3,360	7,281
W049	HARRISON COUNTY ATTORNEY	11,290	9,985	2,617	498	24,390	13,547	237	712	26,192	40,688
W053	HICKMAN COUNTY ATTORNEY	6,329	5,597	1,467	11,342	24,735	7,594	133	399	1,305	9,431
W054	HOPKINS COUNTY ATTORNEY	39,285	34,744	9,105	6,035	89,169	47,139	825	2,479	53,629	104,072
W055	JACKSON COUNTY ATTORNEY	353	312	82	1,761	2,508	424	7	22	13,290	13,743
W056	JEFFERSON CO ATTORNEY	6,930	6,129	1,606	-	14,665	8,315	146	437	153,563	162,461
W062	LARUE COUNTY ATTORNEY	15,137	13,388	3,509	7,612	39,646	18,164	318	955	7,138	26,575
W063	LAUREL COUNTY ATTORNEY	4,656	4,118	1,079	6,650	16,503	5,587	98	294	1,863	7,842
W065	LEE COUNTY ATTORNEY	6,499	5,748	1,506	-	13,753	7,798	136	410	16,490	24,834
W073	MCCRACKEN COUNTY ATTORNEY	6,879	6,084	1,595	28,014	42,572	8,255	144	434	29,347	38,180
W074	MCCREARY COUNTY ATTORNEY	18,342	16,222	4,251	7,885	46,700	22,009	385	1,157	382	23,933
W076	MADISON COUNTY ATTORNEY	96,543	85,384	22,377	243,798	448,102	115,845	2,027	6,093	10,460	134,425



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

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
W077	MAGOFFIN CO ATTORNEY	11,391	10,074	2,640	3,304	27,409	13,668	239	719	3,386	18,012
W082	MEADE COUNTY ATTORNEY	13,486	11,927	3,126	5,522	34,061	16,182	283	851	9,347	26,663
W083	MENIFEE COUNTY ATTORNEY	2,919	2,581	676	4,407	10,583	3,502	61	184	1,706	5,453
W084	MERCER COUNTY ATTORNEY	5,030	4,449	1,166	5,795	16,440	6,036	106	317	90	6,549
W087	MONTGOMERY CO ATTORNEY	17,339	15,335	4,019	25,102	61,795	20,806	364	1,094	25,269	47,533
W088	MORGAN COUNTY ATTORNEY	15,225	13,466	3,529	15,838	48,058	18,270	320	961	13,519	33,070
W093	OLDHAM COUNTY ATTORNEY	34,611	30,611	8,022	-	73,244	41,531	727	2,184	52,914	97,356
W094	OWEN COUNTY ATTORNEY	8,033	7,104	1,862	1,211	18,210	9,639	169	507	1,413	11,728
W096	PENDLETON COUNTY ATTORNEY	-	-	-	-	-	-	-	-	46,747	46,747
W100	PULASKI COUNTY ATTORNEY	33,067	29,245	7,664	2,664	72,640	39,678	694	2,087	34,795	77,254
W102	ROCKCASTLE CO ATTORNEY	16,589	14,672	3,845	10,524	45,630	19,906	348	1,047	4,635	25,936
W103	ROWAN COUNTY ATTORNEY	14,685	12,988	3,404	-	31,077	17,622	308	927	8,513	27,370
W106	SHELBY COUNTY ATTORNEY	9,556	8,452	2,215	-	20,223	11,467	201	603	7,338	19,609
W107	SIMPSON COUNTY ATTORNEY	9,470	8,376	2,195	8,907	28,948	11,364	199	598	4,526	16,687
W108	SPENCER COUNTY ATTORNEY	8,197	7,249	1,900	7,797	25,143	9,836	172	517	29,192	39,717
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	19,691	19,691
W111	TRIGG COUNTY ATTORNEY	10,720	9,481	2,485	62	22,748	12,864	225	677	35,853	49,619
W112	TRIMBLE COUNTY ATTORNEY	10,269	9,082	2,380	17,666	39,397	12,322	216	648	2,484	15,670
W113	UNION COUNTY ATTORNEY	13,654	12,076	3,165	13,811	42,706	16,384	287	862	259	17,792
W117	WEBSTER COUNTY ATTORNEY	15,043	13,304	3,487	12,979	44,813	18,050	316	949	290	19,605
W118	WHITLEY COUNTY ATTORNEY	25,631	22,668	5,941	379	54,619	30,755	538	1,617	9,582	42,492
X034	FAYETTE CO ATTORNEY OFF	9,378	8,294	2,174	-	19,846	11,253	197	592	91,327	103,369
X059	KENTON COUNTY ATTORNEY	10,943	9,678	2,536	5,719	28,876	13,131	230	691	225	14,277
TOTAL		210,122,737	185,834,651	48,702,258	117,628,006	562,287,652	252,133,841	4,411,983	13,260,326	139,679,795	409,485,945

