Kentucky Employees Retirement System

GASB Statements No. 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions as of June 30, 2019





February 6, 2020

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, 2019

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, 2019 and June 30, 2020. 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, 2018. The total OPEB liability was rolled-forward from the valuation date to the measurement date at June 30, 2019, using generally accepted actuarial principles.

The Board of Trustees has adopted new actuarial assumptions since June 30, 2018. These assumptions are documented in the report titled "Kentucky Retirement Systems 2018 Actuarial Experience Study for the Period Ending June 30, 2018". The Total OPEB liability as of June 30, 2019 is determined using these updated assumptions. House Bill 1 passed during the 2019 Special Legislative Session and allows certain employers in the Non-Hazardous plan to elect to cease participating in the System as of June 30, 2020. Since each employer's election is unknown at this time and the legislation was enacted after the June 30, 2019 measurement date, we did not make any adjustments to the Total OPEB Liability to reflect this legislation. There were no other plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

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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 74 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, 2019, which was provided to KRS for plan accounting purposes, the "Actuarial Valuation Report as of June 30, 2018", which was provided for plan funding purposes, and the "2018 Actuarial Experience Study for the Period Ending June 30, 2018" which 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, 2019. Please see the GASB 74 accounting valuation report as of June 30, 2019 for additional discussion of accounting information and the actuarial valuation report and experience study 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 member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount are considered as an OPEB asset. As a result, the reported fiduciary net 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.



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

Respectfully submitted,

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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2019 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, 2018. The total OPEB liability was rolled-forward from the valuation date to the measurement date at June 30, 2019, using generally accepted actuarial principles.

The Board of Trustees has adopted new actuarial assumptions since June 30, 2018. These assumptions are documented in the report titled "Kentucky Retirement Systems 2018 Actuarial Experience Study for the Period Ending June 30, 2018". The Total OPEB liability as of June 30, 2019 is determined using these updated assumptions. House Bill 1 passed during the 2019 Special Legislative Session and allows certain employers in the Non-Hazardous plan to elect to cease participating in the System as of June 30, 2020. Since each employer's election is unknown at this time and the legislation was enacted after the June 30, 2019 measurement date, we did not make any adjustments to the Total OPEB Liability to reflect this legislation. There were no other 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 can 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, 2019.

Single Discount Rate

Single discount rates of 5.73% for the non-hazardous system and 5.66% for hazardous system were used to measure the total OPEB liability as of June 30, 2019. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.13%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 28, 2019. 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 actuarially 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 assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute.

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, 2019 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 265, passed during the 2018 legislative session, allowed certain employers within the KERS Non-Hazardous System to contribute less than the actuarially determined contribution in the 2018/2019 fiscal year. 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 <u>not</u> be reflective of the employers' long-term contribution effort. Instead, 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, 2019, which would result in the same proportionate share allocation if all the participating employers contributed the same contribution rate. It is our opinion that this is reasonable and appropriate, and complies with applicable requirements under GASB No. 75.



Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2018:

Membership Status	Non-Hazardous	<u>Hazardous</u>
	(1)	(2)
Inactive plan members currently		
receiving benefits:	29,940	2,331
Inactive plan members entitled to		
but no yet receiving benefits:	5,971	288
Active plan members:	34,973	3,912
Total plan members:	70,884	6,531

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 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 2019 measurement period, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2019 measurement period.

Development of the Average Expected		
Remaining Service Life	Non-Hazardous	<u>Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all		
employees (years):	340,073	40,947
Total plan members:	70,884	6,531
Average expected remaining service life (years):	4.80	6.27

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, 2020.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net OPEB Liability as of June 30, 2019
(\$ in thousands)

System	Total OPEB Liability	Plan Iuciary Net Position	Employers' Net OPEB ability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	Covered Payroll ¹	Net OPEB Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
KERS Non-Hazardous System	\$ 3,217,985	\$ 995,089	\$ 2,222,896	30.92%	\$ 1,515,953	146.63%
KERS Hazardous System	\$ 507,204	\$ 534,053	\$ (26,849)	105.29%	\$ 151,448	-17.73%

Note:



 $^{^{1}}$ Based on derived compensation for fiscal year ending 2019 using the provided employer contribution information.

Development of Single Discount Rate at June 30, 2019

	KERS	KERS	
	Non-Hazardous	Hazardous	
Single Discount Rate	5.73%	5.66%	
Long-Term Expected Rate of Return	6.25%	6.25%	
Long-Term Municipal Bond Rate ¹	3.13%	3.13%	

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 28, 2019.



Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2019 (\$ in thousands)

Measurement Period Ending June 30, 2019

Change in the Net OPEB Liability	KERS	Non-Hazardous		KERS Hazardous
(1)		(2)		(3)
Total OPEB liability				
Service Cost	\$	61,345	Ś	12,337
Interest	*	186,820	Ψ.	27,990
Benefit Changes		0		0
Difference between actual and expected experience		(302,189)		(30,947)
Assumption Changes		158,004		31,687
Benefit Payments ¹		(148,112)		(19,767)
Net Change in Total OPEB Liability		(44,132)		21,300
Total OPEB Liability - Beginning		3,262,117		485,904
Total OPEB Liability - Ending (a)	\$	3,217,985	\$	507,204
Plan Fiduciary Net Position				
Contributions - Employer ²	\$	201,155	\$	5,556
Contributions - Member	·	5,963		934
Benefit Payments ¹		(148,112)		(19,767)
Net Investment Income		45,749		28,373
Administrative Expense		(875)		(117)
Other ⁴		4		2
Net Change in Plan Fiduciary Net Position		103,884		14,981
Plan Fiduciary Net Position - Beginning		891,205		519,072
Plan Fiduciary Net Position - Ending (b)	\$	995,089	\$	534,053
Net OPEB Liability - Ending (a) - (b) Plan Fiduciary Net Position as a Percentage of		2,222,896		(26,849)
the Total OPEB Liability		30.92%		105.29%
Covered Payroll ³ Net OPEB Liability as a Percentage of	\$	1,515,953	\$	151,448
Covered Payroll		146.63%		-17.73%

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

⁴ Northern Trust Settlement



¹ Benefit payments are also offset by insurance premiums received from retirees, Medicare Drug Reimbursements, and Humana Gain Share Payments.

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

³ Based on derived compensation for fiscal year ending 2019 using the provided employer contribution information.

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2019 (\$ in thousands)

System	De	ctuarially termined ntribution ¹	Fotal Employer Contributions ²	•	Contribution Deficiency (Excess)	Cov	vered Employee Payroll ³	Actual Contributions as a Percentage of Covered Payroll
(1)		(2)	(3)		(4)		(5)	(6)
KERS Non-Hazardous System	\$	187,978	\$ 178,964	\$	9,014	\$	1,515,953	11.81%
KERS Hazardous System	\$	3,726	\$ 4,970	\$	(1,244)	\$	151,448	3.28%

Note:



¹ Actuarially determined contribution for fiscal year ending 2019 is based on the contribution rate calculated with the 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 for fiscal year ending 2019 using the provided employer contribution information.

Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2019 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.	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.
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.	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.



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

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

System	1.00% Decrease (4.73% for Non-Hazardous) (4.66% for Hazardous)			rent Discount Rate 6 for Non-Hazardous) 66% for Hazardous)	1.00% Increase (6.73% for Non-Hazardous) (6.66% for Hazardous)	
(1)	,	(2)	•	(3)	,	(4)
KERS Non-Hazardous System	\$	2,646,823	\$	2,222,896	\$	1,873,916
KERS Hazardous System	\$	45,103	\$	(26,849)	\$	(85,062)

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

System	1.00% Decrease	Current Healthcare Cost Trend Rate	1.00% Increase
(1)	(2)	(3)	(4)
KERS Non-Hazardous System	\$ 1,888,500	\$ 2,222,896	\$ 2,627,402
KERS Hazardous System	\$ (78,110)	\$ (26,849) \$ 35,527



Components of Aggregate OPEB Expense (Measurement Date of June 30, 2019)

	Component	KER	S Non-Hazardous	KERS Hazardous
	(1)		(2)	(3)
1.	Total service cost:	\$	61,345,054 \$	12,337,043
2.	Interest on total OPEB liability:		186,820,362	27,990,004
3.	Current-period benefit changes:		0	0
4.	Member contributions:		(5,962,720)	(933,542)
5.	Projected earnings on plan investments:		(57,517,022)	(32,023,531)
6.	Administrative expense:		874,737	117,133
7.	Other:		(3,941)	(2,293)
8.	Recognition of deferred outflows/ (inflows) due to liabilities: ¹		11,012,135	9,148,486
9.	Recognition of deferred outflows/ (inflows) due to assets: ²		(8,379,458)	(7,228,021)
10.	Total Aggregate OPEB Expense:	\$	188,189,147 \$	9,405,279

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 E	Between Expected a	nd Actual Liability E	xperience							
	•	Deferred	•		Increase/(I	Decrease) in OPEB	Expense Arising f	rom the Recogniti	on	
	Original	Outflow/(Inflow)	Recognition		of the Effects of	Differences Betwe	en Expected and A	ctual Liability Exp	erience	
Year	Outflow/(Inflow)	as of June 30, 2019	Period (Years)	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2016-2017	(3,920,786)	(1,573,010)	5.01	(782,592)	(782,592)	(782,592)	(7,826)	-	-	-
2017-2018	(191,148,173)	(113,760,249)	4.94	(38,693,962)	(38,693,962)	(38,693,962)	(36,372,325)	-	-	-
2018-2019	(302,189,376)	(239,233,256)	4.80	(62,956,120)	(62,956,120)	(62,956,120)	(62,956,120)	(50,364,896)	-	-
		(354,566,515)		(102,432,674)	(102,432,674)	(102,432,674)	(99,336,271)	(50,364,896)	-	-
Differences E	Between Projected a	and Actual Earnings	on OPEB Plan Inv	estments						
		Deferred			Increase/(Decreas		•	•		
	Original	Outflow/(Inflow)	Recognition		of Differences Bet	•	•			
Year	Outflow/(Inflow)	as of June 30, 2019	Period (Years)	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2016-2017	(41,028,840)	(16,411,536)	5.00	(8,205,768)	(8,205,768)	(8,205,768)	-	-	-	-
2017-2018	(12,636,398)	(7,581,838)	5.00	(2,527,280)	(2,527,280)	(2,527,280)	(2,527,278)	-	-	-
2018-2019	11,767,948	9,414,358	5.00	2,353,590	2,353,590	2,353,590	2,353,590	2,353,588		
		(14,579,016)		(8,379,458)	(8,379,458)	(8,379,458)	(173,688)	2,353,588	-	-
Effects of Cha	anges of Assumption	ns								
		Deferred			Incre	ease/(Decrease) ir	OPEB Expense Ar	ising from the		
	Original	Outflow/(Inflow)	Recognition		Reco	ognition of the Effe	ects of Changes of	Assumptions		
Year	Outflow/(Inflow)	as of June 30, 2019	Period (Years)	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2016-2017	414,835,550	166,431,029	5.01	82,801,507	82,801,507	82,801,507	828,015	-	-	-
2017-2018	(11,234,640)	(6,686,202)	4.94	(2,274,219)	(2,274,219)	(2,274,219)	(2,137,764)	-	-	-
2018-2019	158,004,101	125,086,580	4.80	32,917,521	32,917,521	32,917,521	32,917,521	26,334,017		
		284,831,407		113,444,809	113,444,809	113,444,809	31,607,772	26,334,017	-	-



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 B	Between Expected a	nd Actual Liability E	xperience							
	•	Deferred	•		Increase/(Decrease) in OPEB	Expense Arising f	from the Recogniti	on	
	Original	Outflow/(Inflow)	Recognition		of the Effects of	Differences Betwe	en Expected and A	Actual Liability Exp	erience	
Year	Outflow/(Inflow)	as of June 30, 2019	Period (Years)	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2016-2017	(1,029,090)	(538,269)	6.29	(163,607)	(163,607)	(163,607)	(163,607)	(47,448)	-	-
2017-2018	(31,240,284)	(21,385,304)	6.34	(4,927,490)	(4,927,490)	(4,927,490)	(4,927,490)	(4,927,490)	(1,675,344)	-
2018-2019	(30,947,022)	(26,011,293)	6.27	(4,935,729)	(4,935,729)	(4,935,729)	(4,935,729)	(4,935,729)	(4,935,729)	(1,332,648
		(47,934,866)		(10,026,826)	(10,026,826)	(10,026,826)	(10,026,826)	(9,910,667)	(6,611,073)	(1,332,648
Differences B	Between Projected a	nd Actual Earnings	on OPEB Plan Inv	estments						
		Deferred			Increase/(Decrea	se) in OPEB Expens	se Arising from th	e Recognition of th	ne Effects	
	Original	Outflow/(Inflow)	Recognition		of Differences Bet	ween Projected ar	nd Actual Earnings	on OPEB Plan Inv	res tments	
Year	Outflow/(Inflow)	as of June 30, 2019	Period (Years)	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2016-2017	(26,997,552)	(10,799,022)	5.00	(5,399,510)	(5,399,510)	(5,399,512)	-	-	-	-
2017-2018	(12,793,867)	(7,676,321)	5.00	(2,558,773)	(2,558,773)	(2,558,773)	(2,558,775)	-	-	-
2018-2019	3,651,309	2,921,047	5.00	730,262	730,262	730,262	730,262	730,261		
		(15,554,296)		(7,228,021)	(7,228,021)	(7,228,023)	(1,828,513)	730,261	-	-
Effects of Cha	anges of Assumption	ns								
		Deferred			Incr	ease/(Decrease) ir	n OPEB Expense Ar	ising from the		
	Original	Outflow/(Inflow)	Recognition		Reco	ognition of the Effe	ects of Changes of	Assumptions		
Year	Outflow/(Inflow)	as of June 30, 2019	Period (Years)	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2016-2017	89,401,184	46,761,509	6.29	14,213,225	14,213,225	14,213,225	14,213,225	4,121,834	-	-
2017-2018	(581,104)	(397,790)	6.34	(91,657)	(91,657)	(91,657)	(91,657)	(91,657)	(31,162)	-
2018-2019	31,686,975	26,633,231	6.27	5,053,744	5,053,744	5,053,744	5,053,744	5,053,744	5,053,744	1,364,511
		72,996,950		19,175,312	19,175,312	19,175,312	19,175,312	9,083,921	5,022,582	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	\$	2,632,677	\$ 1,920,465
2. Fiscal Year + 2		2,632,677	1,920,463
3. Fiscal Year + 3		(67,902,187)	7,319,973
4. Fiscal Year + 4		(21,677,291)	(96,485)
5. Fiscal Year + 5		-	(1,588,491)
6. Thereafter		-	31,863
7. Total	\$	(84,314,124)	\$ 9,507,788

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

		Long-Term
	Target	Expected Real
Asset Class	Allocation	Rate of Return
Growth	62.50%	
US Equity	18.75%	4.30%
Non-US Equity	18.75%	4.80%
Private Equity	10.00%	6.65%
Specialty Credit/High Yield	15.00%	2.60%
Liquidity	14.50%	
Core Bonds	13.50%	1.35%
Cash	1.00%	0.20%
Diversifying Strategies	23.00%	
Real Estate	5.00%	4.85%
Opportunistic	3.00%	2.97%
Real Return	15.00%	4.10%

