

Kentucky Employees Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2025





March 11, 2026

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, 2025 – KERS

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.” This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2025 and June 30, 2026. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and KERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

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

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

Actuarial Assumptions

The discount rate used to calculate the total OPEB liability increased from 6.00% to 6.25% for the non-hazardous plan and from 5.99% to 6.20% for the hazardous plan (see further discussion on the calculation of the single discount rate later in this report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2024 valuation process and was updated to better reflect the plan’s anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare and Medicare healthcare costs.

The Total OPEB Liability as of June 30, 2025 is determined using these updated assumptions. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 75.

Plan Provisions

There have been no plan provision changes that would materially impact the total OPEB liability since June 30, 2024.

Implicit Employer Subsidy for non-Medicare retirees

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

401(h) Subaccount

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

Additional Disclosures

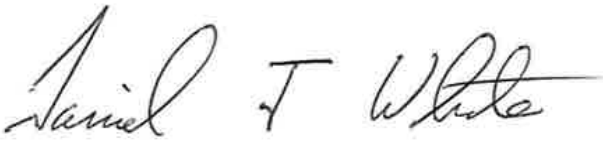
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 74 accounting valuation report as of June 30, 2025, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2024", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2025. Please see the GASB 74 accounting valuation report as of June 30, 2025 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.



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

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

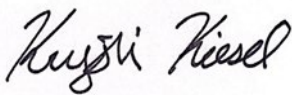
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SECTION 1

DISCUSSION

Discussion

Report Purpose and Scope

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2025 Annual Report.

Financial Reporting Overview

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

Timing of the Valuation

For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2024. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2025, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability increased from 6.00% to 6.25% for the non-hazardous plan and from 5.99% to 6.20% for the hazardous plan (see further discussion on the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2024 valuation process and was updated to better reflect the plan's anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in pre-Medicare and Medicare healthcare costs.

There were no plan provision changes that would materially impact the total OPEB liability since June 30, 2024. It is our opinion that these procedures for determining the information contained in these reports are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.



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

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2025.

Single Discount Rate

Single discount rates of 6.25% for the KERS non-hazardous insurance plan and 6.20% for the KERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2025. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50% and a municipal bond rate of 5.20%, as reported in Bond Buyer's "20-Bond GO Index" as of June 30, 2025. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, each plan's fiduciary net position and future contributions were projected separately and were sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the plan. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the plan's actuarially determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the plan's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

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

Methodology for Proportionate Shares

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

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS non-hazardous plan is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2025. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 63% of the aggregate required contribution for the plan. For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under the revised statutes, the amortization cost has been further apportioned by actual salary for fiscal year ending June 30, 2025, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to be paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.



Methodology for Proportionate Shares (continued)

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS hazardous insurance plan was determined using the employers' actual salary for the fiscal year ending June 30, 2025. No employer contributions were required for the hazardous insurance plan for the fiscal year but future contributions, if required, will be collected as a percentage of pay.

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

FYE2025 Employer Contributions

Employer contributions paid in FY 2025 by non-hazardous employers within the Executive Branch, Judicial Branch, and Legislative Branch were not available when developing the information provided in Appendix A of this report. Payroll-based contributions for all employers were provided by KPPA and are disclosed in this report. Amortization cost contributions were only available in total for the Executive Branch, Judicial Branch, and Legislative Branch employers. The amortization cost contributions have been allocated based on the proportionate share methodology described above, which is reflective of our understanding of how contributions are allocated between the three Branches. Additional information is provided in Appendix D.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2025 for either the non-hazardous or hazardous plan.

Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2024:

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	29,159	2,534
Inactive plan members entitled to but not yet receiving benefits:	16,123	894
Active plan members:	32,287	4,140
Total plan members:	77,569	7,568

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



Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2025 measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2025 measurement period was the following for each insurance plan.

Development of the Average Expected Remaining Service Life	Non-Hazardous	Hazardous
	(1)	(2)
Total expected remaining service lives of all employees (years):	273,662	32,469
Total plan members:	77,569	7,568
Average expected remaining service life (years):	3.53	4.29

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

Implicit Subsidy

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



Implicit Subsidy (continued)

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

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

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

To summarize, the distributions from the retiree health insurance trust pay the employers' portion of the blended premiums, not the employers' portion of the underlying retiree claims costs. This adjustment reflects the underlying cost of the benefits provided to retirees, which is how GASB defines the employer's OPEB benefit/liability. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer's implicit subsidy for the measurement period and each employer's implicit subsidy for the year ending June 30, 2026.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Development of Single Discount Rate at June 30, 2025

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Single Discount Rate	6.25%	6.20%
Long-Term Expected Rate of Return	6.50%	6.50%
Long-Term Municipal Bond Rate ¹	5.20%	5.20%

¹ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Bond Buyer's "20-Bond GO Index" as of June 30, 2025.

Exhibit 2

Schedule of the Employers' Net OPEB Liability as of June 30, 2025 (\$ in thousands)

Plan (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll ¹ (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 2,771,333	\$ 1,915,732	\$ 855,601	69.13%	\$ 2,087,763	40.98%
KERS Hazardous Plan	\$ 482,062	\$ 735,293	\$ (253,231)	152.53%	\$ 288,682	-87.72%

Note:

¹ Based on derived compensation using the provided employer contribution information. For KERS Hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2025.



Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2025 (\$ in thousands)

Change in the Net OPEB Liability (1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
Total OPEB liability		
Service Cost	\$ 45,357	\$ 8,926
Interest	145,355	25,848
Benefit Changes	0	0
Difference between actual and expected experience	199,764	19,215
Assumption Changes	24,457	7,837
Benefit Payments ^{1,2}	(132,378)	(22,581)
Net Change in Total OPEB Liability	282,555	39,245
Total OPEB Liability - Beginning	2,488,778	442,817
Total OPEB Liability - Ending (a)	\$ 2,771,333	\$ 482,062
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 67,507	\$ 3,041
Contributions - Member	12,225	2,197
Benefit Payments ^{1,2}	(132,378)	(22,581)
Net Investment Income	203,332	74,804
Administrative Expense	(683)	(116)
Other	0	0
Net Change in Plan Fiduciary Net Position	150,003	57,345
Plan Fiduciary Net Position - Beginning	1,765,729	677,948
Plan Fiduciary Net Position - Ending (b)	\$ 1,915,732	\$ 735,293
Net OPEB Liability - Ending (a) - (b)	855,601	(253,231)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	69.13%	152.53%
Covered Payroll³	\$ 2,087,763	\$ 288,682
Net OPEB Liability as a Percentage of Covered Payroll	40.98%	-87.72%

Notes:

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

² Employer contributions and benefit payments include expected benefits due to the implicit subsidy for members under age 65, equal to \$26,784,765 for the non-hazardous plan and \$882,449 for the hazardous plan.

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

³ Derived compensation for KERS Hazardous plan is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2025.



Exhibit 4

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2025 (\$ in thousands)

Plan (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions ² (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ³ (5)	Actual Contributions as a Percentage of Covered Payroll (6)
KERS Non-Hazardous Plan	\$ 32,246	\$ 40,722	\$ (8,476)	\$ 2,087,763	1.95%
KERS Hazardous Plan	\$ 0	\$ 2,159	\$ (2,159)	\$ 288,682	0.75%

Note:

¹ Actuarially determined contribution for fiscal year ending 2025 is based on the contribution rates calculated with the June 30, 2023 actuarial valuation.