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
1430	EASTERN KY UNIV	(5,634,844)	(5,920,670)	(3,217,212)	66,317	-	-
1433	KET FOUNDATION	146,659	62,762	96,886	13,339	-	-
1434	KY BAR ASSOCIATION	(755,957)	(748,312)	(591,738)	-	-	-
1435	CHILD WATCH ADVOCACY CTR	30,638	19,591	16,612	1,686	-	-
1436	LOTUS	202,441	157,299	116,361	6,651	-	-
1437	SANCTUARY INC	68,141	37,341	3,298	4,298	-	-
1438	O A S I S	69,144	37,550	48,187	5,054	-	-
1439	BARREN RIVER CHILD ADVOCA	146,606	125,855	88,181	3,073	-	-
1440	MOREHEAD STATE UNIVERSITY	(1,398,070)	(1,557,248)	(906,360)	29,902	-	-
1445	MURRAY STATE UNIV	(778,936)	(1,217,973)	(771,865)	69,527	-	-
1450	NORTHERN KY UNIVERSITY	1,968,222	387,271	1,092,351	251,305	-	-
1451	SILVERLEALF	49,944	31,311	19,337	2,710	-	-
1452	SPRINGHAVEN INC	97,772	72,126	62,608	3,935	-	-
1453	SAFE HARBOR	142,068	101,959	75,575	6,000	-	-
1454	D.O.V.E.S.	113,218	88,131	55,992	3,571	-	-
1455	GATEWAY CHILD ADVOCACY	(22,890)	(22,336)	(11,650)	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(36,366)	(44,011)	(45,353)	959	-	-
1457	KY RIVER CHILD ADVOCACY	25,275	19,099	18,948	991	-	-
1458	BLUEGRASS RAPE CRISIS CTR	80,314	45,647	33,256	5,240	-	-
1459	NURSING HOME OMBUDSMAN	10,695	(91)	5,295	1,717	-	-
1465	WESTERN KENTUCKY UNIV	(423,334)	(1,116,577)	(408,162)	112,992	-	-
1480	KASAP	69,054	45,287	31,005	3,524	-	-
1481	KDVA	104,934	64,773	56,756	6,123	-	-
1482	KACAC	(12,546)	(11,675)	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	10,527	3,452	2,684	1,073	-	-
1484	BUFFALO TR CHILD ADV INC	23,576	17,609	13,778	913	-	-
1485	CUMBERLAND V C A CENTER	48,797	34,511	25,114	2,100	-	-
1486	LAKE CUMB CHILD ADV CTR	8,772	1,302	(5,044)	1,039	-	-
1487	B.R.A.S.S.	38,001	6,645	(863)	4,656	-	-
1488	WOMEN AWARE	14,088	3,603	5,894	1,644	-	-
1489	BETHANY HOUSE ABUSE SHEL	48,478	25,105	22,862	3,578	-	-
1490	HOPE HARBOR INC	120,787	95,995	45,467	3,367	-	-
1491	CHILD ADV CTR OF GRN RVR	(7,964)	(13,337)	(8,126)	850	-	-
1492	CSG HEADQUARTERS	1,486	(162,974)	48,287	27,600	-	-
1994	KY HIGHER ED STUD LN CORP	301,111	(228,783)	6,181	83,349	-	-
3022	LEX FAYETTE CO HLTH DEPT	439,430	139,699	211,726	46,838	-	-
3023	LAKE CUMBERLAND DISTRICT	81,503	(166,582)	(2,516)	39,565	-	-
3024	WEDCO DIST HEALTH DEPT	183,300	48,008	33,516	20,545	-	-
3025	NORTHERN KY DIST HLTH DEP	334,634	39,875	127,531	46,059	-	-
3026	BARREN RVR DIST HLTH DEPT	(556,182)	(735,469)	(430,763)	29,431	-	-
3027	GREEN RVR DIST HLTH DEPT	263,781	(19,145)	82,776	44,214	-	-
3028	LINCOLN TRL DIST HLTH DEP	206,147	41,042	82,766	25,770	-	-
3029	PURCHASE DIST HLTH DEPT	(57,665)	(137,305)	(53,345)	12,850	-	-
3030	MERCER CO HEALTH DEPT	(34,968)	(59,566)	(10,772)	4,230	-	-
3031	CUMBERLAND VLY DIST HEALT	(342,241)	(429,882)	(245,208)	14,773	-	-
3033	KY RIVER DIST HEALTH DEPT	(392,158)	(502,070)	(248,349)	19,079	-	-
3034	BOURBON CO HEALTH CENTER	41,475	15,236	16,598	4,055	-	-
3035	CLARK CO HEALTH DEPT	(174,567)	(240,419)	(158,127)	10,520	-	-
3036	GATEWAY DIST HEALTH DEPT	270,812	167,164	134,187	15,631	-	-
3037	BOYLE CO HEALTH DEPT	5,668	(17,273)	(1,922)	3,645	-	-
3038	PIKE CO HEALTH DEPT	(164,184)	(237,138)	(79,830)	12,642	-	-
3039	FLOYD CO HEALTH CENTER	3,760	(43,525)	(16,793)	7,464	-	-
3040	MARTIN CO HEALTH DEPT	15,213	(5,348)	(464)	3,185	-	-
3042	BUFFALO TRACE HEALTH DEPT	(20,202)	(51,454)	(18,882)	5,001	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	10,660	(53,627)	(9,954)	10,171	-	-
3045	PENNYRILE DIST HLTH DEPT	(21,280)	(85,578)	(66,451)	9,671	-	-
3047	BREATHITT CO HEALTH DEPT	(76,884)	(129,491)	(45,803)	8,823	-	-
3048	GREENUP CO HLTH DEPT	(3,375)	(44,499)	(15,357)	6,550	-	-
3049	WHITLEY CO HEALTH DEPT	(125,145)	(201,684)	(107,443)	12,380	-	-
3050	LAUREL CO HEALTH DEPT	90,064	35,201	42,993	8,491	-	-
3051	KNOX CO HEALTH DEPT	(42,427)	(121,634)	(67,340)	12,458	-	-
3052	MONROE CO HEALTH DEPT	404	(14,373)	(3,801)	2,336	-	-
3053	BULLITT CO HEALTH DEPT	137,663	74,836	48,188	9,403	-	-
3054	THREE RIVERS DIST HLTH	(54,551)	(128,408)	(90,502)	11,647	-	-
3055	ESTILL CO HEALTH DEPT	(51,593)	(67,137)	(33,750)	2,629	-	-
3056	OLDHAM CO HEALTH DEPT	100,888	52,408	52,281	7,472	-	-