Source: Kentucky Retirement Systems



APPENDIX A

COLLECTIVE OPEB AMOUNTS — KERS Non-Hazardous System

				Г	Employer Cont	ributions for FYE June	e 30, 2019		Net OPEI	B Liability as of June 30,	2019			Ol	PEB Expense		
					. ,		,			,				Deferred Amounts from Changes in	•		
													Proportionate	Proportion & Differences		Proportionate	
Participating		2019 Proportionate	2018 Proportionate	FY 18/19	Employer	Implicit	Total	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate	Health Care Trend Rate	Share of Aggregate Plan	Between Employer Contrib. & Proportionate Share	Gross Employer	Share of Nonemployer	Net Employer
Employer Code	e Participating Employer Name	Share	Share	Salary	Contributions	Subsidy	Contributions	5.73%	4.73%	6.73%	1% Decrease	1% Increase	OPEB Expense	of Plan Contributions	OPEB Expense	Contributions	OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1430 1433	EASTERN KY UNIV KET FOUNDATION	1.077316% 0.123873%	1.449589% 0.112157%	15,757,726 1,811,873	1,325,225 152,379	239,070 27,489	1,564,295 179,868	23,947,615 2,753,568	28,514,651 3,278,699	20,187,992 2,321,275	20,345,112 2,339,342	28,305,421 3,254,642	2,027,392 233,116	(3,391,251) 17,525	(1,363,859) 250,641	-	(1,363,859) 250,641
1434	KY BAR ASSOCIATION CHILD WATCH ADVOCACY CTR	0.000000% 0.014597%	0.153024% 0.013201%	-	- 17,956	3,239	21,195	- 324,476	386,357	- 273,535	275,664	383,522	27,470	(755,957) 7,654	(755,957) 35,124	-	(755,957) 35,124
1435 1436	LOTUS	0.054039%	0.039397%	213,508 790,421	66,474	11,992	78,466	1,201,231	1,430,317	1,012,645	1,020,526	1,419,822	101,696	89,792	191,488	-	191,488
1437 1438	SANCTUARY INC O A S I S	0.042966% 0.043048%	0.042935% 0.040046%	628,451 629,654	52,853 52,954	9,535 9,553	62,388 62,507	955,090 956,912	1,137,234 1,139,404	805,147 806,683	811,413 812,961	1,128,889 1,131,044	80,857 81,012	45,600 (3,942)	126,457 77,070	-	126,457 77,070
1439	BARREN RIVER CHILD ADVOCA	0.006933%	0.011824%	101,412	8,529	1,539	10,068	154,113	183,504	129,919	130,930	182,158	13,047	(18,210)	(5,163)	-	(5,163)
1440 1445	MOREHEAD STATE UNIVERSITY MURRAY STATE UNIV	0.367191% 0.830936%	0.529429% 0.888860%	5,370,840 12,153,969	451,688 1,022,149	81,484 184,395	533,172 1,206,544	8,162,274 18,470,844	9,718,897 21,993,407	6,880,849 15,571,039	6,934,402 15,692,226	9,647,583 21,832,028	691,014 1,563,731	(1,127,724) (293,383)	(436,710) 1,270,348	-	(436,710) 1,270,348
1450 1451	NORTHERN KY UNIVERSITY SILVERLEALF	2.335187% 0.027707%	2.302178% 0.022513%	34,156,404 405,261	2,872,554 34,082	518,208 6,149	3,390,762 40,231	51,908,780 615,898	61,808,273 733,355	43,759,432 519,206	44,100,005 523,247	61,354,747 727,974	4,394,568 52,142	(454,535) 39,638	3,940,033 91,780	-	3,940,033 91,780
1452	SPRINGHAVEN INC	0.031753%	0.024967%	464,446	39,060	7,046	46,106	705,836	840,446	595,024	599,655	834,279	59,756	29,669	89,425	-	89,425
1453 1454	SAFE HARBOR D.O.V.E.S.	0.048329% 0.029621%	0.043203% 0.022754%	706,905 433,266	59,451 36,438	10,725 6,573	70,176 43,011	1,074,303 658,444	1,279,183 784,016	905,645 555,073	912,693 559,393	1,269,797 778,263	90,950 55,744	37,806 56,474	128,756 112,218	-	128,756 112,218
1455 1456	GATEWAY CHILD ADVOCACY JUDI'S PLACE FOR KIDS, INC.	0.002324% 0.022743%	0.002688% 0.019652%	34,000 332,657	2,859 27,976	516 5,047	3,375 33,023	51,660 505,553	61,512 601,967	43,550 426,185	43,889 429,502	61,061 597,550	4,374 42,800	(8,359) 40,908	(3,985) 83,708	-	(3,985) 83,708
1457	KY RIVER CHILD ADVOCACY	0.006668%	0.005652%	97,527	8,202	1,480	9,682	148,223	176,490	124,953	125,925	175,195	12,548	(190)	12,358	-	12,358
1458 1459	BLUEGRASS RAPE CRISIS CTR NURSING HOME OMBUDSMAN	0.045172% 0.016093%	0.045787% 0.016275%	660,720 235,384	55,567 19,796	10,024 3,571	65,591 23,367	1,004,127 357,731	1,195,623 425,953	846,485 301,569	853,073 303,916	1,186,850 422,828	85,009 30,285	7,780 (5,021)	92,789 25,264	-	92,789 25,264
1465 1480	WESTERN KENTUCKY UNIV KASAP	1.127716% 0.031393%	1.256789% 0.028412%	16,494,924 459,182	1,387,223 38,617	250,254 6,967	1,637,477 45,584	25,067,955 697,834	29,848,650 830,917	21,132,445 588,278	21,296,916 592,857	29,629,631 824,820	2,122,239 59,078	(1,026,362) 26,642	1,095,877 85,720	-	1,095,877 85,720
1481	KDVA	0.056427%	0.048364%	825,347	69,412	12,522	81,934	1,254,314	1,493,523	1,057,394	1,065,624	1,482,564	106,189	42,964	149,153	-	149,153
1482 1483	KACAC PENNYRILE CHILD ADV CTR	0.000000% 0.010316%	0.000000% 0.010303%	- 150,894	- 12,690	- 2,289	- 14,979	- 229,314	- 273,046	- 193,313	- 194,818	- 271,043	- 19,414	(12,546) 2,286	(12,546) 21,700	-	(12,546) 21,700
1484 1485	BUFFALO TR CHILD ADV INC CUMBERLAND V C A CENTER	0.005691% 0.020124%	0.006238% 0.015021%	83,242 294,352	7,001 24,755	1,263 4,466	8,264 29,221	126,505 447,336	150,631 532,647	106,645 377,107	107,475 380,042	149,525 528,738	10,710 37,871	(2,808) 32,355	7,902 70,226	-	7,902 70,226
1486	LAKE CUMB CHILD ADV CTR	0.012198%	0.011632%	178,425	15,006	2,707	17,713	271,149	322,860	228,580	230,359	320,490	22,955	14,675	37,630	-	37,630
1487 1488	B.R.A.S.S. WOMEN AWARE	0.048747% 0.014736%		713,021 215,538	59,965 18,127	10,818 3,270	70,783 21,397	1,083,595 327,566	1,290,247 390,036	913,478 276,140	920,587 278,289	1,280,780 387,174	91,737 27,732	27,396 (5,141)	119,133 22,591	-	119,133 22,591
1489	BETHANY HOUSE ABUSE SHELT	0.033230%	0.030887%	486,045	40,876	7,374	48,250	738,668 488,859	879,539	622,702	627,549	873,086	62,535	13,891	76,426	-	76,426
1490 1491	HOPE HARBOR INC CHILD ADV CTR OF GRN RVR	0.021992% 0.010033%	0.010556%	321,674 146,752	27,053 12,342	4,880 2,226	31,933 14,568	223,023	582,089 265,556	412,112 188,010	415,319 189,473	577,818 263,607	41,387 18,881	30,185 (2,876)	71,572 16,005	-	71,572 16,005
1492 1994	CSG HEADQUARTERS KY HIGHER ED STUD LN CORP	0.261123% 0.819901%	0.270720% 0.849297%	3,819,400 11,992,554	321,212 1,008,574	57,947 181,946	379,159 1,190,520	5,804,493 18,225,547	6,911,464 21,701,331	4,893,224 15,364,252	4,931,308 15,483,830	6,860,751 21,542,094	491,405 1,542,965	(235,438) (218,561)	255,967 1,324,404	-	255,967 1,324,404
3022	LEX FAYETTE CO HLTH DEPT	0.445051%	0.425616%	6,509,684	547,464	98,762	646,226	9,893,021	11,779,713	8,339,880	8,404,788	11,693,278	837,538	49,199	886,737	-	886,737
3023 3024	LAKE CUMBERLAND DISTRICT WEDCO DIST HEALTH DEPT	0.395310% 0.195031%	0.403708% 0.202043%	5,782,137 2,852,691	486,278 239,911	87,724 43,280	574,002 283,191	8,787,330 4,335,336	10,463,157 5,162,126	7,407,775 3,654,716	7,465,429 3,683,160	10,386,382 5,124,248	743,931 367,027	(126,970) 11,109	616,961 378,136	-	616,961 378,136
3025 3026	NORTHERN KY DIST HLTH DEP BARREN RVR DIST HLTH DEPT	0.447936% 0.371160%	0.437947% 0.400454%	6,551,882 5,428,899	551,013 456,570	99,403 82,365	650,416 538,935	9,957,152 8,250,501	11,856,074 9,823,949	8,393,942 6,955,225	8,459,271 7,009,356	11,769,079 9,751,865	842,967 698,483	15,298 (229,263)	858,265 469,220	-	858,265 469,220
3027	GREEN RVR DIST HLTH DEPT	0.444576%	0.428620%	6,502,737	546,880	98,657	645,537	9,882,462	11,767,141	8,330,979	8,395,817	11,680,798	836,644	48,407	885,051	-	885,051
3028 3029	LINCOLN TRL DIST HLTH DEP PURCHASE DIST HLTH DEPT	0.246685% 0.142526%	0.242624% 0.142723%	3,608,214 2,084,701	303,451 175,323	54,743 31,628	358,194 206,951	5,483,551 3,168,205	6,529,316 3,772,411	4,622,669 2,670,817	4,658,646 2,691,603	6,481,406 3,744,731	464,234 268,218	2,910 (36,974)	467,144 231,244	-	467,144 231,244
3030 3031	MERCER CO HEALTH DEPT CUMBERLAND VLY DIST HEALT	0.046946% 0.183766%	0.045231% 0.208851%	686,674 2,687,911	57,749 226,053	10,418 40,780	68,167 266,833	1,043,561 4,084,927	1,242,578 4,863,961	879,728 3,443,620	886,575 3,470,421	1,233,460 4,828,271	88,347 345,828	(28,026) (193,967)	60,321 151,861	-	60,321 151,861
3033	KY RIVER DIST HEALTH DEPT	0.213613%	0.255372%	3,124,485	262,769	47,403	310,172	4,748,395	5,653,959	4,002,927	4,034,081	5,612,472	401,996	(348,960)	53,036	-	53,036
3034 3035	BOURBON CO HEALTH CENTER CLARK CO HEALTH DEPT	0.037295% 0.129132%	0.037470% 0.144714%	545,514 1,888,794	45,878 158,848	8,276 28,656	54,154 187,504	829,029 2,870,470	987,133 3,417,896	698,877 2,419,825	704,316 2,438,658	979,890 3,392,817	70,185 243,012	(44) (79,859)	70,141 163,153	-	70,141 163,153
3036 3037	GATEWAY DIST HEALTH DEPT BOYLE CO HEALTH DEPT	0.145660% 0.037696%	0.126014% 0.037452%	2,130,543 551,376	179,179 46,371	32,324 8,365	211,503 54,736	3,237,870 837,943	3,855,363 997,747	2,729,545 706,391	2,750,789 711,889	3,827,074 990,425	274,116 70,940	122,651 (5,558)	396,767 65,382	-	396,767 65,382
3038	PIKE CO HEALTH DEPT	0.140022%	0.147521%	2,048,075	172,243	31,073	203,316	3,112,544	3,706,135	2,623,894	2,644,315	3,678,941	263,506	(145,109)	118,397	-	118,397
3039 3040	FLOYD CO HEALTH CENTER MARTIN CO HEALTH DEPT	0.075351% 0.031424%	0.080278% 0.032613%	1,102,142 459,640	92,690 38,656	16,721 6,973	109,411 45,629	1,674,974 698,523	1,994,408 831,738	1,412,014 588,859	1,423,004 593,442	1,979,774 825,635	141,802 59,137	(30,760) (4,009)	111,042 55,128	-	111,042 55,128
3042 3043	BUFFALO TRACE HEALTH DEPT WHITLEY COUNTY ATTORNEY	0.059252% 0.000000%	0.054522% 0.000000%	866,667	72,887 -	13,149 -	86,036	1,317,110 -	1,568,296 -	1,110,332 -	1,118,974 -	1,556,788 -	111,506	11,555	123,061	-	123,061
3044	N CENTRAL DIST HLTH DEPT	0.109611%	0.105065%	1,603,259	134,834	24,324	159,158	2,436,539	2,901,209	2,054,018	2,070,004	2,879,921	206,276	7,055	213,331	-	213,331
3045 3047	PENNYRILE DIST HLTH DEPT BREATHITT CO HEALTH DEPT	0.120002% 0.095222%	0.112428% 0.100718%	1,755,252 1,392,796	147,617 117,134	26,630 21,131	174,247 138,265	2,667,520 2,116,686	3,176,241 2,520,358	2,248,736 1,784,380	2,266,238 1,798,267	3,152,935 2,501,865	225,831 179,197	73,971 (79,063)	299,802 100,134	-	299,802 100,134
3048 3049	GREENUP CO HLTH DEPT WHITLEY CO HEALTH DEPT	0.066851% 0.143286%	0.070500% 0.151170%	977,821 2,095,823	82,235 176,259	14,835 31,797	97,070 208,056	1,486,028 3,185,099	1,769,428 3,792,527	1,252,731 2,685,059	1,262,481 2,705,956	1,756,444 3,764,699	125,806 269,649	(29,083) (67,911)	96,723 201,738	-	96,723 201,738
3050	LAUREL CO HEALTH DEPT	0.083069%	0.075623%	1,215,040	102,185	18,434	120,619	1,846,538	2,198,690	1,556,643	1,568,758	2,182,556	156,327	34,302	190,629	-	190,629
3051 3052	KNOX CO HEALTH DEPT MONROE CO HEALTH DEPT	0.136387% 0.025931%	0.142649% 0.024396%	1,994,904 379,286	167,771 31,898	30,266 5,754	198,037 37,652	3,031,741 576,419	3,609,923 686,348	2,555,777 485,925	2,575,668 489,707	3,583,435 681,312	256,666 48,799	(33,506) 4,425	223,160 53,224	-	223,160 53,224
3053 3054	BULLITT CO HEALTH DEPT THREE RIVERS DIST HLTH	0.084117% 0.108396%		1,230,370 1,585,494	103,474 133,340	18,667 24,054	122,141 157,394	1,869,833 2,409,530	2,226,428 2,869,051	1,576,282 2,031,249	1,588,549 2,047,058	2,210,092 2,847,999	158,299 203,990	26,677 (165,795)	184,976 38,195	-	184,976 38,195
3055	ESTILL CO HEALTH DEPT	0.033368%	0.034530%	488,074	41,047	7,405	48,452	741,736	883,192	625,288	630,155	876,711	62,795	(21,122)	41,673	-	41,673
3056 3057	OLDHAM CO HEALTH DEPT LEWIS CO HEALTH DEPT	0.069878% 0.038795%	0.063276% 0.036819%	1,022,093 567,448	85,958 47,722	15,507 8,609	101,465 56,331	1,553,315 862,373	1,849,547 1,026,835	1,309,455 726,986	1,319,646 732,644	1,835,976 1,019,301	131,503 73,008	31,590 (1,741)	163,093 71,267	-	163,093 71,267
3058 3059	FLEMING CO HEALTH DEP JESSAMINE CO HEALTH DEPT	0.025312% 0.069083%	0.025064% 0.072284%	370,229 1,010,460	31,136 84,980	5,617 15,330	36,753 100,310	562,659 1,535,643	669,964 1,828,505	474,325 1,294,557	478,017 1,304,632	665,048 1,815,088	47,634 130,007	(7,684) (15,503)	39,950 114,504	-	39,950 114,504
3060	POWELL CO HEALTH DEPT	0.020425%	0.016348%	298,757	25,125	4,533	29,658	454,027	540,614	382,747	385,726	536,647	38,438	3,303	41,741	-	41,741
3061 3062	ANDERSON CO HEALTH DEPT MADISON CO HEALTH DEP	0.030141% 0.267037%	0.026553% 0.269132%	440,874 3,905,911	37,078 328,487	6,689 59,259	43,767 387,746	670,003 5,935,955	797,779 7,067,997	564,817 5,004,048	569,213 5,042,994	791,925 7,016,135	56,722 502,535	(28,940) (95,393)	27,782 407,142	-	27,782 407,142
3064 3065	JOHNSON CO HEALTH DEPT MAGOFFIN CO HEALTH DEPT	0.089663% 0.032328%	0.087687% 0.035637%	1,311,479 472,861	110,295 39,768	19,897 7,174	130,192 46,942	1,993,115 718,618	2,373,221 855,665	1,680,209 605,799	1,693,286 610,514	2,355,807 849,386	168,736 60,838	12,328 (26,496)	181,064 34,342	-	181,064 34,342
3066	ALLEN CO HEALTH DEPT	0.055772%	0.055016%	815,769	68,606	12,377	80,983	1,239,754	1,476,186	1,045,120	1,053,254	1,465,355	104,957	(14,581)	90,376	-	90,376
3067 3068	FRANKLIN CO HEALTH DEPT LINCOLN CO HEALTH DEPT	0.170236% 0.029676%	0.171273% 0.031403%	2,490,018 434,066	209,410 36,505	37,778 6,585	247,188 43,090	3,784,169 659,667	4,505,846 785,471	3,190,079 556,103	3,214,907 560,431	4,472,784 779,708	320,366 55,847	(33,850) (20,177)	286,516 35,670	-	286,516 35,670
3069	WOODFORD CO HEALTH DEPT	0.036628% 0.050848%	0.037227% 0.054417%	535,757	45,057	8,128	53,185	814,202	969,478	686,378	691,720 960,264	962,365	68,930	6,501	75,431 82,147	-	75,431
3072 3073	MUHLENBERG CO.HEALTH DEPT MARSHALL CO HEALTH DEPT	0.105632%	0.105746%	743,742 1,545,060	62,549 129,940	11,284 23,441	73,833 153,381	1,130,298 2,348,090	1,345,857 2,795,892	952,849 1,979,454	1,994,860	1,335,981 2,775,377	95,690 198,788	(13,543) (31,012)	167,776	-	82,147 167,776
3074 3075	CHRISTIAN CO HEALTH DEPT HOPKINS CO HEALTH DEPT	0.094331% 0.101161%	0.095261% 0.098596%	1,379,765 1,479,661	116,038 124,440	20,933 22,449	136,971 146,889	2,096,880 2,248,704	2,496,775 2,677,553	1,767,683 1,895,672	1,781,441 1,910,425	2,478,454 2,657,906	177,521 190,374	(34,323) 8,689	143,198 199,063	-	143,198 199,063
3076	TODD CO HEALTH DEPT	0.037328%	0.034942%	545,992	45,918	8,284	54,202	829,763	988,006	699,495	704,939	980,757	70,247	(584)	69,663	-	69,663
3077 3078	BRACKEN CO HEALTH DEPT MONTGOMERY CO HEALTH DEPT	0.023559% 0.107061%	0.107193%	344,596 1,565,959	28,981 131,697	5,228 23,758	34,209 155,455	523,692 2,379,855	623,565 2,833,715	441,476 2,006,233	444,912 2,021,847	618,990 2,812,923	44,335 201,477	(3,602) 14,954	40,733 216,431	-	40,733 216,431
3079 3080	GARRARD COUNTY HEALTH DPT BRECKINRIDGE CO HEALTH BD	0.025165% 0.037221%	0.027801% 0.034964%	368,083 544,429	30,956 45,787	5,584 8,260	36,540 54,047	559,392 827,384	666,073 985,174	471,571 697,490	475,241 702,919	661,186 977,945	47,358 70,046	(20,092) 6,339	27,266 76,385	-	27,266 76,385
3081	ASHLAND BOYD CO HEALTH DP	0.076611%	0.082916%	1,120,580	94,241	17,001	111,242	1,702,983	2,027,758	1,435,625	1,446,799	2,012,879	144,174	(29,060)	115,114	-	115,114
3082 3083	LAWRENCE CO HEALTH DEPT GRAVES CO HEALTH CENTER	0.050190% 0.074599%	0.049771% 0.068225%	734,128 1,091,148	61,740 91,766	11,138 16,554	72,878 108,320	1,115,672 1,658,258	1,328,441 1,974,504	940,518 1,397,922	947,838 1,408,802	1,318,693 1,960,016	94,452 140,387	3,723 48,103	98,175 188,490	-	98,175 188,490
3084 3085	CALLOWAY CO HEALTH DEPT	0.043398%	0.040997%	634,782 955,764	53,385 80,380	9,631 14,500	63,016 94,880	964,692	1,148,668	813,242	819,571	1,140,240	81,670 122,968	5,650	87,320 72,848	-	87,320
3085	BELL CO HEALTH DEPT	0.065343%	U.U/443Z%	905,/64	۵U,38U	14,500	94,880	1,452,507	1,729,514	1,224,473	1,234,003	1,716,823	122,968	(50,120)	72,848	-	72,848