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

³ Based on derived compensation using the provided employer contribution information. For KERS Hazardous plan, compensation is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2025.



Notes to Schedule of Employers' Contributions for FYE 2025

The actuarially determined contributions effective for fiscal year ending 2025 that are documented in the schedule on the previous page were calculated as of June 30, 2023. Based on the June 30, 2023 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below:

Item	KERS Non-Hazardous	KERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2023	June 30, 2023
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate:	0.00%	0.00%
Investment Return:	6.50%	6.50%
Inflation:	2.50%	2.50%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023.	System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023.
Healthcare Trend Rates: Pre-65	Initial trend starting at 6.80% at January 1, 2025, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.80% at January 1, 2025, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post-65	Initial trend starting at 8.50% at January 1, 2025, gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 8.50% at January 1, 2025, gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2024 premiums were known at the time of the valuation and were incorporated into the liability measurement.



Exhibit 5

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate for the Measurement Period Ending June 30, 2025 (\$ in thousands)

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

Plan (1)	1.00% Decrease (5.25% for non-hazardous) (5.20% for hazardous) (2)	Current Discount Rate (6.25% for non-hazardous) (6.20% for hazardous) (3)	1.00% Increase (7.25% for non-hazardous) (7.20% for hazardous) (4)
KERS Non-Hazardous Plan	\$ 1,166,773	\$ 855,601	\$ 593,261
KERS Hazardous Plan	\$ (193,458)	\$ (253,231)	\$ (302,658)

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

Plan (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
KERS Non-Hazardous Plan	\$ 618,941	\$ 855,601	\$ 1,131,596
KERS Hazardous Plan	\$ (294,209)	\$ (253,231)	\$ (204,647)



Exhibit 6

Components of Aggregate OPEB Expense (Measurement Date of June 30, 2025)

	Non-Hazardous Plan	Hazardous Plan
(1)	(2)	(3)
1. Total service cost:	\$ 45,356,773	\$ 8,926,274
2. Interest on total OPEB liability:	145,355,368	25,848,419
3. Current-period benefit changes:	0	0
4. Member contributions:	(12,224,822)	(2,197,269)
5. Projected earnings on plan investments:	(113,039,193)	(43,499,242)
6. Administrative expense:	683,490	115,806
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(341,653,902)	(41,562,980)
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(46,169,519)	(21,259,989)
10. Total Aggregate OPEB Expense:	\$ (321,691,805)	\$ (73,628,981)

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 7a

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2020-2021	(231,630,013)	-	3.53	-	-	-	-	-	-	-
2021-2022	(37,249,948)	-	3.44	(4,764,529)	-	-	-	-	-	-
2022-2023	(1,440,201,981)	(169,435,527)	3.40	(423,588,818)	(169,435,527)	-	-	-	-	-
2023-2024	80,456,818	33,129,278	3.40	23,663,770	23,663,770	9,465,508	-	-	-	-
2024-2025	199,763,913	<u>143,173,569</u>	3.53	<u>56,590,344</u>	<u>56,590,344</u>	<u>56,590,344</u>	<u>29,992,881</u>	-	-	-
		6,867,320		(348,099,233)	(89,181,413)	66,055,852	29,992,881	-	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2020-2021	(201,770,254)	-	5.00	(40,354,050)	-	-	-	-	-	-
2021-2022	178,776,275	35,755,255	5.00	35,755,255	35,755,255	-	-	-	-	-
2022-2023	(46,031,908)	(18,412,762)	5.00	(9,206,382)	(9,206,382)	(9,206,380)	-	-	-	-
2023-2024	(71,529,112)	(42,917,468)	5.00	(14,305,822)	(14,305,822)	(14,305,822)	(14,305,824)	-	-	-
2024-2025	(90,292,601)	<u>(72,234,081)</u>	5.00	<u>(18,058,520)</u>	<u>(18,058,520)</u>	<u>(18,058,520)</u>	<u>(18,058,520)</u>	<u>(18,058,521)</u>	-	-
		(97,809,056)		(46,169,519)	(5,815,469)	(41,570,722)	(32,364,344)	(18,058,521)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2020-2021	220,184,236	-	3.53	-	-	-	-	-	-	-
2021-2022	(206,907,060)	-	3.44	(26,464,857)	-	-	-	-	-	-
2022-2023	61,925,356	7,285,336	3.40	18,213,340	7,285,336	-	-	-	-	-
2023-2024	26,413,356	10,876,088	3.40	7,768,634	7,768,634	3,107,454	-	-	-	-
2024-2025	24,456,597	<u>17,528,383</u>	3.53	<u>6,928,214</u>	<u>6,928,214</u>	<u>6,928,214</u>	<u>3,671,955</u>	-	-	-
		35,689,807		6,445,331	21,982,184	10,035,668	3,671,955	-	-	-



Exhibit 7b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2018-2019	(30,947,022)	-	6.27	(1,332,648)	-	-	-	-	-	-
2019-2020	27,666,304	-	4.57	-	-	-	-	-	-	-
2020-2021	(6,402,116)	-	4.78	(1,044,696)	-	-	-	-	-	-
2021-2022	(12,514,417)	(1,772,429)	4.66	(2,685,497)	(1,772,429)	-	-	-	-	-
2022-2023	(198,459,286)	(66,446,458)	4.51	(44,004,276)	(44,004,276)	(22,442,182)	-	-	-	-
2023-2024	7,969,883	4,082,135	4.10	1,943,874	1,943,874	1,943,874	194,387	-	-	-
2024-2025	19,214,474	14,735,576	4.29	4,478,898	4,478,898	4,478,898	4,478,898	1,298,882	-	-
		(49,401,176)		(42,644,345)	(39,353,933)	(16,019,410)	4,673,285	1,298,882	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2020-2021	(96,143,578)	-	5.00	(19,228,714)	-	-	-	-	-	-
2021-2022	66,984,666	13,396,934	5.00	13,396,933	13,396,934	-	-	-	-	-
2022-2023	(17,530,238)	(7,012,094)	5.00	(3,506,048)	(3,506,048)	(3,506,046)	-	-	-	-
2023-2024	(28,307,675)	(16,984,605)	5.00	(5,661,535)	(5,661,535)	(5,661,535)	(5,661,535)	-	-	-
2024-2025	(31,303,126)	(25,042,501)	5.00	(6,260,625)	(6,260,625)	(6,260,625)	(6,260,625)	(6,260,626)	-	-
		(35,642,266)		(21,259,989)	(2,031,274)	(15,428,206)	(11,922,160)	(6,260,626)	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Thereafter
2018-2019	31,686,975	-	6.27	1,364,511	-	-	-	-	-	-
2019-2020	11,428,360	-	4.57	-	-	-	-	-	-	-
2020-2021	42,021,814	-	4.78	6,857,118	-	-	-	-	-	-
2021-2022	(46,405,852)	(6,572,504)	4.66	(9,958,337)	(6,572,504)	-	-	-	-	-
2022-2023	(1,820,072)	(609,380)	4.51	(403,564)	(403,564)	(205,816)	-	-	-	-
2023-2024	5,719,113	2,929,301	4.10	1,394,906	1,394,906	1,394,906	139,489	-	-	-
2024-2025	7,836,675	6,009,944	4.29	1,826,731	1,826,731	1,826,731	1,826,731	529,751	-	-
		1,757,361		1,081,365	(3,754,431)	3,015,821	1,966,220	529,751	-	-