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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	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
3057	LEWIS CO HEALTH DEPT	14,538	(9,314)	7,818	3,822	-	-
3058	FLEMING CO HEALTH DEP	8,281	(7,668)	4,606	2,572	-	-
3059	JESSAMINE CO HEALTH DEPT	(4,866)	(46,612)	(24,200)	6,533	-	-
3060	POWELL CO HEALTH DEPT	27,694	14,151	26,320	2,245	-	-
3061	ANDERSON CO HEALTH DEPT	(25,955)	(41,003)	7,622	2,825	-	-
3062	MADISON CO HEALTH DEP	13,658	(149,031)	(8,876)	26,257	-	-
3064	JOHNSON CO HEALTH DEPT	66,119	7,480	18,738	9,069	-	-
3065	MAGOFFIN CO HEALTH DEPT	(6,121)	(26,392)	(8,146)	3,286	-	-
3066	ALLEN CO HEALTH DEPT	68,636	28,591	42,730	6,377	-	-
3067	FRANKLIN CO HEALTH DEPT	74,504	(34,879)	21,176	17,312	-	-
3068	LINCOLN CO HEALTH DEPT	14,382	(5,714)	8,074	3,250	-	-
3069	WOODFORD CO HEALTH DEPT	27,811	3,409	1,777	3,696	-	-
3072	MUHLENBERG CO HEALTH DEPT	9,404	(23,042)	(12,505)	5,031	-	-
3073	MARSHALL CO HEALTH DEPT	(109,064)	(161,555)	(80,885)	8,597	-	-
3074	CHRISTIAN CO HEALTH DEPT	36,994	(23,769)	17,816	9,761	-	-
3075	HOPKINS CO HEALTH DEPT	122,879	51,829	57,817	11,022	-	-
3076	TODD CO HEALTH DEPT	(76,161)	(89,919)	(50,938)	2,329	-	-
3077	BRACKEN CO HEALTH DEPT	30,996	14,254	21,595	2,686	-	-
3078	MONTGOMERY CO HEALTH DEPT	76,153	5,694	10,737	10,785	-	-
3079	GARRARD COUNTY HEALTH DPT	(5,769)	(21,449)	(7,591)	2,535	-	-
3080	BRECKINRIDGE CO HEALTH BD	14,829	(7,793)	4,183	3,562	-	-
3081	ASHLAND BOYD CO HEALTH DP	12,066	(37,146)	(18,096)	7,679	-	-
3082	LAWRENCE CO HEALTH DEPT	35,382	2,423	8,856	5,101	-	-
3083	GRAVES CO HEALTH CENTER	114,920	62,685	48,470	7,872	-	-
3084	CALLOWAY CO HEALTH DEPT	19,770	(6,974)	6,777	4,214	-	-
3085	BELL CO HEALTH DEPT	(12,685)	(54,223)	(28,227)	6,584	-	-
3086	GRAYSON COUNTY HEALTH DEPT	29,758	6,845	12,621	3,579	-	-
3087	HARLAN CO HEALTH DEPT	(57,483)	(91,128)	(58,819)	5,304	-	-
3088	CARTER CO HEALTH DEPT	(23,904)	(37,849)	(6,711)	2,476	-	-
3801	KENTUCKY STATE UNIVERSITY	604,369	395,119	446,127	33,208	-	-
5470	KCTCS	22,510	(835,733)	(52,669)	139,577	-	-
7403	ASST OF COMMONWEALTH ATTY	118,605	68,265	74,461	7,933	-	-
7407	KENTUCKY HOUSING CORP	674,778	154,140	235,596	81,490	-	-
7408	FRANKLIN CO COUNCIL AGING	8,796	2,912	8,220	979	-	-
7409	MUN ELEC POW ASSOC OF KY	12,235	5,775	5,561	992	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(49,629)	(57,567)	(27,400)	1,518	-	-
7416	KY OFFICE OF BAR ADMISSIO	9,115	308	2,661	1,367	-	-
7417	KY ASSOC OF REGIONAL PROG	(456)	(5,555)	1,880	868	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	16,928	15,271	11,204	244	-	-
7718	MASTER COMM BOONE CO	(10,535)	(16,580)	(9,437)	974	-	-
7720	MASTER COMM CAMPBELL CO	7,582	2,604	3,898	782	-	-
7724	MASTER COMM CHRISTIAN CO	6,478	4,513	2,443	282	-	-
7725	MASTER COMM CLARK CO	2,288	1,250	1,118	159	-	-
7727	MASTER COMM CLINTON/CUMBE	8,888	6,820	4,610	301	-	-
7730	MASTER COMM DAVIESS CO	(976)	(5,264)	6,097	798	-	-
7734	MASTER COMM FAYETTE CO	21,493	11,453	13,220	1,582	-	-
7740	MASTER COMM GARRARD CO	(1,327)	(1,904)	(1,030)	92	-	-
7741	MASTER COMM GRANT CO	(8,299)	(10,651)	(5,862)	397	-	-
7743	MASTER COMM GRAYSON CO	(8,750)	(9,699)	(6,968)	163	-	-
7747	MASTER COMM HARDIN CO	22,241	14,175	13,523	1,250	-	-
7750	MASTER COMMISSIONER HART COUNTY	15,375	12,761	3,065	306	-	-
7751	MASTER COMM HENDERSON CO	(7,132)	(6,824)	(2,467)	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	22,629	19,760	17,306	424	-	-
7753	MASTER COMM HOPKINS CO	11,890	7,487	7,490	688	-	-
7756	MASTER COMM JEFF CIRCUIT	14,313	(4,479)	10,697	3,025	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(6,382)	(9,429)	(4,090)	504	-	-
7759	MASTER COMM KENTON CO	14,414	5,622	6,152	1,362	-	-
7763	MASTER COMM LAUREL CO	2,140	(771)	548	459	-	-
7773	MASTER COMM MCCracken CO	15,490	10,013	9,922	864	-	-
7776	MASTER COMM MADISON CO	6,939	2,276	3,534	733	-	-
7781	MASTER COMM MASON CO	(10,741)	(9,996)	-	-	-	-
7782	MASTER COMM MEADE CO	(1,232)	(4,100)	705	484	-	-
7790	MASTER COMM NELSON CO	1,800	(1,859)	166	579	-	-
7792	MASTER COMM OHIO COUNTY	(3,646)	(3,393)	-	-	-	-
7793	MASTER COMM OLDHAM CO	(8,155)	(10,765)	(6,863)	415	-	-
7794	MASTER COMM OWEN CO	9,684	7,693	5,986	294	-	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
7798	MASTER COMM PIKE CO	13,369	8,853	8,135	703	-	-
7799	MASTER COMM FOR FLEMING	(8,938)	(8,636)	(3,722)	-	-	-