				F	Employer Cont	ributions for FYE Jui	ne 30, 2019		Net OPE	B Liability as of June 30	, 2019			O Deferred Amounts	PEB Expense		
		2019	2018						Discount Rate	Discount Rate	Health Care	Health Care	Proportionate Share of	from Changes in Proportion & Differences Between Employer Contrib.	Gross	Proportionate Share of	Net
Participating Employer Code (1)	Participating Employer Name (2)	Proportionate Share (3)	Proportionate Share (4)	FY 18/19 Salary (5)	Employer Contributions (6)	Implicit Subsidy (7)	Total Contributions (8)	Discount Rate 5.73% (9)	Less 1.00% 4.73% (10)	Plus 1.00% 6.73% (11)	Trend Rate 1% Decrease (12)	Trend Rate 1% Increase (13)	Aggregate Plan OPEB Expense (14)	& Proportionate Share of Plan Contributions (15)	Employer OPEB Expense (16)	Nonemployer Contributions (17)	Employer OPEB Expense (18)
3086	GRAYSON COUNTY HEALTH DEPT	0.034144%	0.033416%	499,426	42,002	7,577	49,579	758,986	903,731	639,830	644,809	897,100	64,255	837	65,092	(17)	65,092
3087 3088	HARLAN CO HEALTH DEPT CARTER CO HEALTH DEPT	0.063578% 0.023713%	0.067787% 0.027112%	929,946 346,849	78,208 29,170	14,109 5,262	92,317 34,432	1,413,273 527,115	1,682,797 627,641	1,191,398 444,362	1,200,670 447,820	1,670,450 623,036	119,647 44,625	(19,389) (43,420)	100,258 1,205	-	100,258 1,205
3801	KENTUCKY STATE UNIVERSITY	0.297920%	0.227672%	4,357,622	366,476	66,112	432,588	6,622,452	7,885,416	5,582,769	5,626,219	7,827,556	560,653	217,538	778,191	-	778,191
5470 7403	KCTCS ASST OF COMMONWEALTH ATTY	1.366180% 0.066887%	1.439482% 0.063268%	19,982,901 978,342	1,680,562 82,279	303,173 14,843	1,983,735 97,122	30,368,762 1,486,828	36,160,370 1,770,381	25,601,059 1,253,406	25,800,308 1,263,161	35,895,039 1,757,390	2,571,002 125,874	(890,404) (445)	1,680,598 125,429	-	1,680,598 125,429
7407	KENTUCKY HOUSING CORP	0.703488%	0.784687% 0.008039%	10,289,808	865,373	156,113	1,021,486	15,637,807	18,620,084	13,182,771	13,285,370	18,483,457	1,323,888	(446,715)	877,173	-	877,173
7408 7409	FRANKLIN CO COUNCIL AGING MUN ELEC POW ASSOC OF KY	0.008351% 0.009272%	0.008756%	122,142 135,616	10,272 11,405	1,853 2,058	12,125 13,463	185,634 206,107	221,036 245,413	156,491 173,749	157,709 175,102	219,414 243,613	15,716 17,449	(5,257) 3,016	10,459 20,465	-	10,459 20,465
7410 7415	COMMONWEALTH CREDIT UNION HIGHSCHOOL ATHLETIC ASSOC	0.000000% 0.015360%	0.000000% 0.022527%	- 224,665	- 18,894	- 3,409	- 22,303	- 341,437	- 406,552	- 287,833	- 290,074	- 403,569	- 28,906	- (56,444)	- (27,538)	-	- (27,538)
7416	KY OFFICE OF BAR ADMISSIO	0.013804%	0.013210%	201,910	16,981	3,063	20,044	306,849	365,367	258,675	260,689	362,687	25,978	2,867	28,845	-	28,845
7417 7718	KY ASSOC OF REGIONAL PROG MASTER COMM BOONE CO	0.008119% 0.011904%	0.008423% 0.012601%	118,750 174,123	9,987 21,591	1,802 2,642	11,789 24,233	180,477 264,614	214,896 315,078	152,143 223,071	153,327 224,807	213,319 312,766	15,279 22,402	(8,429) (3,440)	6,850 18,962	-	6,850 18,962
7720 7724	MASTER COMM CAMPBELL CO MASTER COMM CHRISTIAN CO	0.007626% 0.002599%	0.007382% 0.002408%	111,547 38,016	13,832 4,714	1,692 577	15,524 5,291	169,518 57,773	201,847 68,791	142,905 48,703	144,017 49,082	200,366 68,286	14,351 4,891	1,138 3,228	15,489 8,119	-	15,489 8,119
7725	MASTER COMM CLARK CO	0.001493%	0.001428%	21,834	2,707	331	3,038	33,188	39,517	27,978	28,195	39,227	2,810	590	3,400	-	3,400
7727 7730	MASTER COMM CLINTON/CUMBE MASTER COMM DAVIESS CO	0.002653% 0.007420%	0.002051% 0.007021%	38,800 108,524	4,811 13,457	589 1,647	5,400 15,104	58,973 164,939	70,220 196,394	49,715 139,045	50,102 140,127	69,705 194,953	4,993 13,964	4,751 (9,781)	9,744 4,183	-	9,744 4,183
7734	MASTER COMM FAYETTE CO	0.014545%	0.013661%	212,741	26,380	3,228	29,608	323,320	384,980	272,561	274,682	382,156	27,372	2,908	30,280	-	30,280
7740 7741	MASTER COMM GARRARD CO MASTER COMM GRANT CO	0.001326% 0.004973%	0.001217% 0.005655%	19,394 72,739	2,405 9,020	294 1,104	2,699 10,124	29,476 110,545	35,097 131,627	24,848 93,190	25,042 93,915	34,839 130,661	2,495 9,359	522 (4,719)	3,017 4,640	-	3,017 4,640
7743 7747	MASTER COMM GRAYSON CO MASTER COMM HARDIN CO	0.002260% 0.011576%	0.003467% 0.009982%	33,063 169,324	4,100 20,996	502 2,569	4,602 23,565	50,237 257,322	59,818 306,396	42,350 216,924	42,680 218,613	59,379 304,148	4,253 21,785	(5,860) 8,117	(1,607) 29,902	-	(1,607) 29,902
7750	MASTER COMMISSIONER HART COUNTY	0.001816%	0.002617%	26,569	3,295	403	3,698	40,368	48,066	34,030	34,295	47,714	3,418	5,594	9,012	-	9,012
7751 7752	MASTER COMM HENDERSON CO HENRY/ TRIMBLE MASTER COM	0.000000% 0.004729%	0.000638% 0.000000%	- 69,167	- 8,577	- 1,049	9,626	- 105,121	- 125,168	- 88,617	- 89,307	- 124,250	- 8,899	(7,132) 22,882	(7,132) 31,781	- -	(7,132) 31,781
7753 7756	MASTER COMM HOPKINS CO MASTER COMM JEFF CIRCUIT	0.006133% 0.033186%	0.005524% 0.029283%	89,703 485,403	11,123 60,190	1,361 7,364	12,484 67,554	136,330 737,690	162,330 878,375	114,927 621,878	115,822 626,718	161,139 871,930	11,542 62,452	2,538 12,338	14,080 74,790	-	14,080 74,790
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.006820%	0.006242%	99,758	12,370	1,513	13,883	151,602	180,513	127,801	128,796	179,189	12,834	1,404	14,238	-	14,238
7759 7763	MASTER COMM KENTON CO MASTER COMM LAUREL CO	0.013098% 0.004649%	0.013046% 0.004776%	191,588 68,000	23,757 8,432	2,907 1,032	26,664 9,464	291,155 103,342	346,681 123,051	245,445 87,118	247,356 87,796	344,137 122,148	24,649 8,749	2,023 (636)	26,672 8,113	-	26,672 8,113
7773	MASTER COMM MCCRACKEN CO	0.007025%	0.006864%	102,756	12,742	1,559	14,301	156,158	185,939	131,643	132,667	184,575	13,220	(384)	12,836	-	12,836
7776 7781	MASTER COMM MADISON CO MASTER COMM MASON CO	0.007167% 0.000000%	0.006943% 0.000000%	104,831	12,999 -	1,590 -	14,589	159,315 -	189,698 -	134,304 -	135,349 -	188,306 -	13,488 -	1,048 (10,741)	14,536 (10,741)	-	14,536 (10,741)
7782 7790	MASTER COMM MEADE CO MASTER COMM NELSON CO	0.005793% 0.006127%	0.004888% 0.006115%	84,726 89,617	10,506 11,113	1,286 1,360	11,792 12,473	128,772 136,197	153,330 162,171	108,556 114,815	109,401 115,708	152,205 160,981	10,902 11,530	1,488 28	12,390 11,558	-	12,390 11,558
7792	MASTER COMM OHIO COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	(3,646)	(3,646)	-	(3,646)
7793 7794	MASTER COMM OLDHAM CO MASTER COMM OWEN CO	0.006182% 0.002670%	0.005980% 0.001628%	90,417 39,053	11,212 4,843	1,372 593	12,584 5,436	137,419 59,351	163,627 70,670	115,845 50,034	116,747 50,423	162,426 70,152	11,634 5,025	1,789 6,034	13,423 11,059	-	13,423 11,059
7798 7799	MASTER COMM PIKE CO MASTER COMM FOR FLEMING	0.005970% 0.000562%	0.005529% 0.000898%	87,316 8,224	10,827 1,020	1,325 125	12,152 1,145	132,707 12,493	158,015 14,875	111,873 10,531	112,743 10,613	156,856 14,766	11,235 1,058	2,105 (5,424)	13,340 (4,366)	-	13,340 (4,366)
7805	MASTER COMM SCOTT CO	0.007381%	0.007484%	107,965	13,388	1,638	15,026	164,072	195,362	138,314	139,390	193,929	13,890	(515)	13,375	-	13,375
7807 7814	MASTER COMM SIMPSON CO MASTER COMM WARREN CO	0.004455% 0.010003%	0.002811% 0.009905%	65,167 146,314	8,081 18,143	989 2,220	9,070 20,363	99,030 222,356	117,916 264,762	83,483 187,448	84,133 188,907	117,051 262,819	8,384 18,825	8,426 420	16,810 19,245	-	16,810 19,245
7817	LOGAN CO MASTER COM MASTER COMM FLOYD CO	0.003504% 0.001812%	0.002558% 0.003467%	51,250 26,500	6,355 3,286	778 402	7,133 3,688	77,890 40,279	92,745 47,960	65,662 33,955	66,173 34,220	92,064 47,609	6,594 3,410	5,773 (8,028)	12,367	-	12,367
7819 7820	MASTER COMM BARREN CO	0.004254%	0.005588%	62,226	7,716	944	8,660	94,562	112,596	79,716	80,337	111,770	8,006	(5,085)	(4,618) 2,921	-	(4,618) 2,921
7821 8202	MASTER COMM MUHLENBERG CO NORTHERN KY REG MHMR BD	0.005144% 0.010160%	0.003917% 0.253972%	75,244 148,611	9,330 12,498	1,142 2,255	10,472 14,753	114,346 225,846	136,153 268,917	96,394 190,390	97,144 191,872	135,154 266,944	9,680 19,120	10,545 (1,166,620)	20,225 (1,147,500)	-	20,225 (1,147,500)
8204	COMMUNICARE INC	0.397388%	0.441472%	5,812,533	488,834	88,185	577,019	8,833,522	10,518,158	7,446,715	7,504,672	10,440,980	747,841	(668,523)	79,318	-	79,318
8205 8208	ADANTA/BEHAVIORAL HLTH SR CUMBERLAND RIVER MHMR	0.413399% 0.814249%	0.450593% 0.849709%	6,046,718 11,909,884	508,529 1,001,621	91,738 180,692	600,267 1,182,313	9,189,430 18,099,909	10,941,941 21,551,732	7,746,748 15,258,338	7,807,040 15,377,092	10,861,653 21,393,593	777,972 1,532,328	(955,790) (419,731)	(177,818) 1,112,597	-	(177,818) 1,112,597
8209 8210	WESTERN KY REG MHMR ADV NEW VISTA OF THE BLUEGRASS, INC.	0.247313% 2.645039%	0.254375% 2.626030%	3,617,401 38,688,558	304,223 3,253,708	54,882 586,968	359,105 3,840,676	5,497,511 58,796,468	6,545,938 70,009,508	4,634,437 49,565,796	4,670,506 49,951,560	6,497,906 69,495,804	465,416 4,977,676	(174,031) (232,135)	291,385 4,745,541	-	291,385 4,745,541
8211	PENNYROYAL REG MHMR BD	0.466011%	0.476797%	6,816,271	573,248	103,414	676,662	10,358,940	12,334,488	8,732,652	8,800,617	12,243,982	876,982	(53,523)	823,459	-	823,459
8213 8216	GREEN RVR REG MHMR BD COMPREHEND INC REG MHMR B	0.206321% 0.312035%	0.251888% 0.284370%	3,017,831 4,564,080	253,800 383,839	45,785 69,245	299,585 453,084	4,586,301 6,936,214	5,460,952 8,259,015	3,866,281 5,847,272	3,896,372 5,892,781	5,420,882 8,198,413	388,274 587,216	(504,565) 134,361	(116,291) 721,577	-	(116,291) 721,577
8220 8221	LIFESKILLS INC MOUNTAIN COMP CARE CENTER	0.609741% 0.379877%	0.729382% 0.389320%	8,918,584 5,556,395	750,053 467,293	135,309 84,300	885,362 551,593	13,553,909 8,444,271	16,138,767 10,054,673	11,426,031 7,118,574	11,514,958 7,173,977	16,020,346 9,980,895	1,147,466 714,887	(807,780) (172,690)	339,686 542,197	-	339,686 542,197
9940	KY EMPLOYERS MUTUAL INSURANCE	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10005 10010	LEGS GENERAL ASSEMBLY LEGS LEGISLATIVE RES COMM	0.083646% 1.342314%	0.101642% 1.268468%	1,223,477 19,633,808	151,711 2,434,592	18,562 297,876	170,273 2,732,468	1,859,364 29,838,245	2,213,962 35,528,679	1,567,455 25,153,830	1,579,655 25,349,599	2,197,717 35,267,983	157,413 2,526,089	20,224 228,260	177,637 2,754,349	-	177,637 2,754,349
20020	JUDL JUDICIAL RET SYSTEM	0.012289%	0.011489%	179,748	22,289	2,727	25,016	273,172	325,268	230,285	232,078	322,881	23,127	3,812	26,939	-	26,939
20025 31030	JUDL ADM OFF OF THE COURT UNIFIED PROSECUTORIAL SYS	3.897832% 3.443174%	3.271827%	57,012,959 50,362,755	7,069,607 6,244,982	864,978 764,084	7,934,585 7,009,066	86,644,754 76,538,179	103,168,725 91,134,731	73,042,079 64,522,172	73,610,555 65,024,339	102,411,711 90,466,018	7,335,297 6,479,680	2,310,975 968,767	9,646,272 7,448,447	-	9,646,272 7,448,447
31035 31040	DEPT OF AGRICULTURE ATTORNEY GENERALS OFFICE	0.606786% 0.542383%	0.585907% 0.565373%	8,875,366 7,933,354	1,100,545 983,736	134,654 120,362	1,235,199 1,104,098	13,488,222 12,056,610	16,060,553 14,355,920	11,370,657 10,163,799	11,459,153 10,242,903	15,942,707 14,250,581	1,141,905 1,020,706	23,082 (187,639)	1,164,987 833,067	-	1,164,987 833,067
31045	AUDITOR OF PUBLIC ACCOUNT	0.449472%	0.443614%	6,574,355	815,220	99,744	914,964	9,991,295	11,896,730	8,422,726	8,488,278	11,809,436	845,858	(26,875)	818,983	-	818,983
31066 31070	REGISTRY OF ELECTION GOVERNORS OFFICE	0.043557% 0.126231%	0.041732% 0.121443%	637,103 1,846,354	79,001 228,948	9,666 28,012	88,667 256,960	968,227 2,805,984	1,152,877 3,341,111	816,221 2,365,462	822,574 2,383,872	1,144,417 3,316,596	81,970 237,553	7,190 (55,758)	89,160 181,795	-	89,160 181,795
31074 31076	DEPT OF VETERANS AFFAIRS MILITARY AFFAIRS COMM	1.999544% 0.007644%	1.873590% 0.007297%	29,247,003 111,804	3,626,628 13,864	443,724 1,696	4,070,352 15,560	44,447,785 169,918	52,924,396 202,323	37,469,765 143,242	37,761,387 144,357	52,536,056 200,839	3,762,925 14,385	1,006,318 1,582	4,769,243 15,967	-	4,769,243 15,967
31082	KY INFRASTRUCTURE	0.042680%	0.034398%	624,276	77,410	9,471	86,881	948,732	1,129,664	799,787	806,012	1,121,375	80,319	36,761	117,080	-	117,080
31085 31089	LT GOVERNORS OFFICE AGRICULTURAL DEVELOP BD	0.022734% 0.047237%	0.025574% 0.041614%	332,531 690,930	41,234 85,675	5,045 10,482	46,279 96,157	505,353 1,050,029	601,729 1,250,280	426,016 885,181	429,332 892,071	597,314 1,241,106	42,783 88,895	(21,071) 20,284	21,712 109,179	-	21,712 109,179
31094 31095	OFF OF HOMELAND SECURITY DEPT MILITARY AFFAIRS	0.055252% 1.185143%	0.047095% 1.181896%	808,157	100,211 2,149,527	12,261 262,998	112,472	1,228,195	1,462,423	1,035,376 22,208,579	1,043,434	1,451,692	103,978	(13,543)	90,435	-	90,435
31110	OFF OF SECRETARY TO CABIN	0.009366%	0.010660%	17,334,895 137,000	16,988	2,078	2,412,525 19,066	26,344,497 208,196	31,368,641 247,901	175,511	22,381,425 176,877	31,138,469 246,082	2,230,311 17,626	(141,683) (13,336)	2,088,628 4,290	-	2,088,628 4,290
31112 31120	GOV OFF LOCAL DEVELOPMENT SECRETARY OF STATE	0.151262% 0.089752%	0.145490% 0.091714%	2,212,479 1,312,783	274,347 162,785	33,567 19,917	307,914 182,702	3,362,397 1,995,094	4,003,638 2,375,577	2,834,522 1,681,877	2,856,583 1,694,966	3,974,261 2,358,146	284,659 168,904	(56,209) (9,051)	228,450 159,853	-	228,450 159,853
31125	STATE TREASURERS OFFICE	0.109342%	0.088166%	1,599,334	198,317	24,264	222,581	2,430,559	2,894,090	2,048,977	2,064,924	2,872,854	205,770	116,083	321,853	-	321,853
31135 31136	EARLY CHILDHOOD ADVISORY COUNCIL BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	0.026800% 0.007122%	0.018669% 0.004946%	392,005 104,178	48,609 12,918	5,947 1,580	54,556 14,498	595,736 158,315	709,349 188,507	502,209 133,460	506,118 134,499	704,144 187,124	50,435 13,403	(10,931) 10,502	39,504 23,905	-	39,504 23,905
31137 31150	KY COMM NETWORK AUTH BOARD OF ACCOUNTANCY	0.054902% 0.013633%	0.048049% 0.014408%	803,049	99,578 24,726	12,183 3,025	111,761 27,751	1,220,414 303,047	1,453,159 360,841	1,028,817 255,471	1,036,824 257,459	1,442,496 358,194	103,320 25,656	88,974 (1,603)	192,294 24,053	-	192,294
31155	BOARD OF AUCTIONEERS	0.000000%	0.000000%	199,406	-	-	-	-	-	-	-	-	-	(5,222)	(5,222)	-	24,053 (5,222)
31165 31170	BOARD OF BARBERING BOARD OF CHIROPRACTIC EXM	0.005582% 0.007715%	0.006857% 0.007960%	81,640 112,851	10,123 13,993	1,239 1,712	11,362 15,705	124,082 171,496	147,746 204,202	104,602 144,573	105,416 145,698	146,662 202,704	10,505 14,519	(4,364) (1,229)	6,141 13,290	-	6,141 13,290
31180	BOARD OF DENTISTRY	0.013254%	0.012842%	193,871	24,040	2,941	26,981	294,623	350,810	248,369	250,302	348,236	24,943	20,661	45,604	-	45,604
31185 31190	BOARD OF ELECTIONS BRD OF EMBALMERS/FUN DIR	0.035608% 0.011456%	0.030651% 0.010542%	520,834 167,561	64,583 20,778	7,902 2,542	72,485 23,320	791,529 254,655	942,481 303,220	667,264 214,676	672,457 216,347	935,565 300,995	67,010 21,559	11,158 (625)	78,168 20,934	-	78,168 20,934
31200	BOARD OF EXM ARCHITECTS	0.011310%	0.012221%	165,431	20,513	2,510	23,023	251,410	299,356	211,940	213,589	297,159	21,284	(1,362)	19,922	-	19,922