Exhibit 8

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

		Non-Hazardous		Hazardous
	Period	Plan		Plan
	(1)	(2)		(3)
1.	Fiscal Year + 1	\$ (73,014,698)	\$	(45,139,638)
2.	Fiscal Year + 2	34,520,798		(28,431,795)
3.	Fiscal Year + 3	1,300,492		(5,282,655)
4.	Fiscal Year + 4	(18,058,521)		(4,431,993)
5.	Fiscal Year + 5	-		-
6.	Thereafter	-		-
7.	Total	\$ (55,251,929)	\$	(83,286,081)

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



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long-term inflation assumption is 2.50% per annum for both the non-hazardous and hazardous plan.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity		
Public Equity	40.00%	4.15%
Private Equity	8.00%	7.90%
Fixed Income		
Core Fixed Income	10.00%	2.70%
Specialty Credit	25.00%	3.83%
Cash	2.00%	1.25%
Inflation Protected		
Real Estate	7.00%	4.75%
Real Return	8.00%	5.20%
Expected Real Return	100.00%	4.29%
Long Term Inflation Assumption		2.50%
Expected Nominal Return for Portfolio		6.79%

Source: Kentucky Public Pensions Authority

SECTION 4

DEVELOPMENT OF BASELINE CLAIMS COST

Development of Baseline Claims Cost

For non-Medicare retirees, the initial per capita costs were developed using retiree claims experience for calendar years 2022 through 2024. The claims were projected on an incurred claim basis, adjusted for prescription drug rebates, and loaded for administrative expense. The per capita costs shown in the table below also include HRA contributions for retirees on the CDHP plans. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees. The fully-insured premiums paid to the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees.

For Medicare retirees, the initial per capita costs were estimated based on the plan premiums effective January 1, 2025, and are used for both current and future retirees. An inherent assumption in this methodology is that the projected future retirees will have a similar distribution by plan type as the current retirees.

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

2025 MONTHLY COSTS		
FOR THOSE NOT ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE
40	\$ 444.22	\$ 721.81
50	720.06	887.05
60	1,223.77	1,205.00
64	1,488.14	1,404.41

2025 MONTHLY COSTS		
FOR THOSE ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE
65	\$ 121.05	\$ 114.17
75	141.62	138.19
85	149.75	151.51