7805	MASTER COMM SCOTT CO	788	(3,534)	(804)	685	-	-
7807	MASTER COMM SIMPSON CO	1,780	(208)	1,192	306	-	-
7814	MASTER COMM WARREN CO	8,612	2,117	4,082	1,024	-	-
7817	LOGAN CO MASTER COM	(1,479)	(2,887)	(1,744)	213	-	-
7819	MASTER COMM FLOYD CO	(19,358)	(19,208)	(14,210)	-	-	-
7820	MASTER COMM BARREN CO	(16,896)	(18,199)	(13,707)	212	-	-
7821	MASTER COMM MUHLENBERG CO	7,900	4,858	2,110	427	-	-
8202	NORTHERN KY REG MHMR BD	(1,162,883)	(1,159,705)	(943,113)	992	-	-
8204	COMMUNICARE INC	(579,722)	(789,925)	(220,213)	37,991	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	(1,339,769)	(1,490,184)	(510,573)	32,488	-	-
8208	CUMBERLAND RIVER MHMR	(415,145)	(877,992)	(356,333)	75,223	-	-
8209	WESTERN KY REG MHMR ADV	(43,656)	(192,820)	(8,599)	24,751	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	692,258	(941,460)	(37,170)	257,786	-	-
8211	PENNYROYAL REG MHMR BD	(1,345,572)	(1,491,152)	(1,023,285)	23,939	-	-
8213	GREEN RVR REG MHMR BD	(503,114)	(603,496)	(231,560)	19,066	-	-
8216	COMPREHEND INC REG MHMR B	357,937	149,973	169,655	32,102	-	-
8220	LIFESKILLS INC	626,449	143,729	319,330	77,452	-	-
8221	MOUNTAIN COMP CARE CENTER	(45,125)	(273,130)	(55,846)	36,948	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	199,078	127,294	34,416	10,140	-	-
10010	LEGS LEGISLATIVE RES COMM	1,951,450	1,024,694	1,195,448	146,140	-	-
20020	JUDL JUDICIAL RET SYSTEM	16,455	8,194	9,350	1,292	-	-
20025	JUDL ADM OFF OF THE COURT	7,725,968	4,946,122	4,613,824	430,302	-	-
31030	UNIFIED PROSECUTORIAL SYS	5,387,572	2,978,580	2,995,657	374,846	-	-
31035	DEPT OF AGRICULTURE	835,727	415,393	514,345	66,547	-	-
31040	ATTORNEY GENERALS OFFICE	236,179	(107,671)	98,417	55,114	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	692,055	369,484	421,263	50,985	-	-
31066	REGISTRY OF ELECTION	62,668	32,486	36,292	4,736	-	-
31070	GOVERNORS OFFICE	74,719	(4,614)	83,185	13,287	-	-
31074	DEPT OF VETERANS AFFAIRS	3,007,472	1,640,748	1,467,996	209,520	-	-
31076	MILITARY AFFAIRS COMM	30	(4,176)	(999)	668	-	-
31082	KY INFRASTRUCTURE	111,738	79,986	74,318	4,940	-	-
31085	LT GOVERNORS OFFICE	(27,040)	(38,762)	(18,840)	1,966	-	-
31089	AGRICULTURAL DEVELOP BD	86,305	53,201	57,325	5,220	-	-
31094	OFF OF HOMELAND SECURITY	36,809	3,769	55,376	5,718	-	-
31095	DEPT MILITARY AFFAIRS	1,087,011	303,097	622,158	124,798	-	-
31110	OFF OF SECRETARY TO CABIN	11,703	4,469	9,959	1,208	-	-
31112	GOV OFF LOCAL DEVELOPMENT	(26,226)	(109,647)	16,173	14,098	-	-
31120	SECRETARY OF STATE	124,907	60,773	65,655	10,044	-	-
31125	STATE TREASURERS OFFICE	260,351	182,152	158,587	11,960	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	(178,500)	(174,209)	(84,073)	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	20,963	15,794	14,115	793	-	-
31137	KY COMM NETWORK AUTH	201,161	154,768	91,320	6,580	-	-
31150	BOARD OF ACCOUNTANCY	19,967	9,982	8,937	1,544	-	-
31155	BOARD OF AUCTIONEERS	(5,222)	(4,859)	-	-	-	-
31165	BOARD OF BARBERING	21,505	15,726	11,232	878	-	-
31170	BOARD OF CHIROPRACTIC EXM	(49,468)	(49,123)	(34,201)	-	-	-
31180	BOARD OF DENTISTRY	62,480	49,531	26,995	1,802	-	-
31185	BOARD OF ELECTIONS	15,564	(4,453)	15,967	3,280	-	-
31190	BRD OF EMBALMERS/FUN DIR	8,218	1,144	7,419	1,162	-	-
31200	BOARD OF EXM ARCHITECTS	(606)	(7,289)	(4,967)	1,032	-	-
31205	KY LANDSCAPE ARCH REG BD	2,225	1,085	1,155	178	-	-
31215	BD EXAMINERS OF SOCIAL WK	1,995	(3,153)	3,924	878	-	-
31225	BD OF HAIRDRESSERS/CSMTG	80,869	55,669	40,574	3,782	-	-
31245	BD OF MEDICAL LICENSURE	63,322	31,010	34,458	5,037	-	-
31250	BOARD OF NURSING	218,788	101,700	118,597	18,432	-	-
31260	BOARD OF OPTOMETRIC EXM	(9,348)	(11,133)	(6,872)	293	-	-
31263	KY RESPIRATORY CARE BD	7,292	3,216	5,626	665	-	-
31268	PERSONNEL BOARD	45,836	29,896	22,706	2,406	-	-
31270	KY BOARD OF PHARMACY	145,843	95,789	57,297	7,337	-	-
31275	BD OF PHYSICAL THERAPY	16,393	10,472	13,997	976	-	-
31284	BOARD OF REAL ESTATE APPR	(34,776)	(32,362)	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	22,380	(17)	19,725	3,689	-	-
31345	SCHOOL FAC CONSTR COMM	(572)	(7,079)	(3,184)	1,016	-	-
31354	EXECUTIVE BRANCH ETH COMM	83,378	65,178	54,848	2,821	-	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
31370	COMMISSION ON HUMAN RIGHT	42,678	3,386	24,903	6,297	-	-
31395	COMMISSION- REAL ESTATE	(88,364)	(82,230)	-	-	-	-