					Employer Cont	ributions for FYE Jun	e 30, 2019		Net OPE	B Liability as of June 30,	2019				PEB Expense		
														Deferred Amounts from Changes in			
		2019	2018						Discount Rate	Discount Rate	Health Care	Health Care	Proportionate Share of	Proportion & Differences Between Employer Contrib.	Gross	Proportionate Share of	Net
Participating Employer Code	Participating Employer Name	Proportionate Share	Proportionate Share	FY 18/19 Salary	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.73%	Less 1.00% 4.73%	Plus 1.00% 6.73%	Trend Rate 1% Decrease	Trend Rate 1% Increase	Aggregate Plan OPEB Expense	& Proportionate Share of Plan Contributions	Employer OPEB Expense	Nonemployer Contributions	Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
31205 31215	KY LANDSCAPE ARCH REG BD BD EXAMINERS OF SOCIAL WK	0.001679% 0.008219%	0.001608% 0.008442%	24,565 120,211	3,046 14,906	373 1,824	3,419 16,730	37,322 182,700	44,440 217,542	31,463 154,017	31,708 155,216	44,114 215,946	3,160 15,467	458 (7,371)	3,618 8,096	-	3,618 8,096
31225	BD OF HAIRDRESSERS/CSMTG	0.032363%	0.030590%	473,371	58,698	7,182	65,880	719,396	856,591	606,455	611,175	850,306	60,904	21,525	82,429	-	82,429
31245 31250	BD OF MEDICAL LICENSURE BOARD OF NURSING	0.048408% 0.164064%	0.045206% 0.168906%	708,053 2,399,737	87,799 297,567	10,742 36,408	98,541 333,975	1,076,060 3,646,972	1,281,274 4,342,484	907,125 3,074,421	914,185 3,098,349	1,271,873 4,310,621	91,099 308,751	17,401 (31,277)	108,500 277,474	-	108,500 277,474
31260 31263	BOARD OF OPTOMETRIC EXM KY RESPIRATORY CARE BD	0.004902% 0.006031%	0.004691% 0.005707%	71,705 88,212	8,891 10,938	1,088 1,338	9,979 12,276	108,966 134,063	129,747 159,630	91,859 113,016	92,574 113,895	128,795 158,459	9,225 11,350	995 (881)	10,220 10,469	-	10,220 10,469
31268	PERSONNEL BOARD	0.021465%	0.020175%	313,971	38,932	4,763	43,695	477,145	568,141	402,236	405,367	563,972	40,395	13,496	53,891	-	53,891
31270 31275	KY BOARD OF PHARMACY BD OF PHYSICAL THERAPY	0.067249% 0.008316%	0.064414% 0.006983%	983,645 121,637	121,972 15,083	14,923 1,845	136,895 16,928	1,494,875 184,856	1,779,962 220,110	1,260,189 155,835	1,269,997 157,048	1,766,901 218,495	126,555 15,650	58,379 874	184,934 16,524	-	184,934 16,524
31284 31290	BOARD OF REAL ESTATE APPR BD OF PROF ENGINEERS & LA	0.000000% 0.035035%	0.000000% 0.034596%	- 512,458	- 63,545	- 7,775	- 71,320	- 778,792	- 927,315	- 656,526	- 661,636	- 920,510	- 65,932	(34,776) (13,953)	(34,776) 51,979	-	(34,776) 51,979
31345	SCHOOL FAC CONSTR COMM	0.012005%	0.011488%	175,599	21,774	2,664	24,438	266,859	317,751	224,964	226,714	315,420	22,592	4,142	26,734	-	26,734
31354 31370	EXECUTIVE BRANCH ETH COMM COMMISSION ON HUMAN RIGHT	0.018892% 0.061164%	0.017073% 0.061163%	276,335 894,640	34,266 110,935	4,192 13,573	38,458 124,508	419,950 1,359,612	500,038 1,618,903	354,020 1,146,162	356,775 1,155,082	496,369 1,607,024	35,553 115,104	6,234 (10,820)	41,787 104,284	-	41,787 104,284
31395 31400	COMMISSION- REAL ESTATE COMMISSION ON WOMEN	0.000000% 0.000269%	0.000000% 0.006182%	- 3,938	- 488	- 60	- 548	- 5,980	- 7,120	- 5,041	- 5,080	- 7,068	- 506	(88,364) (28,100)	(88,364) (27,594)	-	(88,364) (27,594)
31415	KY COUNCIL POSTSEC EDUCAT	0.161487%	0.177214%	2,362,042	292,893	35,836	328,729	3,589,688	4,274,276	3,026,130	3,049,682	4,242,912	303,901	(118,181)	185,720	-	185,720
31765 35605	OFFICE OF STATE BUD DIREC TRAN OFF OF THE SECRETARY	0.087935% 0.225165%	0.097578% 0.216315%	1,286,210 3,293,448	159,490 408,388	19,514 49,967	179,004 458,355	1,954,704 5,005,184	2,327,484 5,959,720	1,647,828 4,219,402	1,660,652 4,252,241	2,310,406 5,915,989	165,484 423,736	(53,535) 63,562	111,949 487,298	-	111,949 487,298
35607 35609	TRAN OFFICE OF LEGAL SVC DIVISION OF FACILITY MANA	0.138716% 0.101111%	0.142171% 0.111889%	2,028,980 1,478,938	251,594 183,388	30,783 22,438	282,377 205,826	3,083,513 2,247,592	3,671,567 2,676,229	2,599,421 1,894,735	2,619,652 1,909,481	3,644,627 2,656,592	261,048 190,280	(95,077) (181,347)	165,971 8,933	-	165,971 8,933
35615	TRAN DEPT OF AVIATION	0.076192%	0.074827%	1,114,443	138,191	16,908	155,099	1,693,669	2,016,668	1,427,774	1,438,886	2,001,870	143,385	21,138	164,523	-	164,523
35616 35617	TRAN OFFICE OF PERSONNEL OFFICE OF INFORMAT TECHNO	0.111665% 0.141055%	0.110481% 0.136127%	1,633,313 2,063,194	202,531 255,836	24,780 31,302	227,311 287,138	2,482,197 3,135,506	2,955,575 3,733,477	2,092,508 2,643,252	2,108,793 2,663,824	2,933,888 3,706,082	210,141 265,450	(4,129) (32,048)	206,012 233,402	-	206,012 233,402
35618 35619	OFFICE OF AUDITS DOT PAYROLL DIVISION	0.116872% 0.045532%	0.116094% 0.049632%	1,709,466 665,989	211,974 82,583	25,935 10,104	237,909 92,687	2,597,943 1,012,129	3,093,395 1,205,152	2,190,083 853,231	2,207,128 859,872	3,070,697 1,196,309	219,940 85,686	(118,989) (44,496)	100,951 41,190	- -	100,951 41,190
35625	TRAN DEPT OF HIGHWAYS	11.569031%	11.555748%	169,218,351	20,983,076	2,567,315	23,550,391	257,167,535	306,211,806	216,793,868	218,481,143	303,964,937	21,771,661	2,130,064	23,901,725	-	23,901,725
35628 35630	TRAN DEPT OF INTERGOV PRO TRAN DEPT OF VEH REGULATE	0.044691% 0.462493%	0.040313% 0.458983%	653,691 6,764,813	81,058 838,837	9,917 102,633	90,975 941,470	993,434 10,280,739	1,182,892 12,241,372	837,472 8,666,728	843,990 8,734,180	1,174,212 12,151,550	84,104 870,362	58,413 (161,277)	142,517 709,085	-	142,517 709,085
36635 39075	CAB FOR ECONOMIC DEVELOPMENT KHEAA DIV OF FINANCIAL AF	0.309423% 0.058291%	0.290738% 0.069214%	4,525,884 852,612	561,210 105,724	68,665 12,936	629,875 118,660	6,878,152 1,295,748	8,189,880 1,542,860	5,798,326 1,092,324	5,843,453 1,100,826	8,129,786 1,531,539	582,301 109,697	230,072 (130,009)	812,373 (20,312)	-	812,373 (20,312)
39079	COMMONWEALTH OF TECHNOL	1.229611%	1.312013%	17,985,326	2,230,180	272,866	2,503,046	27,332,975	32,545,630	23,041,871	23,221,203	32,306,822	2,313,994	(878,666)	1,435,328	-	1,435,328
39084 39103	KY RIVER AUTHORITY OFFICE OF PVA'S	0.021939% 1.902583%	1.888446%	320,899 27,828,778	39,791 3,450,768	4,869 422,207	44,660 3,872,975	487,681 42,292,443	580,687 50,358,010	411,118 35,652,798	414,318 35,930,279	576,426 49,988,501	41,287 3,580,455	(8,750) 40,692	32,537 3,621,147	-	32,537 3,621,147
39130 39750	DEPT OF REVENUE OFFICE OF SECRETARY	2.243701% 0.345397%	2.308797% 0.352376%	32,818,245 5,052,062	4,069,462 626,456	497,906 76,648	4,567,368 703,104	49,875,141 7,677,816	59,386,800 9,142,048	42,045,061 6,472,448	42,372,292 6,522,822	58,951,042 9,074,967	4,222,402 650,000	(242,682) (55,750)	3,979,720 594,250	-	3,979,720 594,250
39757	FIN OFFICE OF INSP GENERAL	0.031884%	0.034279%	466,361	57,829	7,075	64,904	708,748	843,913	597,479	602,129	837,721	60,002	12,748	72,750	-	72,750
39758 39785	OFF OF THE CONTROLLER DEPT FACILITIES SUPP SVCS	0.230096% 0.643997%	0.229146% 0.641475%	3,365,580 9,419,647	417,332 1,168,036	51,061 142,911	468,393 1,310,947	5,114,795 14,315,384	6,090,234 17,045,463	4,311,805 12,067,960	4,345,363 12,161,883	6,045,547 16,920,389	433,016 1,211,932	(44,699) (62,707)	388,317 1,149,225	-	388,317 1,149,225
50235 50410	KY STATE FAIR BOARD COMM KY HERITAGE COUNCIL	0.585486% 0.056132%	0.536829% 0.051323%	8,563,809 821,034	1,061,912 101,808	129,927 12,456	1,191,839 114,264	13,014,745 1,247,756	15,496,780 1,485,715	10,971,513 1,051,866	11,056,903 1,060,053	15,383,070 1,474,813	1,101,821 105,634	240,877 16,109	1,342,698 121,743	-	1,342,698 121,743
50529	KY ARTS COUNCIL KY HISTORICAL SOCIETY	0.033133%	0.042148% 0.124726%	484,632	60,094 209,804	7,353	67,447	736,512	876,972	620,884	625,717	870,537	62,353	(89,204)	(26,851)	-	(26,851)
50550 50660	DEPT OF FISH & WILDLIFE	0.115676% 0.957969%	0.955074%	1,691,969 14,012,064	1,737,496	25,670 212,585	235,474 1,950,081	2,571,357 21,294,655	3,061,739 25,355,746	2,167,671 17,951,530	2,184,541 18,091,244	3,039,273 25,169,695	217,690 1,802,794	(24,838) 103,411	192,852 1,906,205	-	192,852 1,906,205
50665 50670	COMM KY HORSE PARK DEPT OF PARKS	0.173017% 1.501985%	0.170097% 1.559123%	2,530,685 21,969,285	313,805 2,724,191	38,395 333,310	352,200 3,057,501	3,845,988 33,387,566	4,579,454 39,754,889	3,242,192 28,145,930	3,267,426 28,364,986	4,545,852 39,463,182	325,599 2,826,573	(45,099) (370,403)	280,500 2,456,170	-	280,500 2,456,170
50850	COMM OFFICE OF SECRETARY KY ARTISANS CTR AT BEREA	0.090531% 0.031473%	0.102954% 0.033504%	1,324,185 460,356	164,199 57,084	20,090 6,984	184,289 64,068	2,012,410 699,612	2,396,196 833,035	1,696,474 589,777	1,709,678 594,368	2,378,613 826,922	170,370 59,229	(108,112) (11,747)	62,258 47,482	-	62,258 47,482
50852 50860	DEPT OF TOURISM	0.079843%	0.085414%	1,167,856	144,814	17,718	162,532	1,774,827	2,113,303	1,496,190	1,507,835	2,097,796	150,256	(58,185)	92,071	-	92,071
51183 51340	EDUC PROF STANDARDS BD KY COMM DEAF/HARD OF HEAR	0.004054% 0.036519%	0.037542% 0.035299%	59,302 534,153	7,353 66,235	900 8,104	8,253 74,339	90,116 811,779	107,302 966,593	75,969 684,335	76,560 689,661	106,515 959,501	7,629 68,725	(179,778) (8,822)	(172,149) 59,903	-	(172,149) 59,903
51407 51530	KY ENVIRONMENTAL EDUC COU EDUC OFFICE OF SECRETARY	0.005403% 0.287245%	0.005170% 0.256935%	79,029 4,201,485	9,800 520,984	1,199 63,743	10,999 584,727	120,103 6,385,158	143,008 7,602,868	101,248 5,382,729	102,036 5,424,622	141,959 7,547,081	10,168 540,564	3,900 183,184	14,068 723,748	-	14,068 723,748
51531	DEPT WORKFORCE INVESTMENT	1.193907%	1.282980%	17,463,081	2,165,422	264,943	2,430,365	26,539,312	31,600,608	22,372,809	22,546,933	31,368,735	2,246,803	(1,510,627)	736,176	-	736,176
51532 51540	KY COMM ON PROPRIETARY ED EDUC DEPT OF EDUCATION	0.005509% 0.701345%	0.004808% 0.663235%	80,584 10,258,465	9,992 1,272,050	1,223 155,637	11,215 1,427,687	122,459 15,590,170	145,813 18,563,363	103,234 13,142,613	104,037 13,244,900	144,744 18,427,152	10,367 1,319,855	3,364 128,928	13,731 1,448,783	-	13,731 1,448,783
51545 51555	KY EDUCATIONAL TV AUTHOR KY DEPT LIBRARY & ARCHIVE	0.378976% 0.149554%	0.386614% 0.177852%	5,543,220 2,187,500	687,359 271,250	84,100 33,188	771,459 304,438	8,424,243 3,324,430	10,030,825 3,958,430	7,101,690 2,802,516	7,156,962 2,824,327	9,957,223 3,929,385	713,192 281,444	63,833 (277,973)	777,025 3,471	-	777,025 3,471
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	0.000004%	0.025275%	63	8	1	9	89	106	75	76	105	8	(340,454)	(340,446)	-	(340,446)
53721 53723	H&FS OFF OF THE SECRETARY OFFICE INSPECTOR GENERAL	1.155919% 0.678107%	1.076222% 0.689908%	16,907,437 9,918,555	2,096,522 1,229,901	256,513 150,481	2,353,035 1,380,382	25,694,878 15,073,614	30,595,133 17,948,294	21,660,946 12,707,152	21,829,530 12,806,050	30,370,637 17,816,596	2,175,314 1,276,124	650,390 36,225	2,825,704 1,312,349	-	2,825,704 1,312,349
53724 53725	OFFICE OF HEALTH POLICY DEPT OF AGING/INDEP LIVIN	0.000000% 0.455096%	0.029733% 0.407846%	- 6,656,610	- 825,420	- 100,992	- 926,412	- 10,116,311	- 12,045,587	- 8,528,115	- 8,594,488	- 11,957,201	- 856,441	(165,627) 287,116	(165,627) 1,143,557	-	(165,627) 1,143,557
53727	DEPT FOR INCOME SUPPORT	1.131738%	1.107465%	16,553,742	2,052,664	251,147	2,303,811	25,157,360	29,955,105	21,207,814	21,372,871	29,735,305	2,129,808	(388,055)	1,741,753	-	1,741,753
53728 53729	DEPT FOR PUBLIC HEALTH OFF HUMAN RESOURCE MANAGE	1.137474% 1.100230%	1.304321%	16,637,647 16,092,881	2,063,068 1,995,517	252,420 244,155	2,315,488 2,239,672	25,284,865 24,456,969	30,106,927 29,121,144	21,315,302 20,617,381	21,481,196 20,777,843	29,886,013 28,907,464	2,140,603 2,070,513	96,708 (2,645,280)	2,237,311 (574,767)	-	2,237,311 (574,767)
53730 53736	SERVE KY H&FS DEPT FOR COMM BASE S	0.049659% 11.713683%	0.047656% 11.143982%	726,356 171,334,099	90,068 21,245,428	11,020 2,599,412	101,088 23,844,840	1,103,868 260,383,001	1,314,386 310,040,489	930,568 219,504,522	937,810 221,212,892	1,304,741 307,765,519	93,453 22,043,870	36,867 5,469,855	130,320 27,513,725	-	130,320 27,513,725
53739 53746	HEALTH DATA AND ANALYTICS DEPT FOR MEDICAID SERVICE	0.059862% 0.474735%	0.004245%	875,587	108,573 861,041	13,284 105,350	121,857 966,391	1,330,670 10,552,866	1,584,441 12,565,396	1,121,763 8,896,133	1,130,494 8,965,370	1,572,815 12,473,196	112,654 893,400	288,316 (203,044)	400,970 690,356	-	400,970 690,356
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	0.388918%	0.407938%	6,943,879 5,688,642	705,392	86,306	791,698	8,645,243	10,293,972	7,287,995	7,344,716	10,218,439	731,901	(144,763)	587,138	-	587,138
54500 54515	J&PS OFF OF SECRETARY DEPT OF PUBLIC ADVOCACY	0.421089% 1.669634%	0.376095% 1.600864%	6,159,195 24,421,471	763,740 3,028,262	93,445 370,513	857,185 3,398,775	9,360,371 37,114,229	11,145,482 44,192,261	7,890,852 31,287,531	7,952,266 31,531,037	11,063,700 43,867,995	792,444 3,142,070	378,586 426,739	1,171,030 3,568,809	-	1,171,030 3,568,809
54520 54523	J&PS DEPT OF KY STATE POL J&PS OF JUVENILE JUSTICE	2.069664% 3.053787%	1.951542% 2.982291%	30,272,634	3,753,807 5,538,739	459,285	4,213,092	46,006,480	54,780,349	38,783,755 57,225,389	39,085,603 57,670,766	54,378,391	3,894,883 5,746,896	411,396 158,729	4,306,279	-	4,306,279
54525	DEPT OF CRIMINAL JUST TRN	0.449053%	0.421155%	44,667,253 6,568,225	814,460	677,674 99,651	6,216,413	67,882,511 9,981,981	80,828,345 11,885,639	8,414,874	8,480,366	80,235,257 11,798,427	845,069	129,832	5,905,625 974,901	-	5,905,625 974,901
54527 55790	J&PS DEPT OF CORRECTIONS OFFICE OF THE SECRETARY	0.976235% 0.371414%		14,279,230 5,432,609	1,770,625 673,644	216,639 82,421	1,987,264 756,065	21,700,689 8,256,147	25,839,215 9,830,672	18,293,819 6,959,985	18,436,197 7,014,153	25,649,617 9,758,538	1,837,168 698,961	477,435 (72,661)	2,314,603 626,300	-	2,314,603 626,300
55793 55794	DEPT PERSONNEL ADMIN DEPT FOR EMPLOYEE INS	0.117263% 0.158449%		1,715,186 2,317,601	212,683 287,382	26,022 35,162	238,705 322,544	2,606,635 3,522,157	3,103,744 4,193,865	2,197,410 2,969,200	2,214,512 2,992,309	3,080,970 4,163,092	220,676 298,184	(154,547) (6,450)	66,129 291,734	-	66,129 291,734
56102	OFFICE OF THE SECRETARY	0.248220%	0.213071%	3,630,680	450,204	55,083	505,287	5,517,673	6,569,945	4,651,433	4,687,635	6,521,737	467,123	517,314	984,437	-	984,437
56106 56107	DEPT OF WRKPLACE STANDARD DEPT OF WORKERS CLAIMS	0.307144% 0.405514%		4,492,552 5,931,384	557,076 735,492	68,159 89,989	625,235 825,481	6,827,492 9,014,155	8,129,559 10,733,239	5,755,619 7,598,990	5,800,414 7,658,132	8,069,907 10,654,482	578,012 763,133	(140,390) (182,391)	437,622 580,742	-	437,622 580,742
56113 56114	KY OSH REVIEW COMMISSION WORKERS COMP FUNDING COMM	0.015601% 0.054045%	0.015620% 0.047431%	228,187 790,512	28,295 98,024	3,462 11,993	31,757 110,017	346,794 1,201,364	412,931 1,430,476	292,350 1,012,758	294,625 1,020,640	409,901 1,419,979	29,359 101,707	(6,631) 19,207	22,728 120,914	-	22,728 120,914
56115	GEN ADM PROG SUPP S SERVI	0.000000%	0.048873%	790,512	98,024	-	-	1,201,364	-	1,012,758	1,020,640	- 1,413,373	- 101,707	(743,800)	(743,800)	-	(743,800)
56116 57122	OFF OF INSPCT GEN S SVCS MINE SAFETY REV COMM	0.000000% 0.000000%	0.004212% 0.000000%	-	- -	-	-	-	-	-	- -	-	- -	(61,114)	(61,114)	-	(61,114)
57123 57124	KY PUBLIC SVC COMMISSION KY STATE NATURE PRES COMM	0.249555% 0.001945%		3,650,199 28,455	452,625 3,528	55,379 432	508,004 3,960	5,547,348 43,235	6,605,280 51,481	4,676,450 36,448	4,712,846 36,731	6,556,813 51,103	469,635 3,660	(172,427) (199,038)	297,208 (195,378)	-	297,208 (195,378)
57126	OFFICE OF THE SECRETARY	0.144663%	0.134504%	2,115,967	262,380	32,103	294,483	3,215,708	3,828,974	2,710,862	2,731,961	3,800,878	272,240	58,768	331,008	-	331,008
57127	DEPT FOR ENERGY DEV & IND	0.001590%	0.058068%	23,263	2,885	353	3,238	35,344	42,084	29,795	30,027	41,776	2,992	(208,834)	(205,842)	-	(205,842)



					Employer Cont	ributions for FYE June	e 30, 2019		Net OPE	B Liability as of June 30,	, 2019			C	PEB Expense		
														Deferred Amounts			
													Proportionate	from Changes in Proportion & Differences		Proportionate	
		2019	2018						Discount Rate	Discount Rate	Health Care	Health Care	Share of	Between Employer Contrib.	Gross	Share of	Net
Participating		Proportionate	Proportionate	FY 18/19	Employer	Implicit	Total	Discount Rate	Less 1.00%	Plus 1.00%	Trend Rate	Trend Rate	Aggregate Plan	& Proportionate Share	Employer	Nonemployer	Employer
Employer Code	Participating Employer Name	Share	Share	Salary	Contributions	Subsidy	Contributions	5.73%	4.73%	6.73%	1% Decrease	1% Increase	OPEB Expense	of Plan Contributions	OPEB Expense	Contributions	OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
57128	DEPT FOR NATURAL RESOURCE	1.417689%	1.425332%	20,736,302	2,571,301	314,603	2,885,904	31,513,753	37,523,722	26,566,294	26,773,056	37,248,387	2,667,937	(645,249)	2,022,688	-	2,022,688
57129 57130	DEPT FOR ENVIRONM PROTECT OFFICE OF ADMINISTRATIVE SERVICES	1.898930%	1.930948%	27,775,347	3,444,143	421,397	3,865,540	42,211,240	50,261,321	35,584,344	35,861,292	49,892,522	3,573,580	(577,105)	2,996,475	-	2,996,475
57139 57140	KY NATURE PRESERVES	0.232550% 0.043446%	0.124618% 0.000000%	3,401,465 635,479	421,782 78,799	51,606 9,641	473,388 88,440	5,169,345 965,759	6,155,188 1,149,939	4,357,791 814,141	4,391,707 820,478	6,110,023 1,141,501	437,634 81,761	1,085,936 210,223	1,523,570 291,984	-	1,523,570 291,984
57140 57141	OFFICE OF ENERGY POLICY	0.043440%	0.000000%	255,085	31,631	3,870	35,501	387,673	461,606	326,811	329,354	458,219	32,820	84,387	117,207	-	117,207
58175	BRD OF CLMS & CRIME VICTI	0.000000%	0.000000%	255,085	51,051	-	-	307,073	-	520,611	-	430,213	32,820	(41,908)	(41,908)		(41,908
58300	KY BOARD OF TAX APPEALS	0.000000%	0.000000%	-	-	_	-	-	-	-	-	_	_	(10,489)	(10,489)	_	(10,489
58374	KY HORSE RACING AUTHORITY	0.135474%	0.132243%	1,981,553	245,713	30,063	275,776	3,011,446	3,585,757	2,538,668	2,558,426	3,559,446	254,947	54,919	309,866	_	309,866
58671	KY CLAIMS COMMISSION	0.024174%	0.033742%	353,590	43,845	5,365	49,210	537,363	639,843	453,000	456,526	635,148	45,493	(32,698)	12,795	-	12,795
58675	OFFICE OF THE SECRETARY	0.185192%	0.178509%	2,708,774	335,888	41,096	376,984	4,116,626	4,901,705	3,470,342	3,497,351	4,865,738	348,511	165,988	514,499	-	514,499
58676	DEPT OF INSURANCE	0.281075%	0.283902%	4,111,238	509,794	62,374	572,168	6,248,005	7,439,559	5,267,108	5,308,101	7,384,970	528,953	8,216	537,169	-	537,169
58677	OFF OF OCCUP & PROFESSION	0.091221%	0.084567%	1,334,276	165,450	20,243	185,693	2,027,748	2,414,459	1,709,404	1,722,709	2,396,742	171,668	107,424	279,092	-	279,092
58678	KY BOXING & WRESTLING AUT	0.003384%	0.003103%	49,500	6,138	751	6,889	75,223	89,568	63,413	63,907	88,911	6,368	14,512	20,880	-	20,880
58680	DEPT OF ALCOHOL & BEVERA	0.055212%	0.059088%	807,570	100,139	12,252	112,391	1,227,305	1,461,364	1,034,626	1,042,679	1,450,641	103,903	(130,803)	(26,900)	-	(26,900
58681	DEPT OF CHARITABLE GAMING	0.066841%	0.074050%	977,679	121,232	14,833	136,065	1,485,806	1,769,163	1,252,544	1,262,292	1,756,182	125,788	(38,366)	87,422	-	87,422
58685	DEPT OF FINANCIAL INSTITU	0.328055%	0.319254%	4,798,403	595,002	72,800	667,802	7,292,322	8,683,036	6,147,474	6,195,318	8,619,323	617,364	54,989	672,353	-	672,353
58690 014A	DEPT OF HOUSING & BUILD C BRECKINRIDGE CO ATTORNEY	0.549665% 0.006384%	0.541593% 0.006331%	8,039,858	996,942 11,579	121,978 1 <i>1</i> 1 7	1,118,920	12,218,482 141,910	14,548,661 168,973	10,300,258 119,631	10,380,423 120,562	14,441,908	1,034,410 12,014	(69,576)	964,834 12,920	-	964,834
014A 024A	CHRISTIAN COUNTY ATTORNEY	0.006384%	0.006331%	93,383 22,640	11,579 2,807	1,417 344	12,996 3,151	141,910 34,410	168,973 40,973	119,631 29,008	120,562 29,234	167,733 40,672	2,913	906 317	3,230	-	12,920 3,230
024A 031A	EDMONSON COUNTY ATTORNEY	0.001548%	0.001481%	37,615	2,807 4,664	571	5,235	57,173	40,973 68,076	29,008 48,197	29,234 48,572	40,672 67,577	2,913 4,840	(2,030)	2,810	- -	3,230 2,810
060A	KNOTT COUNTY ATTORNEY	0.002372%	0.002038%	107,052	13,274	1,624	14,898	162,694	193,721	137,152	138,219	192,300	13,774	4,963	18,737	-	18,737
071A	LOGAN COUNTY ATTORNEY	0.007043%	0.006549%	103,018	12,774	1,563	14,337	156,559	186,416	131,980	133,007	185,048	13,254	(326)	12,928	-	12,928
086A	MONROE CO ATTORNEY	0.001895%	0.001813%	27,720	3,437	421	3,858	42,124	50,157	35,511	35,787	49,789	3,566	385	3,951	-	3,951
116A	WAYNE COUNTY ATTORNEY	0.002214%	0.008125%	32,381	4,015	491	4,506	49,215	58,601	41,488	41,811	58,171	4,167	(28,284)	(24,117)	-	(24,117
W002	ALLEN COUNTY ATTORNEY	0.006063%	0.005933%	88,677	10,996	1,345	12,341	134,774	160,477	113,615	114,500	159,299	11,410	(6,651)	4,759	-	4,759
W003	ANDERSON COUNTY ATTORNEY	0.000432%	0.000806%	6,321	784	96	880	9,603	11,434	8,095	8,158	11,350	813	(9,821)	(9,008)	-	(9,008
W005	BARREN COUNTY ATTORNEY	0.016664%	0.015032%	243,743	30,224	3,698	33,922	370,423	441,067	312,269	314,700	437,830	31,360	4,287	35,647	-	35,647
	BELL COUNTY ATTORNEY	0.011724%		171,480	21,264	2,602	23,866	260,612	310,314	219,698	221,408	308,037	22,063	(7,298)	14,765	-	14,765
W008	BOONE COUNTY ATTORNEY	0.041469%	0.042270%	606,560	75,213	9,202	84,415	921,813	1,097,611	777,094	783,142	1,089,557	78,040	(10,041)	67,999	-	67,999
W011	BOYLE COUNTY ATTORNEY	0.000630%	0.000413%	9,217	1,143	140	1,283	14,004	16,675	11,806	11,898	16,553	1,186	(1,305)	(119)	-	(119
W015	BULLITT COUNTY ATTORNEY	0.002332%	0.004393%	34,115	4,230	518	4,748	51,838	61,724	43,700	44,040	61,271	4,389	(13,275)	(8,886)	-	(8,886
W021	CARROLL COUNTY ATTORNEY CHILD SUPPORT ENCORCEMENT	0.005191% 0.006155%	0.004973% 0.003060%	75,921	9,414	1,152	10,566	115,391 136,819	137,397	97,275	98,032	136,388	9,769	989 14,828	10,758	-	10,758
W022 W023	CASEY COUNTY ATTORNEY	0.006155%	0.005497%	90,024 69,866	11,163 8,663	1,366 1,060	12,529 9,723	106,188	162,912 126,439	115,340 89,517	116,237 90,214	161,717 125,511	11,583 8,990	(3,240)	26,411 5,750	-	26,411 5,750
W025	CLARK COUNTY ATTORNEY	0.004777%	0.003497%	141,442	17,539	2,146	19,685	214,954	255,948	181,208	182,618	254,070	18,198	(3,013)	15,185	-	15,185
W028	CRITTENDEN CO ATTORNEY	0.003070%	0.002569%	24,860	3,083	377	3,460	37,789	44,996	31,857	32,104	44,666	3,199	(10,472)	(7,273)		(7,273
W030	DAVIESS COUNTY ATTORNEY	0.003132%	0.003985%	45,813	5,681	695	6,376	69,621	82,899	58,691	59,148	82,290	5,894	(7,342)	(1,448)	_	(1,448
W036	FLOYD COUNTY ATTORNEY	0.006591%	0.024998%	96,406	11,954	1,463	13,417	146,511	174,452	123,510	124,471	173,172	12,404	(94,118)	(81,714)	_	(81,714
W037	FRANKLIN COUNTY ATTORNEY	0.017671%	0.017996%	258,473	32,051	3,921	35,972	392,808	467,720	331,140	333,717	464,288	33,255	(3,223)	30,032	-	30,032
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-	-	(1,173)	(1,173)	-	(1,173
W040	GARRARD COUNTY ATTORNEY	0.005170%	0.005897%	75,616	9,376	1,147	10,523	114,924	136,841	96,881	97,635	135,837	9,729	(4,085)	5,644	-	5,644
W041	GRANT COUNTY CHILD SUPPOR	0.002019%	0.001838%	29,527	3,661	448	4,109	44,880	53,439	37,834	38,129	53,047	3,800	986	4,786	-	4,786
W042	GRAVES COUNTY ATTORNEY	0.011992%	0.014089%	175,411	21,751	2,661	24,412	266,570	317,407	224,720	226,469	315,078	22,568	(10,565)	12,003	-	12,003
W046	HANCOCK COUNTY ATTORNEY	0.001519%	0.001665%	22,223	2,756	337	3,093	33,766	40,205	28,465	28,686	39,910	2,859	(898)	1,961	-	1,961
W049	HARRISON COUNTY ATTORNEY	0.005564%	0.007248%	81,385	10,092	1,235	11,327	123,682	147,269	104,265	105,076	146,189	10,471	(8,188)	2,283	-	2,283
W053	HICKMAN COUNTY ATTORNEY	0.002340%	0.002345%	34,230	4,245	519	4,764	52,016	61,936	43,850	44,191	61,481	4,404	(722)	3,682	-	3,682
W054	HOPKINS COUNTY ATTORNEY	0.019249%	0.022487%	281,550	34,912	4,272	39,184	427,885	509,487	360,710	363,517	505,749	36,225	(13,452)	22,773	-	22,773
W055	JACKSON COUNTY ATTORNEY JEFFERSON CO ATTORNEY	0.000956%	0.000838%	13,987	1,734	212	1,946	21,251	25,304 148,884	17,915	18,054	25,118	1,799	615	2,414	-	2,414
W056	LARUE COUNTY ATTORNEY	0.005625% 0.006757%	0.011523% 0.007023%	82,281	10,203 12,255	1,248 1,499	11,451	125,038 150,201	148,884 178,846	105,408 126,620	106,228 127,606	147,791 177 524	10,586 12,716	(46,720)	(36,134) 9,427	-	(36,134
W062 W063	LAUREL COUNTY ATTORNEY	0.006757%	0.007023%	98,831 32,600	12,255 4,042	1,499 495	13,754 4,537	150,201 49,548	178,846 58,998	41,770	42,095	177,534 58,565	4,195	(3,289) 1,470	5,665	-	9,427 5,665
W065	LEE COUNTY ATTORNEY	0.002229%	0.001740%	46,953	5,822	712	6,534	71,355	84,963	60,153	60,621	84,340	6,041	(5,417)	624	- -	624
W073	MCCRACKEN COUNTY ATTORNEY	0.003210%	0.004233%	23,558	2,921	358	3,279	35,811	42,640	30,189	30,424	42,327	3,032	(11,808)	(8,776)	-	(8,776
W074	MCCREARY COUNTY ATTORNEY	0.00101170	0.003204%	126,474	15,683	1,919	17,602	192,214	228,871	162,037	163,299	227,191	16,273	1,920	18,193	-	18,193
W076	MADISON COUNTY ATTORNEY	0.043872%	0.028526%	641,713	79,572	9,736	89,308	975,229	1,161,214	822,124	828,523	1,152,694	82,562	68,351	150,913	-	150,913
W077	MAGOFFIN CO ATTORNEY	0.005300%	0.005217%	77,520	9,612	1,176	10,788	117,813	140,282	99,318	100,090	139,252	9,974	(1,441)	8,533	-	8,533
W082	MEADE COUNTY ATTORNEY	0.006372%	0.006034%	93,203	11,557	1,414	12,971	141,643	168,656	119,406	120,335	167,418	11,991	(3,309)	8,682	-	8,682
W083	MENIFEE COUNTY ATTORNEY	0.001128%	0.001187%	16,500	2,046	250	2,296	25,074	29,856	21,138	21,302	29,637	2,123	(784)	1,339	-	1,339
W084	MERCER COUNTY ATTORNEY	0.002276%	0.002110%	33,294	4,129	505	4,634	50,593	60,242	42,650	42,982	59,800	4,283	1,498	5,781	-	5,781
W087	MONTGOMERY CO ATTORNEY	0.006766%	0.008451%	98,967	12,272	1,501	13,773	150,401	179,084	126,789	127,776	177,770	12,733	(9,622)	3,111	-	3,111
W088	MORGAN COUNTY ATTORNEY	0.006310%	0.007006%	92,301	11,445	1,400	12,845	140,265	167,015	118,244	119,164	165,789	11,875	(5,656)	6,219	-	6,219
W093	OLDHAM COUNTY ATTORNEY	0.016653%	0.019408%	243,580	30,204	3,696	33,900	370,179	440,775	312,063	314,492	437,541	31,339	(20,411)	10,928	-	10,928
W094	OWEN COUNTY ATTORNEY	0.003754%	0.003837%	54,908	6,809	833	7,642	83,448	99,362	70,347	70,894	98,633	7,065	(644)	6,421	-	6,421
W096 W100	PENDLETON COUNTY ATTORNEY PULASKI COUNTY ATTORNEY	0.000000% 0.015763%	0.003379% 0.018271%	230,562	- 28,590	- 3,498	- 32,088	- 350,395	- 417,219	- 295,385	- 297,684	- 414,157	- 29,664	(16,933) (11,502)	(16,933) 18,162	-	(16,933 18,162
W100 W102	ROCKCASTLE CO ATTORNEY	0.015763%		230,562 114,376	28,590 14,183	3,498 1,735	32,088 15,918	350,395 173,830	417,219 206,982	295,385 146,540	297,684 147,681	414,157 205,463	29,664 14,716	(11,502) 2,857	18,162 17,573	-	
W102 W103	ROUNTY ATTORNEY ROWAN COUNTY ATTORNEY	0.007820%	0.008146%	107,754	14,183 13,361	1,735 1,635	14,996	173,830 163,761	206,982 194,991	146,540 138,051	147,681 139,126	193,561	13,864	(1,231)	17,573	-	17,573 12,633
W103 W106	SHELBY COUNTY ATTORNEY	0.007367%	0.007419%	67,085	8,319	1,018	9,337	101,942	121,383	85,938	86,607	120,493	8,630	(2,828)	5,802	_	5,802
W107	SIMPSON COUNTY ATTORNEY	0.004980%	0.004336%	58,232	7,221	883	8,104	88,493	105,370	74,601	75,181	104,597	7,492	(1,806)	5,686	-	5,686
W108	SPENCER COUNTY ATTORNEY	0.004648%	0.005868%	67,990	8,431	1,031	9,462	103,320	123,024	87,100	87,777	122,122	8,747	(2,085)	6,662	-	6,662
W110	TODD COUNTY ATTORNEY	0.000134%		1,964	243	30	273	2,979	3,547	2,511	2,531	3,521	252	(6,739)	(6,487)	-	(6,487
W111	TRIGG COUNTY ATTORNEY	0.006520%	0.007393%	95,364	11,825	1,447	13,272	144,933	172,573	122,179	123,130	171,307	12,270	(4,497)	7,773	-	7,77
W112	TRIMBLE COUNTY ATTORNEY	0.004223%		61,775	7,660	937	8,597	93,873	111,775	79,135	79,751	110,955	7,947	928	8,875	-	8,87
W113	UNION COUNTY ATTORNEY	0.005914%	0.005807%	86,510	10,727	1,312	12,039	131,462	156,533	110,823	111,686	155,385	11,130	1,514	12,644	-	12,64
W117	WEBSTER COUNTY ATTORNEY	0.006978%		102,068	12,656	1,549	14,205	155,114	184,695	130,762	131,780	183,340	13,132	3,470	16,602	-	16,60
W118	WHITLEY COUNTY ATTORNEY	0.012638%	0.012780%	184,847	22,921	2,805	25,726	280,930	334,506	236,825	238,669	332,051	23,783	(1,017)	22,766	-	22,760
	FAYETTE CO ATTORNEY OFF	0.008091%	0.008125%	118,343	14,675	1,795	16,470	179,855	214,154	151,619	152,799	212,583	15,226	(15,852)	(626)	-	(62f
X059	KENTON COUNTY ATTORNEY	0.005077%	0.004858%	74,254	9,208	1,127	10,335	112,856	134,379	95,139	95,879	133,393	9,554	1,074	10,628	-	10,628
TOTAL		400 000000	400 000000	1 462 662 653	467 754 466	22 404 202	400 045 555	2 222 000 000	2 646 622 672	4 072 045 505	4 000 400 010	2 (27 404 27	400 400 447	/o = co = co = c	470 004 070		470 601 67
TOTAL		100.000000%	100.000000%	1,462,683,829	167,754,489	22,191,268	189,945,757	2,222,896,068	2,646,823,279	1,873,915,525	1,888,499,940	2,627,401,871	188,189,147	(8,568,096)	179,621,051	-	179,621,05