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

Blake Orth

Blake Orth, FSA, EA, MAAA



APPENDIX A

COLLECTIVE OPEB AMOUNTS – KERS NON-HAZARDOUS INSURANCE PLAN

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

Participating Employer Code	Participating Employer Name	2025		2024		Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase		
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1430	EASTERN KY UNIV	0.908456%	0.663226%	113,936	243,328	357,264	7,772,764	10,599,615	5,389,512	5,622,808	10,280,056		
1433	KET FOUNDATION	0.111127%	0.143925%	49,067	29,765	78,832	950,804	1,296,599	659,273	687,811	1,257,509		
1434	KY BAR ASSOCIATION	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1435	CHILD WATCH ADVOCACY CTR	0.007637%	0.010854%	4,171	2,046	6,217	65,342	89,106	45,307	47,269	86,420		
1436	LOTUS	0.029371%	0.042113%	20,198	7,867	28,065	251,299	342,693	174,247	181,789	332,361		
1437	SANCTUARY INC	0.024391%	0.033425%	12,797	6,533	19,330	208,690	284,587	144,702	150,966	276,008		
1438	O A S I S	0.028417%	0.040034%	16,432	7,611	24,043	243,136	331,562	168,587	175,885	321,566		
1439	BARREN RIVER CHILD ADVOCA	0.013532%	0.024780%	9,523	3,625	13,148	115,780	157,888	80,280	83,755	153,128		
1440	MOREHEAD STATE UNIVERSITY	0.485729%	0.390685%	77,784	130,101	207,885	4,155,905	5,667,353	2,881,639	3,006,377	5,496,492		
1445	MURRAY STATE UNIV	0.570895%	0.491936%	115,029	152,913	267,942	4,884,587	6,661,046	3,386,896	3,533,504	6,460,227		
1450	NORTHERN KY UNIVERSITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1451	SILVERLEAF	0.019163%	0.027137%	9,939	5,133	15,072	163,959	223,589	113,687	118,608	216,848		
1452	SPRINGHAVEN INC	0.024010%	0.031261%	14,915	6,431	21,346	205,430	280,142	142,442	148,608	271,696		
1453	SAFE HARBOR	0.025769%	0.039573%	16,810	6,902	23,712	220,480	300,666	152,877	159,495	291,601		
1454	D.O.V.E.S.	0.018323%	0.029116%	11,006	4,908	15,914	156,772	213,788	108,703	113,409	207,342		
1455	GATEWAY CHILD ADVOCACY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1456	JUDI'S PLACE FOR KIDS, INC.	0.007845%	0.015146%	4,190	2,101	6,291	67,122	91,533	46,541	48,556	88,774		
1457	KY RIVER CHILD ADVOCACY	0.007315%	0.009723%	4,971	1,959	6,930	62,587	85,349	43,397	45,276	82,776		
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	0.021160%	0.020742%	9,707	5,668	15,375	181,045	246,889	125,534	130,968	239,446		
1459	NURSING HOME OMBUDSMAN	0.012520%	0.012678%	7,553	3,353	10,906	107,121	146,080	74,276	77,491	141,676		
1465	WESTERN KENTUCKY UNIV	0.824943%	0.773736%	193,335	220,959	414,294	7,058,225	9,625,208	4,894,062	5,105,912	9,335,025		
1480	KASAP	0.018973%	0.030068%	12,432	5,082	17,514	162,333	221,372	112,559	117,432	214,698		
1481	ZEROV	0.040831%	0.053477%	25,775	10,936	36,711	349,351	476,405	242,234	252,720	462,042		
1482	KACAC	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1483	PENNYRILE CHILD ADV CTR	0.007952%	0.010903%	5,050	2,130	7,180	68,037	92,782	47,176	49,218	89,985		
1484	BUFFALO TR CHILD ADV INC	0.006744%	0.011608%	4,625	1,806	6,431	57,702	78,687	40,010	41,741	76,315		
1485	CUMBERLAND V C A CENTER	0.012424%	0.017910%	7,640	3,328	10,968	106,300	144,960	73,707	76,897	140,590		
1486	LAKE CUMB CHILD ADV CTR	0.009365%	0.013568%	5,941	2,508	8,449	80,127	109,268	55,559	57,964	105,974		
1487	B.R.A.S.S.	0.029145%	0.038690%	17,423	7,806	25,229	249,365	340,056	172,906	180,390	329,804		
1488	WOMEN AWARE	0.006884%	0.009724%	2,953	1,844	4,797	58,900	80,321	40,840	42,608	77,899		
1489	BETHANY HOUSE ABUSE SHEL	0.017804%	0.024056%	9,729	4,769	14,498	152,331	207,732	105,624	110,196	201,469		
1490	HOPE HARBOR INC	0.016086%	0.024885%	10,483	4,309	14,792	137,632	187,687	95,432	99,563	182,029		
1491	CHILD ADV CTR OF GRN RVR	0.007569%	0.011269%	4,479	2,027	6,506	64,760	88,313	44,904	46,848	85,651		
1492	CSG HEADQUARTERS	0.134673%	0.160783%	56,945	36,072	93,017	1,152,264	1,571,328	798,962	833,547	1,523,955		
1994	KY HIGHER ED STUD LN CORP	0.469186%	0.514890%	161,846	125,670	287,516	4,014,363	5,474,333	2,783,496	2,903,985	5,309,292		
3022	LEX FAYETTE CO HLTH DEPT	0.478321%	0.472304%	156,401	128,117	284,518	4,092,522	5,580,918	2,837,690	2,960,526	5,412,663		
3023	LAKE CUMBERLAND DISTRICT	0.384004%	0.390361%	117,616	102,855	220,471	3,285,544	4,480,453	2,278,145	2,376,759	4,345,376		
3024	WEDCO DIST HEALTH DEPT	0.124255%	0.111533%	27,360	33,281	60,641	1,063,128	1,449,773	737,156	769,065	1,406,065		
3025	NORTHERN KY DIST HLTH DEP	0.385842%	0.449093%	166,801	103,347	270,148	3,301,270	4,501,898	2,289,049	2,388,135	4,366,174		
3026	BARREN RVR DIST HLTH DEPT	0.331766%	0.312424%	89,880	88,863	178,743	2,838,595	3,870,955	1,968,237	2,053,436	3,754,252		
3027	GREEN RVR DIST HLTH DEPT	0.436585%	0.450305%	138,543	116,938	255,481	3,735,428	5,093,954	2,590,087	2,702,204	4,940,380		
3028	LINCOLN TRL DIST HLTH DEP	0.326512%	0.315920%	90,415	87,455	177,870	2,793,642	3,809,652	1,937,067	2,020,917	3,694,798		
3029	PURCHASE DIST HLTH DEPT	0.190336%	0.170651%	39,934	50,981	90,915	1,628,518	2,220,788	1,129,189	1,178,068	2,153,835		
3030	MERCER CO HEALTH DEPT	0.044698%	0.042152%	12,933	11,972	24,905	382,437	521,524	265,176	276,654	505,801		
3031	CUMBERLAND VLY DIST HEALT	0.383079%	0.327098%	76,753	102,607	179,360	3,277,630	4,469,661	2,272,657	2,371,034	4,334,908		
3033	KY RIVER DIST HEALTH DEPT	0.318426%	0.284912%	74,979	85,290	160,269	2,724,458	3,715,307	1,889,096	1,970,870	3,603,297		
3034	BOURBON CO HEALTH CENTER	0.041692%	0.042696%	13,306	11,167	24,473	356,717	486,451	247,342	258,049	471,785		
3035	CLARK CO HEALTH DEPT	0.086896%	0.092771%	27,099	23,275	50,374	743,484	1,013,879	515,520	537,835	983,312		
3036	GATEWAY DIST HEALTH DEPT	0.161086%	0.166594%	52,804	43,147	95,951	1,378,254	1,879,507	955,660	997,028	1,822,843		
3037	BOYLE CO HEALTH DEPT	0.035993%	0.037703%	12,384	9,641	22,025	307,957	419,956	213,532	222,775	407,296		
3038	PIKE CO HEALTH DEPT	0.127583%	0.126683%	39,757	34,173	73,930	1,091,602	1,488,603	756,900	789,664	1,443,725		
3039	FLOYD CO HEALTH CENTER	0.068201%	0.068520%	22,801	18,267	41,068	583,529	795,751	404,610	422,124	771,760		
3040	MARTIN CO HEALTH DEPT	0.029842%	0.025079%	10,210	7,993	18,203	255,329	348,188	177,041	184,704	337,691		
3042	BUFFALO TRACE HEALTH DEPT	0.053434%	0.048473%	15,027	14,312	29,339	457,182	623,453	317,003	330,725	604,657		
3043	LITTLE SANDY DIST HEALTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
3044	N CENTRAL DIST HLTH DEPT	0.114436%	0.119354%	35,976	30,651	66,627	979,116	1,335,208	678,904	708,292	1,294,954		
3045	PENNYRILE DIST HLTH DEPT	0.084577%	0.096690%	27,266	22,654	49,920	723,642	986,821	501,762	523,482	957,070		
3047	BREATHITT CO HEALTH DEPT	0.082472%	0.080803%	19,575	22,090	41,665	705,632	962,261	489,274	510,453	933,250		
3048	GREENUP CO HLTH DEPT	0.061737%	0.067437%	19,713	16,536	36,249	528,223	720,330	366,261	382,116	698,614		
3049	WHITLEY CO HEALTH DEPT	0.136413%	0.132608%	35,052	36,538	71,590	1,167,152	1,591,629	809,285	844,316	1,543,645		
3050	LAUREL CO HEALTH DEPT	0.068918%	0.068319%	18,003	18,460	36,463	589,664	804,116	408,863	426,562	779,874		
3051	KNOX CO HEALTH DEPT	0.127794%	0.120893%	30,343	34,229	64,572	1,093,408	1,491,065	758,152	790,970	1,446,112		
3052	MONROE CO HEALTH DEPT	0.021215%	0.024390%	8,782	5,682	14,464	181,516	247,531	125,860	131,308	240,068		
3053	BULLITT CO HEALTH DEPT	0.075587%	0.083930%	24,793	20,246	45,039	646,724	881,928	448,428	467,839	855,340		
3054	THREE RIVERS DIST HLTH	0.139602%	0.142841%	52,378	37,392	89,770	1,194,437	1,628,838	828,204	864,054	1,579,731		
3055	ESTILL CO HEALTH DEPT	0.027218%	0.026640%	7,448	7,290	14,738	232,878	317,572	161,474	168,463	307,998		
3056	OLDHAM CO HEALTH DEPT	0.057226%	0.064586%	18,735	15,328	34,063	489,627	667,697	339,499	354,195	647,567		