31400	COMMISSION ON WOMEN	(29,782)	(29,552)	(24,025)	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	27,637	(74,937)	7,950	16,693	-	-
31765	OFFICE OF STATE BUD DIREC	82,014	19,596	37,317	9,901	-	-
35605	TRAN OFF OF THE SECRETARY	251,281	102,951	119,779	23,050	-	-
35607	TRAN OFFICE OF LEGAL SVC	(14,588)	(95,818)	16,078	13,693	-	-
35609	DIVISION OF FACILITY MANA	(78,416)	(136,599)	9,076	10,621	-	-
35615	TRAN DEPT OF AVIATION	97,738	45,814	42,885	7,989	-	-
35616	TRAN OFFICE OF PERSONNEL	94,642	22,062	50,766	11,513	-	-
35617	OFFICE OF INFORMAT TECHN	103,963	14,047	84,841	14,705	-	-
35618	OFFICE OF AUDITS	124,681	42,810	144,205	14,077	-	-
35619	DOT PAYROLL DIVISION	42,347	9,823	33,800	5,366	-	-
35625	TRAN DEPT OF HIGHWAYS	15,020,303	7,030,970	6,595,227	1,231,185	-	-
35628	TRAN DEPT OF INTERGOV PRO	84,944	54,142	26,810	4,421	-	-
35630	TRAN DEPT OF VEH REGULATE	511,693	194,853	379,526	51,497	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	416,191	211,391	142,274	30,638	-	-
39075	KHEAA DIV OF FINANCIAL AF	(99,487)	(129,821)	(32,053)	5,706	-	-
39079	COMMONWEALTH OF TECHNOL	(144,706)	(879,434)	(44,138)	121,669	-	-
39084	KY RIVER AUTHORITY	46,014	28,530	29,229	2,773	-	-
39103	OFFICE OF PVA'S	2,286,485	985,268	1,214,185	204,297	-	-
39130	DEPT OF REVENUE	2,715,656	1,147,032	1,320,797	245,401	-	-
39750	OFFICE OF SECRETARY	277,838	50,455	134,458	36,018	-	-
39757	FIN OFFICE OF INSP GENERAL	(25,737)	(41,701)	(40,212)	2,325	-	-
39758	OFF OF THE CONTROLLER	204,819	52,834	129,286	24,388	-	-
39785	DEPT FACILITIES SUPP SVCS	601,377	174,986	338,637	67,763	-	-
50235	KY STATE FAIR BOARD	878,215	480,179	509,390	62,092	-	-
50410	COMM KY HERITAGE COUNCIL	123,402	81,248	79,966	6,619	-	-
50529	KY ARTS COUNCIL	(51,472)	(70,469)	(15,581)	3,539	-	-
50550	KY HISTORICAL SOCIETY	36,156	(36,570)	(14,502)	11,330	-	-
50660	DEPT OF FISH & WILDLIFE	1,082,391	435,080	494,552	100,673	-	-
50665	COMM KY HORSE PARK	38,009	(64,599)	36,570	16,828	-	-
50670	DEPT OF PARKS	1,040,093	56,262	454,539	156,045	-	-
50850	COMM OFFICE OF SECRETARY	15,881	(43,909)	18,474	9,968	-	-
50852	KY ARTISANS CTR AT BEREA	28,336	6,722	13,269	3,422	-	-
50860	DEPT OF TOURISM	(4,284)	(52,590)	414	7,991	-	-
51183	EDUC PROF STANDARDS BD	(205,126)	(202,283)	(146,971)	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	28,708	5,223	23,283	3,842	-	-
51407	KY ENVIRONMENTAL EDUC COU	9,989	6,116	4,003	576	-	-
51530	EDUC OFFICE OF SECRETARY	643,006	430,698	372,195	32,588	-	-
51531	DEPT WORKFORCE INVESTMENT	(143,422)	(877,894)	355,332	127,593	-	-
51532	KY COMM ON PROPRIETARY ED	11,126	7,202	6,902	609	-	-
51540	EDUC DEPT OF EDUCATION	1,131,959	636,879	690,740	77,842	-	-
51545	KY EDUCATIONAL TV AUTHOR	730,563	442,967	346,637	43,865	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(179,105)	(262,883)	(69,686)	14,936	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	(340,479)	(324,248)	(97,739)	-	-	-
53721	H&FS OFF OF THE SECRETARY	3,113,630	2,192,922	1,739,925	139,995	-	-
53723	OFFICE INSPECTOR GENERAL	431,386	839	99,395	66,960	-	-
53724	OFFICE OF HEALTH POLICY	(165,627)	(162,841)	(114,976)	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	909,043	583,097	516,154	50,093	-	-
53727	DEPT FOR INCOME SUPPORT	572,219	(131,766)	534,980	116,097	-	-
53728	DEPT FOR PUBLIC HEALTH	1,500,028	718,161	858,930	123,016	-	-
53729	OFF HUMAN RESOURCE MANAGE	(1,764,843)	(2,353,291)	(395,522)	112,097	-	-
53730	SERVE KY	132,503	92,910	62,512	5,867	-	-
53736	H&FS DEPT FOR COMM BASE S	17,149,416	9,127,425	7,920,682	1,226,779	-	-
53739	HEALTH DATA AND ANALYTICS	408,239	358,715	284,157	7,138	-	-
53746	DEPT FOR MEDICAID SERVICE	78,011	(212,059)	18,728	46,940	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	189,090	(60,435)	80,593	39,952	-	-
54500	J&PS OFF OF SECRETARY	1,230,240	894,149	665,324	50,340	-	-
54515	DEPT OF PUBLIC ADVOCACY	3,459,214	2,202,770	1,986,162	194,619	-	-
54520	J&PS DEPT OF KY STATE POL	3,320,488	1,863,998	2,026,603	228,970	-	-
54523	J&PS OF JUVENILE JUSTICE	(3,529,007)	(4,895,967)	(2,689,084)	222,563	-	-
54525	DEPT OF CRIMINAL JUST TRN	947,413	611,003	571,858	52,372	-	-
54527	J&PS DEPT OF CORRECTIONS	1,876,157	1,180,656	1,155,324	108,384	-	-
55790	OFFICE OF THE SECRETARY	134,660	(95,822)	22,311	36,544	-	-
55793	DEPT PERSONNEL ADMIN	62,645	(15,404)	113,203	13,728	-	-
55794	DEPT FOR EMPLOYEE INS	138,518	37,009	100,422	16,407	-	-