		<u>_</u>		Outstanding Bala	nce of Deferred Ou	tflows of Resources			Outstanding	g Balance of Deferre	d Inflows of Resources		Rec	cognition of Existing	g Deferred Outflow	•	ırces for	
						Change in Proporation & Differences Between	Total				Change in Proporation & Differences Between	Total		Future Me	asurement Period I	ending June 30,		
		Implicit Subsidy				Employer Contrib.	Deferred				Employer Contrib.	Deferred						
Participating Employer Code	(-)	Year Ending 6/30/2020	Liability Experience	Assumption Changes	Investment Experience	& Proportionate Share of Plan Contributions	Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	& Proportionate Share of Plan Contributions	Inflow of Resources	2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
1430 1433	EASTERN KY UNIV KET FOUNDATION	288,675 33,193	-	3,140,566 361,112	101,422 11,662	- 160,331	3,241,988 533,105	3,819,802 439,212	72,032 8,282	258,484 29,721	11,550,278 67,514	15,700,596 544,729	(3,362,889) 20,786	(3,362,889) 20,786	(3,959,268)	(1,773,561) 6,902	-	-
1434 1435	KY BAR ASSOCIATION CHILD WATCH ADVOCACY CTR	3,911	-	- 42,553	- 1,374	- 28,543	- 72,470	- 51,756	- 976	- 3,502	2,851,964 1,162	2,851,964 57,396	(755,957) 8,038	(755,957) 8,038	(748,312) (1,877)	(591,738) 873	-	-
1436 1437	LOTUS SANCTUARY INC	14,480 11,513	- -	157,533 125,253	5,087 4,045	323,987 152,625	486,607 281,923	191,604 152,343	3,613 2,873	12,966 10,309	3,110 21,386	211,293 186,911	91,215 46,731	91,215 46,731	53,018 14,750	39,867 (13,201)	-	-
1438	O A S I S BARREN RIVER CHILD ADVOCA	11,535	-	125,493 20,211	4,053 653	36,073 19,749	165,619	152,634 24,582	2,878 464	10,329 1,663	37,666 93,870	203,507 120,579	(2,809)	(2,809) (18,027)	(30,535) (22,848)	(1,738) (21,063)	-	-
1439 1440	MOREHEAD STATE UNIVERSITY	1,858 98,392	-	1,070,426	34,569	-	40,613 1,104,995	1,301,936	24,551	88,102	4,001,364	5,415,953	(18,027) (1,118,057)	(1,118,057)	(1,333,638)	(741,207)	-	-
1445 1450	MURRAY STATE UNIV NORTHERN KY UNIVERSITY	222,656 625,731	-	2,422,325 6,807,481	78,227 219,843	362,529 -	2,863,081 7,027,324	2,946,221 8,279,791	55,558 156,135	199,370 560,290	1,512,106 1,331,977	4,713,255 10,328,193	(271,507) (393,057)	(271,507) (393,057)	(825,558) (1,918,430)	(481,601) (596,324)	-	-
1451 1452	SILVERLEALF SPRINGHAVEN INC	7,424 8,508	-	80,771 92,566	2,608 2,989	137,852 115,597	221,231 211,152	98,240 112,586	1,853 2,123	6,648 7,619	1,710 2,286	108,451 124,614	40,367 30,505	40,367 30,505	20,550 9,132	11,495 16,397	-	-
1453 1454	SAFE HARBOR D.O.V.E.S.	12,950 7,937	-	140,888 86,350	4,550 2,789	132,873 193,877	278,311 283,016	171,358 105,026	3,231 1,981	11,596 7,107	3,595 1,550	189,780 115,664	39,078 57,254	39,078 57,254	5,534 35,474	4,839 17,371	-	-
1455	GATEWAY CHILD ADVOCACY	623	-	6,775	219	-	6,994	8,240	155	558	26,146	35,099	(8,298)	(8,298)	(9,383)	(2,128)	-	-
1456 1457	JUDI'S PLACE FOR KIDS, INC. KY RIVER CHILD ADVOCACY	6,094 1,787	-	66,300 19,438	2,141 628	132,630 15,708	201,071 35,774	80,639 23,642	1,521 446	5,457 1,600	1,225 12,431	88,842 38,119	41,507 (14)	41,507 (14)	24,315 (4,177)	4,902 1,862	-	-
1458 1459	BLUEGRASS RAPE CRISIS CTR NURSING HOME OMBUDSMAN	12,104 4,312	-	131,684 46,914	4,253 1,515	52,779 -	188,716 48,429	160,165 57,060	3,020 1,076	10,838 3,861	35,192 16,417	209,215 78,414	8,969 (4,597)	8,969 (4,597)	(22,056) (15,098)	(16,383) (5,694)	-	-
1465 1480	WESTERN KENTUCKY UNIV KASAP	302,180 8,412	-	3,287,491 91,516	106,167 2,955	- 90,922	3,393,658 185,393	3,998,503 111,309	75,401 2,099	270,577 7,532	3,611,047 2,291	7,955,528 123,231	(996,673) 27,468	(996,673) 27,468	(1,719,785) 5,431	(848,741) 1,795	-	-
1481	KDVA	15,120	-	164,495	5,312	160,370	330,177	200,071	3,773	13,539	4,235	221,618	44,450	44,450	5,974	13,685	-	-
1482 1483	KACAC PENNYRILE CHILD ADV CTR	2,764	-	30,073	- 971	11,355	42,399	- 36,577	690	- 2,475	36,768 5,209	36,768 44,951	(12,546) 2,558	(12,546) 2,558	(11,675) (4,518)	(3,148)	-	-
1484 1485	BUFFALO TR CHILD ADV INC CUMBERLAND V C A CENTER	1,525 5,392	-	16,590 58,665	536 1,895	2,294 116,042	19,420 176,602	20,178 71,353	381 1,346	1,365 4,828	13,132 1,178	35,056 78,705	(2,658) 32,885	(2,658) 32,885	(6,441) 18,633	(3,880) 13,495	-	-
1486 1487	LAKE CUMB CHILD ADV CTR B.R.A.S.S.	3,269 13,062	- -	35,559 142,106	1,148 4,589	45,441 87,083	82,148 233,778	43,250 172,841	816 3,259	2,927 11,696	798 3,821	47,791 191,617	14,996 28,679	14,996 28,679	5,959 (5,514)	(1,593) (9,683)	-	-
1488 1489	WOMEN AWARE BETHANY HOUSE ABUSE SHELT	3,949 8,904	-	42,958 96,871	1,387 3,128	2,303 51,212	46,648 151,211	52,249 117,822	985 2,222	3,536 7,973	21,247 2,711	78,017 130,728	(4,753) 14,766	(4,753) 14,766	(14,494) (7,805)	(7,368) (1,242)	-	-
1490	HOPE HARBOR INC	5,893	-	64,111	2,070	129,268	195,449	77,976	1,470	5,277	51,181	135,904	30,764	30,764	13,275	(15,259)	-	-
1491 1492	CHILD ADV CTR OF GRN RVR CSG HEADQUARTERS	2,688 69,970	-	29,248 761,220	945 24,583	3,812 -	34,005 785,803	35,574 925,855	671 17,459	2,407 62,652	15,006 745,240	53,658 1,751,206	(2,612) (228,563)	(2,612) (228,563)	(9,297) (390,209)	(5,133) (118,066)	-	-
1994 3022	KY HIGHER ED STUD LN CORP LEX FAYETTE CO HLTH DEPT	219,699 119,255	-	2,390,156 1,297,402	77,188 41,899	169,902 237,893	2,637,246 1,577,194	2,907,094 1,578,002	54,820 29,757	196,722 106,783	980,886 39,018	4,139,522 1,753,560	(196,976) 60,916	(196,976) 60,916	(740,460) (235,375)	(367,864) (62,823)	-	-
3023 3024	LAKE CUMBERLAND DISTRICT WEDCO DIST HEALTH DEPT	105,926 52,260	-	1,152,398 568,550	37,216 18,361	- 224,321	1,189,614 811,232	1,401,637 691,515	26,431 13,040	94,848 46,795	430,264 232,398	1,953,180 983,748	(116,563) 16,244	(116,563) 16,244	(375,409) (117,422)	(155,031) (87,579)	-	-
3025	NORTHERN KY DIST HLTH DEP	120,028	-	1,305,812	42,170	114,903	1,462,885	1,588,231	29,950	107,475	54,843	1,780,499	27,091	27,091	(271,550)	(100,245)	-	-
3026 3027	BARREN RVR DIST HLTH DEPT GREEN RVR DIST HLTH DEPT	99,455 119,128	-	1,081,997 1,296,017	34,942 41,854	- 221,078	1,116,939 1,558,949	1,316,009 1,576,318	24,817 29,725	89,054 106,669	815,548 38,969	2,245,428 1,751,681	(219,492) 60,111	(219,492) 60,111	(461,158) (236,826)	(228,348) (76,129)	-	-
3028 3029	LINCOLN TRL DIST HLTH DEP PURCHASE DIST HLTH DEPT	66,101 38,191	-	719,130 415,488	23,224 13,418	67,682 -	810,036 428,906	874,662 505,349	16,494 9,530	59,188 34,197	56,758 117,552	1,007,102 666,628	9,404 (33,222)	9,404 (33,222)	(155,101) (126,329)	(60,776) (44,949)	-	-
3030 3031	MERCER CO HEALTH DEPT CUMBERLAND VLY DIST HEALT	12,580 49,242	-	136,856 535,710	4,420 17,300	10,707	151,983 553,010	166,455 651,573	3,139 12,287	11,264 44,092	88,463 683,589	269,321 1,391,541	(26,790) (189,129)	(26,790) (189,129)	(55,836) (306,296)	(7,923) (153,975)	-	-
3033	KY RIVER DIST HEALTH DEPT	57,239	-	622,720	20,110	-	642,830	757,400	14,283	51,253	1,208,925	2,031,861	(343,336)	(343,336)	(474,652)	(227,706)	-	-
3034 3035	BOURBON CO HEALTH CENTER CLARK CO HEALTH DEPT	9,993 34,602	-	108,721 376,443	3,511 12,157	20,029 50,069	132,261 438,669	132,236 457,859	2,494 8,634	8,948 30,983	23,077 356,513	166,755 853,989	938 (76,459)	938 (76,459)	(24,130) (162,111)	(12,240) (100,289)	-	-
3036 3037	GATEWAY DIST HEALTH DEPT BOYLE CO HEALTH DEPT	39,031 10,101	-	424,625 109,890	13,713 3,549	443,289 -	881,627 113,439	516,462 133,657	9,739 2,520	34,949 9,045	10,686 17,489	571,836 162,711	126,486 (4,566)	126,486 (4,566)	26,009 (29,397)	30,812 (10,743)	-	-
3038 3039	PIKE CO HEALTH DEPT FLOYD CO HEALTH CENTER	37,520 20,191	-	408,189 219,661	13,182 7,094	- 16,159	421,371 242,914	496,471 267,169	9,362 5,038	33,596 18,079	464,677 131,227	1,004,106 421,513	(141,423) (28,776)	(141,423) (28,776)	(227,482) (78,634)	(72,409) (42,413)	-	-
3040	MARTIN CO HEALTH DEPT	8,420	-	91,606	2,958	20,108	114,672	111,419	2,101	7,540	38,650	159,710	(3,182)	(3,182)	(24,333)	(14,340)	-	-
3042 3043	BUFFALO TRACE HEALTH DEPT WHITLEY COUNTY ATTORNEY	15,877	-	172,730 -	5,578 -	60,635 -	238,943	210,088 -	3,962 -	14,217 -	10,577 -	238,844	13,115 -	13,115 -	(26,051) -	(79) -	-	-
3044 3045	N CENTRAL DIST HLTH DEPT PENNYRILE DIST HLTH DEPT	29,371 32,155	-	319,535 349,827	10,319 11,297	42,855 250,534	372,709 611,658	388,644 425,487	7,329 8,024	26,299 28,793	9,712 9,300	431,984 471,604	9,941 77,130	9,941 77,130	(62,751) (6,291)	(16,403) (7,915)	-	-
3047 3048	BREATHITT CO HEALTH DEPT GREENUP CO HLTH DEPT	25,515 17,913	-	277,589 194,882	8,965 6,294	-	286,554 201,176	337,625 237,031	6,367 4,470	22,847 16,040	260,159 104,338	626,998 361,879	(76,556) (27,323)	(76,556) (27,323)	(136,559) (71,221)	(50,775) (34,836)	-	-
3049 3050	WHITLEY CO HEALTH DEPT LAUREL CO HEALTH DEPT	38,395 22,259	-	417,704 242,161	13,489 7,820	- 133,413	431,193 383,394	508,044 294,535	9,580 5,554	34,379 19,931	240,238 6,796	792,241 326,816	(64,139) 36,489	(64,139) 36,489	(157,860) (19,439)	(74,910) 3,040	-	-
3051	KNOX CO HEALTH DEPT	36,546	-	397,592	12,840	56,044	466,476	483,583	9,119	32,724	188,302	713,728	(29,915)	(29,915)	(120,922)	(66,498)	-	-
3052 3053	MONROE CO HEALTH DEPT BULLITT CO HEALTH DEPT	6,948 22,540	-	75,593 245,216	2,441 7,919	20,073 125,729	98,107 378,864	91,943 298,251	1,734 5,624	6,222 20,183	2,244 54,906	102,143 378,964	5,108 28,892	5,108 28,892	(12,147) (29,561)	(2,103) (28,321)	-	-
3054 3055	THREE RIVERS DIST HLTH ESTILL CO HEALTH DEPT	29,046 8,941	-	315,993 97,274	10,205 3,141	62,739 -	388,937 100,415	384,336 118,312	7,248 2,231	26,008 8,006	699,652 68,693	1,117,244 197,242	(162,941) (20,244)	(162,941) (20,244)	(234,340) (41,503)	(168,083) (14,838)	-	-
3056 3057	OLDHAM CO HEALTH DEPT LEWIS CO HEALTH DEPT	18,724 10,395	-	203,707 113,094	6,579 3,652	121,598 19,111	331,884 135,857	247,764 137,554	4,672 2,594	16,766 9,308	5,663 18,273	274,865 167,729	33,430 (720)	33,430 (720)	(13,708) (26,046)	3,865 (4,387)	-	-
3058	FLEMING CO HEALTH DEP	6,783	-	73,789	2,383	-	76,172	89,748	1,692	6,073	22,974	120,487	(7,018)	(7,018)	(23,392)	(6,889)	-	-
3059 3060	JESSAMINE CO HEALTH DEPT POWELL CO HEALTH DEPT	18,511 5,473	-	201,389 59,542	6,504 1,923	33,076 65,840	240,969 127,305	244,945 72,420	4,619 1,366	16,575 4,901	95,886 40,400	362,025 119,087	(13,684) 3,841	(13,684) 3,841	(59,892) (8,896)	(33,796) 9,433	-	-
3061 3062	ANDERSON CO HEALTH DEPT MADISON CO HEALTH DEP	8,077 71,555	-	87,866 778,460	2,838 25,140	52,554 -	143,258 803,600	106,870 946,824	2,015 17,855	7,232 64,071	124,210 303,965	240,327 1,332,715	(28,146) (88,363)	(28,146) (88,363)	(45,306) (261,500)	4,530 (90,889)	-	-
3064 3065	JOHNSON CO HEALTH DEPT MAGOFFIN CO HEALTH DEPT	24,026 8,663	- -	261,383 94,242	8,441 3,043	50,298 -	320,122 97,285	317,915 114,624	5,995 2,162	21,513 7,757	11,221 93,314	356,644 217,857	14,689 (25,645)	14,689 (25,645)	(45,741) (46,463)	(20,157) (22,818)	-	-
3066	ALLEN CO HEALTH DEPT	14,945	-	162,585	5,251	-	167,836	197,749	3,729	13,382	42,862	257,722	(13,113)	(13,113)	(49,294)	(14,367)	-	-
3067 3068	FRANKLIN CO HEALTH DEPT LINCOLN CO HEALTH DEPT	45,616 7,952	-	496,268 86,511	16,027 2,794	-	512,295 89,305	603,600 105,221	11,382 1,984	40,845 7,120	113,519 68,059	769,346 182,384	(29,368) (19,396)	(29,368) (19,396)	(141,528) (38,410)	(56,788) (15,879)	-	-
3069 3072	WOODFORD CO HEALTH DEPT MUHLENBERG CO.HEALTH DEPT	9,815 13,625	-	106,777 148,231	3,448 4,787	44,781 35,365	155,006 188,383	129,871 180,290	2,449 3,400	8,788 12,200	30,374 92,890	171,482 288,780	7,465 (12,204)	7,465 (12,204)	(17,734) (46,422)	(13,672) (29,565)	-	
3073 3074	MARSHALL CO HEALTH DEPT CHRISTIAN CO HEALTH DEPT	28,305 25,277	-	307,936 274,991	9,945 8,881	-	317,881 283,872	374,536 334,466	7,063 6,307	25,345 22,633	97,566 109,999	504,510 473,405	(28,231) (31,840)	(28,231) (31,840)	(96,976) (93,013)	(33,189) (32,841)	-	-
3075 3076	HOPKINS CO HEALTH DEPT TODD CO HEALTH DEPT	27,107 10,002	-	294,902 108,818	9,524 3,514	39,096 27,292	343,522 139,624	358,683 132,353	6,764 2,496	24,272 8,956	8,908 21,272	398,627 165,077	11,352 399	11,352 399	(56,366) (23,905)	(21,444) (2,346)	-	-
3077	BRACKEN CO HEALTH DEPT	6,313	-	68,679	2,218	14,013	84,910	83,532	1,575	5,653	20,417	111,177	(2,982)	(2,982)	(18,147)	(2,157)	-	-
3078 3079	MONTGOMERY CO HEALTH DEPT GARRARD COUNTY HEALTH DPT	28,688 6,743	-	312,102 73,360	10,079 2,369	96,122 -	418,303 75,729	379,602 89,227	7,158 1,683	25,688 6,038	59,140 71,327	471,588 168,275	17,773 (19,429)	17,773 (19,429)	(55,128) (35,690)	(33,702) (17,995)	-	
3080 3081	BRECKINRIDGE CO HEALTH BD ASHLAND BOYD CO HEALTH DP	9,974 20,529	-	108,506 223,335	3,504 7,212	29,000 41,270	141,010 271,817	131,973 271,637	2,489 5,122	8,931 18,382	3,222 157,164	146,615 452,305	7,319 (27,043)	7,319 (27,043)	(17,431) (78,269)	(2,812) (48,132)	-	-
3082 3083	LAWRENCE CO HEALTH DEPT GRAVES CO HEALTH CENTER	13,449 19,989	<u>-</u>	146,313 217,469	4,725 7,023	28,664 168,850	179,702 393,342	177,957 264,503	3,356 4,988	12,042 17,899	18,961 5,748	212,316 293,138	5,044 50,067	5,044 50,067	(28,762) (1,450)	(13,940) 1,520	-	-
3084	CALLOWAY CO HEALTH DEPT	11,629	-	126,513	4,086	27,786	158,385	153,875	2,902	10,413	3,791	170,981	6,793	6,793	(22,010)	(4,170)	-	-
3085	BELL CO HEALTH DEPT	17,509	-	190,486	6,152	14,180	210,818	231,684	4,369	15,678	202,711	454,442	(48,400)	(48,400)	(91,420)	(55,405)	-	-