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

Participating Employer Code	Participating Employer Name	2025		2024		Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase		
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
3057	LEWIS CO HEALTH DEPT	0.026562%	0.033182%	13,130	7,115	20,245	227,265	309,918	157,582	164,403	300,575		
3058	FLEMING CO HEALTH DEP	0.021978%	0.022884%	6,304	5,887	12,191	188,044	256,433	130,387	136,031	248,702		
3059	JESSAMINE CO HEALTH DEPT	0.058404%	0.073175%	24,742	15,643	40,385	499,706	681,442	346,488	361,486	660,898		
3060	POWELL CO HEALTH DEPT	0.025909%	0.028628%	9,819	6,940	16,759	221,678	302,299	153,708	160,361	293,185		
3061	ANDERSON CO HEALTH DEPT	0.026982%	0.026238%	8,503	7,227	15,730	230,858	314,819	160,074	167,003	305,327		
3062	MADISON CO HEALTH DEP	0.236364%	0.214120%	52,380	63,310	115,690	2,022,334	2,757,830	1,402,255	1,462,954	2,674,687		
3064	JOHNSON CO HEALTH DEPT	0.079184%	0.079789%	23,507	21,209	44,716	677,500	923,897	469,768	490,102	896,043		
3065	MAGOFFIN CO HEALTH DEPT	0.035245%	0.033930%	11,506	9,440	20,946	301,557	411,229	209,095	218,146	398,831		
3066	ALLEN CO HEALTH DEPT	0.047147%	0.050026%	17,214	12,628	29,842	403,390	550,098	279,705	291,812	533,514		
3067	FRANKLIN CO HEALTH DEPT	0.128479%	0.137402%	45,083	34,413	79,496	1,099,268	1,499,058	762,215	795,209	1,453,864		
3068	LINCOLN CO HEALTH DEPT	0.026388%	0.029387%	8,481	7,068	15,549	225,776	307,888	156,550	163,326	298,606		
3069	WOODFORD CO HEALTH DEPT	0.040104%	0.045466%	17,777	10,742	28,519	343,130	467,922	237,921	248,220	453,815		
3072	MUHLENBERG CO.HEALTH DEPT	0.045557%	0.051453%	16,038	12,202	28,240	389,786	531,547	270,272	281,971	515,521		
3073	MARSHALL CO HEALTH DEPT	0.077872%	0.081973%	23,033	20,858	43,891	666,274	908,589	461,984	481,982	881,197		
3074	CHRISTIAN CO HEALTH DEPT	0.075482%	0.080243%	25,850	20,218	46,068	645,825	880,703	447,805	467,189	854,152		
3075	HOPKINS CO HEALTH DEPT	0.095468%	0.093266%	30,439	25,571	56,010	816,826	1,113,894	566,374	590,891	1,080,312		
3076	TODD CO HEALTH DEPT	0.037402%	0.047418%	17,559	10,018	27,577	320,012	436,396	221,891	231,496	433,240		
3077	BRACKEN CO HEALTH DEPT	0.017292%	0.018176%	7,522	4,632	12,154	147,951	201,758	102,587	107,027	195,676		
3078	MONTGOMERY CO HEALTH DEPT	0.080676%	0.092646%	36,428	21,609	58,037	690,265	941,305	478,619	499,337	912,927		
3079	GARRARD COUNTY HEALTH DPT	0.022539%	0.023855%	7,875	6,037	13,912	192,844	262,979	133,715	139,503	255,051		
3080	BRECKINRIDGE CO HEALTH BD	0.035415%	0.030890%	8,600	9,486	18,086	303,011	413,212	210,103	219,198	400,755		
3081	ASHLAND BOYD CO HEALTH DP	0.080948%	0.073630%	19,759	21,682	41,441	692,592	944,479	480,233	501,021	916,005		
3082	LAWRENCE CO HEALTH DEPT	0.033382%	0.039350%	16,450	8,941	25,391	285,617	389,492	198,042	206,615	377,750		
3083	GRAVES CO HEALTH CENTER	0.043455%	0.054396%	18,769	11,639	30,408	371,802	507,021	257,801	268,961	491,735		
3084	CALLOWAY CO HEALTH DEPT	0.027919%	0.035028%	11,540	7,478	19,018	238,875	325,751	165,632	172,802	315,930		
3085	BELL CO HEALTH DEPT	0.053381%	0.053088%	15,125	14,298	29,423	456,729	622,835	316,688	330,397	604,057		
3086	GRAYSON COUNTY HEALTH DEPT	0.035381%	0.040418%	16,209	9,477	25,686	302,720	412,816	209,902	218,988	400,370		
3087	HARLAN CO HEALTH DEPT	0.038229%	0.040364%	11,982	10,240	22,222	327,088	446,045	226,798	236,615	432,598		
3088	CARTER CO HEALTH DEPT	0.032373%	0.033260%	11,516	8,671	20,187	276,984	377,719	192,056	200,370	366,332		
3801	KENTUCKY STATE UNIVERSITY	0.195316%	0.169937%	41,846	52,315	94,161	1,671,127	2,278,893	1,158,733	1,208,891	2,210,189		
5470	KCTCS	0.800922%	0.847503%	235,640	214,525	450,165	6,852,701	9,344,938	4,751,555	4,957,236	9,063,205		
7403	ASST OF COMMONWEALTH ATTY	0.044552%	0.052434%	20,249	11,933	32,182	381,188	519,820	264,309	275,751	504,149		
7407	KENTUCKY HOUSING CORP	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7408	FRANKLIN CO COUNCIL AGING	0.013922%	0.015403%	5,505	3,729	9,234	119,117	162,438	82,594	86,169	157,541		
7409	MUN ELEC POW ASSOC OF KY	0.005800%	0.004152%	-	1,554	1,554	49,625	67,673	34,409	35,899	65,633		
7410	COMMONWEALTH CREDIT UNION	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7415	HIGHSCHOOL ATHLETIC ASSOC	0.004700%	0.002758%	148	1,259	1,407	40,213	54,838	27,883	29,090	53,185		
7416	KY OFFICE OF BAR ADMISSIO	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7417	KY ASSOC OF REGIONAL PROG	0.008252%	0.007619%	1,949	2,210	4,159	70,604	96,282	48,956	51,075	93,379		
7716	MASTER COMMISSIONER BULLITT COUNTY	0.002900%	0.005090%	2,255	777	3,032	24,812	33,836	17,205	17,949	32,816		
7718	MASTER COMM BOONE CO	0.003231%	0.005591%	2,513	865	3,378	27,644	37,698	19,168	19,998	36,562		
7720	MASTER COMM CAMPBELL CO	0.001453%	0.002521%	1,130	389	1,519	12,432	16,953	8,620	8,993	16,442		
7724	MASTER COMM CHRISTIAN CO	0.000889%	0.001532%	691	238	929	7,606	10,373	5,274	5,502	10,060		
7725	MASTER COMM CLARK CO	0.000392%	0.000721%	305	105	410	3,354	4,574	2,326	2,426	4,436		
7727	MASTER COMM CLINTON/CUMBE	0.000061%	0.000405%	47	16	63	522	712	362	378	690		
7730	MASTER COMM DAVIESS CO	0.002090%	0.003614%	1,625	560	2,185	17,882	24,386	12,399	12,936	23,650		
7734	MASTER COMM FAYETTE CO	0.003255%	0.005666%	2,531	872	3,403	27,850	37,978	19,311	20,147	36,833		
7740	MASTER COMM GARRARD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7741	MASTER COMM GRANT CO	0.001188%	0.002060%	924	318	1,242	10,165	13,861	7,048	7,353	13,443		
7743	MASTER COMM GRAYSON CO	0.001091%	0.001521%	848	292	1,140	9,335	12,729	6,472	6,753	12,346		
7747	MASTER COMM HARDIN CO	0.003077%	0.006319%	2,392	824	3,216	26,327	35,902	18,255	19,045	34,819		
7750	MASTER COMMISSIONER HART COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7751	MASTER COMM HENDERSON CO	0.000755%	0.001194%	587	202	789	6,460	8,809	4,479	4,673	8,544		
7752	HENRY/ TRIMBLE MASTER COM	0.001727%	0.003603%	1,343	463	1,806	14,776	20,150	10,246	10,689	19,543		
7753	MASTER COMM HOPKINS CO	0.001297%	0.001906%	1,008	347	1,355	11,097	15,133	7,695	8,028	14,677		
7756	MASTER COMM JEFF CIRCUIT	0.008358%	0.014504%	6,499	2,239	8,738	71,511	97,519	49,585	51,731	94,579		
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.001310%	0.002299%	1,019	351	1,370	11,208	15,285	7,772	8,108	14,824		
7759	MASTER COMM KENTON CO	0.003823%	0.006547%	2,973	1,024	3,997	32,710	44,606	22,680	23,662	43,261		
7763	MASTER COMM LAUREL CO	0.001405%	0.002442%	1,093	376	1,469	12,021	16,393	8,335	8,696	15,899		
7773	MASTER COMM MCCracken CO	0.002535%	0.004305%	1,971	679	2,650	21,690	29,578	15,039	15,690	28,686		
7776	MASTER COMM MADISON CO	0.002213%	0.003856%	1,721	593	2,314	18,934	25,821	13,129	13,697	25,042		
7781	MASTER COMM MASON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7782	MASTER COMM MEADE CO	0.001839%	0.003626%	1,430	493	1,923	15,735	21,457	10,910	11,382	20,810		
7790	MASTER COMM NELSON CO	0.001185%	0.002060%	922	317	1,239	10,139	13,826	7,030	7,334	13,409		
7792	MASTER COMM OHIO COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
7793	MASTER COMM OLDHAM CO	0.001802%	0.003324%	1,401	483	1,884	15,418	21,025	10,691	11,153	20,391		
7794	MASTER COMM OWEN CO	0.000891%	0.001140%	693	239	932	7,623	10,396	5,286	5,515	10,083		