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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
56102	OFFICE OF THE SECRETARY	656,313	475,836	185,268	24,430	-	-
56106	DEPT OF WRKPLACE STANDARD	513,199	281,478	344,104	37,186	-	-
56107	DEPT OF WORKERS CLAIMS	127,778	(129,574)	18,325	41,110	-	-
56113	KY OSH REVIEW COMMISSION	15,310	4,739	11,767	1,725	-	-
56114	WORKERS COMP FUNDING COMM	55,301	21,617	40,179	5,403	-	-
56115	GEN ADM PROG SUPP S SERVI	(743,800)	(706,483)	(188,990)	-	-	-
56116	OFF OF INSPCT GEN S SVCS	(61,114)	(58,106)	(16,288)	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	239,242	68,619	225,853	28,489	-	-
57124	KY STATE NATURE PRES COMM	(211,200)	(209,238)	(165,966)	-	-	-
57126	OFFICE OF THE SECRETARY	329,922	219,953	193,898	16,983	-	-
57127	DEPT FOR ENERGY DEV & IND	(218,776)	(220,758)	(225,251)	-	-	-
57128	DEPT FOR NATURAL RESOURCE	1,572,578	591,279	1,194,772	160,092	-	-
57129	DEPT FOR ENVIRONM PROTECT	3,044,715	1,640,259	1,947,094	223,846	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	1,576,560	1,352,434	702,143	28,093	-	-
57140	KY NATURE PRESERVES	425,511	377,850	303,033	7,034	-	-
57141	OFFICE OF ENERGY POLICY	129,982	114,846	94,622	2,232	-	-
58175	BRD OF CLMS & CRIME VICTI	(41,908)	(38,998)	-	-	-	-
58300	KY BOARD OF TAX APPEALS	(10,489)	(9,761)	-	-	-	-
58374	KY HORSE RACING AUTHORITY	291,907	188,749	146,072	15,661	-	-
58671	KY CLAIMS COMMISSION	(36,321)	(50,256)	(43,551)	2,131	-	-
58675	OFFICE OF THE SECRETARY	440,109	298,324	175,455	20,688	-	-
58676	DEPT OF INSURANCE	142,517	(31,980)	29,662	27,330	-	-
58677	OFF OF OCCUP & PROFESSION	188,427	123,078	63,670	9,410	-	-
58678	KY BOXING & WRESTLING AUT	20,838	17,368	4,692	398	-	-
58680	DEPT OF ALCOHOL & BEVERA	(47,411)	(79,048)	30,720	6,191	-	-
58681	DEPT OF CHARITABLE GAMING	69,801	21,727	32,231	7,600	-	-
58685	DEPT OF FINANCIAL INSTITU	594,281	353,568	334,609	37,422	-	-
58690	DEPT OF HOUSING & BUILD C	869,622	472,087	558,399	63,216	-	-
014A	BRECKINRIDGE CO ATTORNEY	(2,402)	(5,759)	(3,082)	529	-	-
024A	CHRISTIAN COUNTY ATTORNEY	2,082	1,026	1,161	164	-	-
031A	EDMONSON COUNTY ATTORNEY	4,740	2,729	3,706	331	-	-
060A	KNOTT COUNTY ATTORNEY	13,831	8,756	8,607	790	-	-
071A	LOGAN COUNTY ATTORNEY	(3,438)	(6,974)	(1,360)	591	-	-
086A	MONROE CO ATTORNEY	(11,464)	(11,385)	(7,851)	-	-	-
116A	WAYNE COUNTY ATTORNEY	(42,128)	(41,801)	(32,401)	-	-	-
W002	ALLEN COUNTY ATTORNEY	14,380	9,371	13,380	850	-	-
W003	ANDERSON COUNTY ATTORNEY	(11,917)	(11,386)	(2,907)	9	-	-
W005	BARREN COUNTY ATTORNEY	8,369	(1,333)	6,149	1,565	-	-
W007	BELL COUNTY ATTORNEY	8,560	432	3,064	1,287	-	-
W008	BOONE COUNTY ATTORNEY	42,884	14,566	24,806	4,511	-	-
W011	BOYLE COUNTY ATTORNEY	3,439	2,770	3,872	126	-	-
W015	BULLITT COUNTY ATTORNEY	(10,705)	(11,965)	(6,669)	247	-	-
W021	CARROLL COUNTY ATTORNEY	8,044	4,395	4,621	570	-	-
W022	CHILD SUPPORT ENFORCEMENT	18,016	14,079	13,021	602	-	-
W023	CASEY COUNTY ATTORNEY	458	(2,609)	(1,157)	485	-	-
W025	CLARK COUNTY ATTORNEY	23,857	16,129	18,710	1,262	-	-
W028	CRITTENDEN CO ATTORNEY	(3,705)	(4,863)	826	250	-	-
W030	DAVISS COUNTY ATTORNEY	(5,068)	(6,813)	(2,332)	315	-	-
W036	FLOYD COUNTY ATTORNEY	(110,582)	(111,581)	(83,209)	359	-	-
W037	FRANKLIN COUNTY ATTORNEY	11,411	51	5,392	1,808	-	-
W039	GALLATIN COUNTY ATTORNEY	(1,173)	(1,091)	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	3,317	(278)	1,200	574	-	-
W041	GRANT COUNTY CHILD SUPPOR	6,328	4,640	3,888	258	-	-
W042	GRAVES COUNTY ATTORNEY	101	(7,648)	(3,110)	1,237	-	-
W046	HANCOCK COUNTY ATTORNEY	76	(865)	(181)	150	-	-
W049	HARRISON COUNTY ATTORNEY	(4,258)	(7,734)	(4,867)	561	-	-
W053	HICKMAN COUNTY ATTORNEY	6,352	4,376	4,261	314	-	-
W054	HOPKINS COUNTY ATTORNEY	921	(11,455)	(6,315)	1,946	-	-
W055	JACKSON COUNTY ATTORNEY	(4,152)	(4,238)	(2,863)	18	-	-
W056	JEFFERSON CO ATTORNEY	(58,125)	(58,694)	(31,322)	344	-	-
W062	LARUE COUNTY ATTORNEY	6,377	1,736	4,208	750	-	-
W063	LAUREL COUNTY ATTORNEY	3,502	2,076	2,853	229	-	-
W065	LEE COUNTY ATTORNEY	(3,199)	(5,166)	(3,039)	323	-	-
W073	MCCRACKEN COUNTY ATTORNEY	1,713	(175)	2,512	341	-	-
W074	MCCRERY COUNTY ATTORNEY	10,758	4,973	6,127	909	-	-
W076	MADISON COUNTY ATTORNEY	125,139	94,365	89,390	4,783	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
W077	MAGOFFIN CO ATTORNEY	4,486	1,014	3,333	564	-	-
W082	MEADE COUNTY ATTORNEY	3,100	(825)	4,454	669	-	-
W083	MENIFEE COUNTY ATTORNEY	2,172	1,278	1,535	145	-	-
W084	MERCER COUNTY ATTORNEY	4,519	2,872	2,250	249	-	-
W087	MONTGOMERY CO ATTORNEY	7,539	2,183	3,680	860	-	-
W088	MORGAN COUNTY ATTORNEY	7,106	2,456	4,673	753	-	-
W093	OLDHAM COUNTY ATTORNEY	(5,833)	(16,128)	(3,866)	1,715	-	-
W094	OWEN COUNTY ATTORNEY	3,434	918	1,733	397	-	-
W096	PENDLETON COUNTY ATTORNEY	(16,933)	(16,747)	(13,067)	-	-	-
W100	PULASKI COUNTY ATTORNEY	3,344	(7,016)	(2,581)	1,639	-	-
W102	ROCKCASTLE CO ATTORNEY	10,855	5,329	2,689	822	-	-
W103	ROWAN COUNTY ATTORNEY	3,072	(1,472)	1,380	727	-	-
W106	SHELBY COUNTY ATTORNEY	1,271	(1,649)	518	473	-	-
W107	SIMPSON COUNTY ATTORNEY	5,782	2,813	3,197	468	-	-
W108	SPENCER COUNTY ATTORNEY	(3,035)	(5,800)	(6,146)	406	-	-
W110	TODD COUNTY ATTORNEY	(7,576)	(7,415)	(4,700)	-	-	-
W111	TRIGG COUNTY ATTORNEY	(8,497)	(11,760)	(7,144)	531	-	-
W112	TRIMBLE COUNTY ATTORNEY	9,741	6,548	6,928	509	-	-
W113	UNION COUNTY ATTORNEY	11,363	6,959	5,916	677	-	-
W117	WEBSTER COUNTY ATTORNEY	11,429	6,616	6,416	747	-	-
W118	WHITLEY COUNTY ATTORNEY	7,865	(168)	3,158	1,272	-	-
X034	FAYETTE CO ATTORNEY OFF	(34,279)	(35,989)	(13,718)	464	-	-
X059	KENTON COUNTY ATTORNEY	6,861	3,394	3,804	541	-	-
TOTAL		83,441,971	17,597,234	41,352,127	10,410,374	-	-