		<u></u>		Outstanding Bala	nce of Deferred Ou	tflows of Resources			Outstanding	g Balance of Deferre	d Inflows of Resources		Red	_ ,	g Deferred Outflows	•	ırces for	
						Change in Proporation & Differences Between	Total				Change in Proporation & Differences Between	Total		ruture Me	asurement Period I	inding June 30,		
Participating		Implicit Subsidy Year Ending	Liability	Assumption	Investment	Employer Contrib. & Proportionate Share	Deferred Outflow of	Liability	Assumption	Investment	Employer Contrib. & Proportionate Share	Deferred Inflow of						
Employer Code (1)	Participating Employer Name (2)	6/30/2020 (19)	Experience (20)	Changes (21)	Experience (22)	of Plan Contributions (23)	Resources (24)	Experience (25)	Changes (26)	Experience (27)	of Plan Contributions (28)	Resources (29)	2020 (30)	2021 (31)	2022 (32)	2023 (33)	2024 (34)	Thereafter (35)
3086	GRAYSON COUNTY HEALTH DEPT	9,149	(20)	99,536	3,214	8,274	111,024	121,063	2,283	8,192	4,800	136,338	1,736	1,736	(21,016)	(7,770)	-	-
3087	HARLAN CO HEALTH DEPT CARTER CO HEALTH DEPT	17,036 6,354	-	185,341 69,128	5,985 2,232	33,473	224,799 71,360	225,426 84,078	4,251 1,585	15,255 5,690	111,540 142,780	356,472 234,133	(17,715) (42,796)	(17,715) (42,796)	(60,255) (56,686)	(35,987) (20,495)	-	-
3088 3801	KENTUCKY STATE UNIVERSITY	79,830	-	868,489	28,047	- 1,158,354	2,054,890	1,056,325	19,920	71,481	246,124	1,393,850	225,381	225,381	30,997	179,283	-	-
5470 7403	KCTCS ASST OF COMMONWEALTH ATTY	366,078 17,923	-	3,982,655 194,987	128,617 6,297	- 36,846	4,111,272 238,130	4,844,017 237,159	91,346 4,472	327,793 16,048	2,994,621 27,026	8,257,777 284,705	(854,437) 1,316	(854,437) 1,316	(1,730,624) (42,465)	(707,007) (6,742)	-	-
7407 7408	KENTUCKY HOUSING CORP FRANKLIN CO COUNCIL AGING	188,505 2,238	-	2,050,791 24,345	66,229 786	186,456 2,031	2,303,476 27,162	2,494,333 29,610	47,037 558	168,791 2,004	1,874,717 16,631	4,584,878 48,803	(428,194) (5,037)	(428,194) (5,037)	(892,920) (10,184)	(532,093) (1,382)	-	-
7409	MUN ELEC POW ASSOC OF KY COMMONWEALTH CREDIT UNION	2,485	-	27,030	873	11,213	39,116	32,875	620	2,225	773	36,493	3,260	3,260	(3,019)	(879)	-	-
7410 7415	HIGHSCHOOL ATHLETIC ASSOC	4,116	-	44,777	- 1,446	- -	46,223	- 54,461	1,027	3,685	- 196,131	255,304	(56,040)	(56,040)	(64,526)	(32,477)	-	-
7416 7417	KY OFFICE OF BAR ADMISSIO KY ASSOC OF REGIONAL PROG	3,699 2,176	-	40,241 23,668	1,300 764	11,243 -	52,784 24,432	48,944 28,787	923 543	3,312 1,948	1,183 26,442	54,362 57,720	3,230 (8,215)	3,230 (8,215)	(6,056) (13,166)	(1,982) (3,693)	-	-
7718 7720	MASTER COMM BOONE CO MASTER COMM CAMPBELL CO	3,190 2,043	-	34,702 22,231	1,121 718	1,316 5,388	37,139 28,337	42,208 27,039	796 510	2,856 1,830	13,737 681	59,597 30,060	(3,127) 1,339	(3,127) 1,339	(10,977) (3,720)	(5,227) (679)	-	-
7724	MASTER COMM CHRISTIAN CO	696	-	7,577	245	10,552	18,374	9,215	174	624	175	10,188	3,296	3,296	1,406	186	-	-
7725 7727	MASTER COMM CLARK CO MASTER COMM CLINTON/CUMBE	400 711	-	4,352 7,734	141 250	2,195 16,704	6,688 24,688	5,294 9,407	100 177	358 637	126 151	5,878 10,372	629 4,821	629 4,821	(382) 2,910	(67) 1,763	-	-
7730 7734	MASTER COMM DAVIESS CO MASTER COMM FAYETTE CO	1,988 3,897	-	21,631 42,401	699 1,369	7,470 16,514	29,800 60,284	26,309 51,572	496 973	1,780 3,490	34,127 3,632	62,712 59,667	(9,586) 3,291	(9,586) 3,291	(13,705) (6,287)	(35) 324	-	-
7740 7741	MASTER COMM GARRARD CO MASTER COMM GRANT CO	355 1,333	-	3,866 14,497	125 468	2,157	6,148 14,965	4,702 17,633	89 333	318 1,193	112 16,433	5,221 35,592	557 (4,588)	557 (4,588)	(326) (7,755)	140 (3,695)	-	-
7743	MASTER COMM GRAYSON CO	606	-	6,588	213	358	7,159	8,013	151	542	22,446	31,152	(5,801)	(5,801)	(7,245)	(5,148)	-	-
7747 7750	MASTER COMM HARDIN CO MASTER COMMISSIONER HART COUNTY	3,102 487	-	33,746 5,294	1,090 171	31,872 27,872	66,708 33,337	41,045 6,439	774 121	2,777 436	911 14,726	45,507 21,722	8,422 5,642	8,422 5,642	657 3,816	3,702 (3,484)	-	-
7751 7752	MASTER COMM HENDERSON CO HENRY/ TRIMBLE MASTER COM	1,267	-	13,786	- 445	86,952	101,183	16,767	- 316	- 1,135	23,554	23,554 18,218	(7,132) 23,006	(7,132) 23,006	(6,824) 19,671	(2,467) 17,281	-	-
7753 7756	MASTER COMM HOPKINS CO MASTER COMM JEFF CIRCUIT	1,643 8,892	-	17,879 96,743	577 3,124	11,303 72,322	29,759 172,189	21,746 117,666	410 2,219	1,472 7,962	1,043 18,371	24,671 146,218	2,699 13,212	2,699 13,212	(1,360) (8,485)	1,051 8,032	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	1,827	-	19,882	642	10,747	31,271	24,181	456	1,636	3,908	30,181	1,584	1,584	(2,862)	785	-	-
7759 7763	MASTER COMM KENTON CO MASTER COMM LAUREL CO	3,510 1,246	-	38,183 13,553	1,233 438	7,926 509	47,342 14,500	46,441 16,484	876 311	3,143 1,115	1,166 2,684	51,626 20,594	2,368 (514)	2,368 (514)	(6,434) (3,587)	(2,585) (1,480)	-	-
7773 7776	MASTER COMM MCCRACKEN CO MASTER COMM MADISON CO	1,882 1,920	-	20,479 20,893	661 675	3,091 4,979	24,231 26,547	24,908 25,412	470 479	1,686 1,720	3,217 640	30,281 28,251	(199) 1,237	(199) 1,237	(4,779) (3,519)	(872) (659)	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	31,478	31,478	(10,741)	(10,741)	(9,996)	-	-	-
7782 7790	MASTER COMM MEADE CO MASTER COMM NELSON CO	1,552 1,642	-	16,888 17,861	545 577	16,734 984	34,167 19,422	20,540 21,724	387 410	1,390 1,470	8,336 564	30,653 24,168	1,641 189	1,641 189	(2,035) (3,867)	2,267 (1,257)	-	-
7792 7793	MASTER COMM OHIO COUNTY MASTER COMM OLDHAM CO	- 1,657	-	- 18,022	- 582	- 6,908	- 25,512	- 21,919	- 413	- 1,483	10,686 534	10,686 24,349	(3,646) 1,952	(3,646) 1,952	(3,393) (2,209)	- (534)	-	-
7794 7798	MASTER COMM OWEN CO MASTER COMM PIKE CO	715 1,600	-	7,784 17,404	251 562	22,274 8,795	30,309 26,761	9,467 21,168	179 399	641 1,432	130 510	10,417 23,509	6,104 2,262	6,104 2,262	4,222 (1,709)	3,461 435	-	-
7799	MASTER COMM FOR FLEMING	151	-	1,638	53	-	1,691	1,993	38	135	17,267	19,433	(5,409)	(5,409)	(5,504)	(1,419)	-	-
7805 7807	MASTER COMM SCOTT CO MASTER COMM SIMPSON CO	1,978 1,194	-	21,517 12,987	695 419	850 31,991	23,062 45,397	26,171 15,796	494 298	1,771 1,069	2,441 249	30,877 17,412	(321) 8,543	(321) 8,543	(5,205) 5,489	(1,969) 5,409	-	-
7814 7817	MASTER COMM WARREN CO LOGAN CO MASTER COM	2,680 939	-	29,161 10,215	942 330	3,021 21,229	33,124 31,774	35,467 12,424	669 234	2,400 841	913 211	39,449 13,710	683 5,865	683 5,865	(5,943) 3,421	(1,749) 2,912	-	-
7819 7820	MASTER COMM FLOYD CO MASTER COMM BARREN CO	486 1,140	-	5,282 12,401	171 400	358 4,657	5,811 17,458	6,425 15,083	121 284	435 1,021	30,685 24,908	37,666 41,296	(7,980) (4,973)	(7,980) (4,973)	(9,108) (7,829)	(6,786) (6,063)	-	-
7821	MASTER COMM MUHLENBERG CO	1,378	-	14,996	484	36,517	51,997	18,239	344	1,234	267	20,084	10,680	10,680	6,901	3,651	-	-
8202 8204	NORTHERN KY REG MHMR BD COMMUNICARE INC	2,722 106,483	-	29,618 1,158,456	956 37,412	72,243 -	102,817 1,195,868	36,024 1,409,005	679 26,570	2,438 95,347	4,505,956 2,165,902	4,545,097 3,696,824	(1,166,353) (658,061)	(1,166,353) (658,061)	(1,163,614) (891,161)	(945,961) (293,672)	-	-
8205 8208	ADANTA/BEHAVIORAL HLTH SR CUMBERLAND RIVER MHMR	110,773 218,184	-	1,205,131 2,373,679	38,919 76,656	-	1,244,050 2,450,335	1,465,774 2,887,054	27,641 54,442	99,188 195,366	2,980,039 1,425,420	4,572,642 4,562,282	(944,907) (398,294)	(944,907) (398,294)	(1,166,787) (925,798)	(271,993) (389,561)	-	-
8209 8210	WESTERN KY REG MHMR ADV NEW VISTA OF THE BLUEGRASS, INC.	66,269 708,759	-	720,961 7,710,754	23,283 249,013	- 307,759	744,244 8,267,526	876,889 9,378,423	16,536 176,853	59,339 634,634	553,924 1,064,425	1,506,688 11,254,335	(167,520) (162,500)	(167,520) (162,500)	(323,422) (1,915,283)	(103,982) (746,524)	-	-
8211	PENNYROYAL REG MHMR BD	124,871	-	1,358,504	43,872	218,222	1,620,598	1,652,319	31,158	111,812	447,333	2,242,622	(41,254)	(41,254)	(353,331)	(186,185)	-	-
8213 8216	GREEN RVR REG MHMR BD COMPREHEND INC REG MHMR B	55,285 83,612	-	601,462 909,637	19,424 29,376	- 515,914	620,886 1,454,927	731,545 1,106,372	13,795 20,863	49,503 74,868	1,680,350 25,413	2,475,193 1,227,516	(499,133) 142,576	(499,133) 142,576	(615,870) (67,981)	(240,171) 10,240	-	-
8220 8221	LIFESKILLS INC MOUNTAIN COMP CARE CENTER	163,385 101,791	-	1,777,502 1,107,408	57,403 35,763	- -	1,834,905 1,143,171	2,161,937 1,346,917	40,769 25,399	146,297 91,145	2,900,799 567,690	5,249,802 2,031,151	(791,727) (162,689)	(791,727) (162,689)	(1,179,758) (408,314)	(651,682) (154,287)	-	-
9940 10005	KY EMPLOYERS MUTUAL INSURANCE LEGS GENERAL ASSEMBLY	22,414	-	243,843	7,875	- 324,467	- 576,185	296,581	- 5,593	20,069	336,134	658,377	22,426	22,426	(39,659)	(87,386)	-	-
10010	LEGS LEGISLATIVE RES COMM	359,683	-	3,913,082	126,370	1,382,008	5,421,460	4,759,396	89,750	322,066	342,872	5,514,084	263,599	263,599	(619,795)	(28)	-	-
20020 20025	JUDL JUDICIAL RET SYSTEM JUDL ADM OFF OF THE COURT	3,293 1,044,454	-	35,825 11,362,867	1,157 366,956	16,136 9,098,565	53,118 20,828,388	43,573 13,820,407	822 260,617	2,949 935,221	1,059 314,819	48,403 15,331,064	4,136 2,413,592	4,136 2,413,592	(4,035) (200,096)	479 870,235	-	-
31030 31035	UNIFIED PROSECUTORIAL SYS DEPT OF AGRICULTURE	922,625 162,593	-	10,037,459 1,768,888	324,153 57,125	4,012,006 395,081	14,373,618 2,221,094	12,208,342 2,151,460	230,218 40,571	826,134 145,588	298,548 212,099	13,563,242 2,549,718	1,059,415 39,057	1,059,415 39,057	(1,238,483) (358,379)	(69,970) (48,360)	-	-
31040 31045	ATTORNEY GENERALS OFFICE AUDITOR OF PUBLIC ACCOUNT	145,336 120,439	-	1,581,142 1,310,290	51,062 42,315	116,173	1,632,204 1,468,778	1,923,109 1,593,677	36,265 30,053	130,136 107,843	620,071 149,465	2,709,581 1,881,038	(173,360) (15,042)	(173,360) (15,042)	(526,359) (309,201)	(204,297) (72,976)	-	-
31066	REGISTRY OF ELECTION	11,671	-	126,976	4,101	34,586	165,663	154,439	2,912	10,451	3,878	171,680	8,337	8,337	(20,481)	(2,210)	-	-
31070 31074	GOVERNORS OFFICE DEPT OF VETERANS AFFAIRS	33,825 535,793	-	367,986 5,829,023	11,884 188,244	90,353 3,731,419	470,223 9,748,686	447,573 7,089,713	8,440 133,694	30,287 479,758	227,914 164,509	714,214 7,867,674	(52,435) 1,058,960	(52,435) 1,058,960	(130,780) (298,547)	(8,341) 61,640	-	-
31076 31082	MILITARY AFFAIRS COMM KY INFRASTRUCTURE	2,048 11,436	-	22,284 124,420	720 4,018	7,111 152,938	30,115 281,376	27,103 151,329	511 2,854	1,834 10,240	674 8,752	30,122 173,175	1,783 37,885	1,783 37,885	(3,289) 9,486	(285) 22,946	-	-
31085 31089	LT GOVERNORS OFFICE AGRICULTURAL DEVELOP BD	6,092 12,658	-	66,274 137,704	2,140 4,447	- 104,184	68,414 246,335	80,607 167,487	1,520 3,158	5,455 11,334	72,497 19,133	160,079 201,112	(20,472) 21,528	(20,472) 21,528	(34,901) (9,524)	(15,819) 11,693	-	-
31094	OFF OF HOMELAND SECURITY	14,805	-	161,069	5,202	150,882	317,153	195,905	3,694	13,257	154,044	366,900	(12,088)	(12,088)	(45,358)	19,788	-	-
31095 31110	DEPT MILITARY AFFAIRS OFF OF SECRETARY TO CABIN	317,568 2,510	-	3,454,901 27,304	111,574 882	82,244 -	3,648,719 28,186	4,202,120 33,209	79,241 626	284,356 2,247	428,323 44,024	4,994,040 80,106	(110,482) (13,089)	(110,482) (13,089)	(884,764) (18,747)	(239,592) (6,996)	-	-
31112 31120	GOV OFF LOCAL DEVELOPMENT SECRETARY OF STATE	40,532 24,050	-	440,955 261,643	14,240 8,450	108,905 12,291	564,100 282,384	536,324 318,231	10,114 6,001	36,293 21,535	242,518 42,766	825,249 388,533	(52,227) (6,688)	(52,227) (6,688)	(146,833) (66,090)	(9,863) (26,683)	-	-
31125 31135	STATE TREASURERS OFFICE EARLY CHILDHOOD ADVISORY COUNCIL	29,299 7,181	-	318,751 78,127	10,294 2,523	441,257 149,863	770,302 230,513	387,690 95,024	7,311 1,792	26,235 6,430	7,844 146,813	429,080 250,059	118,962 (10,225)	118,962 (10,225)	44,675 (24,837)	58,624 25,740	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	1,908	-	20,762	670	40,619	62,051	25,252	476	1,709	456	27,893	10,689	10,689	5,880	6,899	-	-
31137 31150	KY COMM NETWORK AUTH BOARD OF ACCOUNTANCY	14,711 3,653	-	160,049 39,743	5,169 1,283	295,119 7,978	460,337 49,004	194,664 48,338	3,671 912	13,173 3,271	3,290 15,259	214,798 67,780	90,419 (1,244)	90,419 (1,244)	49,881 (10,390)	14,820 (5,897)	-	-
31155 31165	BOARD OF AUCTIONEERS BOARD OF BARBERING	- 1,496	-	- 16,273	- 526	- 6,077	- 22,876	- 19,792	- 373	- 1,339	15,303 23,908	15,303 45,412	(5,222) (4,217)	(5,222) (4,217)	(4,859) (7,985)	- (6,118)	-	-
31170 31180	BOARD OF CHIROPRACTIC EXM BOARD OF DENTISTRY	2,067 3,552	<u>.</u>	22,491 38,638	726 1,248	828 63,688	24,045 103,574	27,355 46,994	516 886	1,851 3,180	5,087 803	34,809 51,863	(1,026) 21,010	(1,026) 21,010	(6,123) 10,916	(2,588) (1,227)	-	-
31185	BOARD OF ELECTIONS	9,541	-	103,804	3,352	91,730	198,886	126,254	2,381	8,544	36,739	173,918	12,095	12,095	(10,815)	11,593	-	-
31190 31200	BRD OF EMBALMERS/FUN DIR BOARD OF EXM ARCHITECTS	3,070 3,031	-	33,396 32,971	1,079 1,065	17,006 10,332	51,481 44,368	40,619 40,101	766 756	2,749 2,714	14,498 17,581	58,632 61,152	(323) (1,064)	(323) (1,064)	(7,601) (8,728)	1,097 (5,929)	-	-