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

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
7798	MASTER COMM PIKE CO	0.002047%	0.003575%	1,592	548	2,140	17,514	23,884	12,144	12,670	23,164
7799	MASTER COMM FOR FLEMING	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	0.002303%	0.003918%	1,791	617	2,408	19,705	26,871	13,663	14,254	26,061
7807	MASTER COMM SIMPSON CO	0.000763%	0.001297%	593	204	797	6,528	8,902	4,527	4,723	8,634
7814	MASTER COMM WARREN CO	0.003341%	0.005207%	2,598	895	3,493	28,586	38,982	19,821	20,679	37,807
7817	LOGAN CO MASTER COM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	0.000683%	0.001163%	531	183	714	5,844	7,969	4,052	4,227	7,729
7821	MASTER COMM MUHLENBERG CO	0.001649%	0.003074%	1,282	442	1,724	14,109	19,240	9,783	10,206	18,660
8024	SEVEN CO SERVICES INC	0.512338%	0.300681%	-	137,229	137,229	4,383,572	5,977,819	3,039,500	3,171,071	5,797,598
8201	KY RIVER COMM CARE INC	0.088663%	0.052034%	-	23,748	23,748	758,602	1,034,496	526,003	548,772	1,003,307
8202	NORTHERN KY REG MHMR BD	0.193339%	0.116757%	9,549	51,785	61,334	1,654,212	2,255,826	1,147,004	1,196,655	2,187,817
8204	COMMUNICARE INC	0.381761%	0.414380%	133,202	102,254	235,456	3,266,353	4,454,282	2,264,838	2,362,876	4,319,994
8205	ADANTA/BEHAVIORAL HLTH SR	0.401913%	0.366619%	93,702	107,651	201,353	3,438,774	4,689,410	2,384,392	2,487,605	4,548,033
8208	CUMBERLAND RIVER MHMR	0.696859%	0.855176%	300,341	186,652	486,993	5,962,337	8,130,759	4,134,190	4,313,147	7,885,632
8209	FOUR RIVERS BEHAVIORAL HEALTH	0.312810%	0.379987%	155,903	83,785	239,688	2,676,407	3,649,781	1,855,779	1,936,110	3,539,747
8210	NEW VISTA OF THE BLUEGRASS, INC.	1.347176%	1.647730%	595,769	360,838	956,607	11,526,459	15,718,479	7,992,265	8,338,227	15,244,595
8211	PENNYROYAL REG MHMR BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	0.535606%	0.673154%	343,108	143,461	486,569	4,582,653	6,249,304	3,177,540	3,315,086	6,060,898
8216	COMPREHEND INC REG MHMR B	0.169539%	0.192936%	60,381	45,411	105,792	1,450,578	1,978,134	1,005,808	1,049,347	1,918,497
8220	LIFESKILLS INC	0.884044%	1.013444%	369,778	236,789	606,567	7,563,895	10,314,783	5,244,685	5,471,712	10,003,810
8221	MOUNTAIN COMP CARE CENTER	0.237896%	0.261171%	72,375	63,720	136,095	2,035,442	2,775,705	1,411,343	1,472,436	2,692,023
9940	KY EMPLOYERS MUTUAL INS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	0.033911%	0.061838%	26,369	9,083	35,452	290,143	395,664	201,181	209,889	383,736
10010	LEGS LEGISLATIVE RES COMM	1.652914%	1.583463%	434,289	442,729	877,018	14,142,359	19,285,746	9,806,089	10,230,565	18,704,316
20020	JUDL JUDICIAL RET SYSTEM	0.004041%	0.007207%	3,142	1,082	4,224	34,575	47,149	23,974	25,011	45,728
20025	JUDL ADM OFF OF THE COURT	3.238792%	3.848937%	1,349,009	867,503	2,216,512	27,711,156	37,789,335	19,214,479	20,046,217	36,650,054
31030	UNIFIED PROSECUTORIAL SYS	3.829100%	3.580012%	1,175,410	1,025,615	2,201,025	32,761,841	44,676,887	22,716,545	23,699,877	43,329,959
31035	DEPT OF AGRICULTURE	0.624455%	0.636749%	191,687	167,259	358,946	5,342,847	7,285,969	3,704,646	3,865,009	7,066,310
31040	ATTORNEY GENERALS OFFICE	0.754230%	0.578940%	231,524	202,019	433,543	6,453,204	8,800,148	4,474,550	4,668,240	8,534,840
31045	AUDITOR OF PUBLIC ACCOUNT	0.857928%	0.548284%	263,356	229,794	493,150	7,340,446	10,010,068	5,089,749	5,310,070	9,708,283
31066	REGISTRY OF ELECTION	0.041715%	0.039986%	12,805	11,173	23,978	356,914	486,719	247,479	258,191	472,045
31070	GOVERNORS OFFICE	0.117426%	0.118382%	36,046	31,452	67,498	1,004,699	1,370,094	696,642	726,798	1,328,788
31074	DEPT OF VETERANS AFFAIRS	2.152584%	1.993138%	660,774	576,565	1,237,339	18,417,543	25,115,759	12,770,434	13,323,229	24,358,564
31076	MILITARY AFFAIRS COMM	0.003814%	0.004021%	1,171	1,022	2,193	32,633	44,501	22,627	23,606	43,159
31082	KY INFRASTRUCTURE	0.071967%	0.062367%	22,092	19,276	41,368	615,751	839,691	426,952	445,433	814,376
31085	LT GOVERNORS OFFICE	0.029013%	0.030195%	8,906	7,771	16,677	248,236	338,516	172,123	179,573	328,310
31089	AGRICULTURAL DEVELOP BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	0.082896%	0.065261%	25,447	22,203	47,650	709,259	967,208	491,789	513,077	938,048
31095	DEPT MILITARY AFFAIRS	0.792463%	0.944758%	243,260	212,259	455,519	6,780,326	9,246,241	4,701,371	4,904,880	8,967,483
31097	OFF OF MINORITY EMPOWMENT	0.004957%	0.007285%	1,522	1,328	2,850	42,412	57,837	29,408	30,681	56,093
31110	OFF OF SECRETARY TO CABIN	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	0.154732%	0.170426%	47,498	41,445	88,943	1,323,889	1,805,370	917,964	957,700	1,750,942
31120	SECRETARY OF STATE	0.106299%	0.108519%	32,630	28,472	61,102	909,496	1,240,268	630,630	657,928	1,202,876
31125	STATE TREASURERS OFFICE	0.107145%	0.091356%	32,890	28,699	61,589	916,734	1,250,138	635,649	663,165	1,212,449
31135	EARLY CHILDHOOD ADVISORY COUNCIL	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	0.009455%	0.008836%	2,903	2,532	5,435	80,897	110,318	56,093	58,521	106,992
31137	KY COMM NETWORK AUTH	0.048627%	0.051249%	14,927	13,025	27,952	416,053	567,366	288,485	300,973	550,261
31150	BOARD OF ACCOUNTANCY	0.012667%	0.013508%	3,888	3,393	7,281	108,379	147,795	75,148	78,401	143,339
31155	BOARD OF AUCTIONEERS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	0.007313%	0.006301%	2,245	1,959	4,204	62,570	85,326	43,385	45,263	82,754
31170	BOARD OF CHIROPRACTIC EXM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	0.026370%	0.025965%	8,095	7,063	15,158	225,622	307,678	156,443	163,215	298,402
31180	BOARD OF DENTISTRY	0.013258%	0.014701%	4,070	3,551	7,621	113,436	154,691	78,655	82,059	150,027
31185	BOARD OF ELECTIONS	0.032985%	0.033275%	10,125	8,835	18,960	282,220	384,860	195,687	204,158	373,257
31190	BRD OF EMBALMERS/FUN DIR	0.012932%	0.012295%	3,970	3,464	7,434	110,646	150,887	76,720	80,041	146,338
31200	BOARD OF EXM ARCHITECTS	0.008661%	0.009102%	2,659	2,320	4,979	74,104	101,054	51,382	53,606	98,008
31205	KY LANDSCAPE ARCH REG BD	0.001471%	0.001545%	452	394	846	12,586	17,163	8,727	9,105	16,646
31215	BD EXAMINERS OF SOCIAL WK	0.007891%	0.007478%	2,422	2,114	4,536	67,516	92,070	46,814	48,841	89,294
31225	BD OF HAIRDRESSERS/CSMTG	0.041802%	0.040199%	12,832	11,197	24,029	357,659	487,734	247,995	258,730	473,030
31245	BD OF MEDICAL LICENSURE	0.054095%	0.054348%	16,606	14,489	31,095	462,838	631,166	320,924	334,816	612,137
31250	BOARD OF NURSING	0.217868%	0.210206%	66,878	58,355	125,233	1,864,082	2,542,024	1,292,525	1,348,475	2,465,386
31260	BOARD OF OPTOMETRIC EXM	0.004511%	0.004671%	1,385	1,208	2,593	38,596	52,633	26,762	27,920	51,046
31263	KY RESPIRATORY CARE BD	0.006321%	0.005723%	1,940	1,693	3,633	54,083	73,752	37,500	39,123	71,528
31268	PERSONNEL BOARD	0.016804%	0.020551%	5,158	4,501	9,659	143,775	196,064	99,692	104,007	190,153
31270	KY BOARD OF PHARMACY	0.066659%	0.066971%	20,462	17,854	38,316	570,335	777,759	395,462	412,580	754,311
31275	BD OF PHYSICAL THERAPY	0.010773%	0.010925%	3,307	2,886	6,193	92,174	125,696	63,912	66,679	121,907