APPENDIX B

COLLECTIVE OPEB AMOUNTS – KERS HAZARDOUS SYSTEM

Appendix B: Collective OPEB Amounts for KERS Hazardous System

Participating Employer Code	Participating Employer Name	2020 Proportionate Share	2019 Proportionate Share	Employer Contributions for FYE June 30, 2020			Net OPEB Liability as of June 30, 2020				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.28%	Discount Rate Less 1.00% 4.28%	Discount Rate Plus 1.00% 6.28%	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	0.698633%	0.722071%	30,079	11,631	41,710	298,798	881,432	(169,976)	(140,020)	836,091
1440	MOREHEAD STATE UNIVERSITY	0.209271%	0.277772%	9,010	3,484	12,494	89,503	264,027	(50,915)	(41,942)	250,446
1445	MURRAY STATE UNIV	0.358863%	0.399241%	15,451	5,974	21,425	153,482	452,760	(87,311)	(71,923)	429,470
1450	NORTHERN KY UNIVERSITY	0.384513%	0.372729%	16,555	6,401	22,956	164,452	485,122	(93,551)	(77,064)	460,167
1465	WESTERN KENTUCKY UNIV	0.606582%	0.693165%	26,116	10,099	36,215	259,429	765,296	(147,580)	(121,571)	725,929
3801	KENTUCKY STATE UNIVERSITY	0.060586%	0.071803%	2,609	1,009	3,618	25,912	76,438	(14,740)	(12,143)	72,506
31040	ATTORNEY GENERALS OFFICE	0.499016%	0.501906%	21,485	8,308	29,793	213,424	629,585	(121,410)	(100,013)	597,199
31095	DEPT MILITARY AFFAIRS	1.032451%	1.048625%	44,452	17,189	61,641	441,569	1,302,595	(251,193)	(206,923)	1,235,589
35615	TRAN DEPT OF AVIATION	0.067945%	0.091069%	2,925	1,131	4,056	29,059	85,723	(16,531)	(13,618)	81,313
39079	COMMONWEALTH OF TECHNOL	0.148272%	0.230397%	6,384	2,468	8,852	63,414	187,068	(36,074)	(29,717)	177,445
50660	DEPT OF FISH & WILDLIFE	3.064205%	3.229617%	131,928	51,014	182,942	1,310,529	3,865,963	(745,515)	(614,127)	3,667,097
50665	COMM KY HORSE PARK	0.168260%	0.203855%	7,244	2,801	10,045	71,963	212,286	(40,937)	(33,723)	201,366
50670	DEPT OF PARKS	0.730733%	0.838890%	31,461	12,165	43,626	312,527	921,931	(177,786)	(146,453)	874,507
53729	OFF HUMAN RESOURCE MANAGE	1.820408%	2.151722%	78,377	30,307	108,684	778,570	2,296,723	(442,902)	(364,845)	2,178,579
54520	J&PS DEPT OF KY STATE POL	2.862621%	3.236625%	123,249	47,658	170,907	1,224,314	3,611,634	(696,470)	(573,725)	3,425,850
54523	J&PS OF JUVENILE JUSTICE	7.897326%	0.000000%	340,017	131,477	471,494	3,377,606	9,963,683	(1,921,404)	(1,582,779)	9,451,149
54527	J&PS DEPT OF CORRECTIONS	78.266860%	84.776185%	3,369,756	1,303,011	4,672,767	33,473,946	98,745,594	(19,042,169)	(15,686,214)	93,666,106
58676	DEPT OF INSURANCE	0.215985%	0.264411%	9,299	3,596	12,895	92,375	272,498	(52,549)	(43,288)	258,481
58680	DEPT OF ALCOHOL & BEVERA	0.907470%	0.889917%	39,071	15,108	54,179	388,116	1,144,912	(220,786)	(181,875)	1,086,018
TOTAL		100.000000%	100.000000%	4,305,470	1,664,831	5,970,301	42,768,988	126,165,270	(24,329,799)	(20,041,963)	119,675,308