				Outstanding Bala	nce of Deferred Ou	tflows of Resources			Outstanding	g Balance of Deferre	d Inflows of Resources		Red	cognition of Existing	g Deferred Outflow asurement Period	•	rces for	
						Change in Proporation & Differences Between	Total				Change in Proporation & Differences Between	Total		ruture ivie	asurement Period	inding Julie 30,		
Participating		Implicit Subsidy Year Ending	Liability	Assumption	Investment	Employer Contrib. & Proportionate Share	Deferred Outflow of	Liability	Assumption	Investment	Employer Contrib.	Deferred Inflow of						
Employer Code (1)	Participating Employer Name (2)	6/30/2020 (19)	Experience (20)	Changes (21)	Experience (22)	of Plan Contributions (23)	Resources (24)	Experience (25)	Changes (26)	Experience (27)	of Plan Contributions (28)	Resources (29)	2020 (30)	2021 (31)	2022 (32)	2023 (33)	2024 Th	ereafter (35)
31205	KY LANDSCAPE ARCH REG BD	450	-	4.895	158	1,861	6,914	5,953	112	403	146	6,614	502	502	(621)	(83)	-	-
31215 31225	BD EXAMINERS OF SOCIAL WK BD OF HAIRDRESSERS/CSMTG	2,202 8,672	-	23,960 94,344	774 3,047	- - 74,531	24,734 171,922	29,142 114,748	550 2,164	1,972 7,765	22,144 2,554	53,808 127,231	(7,155) 22,377	(7,155) 22,377	(12,153) (35)	(2,611) (29)	-	-
31245	BD OF MEDICAL LICENSURE	12,971	-	141,118	4,557	70,712	216,387	171,639	3,237	11,615	4,126	190,617	18,675	18,675	(13,661)	2,082	-	-
31250 31260	BOARD OF NURSING BOARD OF OPTOMETRIC EXM	43,962 1,314	-	478,275 14,290	15,446 461	4,457	493,721 19,208	581,716 17,381	10,970 328	39,364 1,176	104,100 433	736,150 19,318	(26,958) 1,124	(26,958) 1,124	(134,885) (2,131)	(53,630) (227)	-	-
31263 31268	KY RESPIRATORY CARE BD PERSONNEL BOARD	1,616 5,752	-	17,581 62,574	568 2,021	6,065 47,635	24,214 112,230	21,384 76,108	403 1,435	1,447 5,150	7,015 1,711	30,249 84,404	(722) 14,061	(722) 14,061	(4,561) (717)	(30) 422	-	-
31270 31275	KY BOARD OF PHARMACY BD OF PHYSICAL THERAPY	18,020 2,228	-	196,043 24,243	6,331 783	191,059 24,643	393,433 49,669	238,442 29,486	4,496 556	16,135 1,995	5,024 16,147	264,097 48,184	60,149 1,093	60,149 1,093	12,379 (4,086)	(3,345) 3,385	-	-
31284 31290	BOARD OF REAL ESTATE APPR BD OF PROF ENGINEERS & LA	9,388	-	102,133	- 3,298	- 8,733	114,164	124,222	- 2,343	- 8,406	101,914 46,151	101,914 181,122	(34,776) (13,031)	(34,776) (13,031)	(32,362) (35,141)	(5,756)	-	-
31345	SCHOOL FAC CONSTR COMM	3,217	-	34,997	1,130 1,779	15,879	52,006	42,566	803	2,880	1,025	47,274	4,458	4,458	(3,630)	(555)	-	-
31354 31370	EXECUTIVE BRANCH ETH COMM COMMISSION ON HUMAN RIGHT	5,062 16,389	-	55,074 178,304	1,779 5,758	33,772 1,185	90,625 185,247	66,985 216,867	1,263 4,090	4,533 14,675	7,049 30,019	79,830 265,651	6,731 (9,210)	6,731 (9,210)	(5,683) (48,975)	3,015 (13,010)	-	-
31395 31400	COMMISSION- REAL ESTATE COMMISSION ON WOMEN	72	-	- 784	- 25	- 2,230	- 3,039	- 954	18	- 65	258,958 109,164	258,958 110,201	(88,364) (28,093)	(88,364) (28,093)	(82,230) (28,053)	- (22,922)	-	-
31415 31765	KY COUNCIL POSTSEC EDUCAT OFFICE OF STATE BUD DIREC	43,272 23,563	-	470,763 256,346	15,203 8,279	-	485,966 264,625	572,579 311,788	10,797 5,880	38,746 21,099	404,183 192,874	1,026,305 531,641	(113,930) (51,220)	(113,930) (51,220)	(217,306) (108,579)	(95,173) (55,998)	-	-
35605 35607	TRAN OFF OF THE SECRETARY TRAN OFFICE OF LEGAL SVC	60,335 37,170	-	656,396 404,382	21,198 13,059	253,162	930,756 417,441	798,360 491,840	15,055 9,275	54,025 33,283	19,504 286,491	886,944 820,889	69,490 (91,425)	69,490 (91,425)	(81,485) (177,726)	(13,683) (42,873)	-	-
35609	DIVISION OF FACILITY MANA TRAN DEPT OF AVIATION	27,093	-	294,756	9,519	-	304,275	358,506	6,760	24,260	571,541	961,067	(178,685)	(178,685)	(236,232)	(63,190)	-	-
35615 35616	TRAN OFFICE OF PERSONNEL	20,416 29,921	-	222,113 325,523	7,173 10,513	77,798 23,878	307,084 359,914	270,151 395,927	5,094 7,466	18,281 26,792	6,597 25,813	300,123 455,998	23,144 (1,189)	23,144 (1,189)	(28,395) (74,526)	(10,932) (19,179)	-	-
35617 35618	OFFICE OF INFORMAT TECHNO OFFICE OF AUDITS	37,797 31,317	-	411,200 340,702	13,279 11,003	93,208 16,519	517,687 368,224	500,134 414,389	9,431 7,814	33,844 28,042	160,006 356,502	703,415 806,747	(28,334) (115,912)	(28,334) (115,912)	(118,103) (184,843)	(10,954) (21,857)	-	-
35619 35625	DOT PAYROLL DIVISION TRAN DEPT OF HIGHWAYS	12,201 3,100,011	-	132,734 33,725,763	4,287 1,089,150	- 7,863,014	137,021 42,677,927	161,441 41,019,910	3,044 773,529	10,925 2,775,801	145,317 1,022,414	320,727 45,591,654	(43,297) 2,434,639	(43,297) 2,434,639	(71,571) (5,372,971)	(25,542) (2,410,036)	-	-
35628 35630	TRAN DEPT OF INTERGOV PRO TRAN DEPT OF VEH REGULATE	11,975 123,929	-	130,282 1,348,249	4,207 43,541	194,449 73,293	328,938 1,465,083	158,459 1,639,845	2,988 30,923	10,723 110,968	2,956 509,618	175,126 2,291,354	59,590 (149,101)	59,590 (149,101)	27,213 (443,244)	7,421 (84,826)	-	-
36635 39075	CAB FOR ECONOMIC DEVELOPMENT KHEAA DIV OF FINANCIAL AF	82,912 15,620	-	902,023 169,929	29,130 5,488	790,433	1,721,586 175,417	1,097,110 206,680	20,689 3,897	74,241 13,986	23,938 423,705	1,215,978 648,268	238,218 (128,474)	238,218 (128,474)	22,750 (161,263)	6,422 (54,641)	-	-
39079	COMMONWEALTH OF TECHNOL	329,484	-	3,584,533	115,760	- -	3,700,293	4,359,789	82,214	295,025	2,860,073	7,597,101	(846,294)	(846,294)	(1,623,965)	(580,254)	-	-
39084 39103	KY RIVER AUTHORITY OFFICE OF PVA'S	5,879 509,812	-	63,956 5,546,364	2,065 179,116	- 441,887	66,021 6,167,367	77,788 6,745,922	1,467 127,211	5,264 456,494	28,108 174,523	112,627 7,504,150	(8,172) 90,781	(8,172) 90,781	(22,344) (1,168,222)	(7,916) (350,122)	-	-
39130 39750	DEPT OF REVENUE OFFICE OF SECRETARY	601,217 92,552	-	6,540,784 1,006,893	211,230 32,517	487,424 -	7,239,438 1,039,410	7,955,412 1,224,662	150,018 23,094	538,340 82,872	1,364,104 176,201	10,007,874 1,506,829	(183,613) (46,657)	(183,613) (46,657)	(1,672,123) (273,632)	(729,089) (100,474)	-	-
39757 39758	FIN OFFICE OF INSP GENERAL OFF OF THE CONTROLLER	8,544 61,656	-	92,947 670,770	3,002 21,662	74,939 21,838	170,888 714,270	113,050 815,843	2,132 15,385	7,650 55,208	46,045 138,081	168,877 1,024,517	13,587 (38,641)	13,587 (38,641)	(9,120) (187,681)	(16,045) (45,281)	-	-
39785 50235	DEPT FACILITIES SUPP SVCS KY STATE FAIR BOARD	172,564 156,885	-	1,877,365 1,706,795	60,628 55,120	58,607 985,142	1,996,600 2,747,057	2,283,398 2,075,937	43,059 39,147	154,517 140,478	201,655 49,340	2,682,629 2,304,902	(45,753) 256,291	(45,753) 256,291	(467,260) (134,016)	(127,263) 63,588	-	-
50410	COMM KY HERITAGE COUNCIL	15,041	-	163,635	5,284	89,402	258,321	199,025	3,753	13,468	19,553	235,799	17,587	17,587	(19,306)	6,653	-	-
50529 50550	KY ARTS COUNCIL KY HISTORICAL SOCIETY	8,878 30,996	-	96,589 337,216	3,119 10,890	70,120	99,708 418,226	117,479 410,148	2,215 7,734	7,950 27,755	297,365 175,128	425,009 620,765	(88,332) (21,793)	(88,332) (21,793)	(106,728) (99,347)	(41,910) (59,607)	-	-
50660 50665	DEPT OF FISH & WILDLIFE COMM KY HORSE PARK	256,695 46,361	-	2,792,648 504,375	90,187 16,288	446,221 56,934	3,329,056 577,597	3,396,637 613,460	64,052 11,568	229,849 41,513	86,158 168,832	3,776,696 835,373	128,631 (40,544)	128,631 (40,544)	(512,283) (151,168)	(192,621) (25,519)	-	-
50670 50850	DEPT OF PARKS COMM OFFICE OF SECRETARY	402,468 24,258	-	4,378,551 263,914	141,402 8,523	-	4,519,953 272,437	5,325,536 320,993	100,426 6,053	360,377 21,721	1,252,687 364,260	7,039,026 713,027	(330,861) (105,729)	(330,861) (105,729)	(1,316,842) (161,834)	(540,510) (67,301)	-	-
50852 50860	KY ARTISANS CTR AT BEREA DEPT OF TOURISM	8,433 21,395	-	91,749 232,756	2,963 7,517	-	94,712 240,273	111,593 283,097	2,104 5,338	7,551 19,157	41,398 189,944	162,646 497,536	(10,918) (56,083)	(10,918) (56,083)	(31,547) (106,566)	(14,549) (38,530)	-	-
51183 51340	EDUC PROF STANDARDS BD KY COMM DEAF/HARD OF HEAR	1,086 9,786	-	11,818 106,459	382 3,438	- 23,105	12,200 133,002	14,374 129,484	271 2,442	973 8,762	665,972 42,169	681,590 182,857	(179,671) (7,861)	(179,671) (7,861)	(179,688) (31,082)	(130,359) (3,052)	-	-
51407 51530	KY ENVIRONMENTAL EDUC COU EDUC OFFICE OF SECRETARY	1,448 76,970	-	15,751 837,370	509 27,042	13,072 699,331	29,332 1,563,743	19,157 1,018,475	361 19,206	1,296 68,920	420 22,925	21,234 1,129,526	4,042 190,746	4,042 190,746	260 (3,369)	(248) 56,094	-	-
51531	DEPT WORKFORCE INVESTMENT	319,917	-	3,480,449	112,399	-	3,592,848	4,233,194	79,827	286,459	4,741,511	9,340,991	(1,479,195)	(1,479,195)	(2,191,297)	(598,455)	-	-
51532 51540	KY COMM ON PROPRIETARY ED EDUC DEPT OF EDUCATION	1,476 187,931	-	16,060 2,044,544	519 66,027	13,477 713,383	30,056 2,823,954	19,533 2,486,735	368 46,893	1,322 168,276	444 144,094	21,667 2,845,998	3,509 147,392	3,509 147,392	(169) (314,982)	1,539 (1,847)	-	-
51545 51555	KY EDUCATIONAL TV AUTHOR KY DEPT LIBRARY & ARCHIVE	101,550 40,074	-	1,104,782 435,976	35,678 14,080	339,711 -	1,480,171 450,056	1,343,722 530,268	25,339 9,999	90,929 35,883	166,628 925,319	1,626,618 1,501,469	73,810 (274,036)	73,810 (274,036)	(183,903) (362,097)	(110,166) (141,246)	-	-
53713 53721	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE H&FS OFF OF THE SECRETARY	1 309,737	-	12 3,369,707	- 108,822	- 2,385,558	12 5,864,087	14 4,098,502	- 77,287	1 277,344	1,102,853 93,747	1,102,868 4,546,880	(340,454) 680,822	(340,454) 680,822	(324,226) (106,690)	(97,723) 62,254	-	-
53723 53724	OFFICE INSPECTOR GENERAL OFFICE OF HEALTH POLICY	181,704	-	1,976,801	63,839	354,377	2,395,017	2,404,340	45,340	162,701	265,481 609,072	2,877,862 609,072	54,077 (165,627)	54,077 (165,627)	(401,091) (162,841)	(189,906) (114,976)	-	-
53725 53727	DEPT OF AGING/INDEP LIVIN DEPT FOR INCOME SUPPORT	121,946 303,258	-	1,326,685 3,299,216	42,844	1,095,713 467,432	2,465,242 3,873,194	1,613,618 4,012,764	30,429 75,670	109,193 271,542	36,379 1,450,562	1,789,619	299,097	299,097	(8,459)	85,889	-	-
53728	DEPT FOR PUBLIC HEALTH	304,795	-	3,315,937	106,546 107,086	618,087	4,041,110	4,033,102	76,054	272,918	146,216	5,810,538 4,528,290	(358,260) 126,654	(358,260) 126,654	(1,073,901) (624,039)	(146,923) (116,450)	-	-
53729 53730	OFF HUMAN RESOURCE MANAGE SERVE KY	294,815 13,307	-	3,207,364 144,765	103,580 4,675	- 122,543	3,310,944 271,983	3,901,047 176,074	73,564 3,320	263,982 11,915	8,549,565 3,837	12,788,158 195,146	(2,616,314) 38,174	(2,616,314) 38,174	(3,221,290) 3,306	(1,023,294) (2,820)	-	-
53736 53739	H&FS DEPT FOR COMM BASE S HEALTH DATA AND ANALYTICS	3,138,771 16,040	-	34,147,439 174,508	1,102,764 5,636	19,920,879 1,079,106	55,171,082 1,259,250	41,532,801 212,251	783,198 4,002	2,810,505 14,363	971,301 -	46,097,805 230,616	5,778,238 289,892	5,778,238 289,892	(2,194,022) 246,517	(289,167) 202,333	-	-
53746 53767	DEPT FOR MEDICAID SERVICE OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	127,209 104,214	-	1,383,936 1,133,764	44,693 36,614	-	1,428,629 1,170,378	1,683,251 1,378,973	31,742 26,004	113,905 93,315	664,972 485,108	2,493,870 1,983,400	(190,546) (134,524)	(190,546) (134,524)	(497,422) (387,677)	(186,726) (156,295)	-	-
54500 54515	J&PS OFF OF SECRETARY DEPT OF PUBLIC ADVOCACY	112,834 447,391	-	1,227,549 4,867,277	39,643 157,185	1,347,783 1,760,595	2,614,975 6,785,057	1,493,041 5,919,963	28,155 111,635	101,033 400,602	31,369 145,554	1,653,598 6,577,754	389,672 470,695	389,672 470,695	97,632 (644,790)	84,400 (89,296)	-	-
54520 54523	J&PS DEPT OF KY STATE POL J&PS OF JUVENILE JUSTICE	554,582	-	6,033,435	194,846	2,209,144	8,437,425	7,338,336	138,382	496,582	414,988	8,388,288	465,884	465,884	(899,066)	16,436	-	-
54525	DEPT OF CRIMINAL JUST TRN	818,286 120,327	-	8,902,327 1,309,069	287,494 42,275	1,371,486 556,516	10,561,307 1,907,860	10,827,706 1,592,192	204,182 30,025	732,707 107,743	465,561 38,901	12,230,156 1,768,861	239,125 141,654	239,125 141,654	(1,773,854) (156,650)	(373,244) 12,341	-	-
54527 55790	J&PS DEPT OF CORRECTIONS OFFICE OF THE SECRETARY	261,590 99,523	-	2,845,897 1,082,737	91,906 34,966	1,953,237 20,738	4,891,040 1,138,441	3,461,402 1,316,910	65,273 24,833	234,232 89,115	80,865 271,205	3,841,772 1,702,063	503,136 (62,883)	503,136 (62,883)	(146,590) (307,744)	189,586 (130,111)	-	-
55793 55794	DEPT PERSONNEL ADMIN DEPT FOR EMPLOYEE INS	31,422 42,458	-	341,842 461,907	11,040 14,917	- 153,585	352,882 630,409	415,775 561,807	7,840 10,594	28,135 38,017	458,597 130,949	910,347 741,367	(151,460) (2,279)	(151,460) (2,279)	(219,196) (104,389)	(35,350) (2,013)	-	-
56102 56106	OFFICE OF THE SECRETARY DEPT OF WRKPLACE STANDARD	66,512 82,302	-	723,605 895,379	23,368 28,916	1,686,455 -	2,433,428 924,295	880,105 1,089,030	16,596 20,536	59,556 73,694	12,556 435,427	968,813 1,618,687	523,849 (132,304)	523,849 (132,304)	333,807 (328,723)	83,110 (101,062)	-	-
56107 56113	DEPT OF WORKERS CLAIMS KY OSH REVIEW COMMISSION	108,661 4,180	-	1,182,145 45,480	38,177 1,469	-	1,220,322 46,949	1,437,817 55,316	27,113 1,043	97,296 3,743	641,653 18,779	2,203,879 78,881	(171,715) (6,220)	(171,715) (6,220)	(436,563) (16,099)	(203,565) (3,393)	-	-
56114	WORKERS COMP FUNDING COMM	14,482	-	157,551	5,088	- 122,517	285,156	191,625	3,614	12,967	36,177	244,383	20,630	20,630	(14,566)	14,078	-	-
56115 56116	GEN ADM PROG SUPP S SERVI OFF OF INSPCT GEN S SVCS		-	-	-	-	-	-	-	-	2,383,073 196,622	2,383,073 196,622	(743,800) (61,114)	(743,800) (61,114)	(706,483) (58,106)	(188,990) (16,288)	-	-
57122 57123	MINE SAFETY REV COMM KY PUBLIC SVC COMMISSION	- 66,870	-	- 727,497	- 23,494	- -	- 750,991	- 884,838	- 16,686	- 59,877	- 497,620	- 1,459,021	- (165,857)	- (165,857)	- (319,481)	- (56,834)	-	-
57124 57126	KY STATE NATURE PRES COMM OFFICE OF THE SECRETARY	521 38,764	-	5,670 421,718	183 13,619	- 233,469	5,853 668,806	6,896 512,927	130 9,672	467 34,710	752,728 12,194	760,221 569,503	(198,987) 62,577	(198,987) 62,577	(198,398) (34,355)	(157,997) 8,507	- -	-
57127	DEPT FOR ENERGY DEV & IND	426	-	4,635	150	194,521	199,306	5,638	106	381	1,041,397	1,047,522	(208,792)	(208,792)	(211,896)	(218,737)	-	-