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

Participating Employer Code	Participating Employer Name	2025			2024			Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
		Proportionate Share	Proportionate Share		Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase			
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
31284	BOARD OF REAL ESTATE APPR	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-			
31290	BD OF PROF ENGINEERS & LA	0.037159%	0.036950%	11,407	9,953	21,360	317,933	433,561	220,450	229,992	420,490				
31310	KY BOARD OF VET EXAMINER	0.007698%	0.000000%	2,363	2,062	4,425	65,864	89,818	45,669	47,646	87,110				
31345	SCHOOL FAC CONSTR COMM	0.007912%	0.008629%	2,429	2,119	4,548	67,695	92,315	46,939	48,971	89,532				
31354	EXECUTIVE BRANCH ETH COMM	0.016130%	0.016043%	4,951	4,320	9,271	138,009	188,200	95,693	99,835	182,527				
31370	COMMISSION ON HUMAN RIGHT	0.052484%	0.060506%	16,111	14,058	30,169	449,054	612,369	311,367	324,845	593,907				
31395	COMMISSION- REAL ESTATE	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
31400	COMMISSION ON WOMEN	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
31415	KY COUNCIL POSTSEC EDUCAT	0.109876%	0.126162%	33,728	29,430	63,158	940,101	1,282,003	651,851	680,068	1,243,353				
31765	OFFICE OF STATE BUD DIREC	0.068593%	0.080043%	21,056	18,372	39,428	586,883	800,324	406,935	424,550	776,196				
35605	TRAN OFF OF THE SECRETARY	0.241705%	0.246501%	74,196	64,740	138,936	2,068,032	2,820,148	1,433,941	1,496,012	2,735,125				
35607	TRAN OFFICE OF LEGAL SVC	0.132741%	0.136497%	40,747	35,554	76,301	1,135,734	1,548,786	787,500	821,589	1,502,092				
35609	DIVISION OF FACILITY MANA	0.096411%	0.096841%	29,595	25,823	55,418	824,894	1,124,897	571,969	596,727	1,090,983				
35615	TRAN DEPT OF AVIATION	0.084311%	0.085016%	25,881	22,583	48,464	721,366	983,718	500,184	521,835	954,060				
35616	TRAN OFFICE OF PERSONNEL	0.092855%	0.097075%	28,503	24,871	53,374	794,469	1,083,407	550,872	574,718	1,050,744				
35617	OFFICE OF INFORMAT TECHNO	0.103334%	0.108454%	31,720	27,678	59,398	884,127	1,205,673	613,040	639,577	1,169,324				
35618	OFFICE OF AUDITS	0.125020%	0.130124%	38,377	33,486	71,863	1,069,673	1,458,699	741,695	773,800	1,414,722				
35619	DOT PAYROLL DIVISION	0.047074%	0.078916%	14,450	12,609	27,059	402,766	549,246	279,272	291,360	532,688				
35625	TRAN DEPT OF HIGHWAYS	12.095415%	11.786983%	3,712,905	3,239,726	6,952,631	103,488,568	141,125,985	71,757,336	74,863,509	136,871,285				
35628	TRAN DEPT OF INTERGOV PRO	0.040932%	0.040436%	12,565	10,964	23,529	350,215	477,583	242,833	253,345	463,185				
35630	TRAN DEPT OF VEH REGULATE	0.728764%	0.566285%	223,707	195,198	418,905	6,235,316	8,503,018	4,323,470	4,510,620	8,246,667				
36635	CAB FOR ECONOMIC DEVELOPMENT	0.291198%	0.287610%	89,388	77,997	167,385	2,491,495	3,397,618	1,727,563	1,802,344	3,295,186				
39075	KHEAA DIV OF FINANCIAL AF	0.015617%	0.020231%	4,794	4,183	8,977	133,619	182,215	92,650	96,660	176,721				
39079	COMMONWEALTH OF TECHNOL	0.761859%	0.772125%	233,866	204,062	437,928	6,518,478	8,889,162	4,519,810	4,715,459	8,621,169				
39084	KY RIVER AUTHORITY	0.019158%	0.021463%	5,881	5,131	11,012	163,916	223,530	113,657	118,577	216,791				
39103	OFFICE OF PVA'S	1.868383%	1.812882%	573,533	500,442	1,073,975	15,985,915	21,799,780	11,084,382	11,564,192	21,142,555				
39130	DEPT OF REVENUE	2.146530%	2.077057%	658,915	574,943	1,233,858	18,365,745	25,045,122	12,734,518	13,285,758	24,290,057				
39750	OFFICE OF SECRETARY	0.374396%	0.368927%	114,927	100,281	215,208	3,203,338	4,368,350	2,221,144	2,317,291	4,236,652				
39757	FIN OFFICE OF INSP GENERAL	0.003197%	0.000000%	982	856	1,838	27,354	37,302	18,967	19,788	36,177				
39758	OFF OF THE CONTROLLER	0.293665%	0.261238%	90,146	78,657	168,803	2,512,602	3,426,403	1,742,199	1,817,614	3,323,103				
39785	DEPT FACILITIES SUPP SVCS	0.638568%	0.632576%	196,020	171,039	367,059	5,463,598	7,450,636	3,788,373	3,952,360	7,226,013				