Appendix B: Collective OPEB Amounts for KERS Hazardous System

Participating Employer Code	Participating Employer Name	OPEB Expense				Implicit Subsidy Year Ending 6/30/2021	
		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	158,066	(9,307)	148,759	-	148,759	17,443
1440	MOREHEAD STATE UNIVERSITY	47,348	5,284	52,632	-	52,632	5,225
1445	MURRAY STATE UNIV	81,193	(1,115)	80,078	-	80,078	8,960
1450	NORTHERN KY UNIVERSITY	86,996	(4,643)	82,353	-	82,353	9,600
1465	WESTERN KENTUCKY UNIV	137,239	(4,896)	132,343	-	132,343	15,145
3801	KENTUCKY STATE UNIVERSITY	13,708	(2,817)	10,891	-	10,891	1,513
31040	ATTORNEY GENERALS OFFICE	112,903	(709)	112,194	-	112,194	12,459
31095	DEPT MILITARY AFFAIRS	233,592	(11,770)	221,822	-	221,822	25,778
35615	TRAN DEPT OF AVIATION	15,373	3,132	18,505	-	18,505	1,696
39079	COMMONWEALTH OF TECHNOL	33,547	14,591	48,138	-	48,138	3,702
50660	DEPT OF FISH & WILDLIFE	693,278	28	693,306	-	693,306	76,505
50665	COMM KY HORSE PARK	38,069	1,423	39,492	-	39,492	4,201
50670	DEPT OF PARKS	165,329	1,317	166,646	-	166,646	18,244
53729	OFF HUMAN RESOURCE MANAGE	411,868	18,883	430,751	-	430,751	45,451
54520	J&PS DEPT OF KY STATE POL	647,669	48,436	696,105	-	696,105	71,472
54523	J&PS OF JUVENILE JUSTICE	1,786,773	(653,690)	1,133,083	-	1,133,083	197,175
54527	J&PS DEPT OF CORRECTIONS	17,707,907	(300,823)	17,407,084	-	17,407,084	1,954,112
58676	DEPT OF INSURANCE	48,867	3,195	52,062	-	52,062	5,393
58680	DEPT OF ALCOHOL & BEVERA	205,315	(10,263)	195,052	-	195,052	22,657
TOTAL		22,625,040	(903,747)	21,721,293	-	21,721,293	2,496,731

Appendix B: Collective OPEB Amounts for KERS Hazardous System

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
1430	EASTERN KY UNIV	150,991	440,526	195,654	-	787,171	264,838	2,139	73,476	36,813	377,266
1440	MOREHEAD STATE UNIVERSITY	45,229	131,957	58,607	22,027	257,820	79,331	641	22,009	1,640	103,621
1445	MURRAY STATE UNIV	77,559	226,282	100,500	7,825	412,166	136,038	1,099	37,742	10,279	185,158
1450	NORTHERN KY UNIVERSITY	83,103	242,456	107,684	1,068	434,311	145,761	1,177	40,439	16,182	203,559
1465	WESTERN KENTUCKY UNIV	131,097	382,483	169,875	17,621	701,076	229,943	1,857	63,795	36,741	332,336
3801	KENTUCKY STATE UNIVERSITY	13,094	38,203	16,967	33,212	101,476	22,967	185	6,372	35,685	65,209
31040	ATTORNEY GENERALS OFFICE	107,849	314,657	139,751	8,190	570,447	189,167	1,528	52,482	10,683	253,860
31095	DEPT MILITARY AFFAIRS	223,138	651,016	289,140	-	1,163,294	391,382	3,161	108,583	42,522	545,648
35615	TRAN DEPT OF AVIATION	14,685	42,843	19,028	13,106	89,662	25,757	208	7,146	482	33,593
39079	COMMONWEALTH OF TECHNOL	32,045	93,493	41,524	56,176	223,238	56,207	454	15,594	1,474	73,729
50660	DEPT OF FISH & WILDLIFE	662,248	1,932,147	858,137	32,352	3,484,884	1,161,580	9,381	322,264	20,837	1,514,062
50665	COMM KY HORSE PARK	36,365	106,097	47,122	11,056	200,640	63,784	515	17,696	6,696	88,691
50670	DEPT OF PARKS	157,929	460,767	204,643	22,321	845,660	277,007	2,237	76,852	17,219	373,315
53729	OFF HUMAN RESOURCE MANAGE	393,434	1,147,865	509,809	90,459	2,141,567	690,081	5,573	191,453	14,777	901,884
54520	J&PS DEPT OF KY STATE POL	618,681	1,805,037	801,683	208,160	3,433,561	1,085,164	8,763	301,064	15,353	1,410,344
54523	J&PS OF JUVENILE JUSTICE	1,706,802	4,979,690	2,211,664	-	8,898,156	2,993,721	24,176	830,567	2,333,674	6,182,138
54527	J&PS DEPT OF CORRECTIONS	16,915,353	49,351,478	21,918,810	949,371	89,135,012	29,669,432	239,600	8,231,372	1,920,528	40,060,932
58676	DEPT OF INSURANCE	46,680	136,190	60,487	30,760	274,117	81,876	661	22,715	23,835	129,087
58680	DEPT OF ALCOHOL & BEVERA	196,126	572,209	254,139	9,281	1,031,755	344,004	2,778	95,439	40,949	483,170
TOTAL		21,612,408	63,055,396	28,005,224	1,512,985	114,186,013	37,908,040	306,133	10,517,060	4,586,369	53,317,602

Appendix B: Collective OPEB Amounts for KERS Hazardous System

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
1430	EASTERN KY UNIV	108,963	146,685	95,643	60,361	(1,747)	-
1440	MOREHEAD STATE UNIVERSITY	40,711	52,010	36,865	24,230	382	-
1445	MURRAY STATE UNIV	59,636	79,013	52,866	35,351	142	-
1450	NORTHERN KY UNIVERSITY	60,450	81,212	53,142	35,756	192	-
1465	WESTERN KENTUCKY UNIV	97,790	130,543	86,280	55,377	(1,250)	-
3801	KENTUCKY STATE UNIVERSITY	7,439	10,711	6,274	9,881	1,963	-
31040	ATTORNEY GENERALS OFFICE	83,768	110,712	74,367	47,810	(69)	-
31095	DEPT MILITARY AFFAIRS	163,011	218,758	143,379	93,478	(980)	-
35615	TRAN DEPT OF AVIATION	14,634	18,303	13,413	9,243	477	-
39079	COMMONWEALTH OF TECHNOL	39,692	47,697	37,158	23,783	1,178	-
50660	DEPT OF FISH & WILDLIFE	518,758	684,210	461,135	304,443	2,278	-
50665	COMM KY HORSE PARK	29,907	38,992	26,761	16,608	(319)	-
50670	DEPT OF PARKS	125,021	164,477	111,288	71,974	(414)	-
53729	OFF HUMAN RESOURCE MANAGE	327,054	425,348	293,134	192,476	1,672	-
54520	J&PS DEPT OF KY STATE POL	533,041	687,608	480,063	316,001	6,505	-
54523	J&PS OF JUVENILE JUSTICE	683,225	1,109,642	523,940	396,696	2,516	-
54527	J&PS DEPT OF CORRECTIONS	12,948,742	17,174,769	11,470,827	7,506,034	(26,291)	-
58676	DEPT OF INSURANCE	39,758	51,421	35,732	19,490	(1,371)	-
58680	DEPT OF ALCOHOL & BEVERA	143,360	192,359	126,127	85,863	876	-
TOTAL		16,024,957	21,424,467	14,128,394	9,304,854	(14,261)	-