				Outstanding Bal	ance of Deferred Ou	tflows of Resources			Outstanding	g Balance of Deferre	ed Inflows of Resources		Re	_	ng Deferred Outflow	•	ources for	
						Change in Proporation &					Change in Proporation &			Future M	easurement Period	Ending June 30,		
						Differences Between	Total				Differences Between	Total						
		Implicit Subsidy				Employer Contrib.	Deferred				Employer Contrib.	Deferred						
Participating		Year Ending	Liability -	Assumption	Investment	& Proportionate Share	Outflow of	Liability	Assumption	Investment	& Proportionate Share	Inflow of	2020	2224	2022	2022	2024	6
Employer Code (1)	Participating Employer Name (2)	6/30/2020 (19)	Experience (20)	Changes (21)	Experience (22)	of Plan Contributions (23)	Resources (24)	Experience (25)	Changes (26)	Experience (27)	of Plan Contributions (28)	Resources (29)	(30)	2021 (31)	(32)	2023 (33)	2024 (34)	Thereafter (35)
(-)	(-)	(13)	(20)	(==)		(23)	(= .)			(27)	, ,			, ,	(32)	(33)	(3.)	(33)
57128	DEPT FOR NATURAL RESOURCE	379,881	-	4,132,813	133,466	-	4,266,279	5,026,650	94,790	340,151	1,856,203	7,317,794	(607,926)	(607,926)	(1,504,484)	(331,180)	-	-
57129 57139	DEPT FOR ENVIRONM PROTECT OFFICE OF ADMINISTRATIVE SERVICES	508,833 62,314	-	5,535,715 677,924	178,772 21,893	- 3,642,325	5,714,487 4,342,142	6,732,970 824,544	126,966 15,549	455,617 55,797	1,735,313	9,050,866 895,890	(527,112) 1,092,058	(527,112) 1,092,058	(1,754,330) 894,245	(527,825) 367,891	-	-
57140	KY NATURE PRESERVES	11,642	-	126,653	4,090	798,848	929,591	154,045	2,905	10,424	-	167,374	211,367	211,367	180,722	158,760	-	-
57141	OFFICE OF ENERGY POLICY	4,673	-	50,841	1,642	320,671	373,154	61,836	1,166	4,184	-	67,186	84,846	84,846	72,545	63,729	-	-
58175 58300	BRD OF CLMS & CRIME VICTI KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	122,814 30,740	122,814 30,740	(41,908) (10,489)	(41,908) (10,489)	(38,998) (9,761)	-	-	-
58374	KY HORSE RACING AUTHORITY	36,301	-	394,931	12,754	192,126	599,811	480,345	9,058	32,505	11,382	533,290	58,486	58,486	(34,122)	(16,329)	-	-
58671	KY CLAIMS COMMISSION	6,478	-	70,471	2,276	43,624	116,371	85,713	1,616	5,800	178,115	271,244	(32,062)	(32,062)	(48,608)	(42,142)	-	-
58675	OFFICE OF THE SECRETARY	49,624	-	539,867	17,435	536,656	1,093,958	656,629	12,382	44,434	13,722	727,167	170,864	170,864	38,623	(13,559)	-	-
58676 58677	DEPT OF INSURANCE OFF OF OCCUP & PROFESSION	75,316 24,443	-	819,383 265,925	26,461 8,588	97,784 353,034	943,628 627,547	996,598 323,439	18,793 6,099	67,439 21,887	72,272 6,258	1,155,102 357,683	15,616 109,826	15,616 109,826	(171,974) 43,890	(70,732) 6,323	-	-
58678	KY BOXING & WRESTLING AUT	907	-	9,865	319	43,873	54,057	11,999	226	812	18	13,055	14,601	14,601	11,434	366	-	-
58680	DEPT OF ALCOHOL & BEVERA	14,794	-	160,953	5,198	-	166,151	195,763	3,692	13,247	396,860	609,562	(129,349)	(129,349)	(157,978)	(26,735)	-	-
58681 58685	DEPT OF CHARITABLE GAMING DEPT OF FINANCIAL INSTITU	17,911 87,905	-	194,853 956,338	6,293 30,884	- 242,314	201,146 1,229,536	236,996 1,163,173	4,469 21,934	16,037 78,711	139,285 29,156	396,787 1,292,974	(36,606) 63,626	(36,606) 63,626	(80,332) (154,926)	(42,097) (35,763)	-	-
58690	DEPT OF FINANCIAL INSTITUTION DEPT OF HOUSING & BUILD C	147,287	-	1,602,370	51,747	158,751	1,812,868	1,948,928	36,752	131,883	303,268	2,420,831	(55,105)	(55,105)	(412,022)	(85,731)	-	-
014A	BRECKINRIDGE CO ATTORNEY	1,711	-	18,610	601	3,746	22,957	22,636	427	1,532	570	25,165	1,074	1,074	(3,202)	(1,153)	-	-
024A	CHRISTIAN COUNTY ATTORNEY	415	-	4,513	146	1,418	6,077	5,489	104 172	371 617	136	6,100	358 (1.063)	358 (1.063)	(670)	(71)	-	-
031A 060A	EDMONSON COUNTY ATTORNEY KNOTT COUNTY ATTORNEY	689 1,961	-	7,498 21,336	242 689	- 19,765	7,740 41,790	9,119 25,951	172 489	617 1,756	6,185 580	16,093 28,776	(1,962) 5,156	(1,962) 5,156	(3,550) 265	(880) 2,437	-	-
071A	LOGAN COUNTY ATTORNEY	1,887	-	20,532	663	9,209	30,404	24,972	471	1,690	7,777	34,910	(141)	(141)	(4,638)	412	-	-
086A	MONROE CO ATTORNEY	508	-	5,524	178	1,725	7,427	6,719	127	455	167	7,468	435	435	(824)	(86)	-	-
116A W002	WAYNE COUNTY ATTORNEY ALLEN COUNTY ATTORNEY	593 1,625	-	6,454 17,675	208 571	1,899 2,502	8,561 20,748	7,850 21,497	148 405	531 1,455	109,274 21,167	117,803 44,524	(28,226) (6,491)	(28,226) (6,491)	(29,461) (10,008)	(23,329) (787)	-	-
W002 W003	ANDERSON COUNTY ATTORNEY	116	-	1,259	41	-	1,300	1,532	29	104	30,317	31,982	(9,810)	(9,810)	(9,523)	(1,538)	-	-
W005	BARREN COUNTY ATTORNEY	4,465	-	48,578	1,569	30,294	80,441	59,085	1,114	3,998	10,160	74,357	4,726	4,726	(6,132)	2,766	-	-
W007	BELL COUNTY ATTORNEY	3,142	-	34,178	1,104	65	35,347	41,569	784	2,813	26,730	71,896	(6,989)	(6,989)	(14,660)	(7,912)	-	-
W008 W011	BOONE COUNTY ATTORNEY BOYLE COUNTY ATTORNEY	11,112 169	-	120,889 1,837	3,904 59	- 3,998	124,793 5,894	147,035 2,234	2,773 42	9,950 151	30,811 6,891	190,569 9,318	(8,949) (1,288)	(8,949) (1,288)	(35,957) (1,552)	(11,920) 705	-	-
W015	BULLITT COUNTY ATTORNEY	625	-	6,798	220	-	7,018	8,268	156	560	47,367	56,351	(13,214)	(13,214)	(14,440)	(8,466)	-	-
W021	CARROLL COUNTY ATTORNEY	1,391	-	15,133	489	4,510	20,132	18,406	347	1,245	460	20,458	1,126	1,126	(2,318)	(261)	-	-
W022 W023	CHILD SUPPORT ENCORCEMENT CASEY COUNTY ATTORNEY	1,649 1,280	-	17,943 13,926	579 450	56,966 1,369	75,488 15,745	21,824 16,938	412 319	1,477 1,146	349 13,636	24,062 32,039	14,990 (3,114)	14,990 (3,114)	10,790 (6,265)	10,659 (3,801)	-	-
W025	CLARK COUNTY ATTORNEY	2,591	-	28,190	910	12,473	41,573	34,287	647	2,320	18,067	55,321	(2,758)	(2,758)	(8,759)	530	-	-
W028	CRITTENDEN CO ATTORNEY	456	-	4,956	160	-	5,116	6,028	114	408	34,224	40,774	(10,427)	(10,427)	(11,080)	(3,723)	-	-
W030	DAVIESS COUNTY ATTORNEY	839	-	9,130	295	-	9,425	11,105	209	751 4 501	24,919	36,984	(7,260)	(7,260)	(9,075)	(3,965)	-	-
W036 W037	FLOYD COUNTY ATTORNEY FRANKLIN COUNTY ATTORNEY	1,766 4,735	-	19,214 51,514	621 1,664	-	19,835 53,178	23,369 62,655	441 1,182	1,581 4,240	352,082 9,967	377,473 78,044	(93,944) (2,758)	(93,944) (2,758)	(97,169) (14,335)	(72,582) (5,017)	-	-
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	3,436	3,436	(1,173)	(1,173)	(1,091)	(3,017)	-	-
W040	GARRARD COUNTY ATTORNEY	1,385	-	15,071	487	-	15,558	18,331	346	1,240	14,753	34,670	(3,949)	(3,949)	(7,303)	(3,912)	-	-
W041 W042	GRANT COUNTY CHILD SUPPOR GRAVES COUNTY ATTORNEY	541 3,213	-	5,886 34,959	190 1,129	3,903 474	9,979 36,562	7,159 42,520	135 802	484 2,877	167 39,595	7,945 85,794	1,039 (10,249)	1,039 (10,249)	(314) (18,074)	270 (10,661)	-	-
W042 W046	HANCOCK COUNTY ATTORNEY	407	-	4,428	1,129	-	4,571	5,386	102	364	3,167	9,019	(10,249)	(858)	(1,844)	(10,001)	-	-
W049	HARRISON COUNTY ATTORNEY	1,491	-	16,220	524	755	17,499	19,728	372	1,335	31,494	52,929	(8,042)	(8,042)	(11,652)	(7,696)	-	-
W053	HICKMAN COUNTY ATTORNEY	627	-	6,822	220	- 0.445	7,042	8,297	156	561	2,027	11,041	(660)	(660)	(2,162)	(517)	-	-
W054 W055	HOPKINS COUNTY ATTORNEY JACKSON COUNTY ATTORNEY	5,158 256	-	56,114 2,787	1,812 90	9,145 2,414	67,071 5,291	68,251 3,390	1,287 64	4,618 229	61,135 76	135,291 3,759	(12,945) 640	(12,945) 640	(25,711) (1)	(16,617) 253	-	-
W056	JEFFERSON CO ATTORNEY	1,507	-	16,398	530	-	16,928	19,944	376	1,350	161,187	182,857	(46,572)	(46,572)	(48,782)	(24,004)	-	-
W062	LARUE COUNTY ATTORNEY	1,811	-	19,698	636	-	20,334	23,958	452	1,621	10,427	36,458	(3,111)	(3,111)	(7,436)	(2,467)	-	-
W063 W065	LAUREL COUNTY ATTORNEY LEE COUNTY ATTORNEY	597 860	-	6,498 9,358	210 302	9,025	15,733 9,660	7,903 11,382	149 215	535 770	2,579 19,980	11,166 32,347	1,529 (5,332)	1,529 (5,332)	92 (7,383)	1,417 (4,639)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	432	-	4,696	152	-	4,848	5,712	108	387	41,156	47,363	(11,766)	(11,766)	(12,480)	(6,503)	-	-
W074	MCCREARY COUNTY ATTORNEY	2,317	-	25,208	814	8,690	34,712	30,659	578	2,075	760	34,072	2,148	2,148	(3,580)	(76)	-	-
W076 W077	MADISON COUNTY ATTORNEY MAGOFFIN CO ATTORNEY	11,756 1,420	-	127,895 15,450	4,130 499	282,713 1,626	414,738 17 575	155,555 18,792	2,933 354	10,526 1,272	16,507 5,255	185,521 25,673	69,506 (1,301)	69,506 (1.301)	40,195 (4,688)	50,009 (807)	-	-
W077 W082	MAGOFFIN CO ATTORNEY MEADE COUNTY ATTORNEY	1,420 1,707	-	15,450 18,576	499 600	1,626 6,330	17,575 25,506	18,792 22,593	354 426	1,272 1,529	5,255 14,321	38,869	(1,301) (3,141)	(1,301) (3,141)	(4,688) (7,034)	(807) (48)	-	-
W083	MENIFEE COUNTY ATTORNEY	302	-	3,288	106	-	3,394	4,000	75	271	2,490	6,836	(754)	(754)	(1,464)	(469)	-	-]
W084	MERCER COUNTY ATTORNEY	610	-	6,635	214	5,367	12,216	8,070	152 453	546 1 633	180	8,948	1,558	1,558	(5)	158	-	-
W087 W088	MONTGOMERY CO ATTORNEY MORGAN COUNTY ATTORNEY	1,813 1,691	-	19,724 18,395	637 594	-	20,361 18,989	23,990 22,373	452 422	1,623 1,514	34,891 19,175	60,956 43,484	(9,444) (5,490)	(9,444) (5,490)	(13,752) (9,482)	(7,956) (4,034)	-	-
W093	OLDHAM COUNTY ATTORNEY	4,462	- -	48,546	1,568	-	50,114	59,046	1,113	3,996	70,496	134,651	(19,973)	(19,973)	(30,395)	(14,197)	- -	-
W094	OWEN COUNTY ATTORNEY	1,006	-	10,944	353	-	11,297	13,310	251	901	2,057	16,519	(545)	(545)	(3,012)	(1,120)	-	-
W096 W100	PENDLETON COUNTY ATTORNEY PULASKI COUNTY ATTORNEY	- 4,224	-	- 45,952	- 1,484	- 4,037	- 51,473	- 55,890	- 1,054	- 3,782	63,680 47,437	63,680 108,163	(16,933) (11,087)	(16,933) (11,087)	(16,747) (21,464)	(13,067) (13,052)	-	-
W100 W102	ROCKCASTLE CO ATTORNEY	4,224 2,095	-	45,952 22,797	1,484 736	4,037 13,882	37,415	55,890 27,727	1,054 523	3,782 1,876	47,437 6,500	36,626	(11,087)	(11,087)	(21,464) (2,412)	(13,052) (2,924)	-	-
W103	ROWAN COUNTY ATTORNEY	1,974	-	21,476	694		22,170	26,121	493	1,768	3,478	31,860	(1,037)	(1,037)	(5,846)	(1,768)	-	-
W106	SHELBY COUNTY ATTORNEY	1,229	-	13,369	432	-	13,801	16,260	307	1,100	9,586	27,253	(2,707)	(2,707)	(5,655)	(2,383)	-	-
W107 W108	SIMPSON COUNTY ATTORNEY SPENCER COUNTY ATTORNEY	1,067 1,245	-	11,605 13,550	375 438	- 11,816	11,980 25,804	14,115 16,480	266 311	955 1,115	6,332 22,783	21,668 40,689	(1,701) (1,963)	(1,701) (1,963)	(4,299) (5,254)	(1,988) (5,707)	-	
W108 W110	TODD COUNTY ATTORNEY	36	-	15,550 391	13	-	404	475	9	32	24,176	24,692	(6,735)	(6,735)	(6,668)	(4,151)	-	-
W111	TRIGG COUNTY ATTORNEY	1,747	-	19,007	614	94	19,715	23,118	436	1,564	16,598	41,716	(4,325)	(4,325)	(8,588)	(4,763)	-	-
W112	TRIMBLE COUNTY ATTORNEY	1,132	-	12,311	398	8,732 5,673	21,441	14,973	282	1,013	3,854	20,122	1,039	1,039	(1,685)	923	-	-
W113 W117	UNION COUNTY ATTORNEY WEBSTER COUNTY ATTORNEY	1,585 1,870	-	17,240 20,342	557 657	5,673 13,597	23,470 34,596	20,969 24,742	395 467	1,419 1,674	515 576	23,298 27,459	1,670 3,654	1,670 3,654	(2,322) (1,032)	(844) 862	-	-
W118	WHITLEY COUNTY ATTORNEY	3,386	-	36,842	1,190	575	38,607	44,810	845	3,032	3,552	52,239	(684)	(684)	(9,026)	(3,238)	-	-
X034	FAYETTE CO ATTORNEY OFF	2,168	-	23,587	762	-	24,349	28,688	541	1,941	46,216	77,386	(15,639)	(15,639)	(19,908)	(1,853)	-	-
X059	KENTON COUNTY ATTORNEY	1,360	-	14,800	478	4,745	20,023	18,001	339	1,218	447	20,005	1,208	1,208	(2,165)	(234)	-	-
TOTAL		26,795,769	-	291,517,609	9,414,358	88,833,120	389,765,087	354,566,515	6,686,202	23,993,374	111,715,477	496,961,568	(5,935,412)	(5,935,412)	(71,780,160)	(23,545,487)	-	
														-				



APPENDIX B

COLLECTIVE OPEB AMOUNTS – KERS HAZARDOUS SYSTEM

				Employer Cont	ributions for FYE Ju	ne 30, 2019		Net OPE	B Liability as of June 30,	2019			0	PEB Expense		
												Proportionate	Deferred Amounts from Changes in Proportion & Differences		Proportionate	
		2019	2018					Discount Rate	Discount Rate	Health Care	Health Care	Share of	Between Employer Contrib.	Gross	Share of	Net
Participating		Proportionate	Proportionate	Employer	Implicit	Total	Discount Rate	Less 1.00%	Plus 1.00%	Trend Rate	Trend Rate	Aggregate Plan	& Proportionate Share	Employer	Nonemployer	Employer
Employer Code	Participating Employer Name	Share	Share	Contributions	Subsidy	Contributions	5.66%	4.66%	6.66%	1% Decrease	1% Increase	OPEB Expense	of Plan Contributions	OPEB Expense	Contributions	OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1430	EASTERN KY UNIV	0.722071%	0.627605%	28,154	4,233	32,387	(193,867)	325,674	(614,206)	(564,011)	256,527	67,913	(8,923)	58,990	-	58,990
1440	MOREHEAD STATE UNIVERSITY	0.277772%	0.303345%	10,830	1,629	12,459	(74,578)	125,283	(236,278)	(216,968)	98,683	26,125	508	26,633	-	26,633
1445	MURRAY STATE UNIV	0.399241%	0.411632%	15,566	2,341	17,907	(107,191)	180,069	(339,601)	(311,848)	141,837	37,550	(3,173)	34,377	-	34,377
1450	NORTHERN KY UNIVERSITY	0.372729%	0.386561%	14,533	2,185	16,718	(100,073)	168,111	(317,050)	(291,139)	132,418	35,056	(2,467)	32,589	-	32,589
1465	WESTERN KENTUCKY UNIV	0.693165%	0.628238%	27,027	4,064	31,091	(186,107)	312,637	(589,618)	(541,432)	246,258	65,194	(9,832)	55,362	-	55,362
3801	KENTUCKY STATE UNIVERSITY	0.071803%	0.185920%	2,800	421	3,221	(19,278)	32,385	(61,077)	(56,085)	25,509	6,753	(3,515)	3,238	-	3,238
31040	ATTORNEY GENERALS OFFICE	0.501906%	0.502027%	19,569	2,943	22,512	(134,756)	226,373	(426,930)	(392,039)	178,310	47,206	667	47,873	-	47,873
31095	DEPT MILITARY AFFAIRS	1.048625%	1.001038%	40,886	6,148	47,034	(281,543)	472,959	(891,979)	(819,082)	372,541	98,626	(9,734)	88,892	-	88,892
35615	TRAN DEPT OF AVIATION	0.091069%	0.119831%	3,551	534	4,085	(24,451)	41,075	(77,465)	(71,134)	32,354	8,565	1,511	10,076	-	10,076
39079	COMMONWEALTH OF TECHNOL	0.230397%	0.301898%	8,983	1,351	10,334	(61,859)	103,915	(195,980)	(179,963)	81,852	21,669	8,535	30,204	-	30,204
50660	DEPT OF FISH & WILDLIFE	3.229617%	3.390832%	125,923	18,935	144,858	(867,114)	1,456,647	(2,747,170)	(2,522,658)	1,147,373	303,754	(3,269)	300,485	-	300,485
50665	COMM KY HORSE PARK	0.203855%	0.187745%	7,948	1,195	9,143	(54,733)	91,944	(173,403)	(159,231)	72,423	19,173	(867)	18,306	-	18,306
50670	DEPT OF PARKS	0.838890%	0.823996%	32,708	4,918	37,626	(225,232)	378,363	(713,575)	(655,258)	298,029	78,900	(4,936)	73,964	-	73,964
53729	OFF HUMAN RESOURCE MANAGE	2.151722%	2.272155%	83,896	12,616	96,512	(577,712)	970,486	(1,830,293)	(1,680,713)	764,434	202,375	(1,616)	200,759	-	200,759
54520	J&PS DEPT OF KY STATE POL	3.236625%	3.645951%	126,196	18,976	145,172	(868,995)	1,459,807	(2,753,131)	(2,528,132)	1,149,863	304,414	27,896	332,310	-	332,310
54527	J&PS DEPT OF CORRECTIONS	84.776185%	84.075419%	3,305,427	497,041	3,802,468	(22,761,394)	38,236,403	(72,112,129)	(66,218,802)	30,118,099	7,973,438	(566,753)	7,406,685	-	7,406,685
58676	DEPT OF INSURANCE	0.264411%	0.188288%	10,309	1,550	11,859	(70,991)	119,257	(224,913)	(206,532)	93,936	24,869	38	24,907	-	24,907
58680	DEPT OF ALCOHOL & BEVERA	0.889917%	0.947519%	34,698	5,218	39,916	(238,932)	401,377	(756,979)	(695,115)	316,157	83,699	(5,946)	77,753	-	77,753
TOTAL		100.000000%	100.000000%	3,899,004	586,298	4,485,302	(26,848,806)	45,102,765	(85,061,777)	(78,110,142)	35,526,603	9,405,279	(581,876)	8,823,403	-	8,823,403



			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for					
						Change in					Change in		Future Measurement Period Ending June 30,					
						Proporation &					Proporation &							
						Differences Between	Total				Differences Between	Total						
		Implicit Subsidy				Employer Contrib.	Deferred				Employer Contrib.	Deferred	1					
Participating		Year Ending	Liability	Assumption	Investment	& Proportionate Share	Outflow of	Liability	Assumption	Investment	& Proportionate Share	Inflow of						
Employer Code	Participating Employer Name	6/30/2020	Experience	Changes	Experience	of Plan Contributions	Resources	Experience	Changes	Experience	of Plan Contributions	Resources	2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
1430	EASTERN KY UNIV	9,615	-	529,962	21,092	-	551,054	346,124	2,872	133,405	44,364	526,765	4,944	4,944	43,932	(8,848)	(18,946)	(1,739)
1440	MOREHEAD STATE UNIVERSITY	3,699	-	203,870	8,114	6,142	218,126	133,150	1,105	51,319	2,298	187,872	5,843	5,843	20,841	615	(3,290)	404
1445	MURRAY STATE UNIV	5,316	-	293,022	11,662	593	305,277	191,376	1,588	73,761	13,564	280,289	4,494	4,494	26,051	(3,089)	(7,122)	157
1450	NORTHERN KY UNIVERSITY	4,963	-	273,563	10,888	1,318	285,769	178,667	1,483	68,863	11,134	260,147	4,691	4,691	24,817	(2,381)	(6,381)	187
1465	WESTERN KENTUCKY UNIV	9,230	-	508,747	20,248	-	528,995	332,268	2,757	128,065	46,573	509,663	3,480	3,480	40,907	(9,777)	(17,536)	(1,223)
3801	KENTUCKY STATE UNIVERSITY	956	-	52,700	2,097	37,917	92,714	34,419	286	13,266	46,395	94,366	(2,136)	(2,136)	1,741	(3,526)	2,440	1,966
31040	ATTORNEY GENERALS OFFICE	6,683	-	368,373	14,661	10,643	393,677	240,588	1,997	92,729	7,555	342,869	10,306	10,306	37,406	847	(7,989)	(69)
31095	DEPT MILITARY AFFAIRS	13,963	-	769,636	30,631	-	800,267	502,657	4,171	193,737	44,986	745,551	10,404	10,404	67,025	(9,554)	(22,592)	(974)
35615	TRAN DEPT OF AVIATION	1,213	-	66,840	2,660	9,041	78,541	43,654	362	16,825	693	61,534	3,260	3,260	8,177	1,572	253	485
39079	COMMONWEALTH OF TECHNOL	3,068	-	169,099	6,730	43,734	219,563	110,440	916	42,567	2,117	156,040	12,960	12,960	25,400	8,770	2,227	1,205
50660	DEPT OF FISH & WILDLIFE	43,004	-	2,370,369	94,339	25,404	2,490,112	1,548,113	12,847	596,683	28,926	2,186,569	58,755	58,755	233,138	(2,205)	(47,230)	2,331
50665	COMM KY HORSE PARK	2,714	-	149,619	5,955	3,743	159,317	97,718	811	37,663	8,426	144,618	3,048	3,048	14,055	(817)	(4,326)	(308)
50670	DEPT OF PARKS	11,170	-	615,701	24,504	-	640,205	402,121	3,337	154,988	22,154	582,600	11,175	11,175	56,471	(4,739)	(16,099)	(378)
53729	OFF HUMAN RESOURCE MANAGE	28,651	-	1,579,251	62,853	21,327	1,663,431	1,031,425	8,559	397,538	20,440	1,457,962	39,707	39,707	155,889	(895)	(30,719)	1,779
54520	J&PS DEPT OF KY STATE POL	43,097	-	2,375,513	94,543	169,433	2,639,489	1,551,472	12,875	597,978	22,057	2,184,382	90,054	90,054	264,816	29,533	(25,975)	6,625
54527	J&PS DEPT OF CORRECTIONS	1,128,826	-	62,221,259	2,476,351	-	64,697,610	40,637,348	337,232	15,662,690	2,487,281	59,124,551	1,061,344	1,061,342	5,638,841	(547,861)	(1,616,383)	(24,223)
58676	DEPT OF INSURANCE	3,521	-	194,064	7,724	25,323	227,111	126,745	1,052	48,851	29,632	206,280	5,116	5,116	19,393	112	(7,549)	(1,356)
58680	DEPT OF ALCOHOL & BEVERA	11,850	-	653,152	25,995	11,454	690,601	426,581	3,540	164,415	33,656	628,192	11,145	11,145	59,196	(5,735)	(14,211)	871
TOTAL		1,331,539	-	73,394,740	2,921,047	366,072	76,681,859	47,934,866	397,790	18,475,343	2,872,252	69,680,251	1,338,590	1,338,588	6,738,096	(557,976)	(1,841,428)	(14,261)