50235	KY STATE FAIR BOARD	0.634376%	0.624205%	194,733	169,916	364,649	5,427,731	7,401,725	3,763,503	3,926,414	7,178,576				
50410	COMM KY HERITAGE COUNCIL	0.069179%	0.069596%	21,236	18,529	39,765	591,897	807,162	410,412	428,177	782,827				
50529	KY ARTS COUNCIL	0.031381%	0.026760%	9,633	8,405	18,038	268,496	366,145	186,171	194,230	355,106				
50550	KY HISTORICAL SOCIETY	0.105255%	0.107080%	32,310	28,192	60,502	900,563	1,228,086	624,437	651,467	1,191,062				
50660	DEPT OF FISH & WILDLIFE	0.881646%	0.902074%	270,637	236,147	506,784	7,543,377	10,286,803	5,230,459	5,456,870	9,976,675				
50665	COMM KY HORSE PARK	0.165339%	0.153571%	50,754	44,286	95,040	1,414,643	1,929,130	980,891	1,023,351	1,870,970				
50670	DEPT OF PARKS	1.485970%	1.453832%	456,145	398,014	854,159	12,713,983	17,337,890	8,815,676	9,197,280	16,815,183				
50850	COMM OFFICE OF SECRETARY	0.068702%	0.072697%	21,090	18,402	39,492	587,815	801,596	407,582	425,225	777,429				
50852	KY ARTISANS CTR AT BERA	0.041484%	0.040416%	12,734	11,111	23,845	354,938	484,024	246,108	256,762	469,431				
50860	DEPT OF TOURISM	0.074316%	0.066136%	22,813	19,905	42,718	635,849	867,099	440,888	459,972	840,957				
51106	DEPT OF WORKPLACE STANDARDS	0.282438%	0.287203%	86,699	75,650	162,349	2,416,544	3,295,409	1,675,594	1,748,125	3,196,058				
51107	DEPARTMENT OF WORKERS' CLAIMS	0.471427%	0.457226%	144,713	126,271	270,984	4,033,537	5,500,481	2,796,791	2,917,856	5,334,651				
51113	KY OSH REVIEW COMMISSION	0.012496%	0.012735%	3,836	3,347	7,183	106,916	145,800	74,134	77,343	141,404				
51114	WORKERS' COMP FUNDING COMMISSION	0.045556%	0.048277%	13,984	12,202	26,186	389,778	531,535	270,266	281,965	515,510				
51142	OFFICE OF UNEMPLOYMENT INSURANCE	0.485065%	0.577980%	148,899	129,924	278,823	4,150,224	5,659,605	2,877,700	3,002,267	5,488,978				
51143	DISABILITY DETERMINATION SVCS PROG	1.059861%	0.000000%	325,343	283,881	609,224	9,068,188	12,366,167	6,287,739	6,559,916	11,993,349				
51183	EDUC PROF STANDARDS BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
51340	KY COMM DEAF/HARD OF HEAR	0.023982%	0.027120%	7,362	6,424	13,786	205,190	279,815	142,276	148,434	271,379				
51407	KY ENVIRONMENTAL EDUC COU	0.004918%	0.004704%	1,510	1,317	2,827	42,078	57,382	29,177	30,440	55,652				
51507	OFFICE OF THE SECRETARY	0.506274%	0.499951%	155,410	135,604	291,014	4,331,688	5,907,066	3,003,525	3,133,538	5,728,978				
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	0.032136%	0.035239%	9,865	8,608	18,473	274,956	374,954	190,650	198,903	363,650				
51509	OFFICE OR EDUCATIONAL PROGRAMS	0.005056%	0.003175%	1,552	1,354	2,906	43,259	58,992	29,995	31,294	57,214				
51512	KY WORKFORCE INNOVATION BOARD	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
51530	EDUC OFFICE OF SECRETARY	0.000148%	0.013674%	45	40	85	1,266	1,727	878	916	1,675				
51531	DEPT WORKFORCE INVESTMENT	1.039731%	1.039717%	319,164	278,490	597,654	8,895,955	12,131,296	6,168,315	6,435,323	11,765,559				
51532	KY COMM ON PROPRIETARY ED	0.006246%	0.006585%	1,917	1,673	3,590	53,441	72,877	37,055	38,659	70,680				
51540	EDUC DEPT OF EDUCATION	0.825607%	0.835825%	253,435	221,137	474,572	7,063,907	9,632,956	4,898,002	5,110,022	9,342,539				
51545	KY EDUCATIONAL TV AUTHOR	0.384341%	0.403168%	117,980	102,945	220,925	3,288,428	4,484,385	2,280,144	2,378,845	4,349,189				
51555	KY DEPT LIBRARY & ARCHIVE	0.155545%	0.132323%	47,747	41,662	89,409	1,330,846	1,814,856	922,787	962,732	1,760,142				
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
53721	H&FS OFF OF THE SECRETARY	1.293915%	1.720332%	397,190	346,572	743,762	11,070,757	15,097,045	7,676,289	8,008,573	14,641,896				
53723	OFFICE INSPECTOR GENERAL	0.683792%	0.651379%	209,902	183,152	393,054	5,850,535	7,978,297	4,056,669	4,232,270	7,737,766				
53724	OFFICE OF HEALTH POLICY	0.000000%	0.000000%	-	-	-	-	-	-	-	-				
53725	DEPT OF AGING/INDEP LIVIN	0.275270%	0.752177%	84,499	73,730	158,229	2,355,215	3,211,775	1,633,069	1,703,759	3,114,945				
53727	DEPT FOR INCOME SUPPORT	0.354854%	1.448478%	108,929	95,047	203,976	3,036,136	4,140,339	2,105,209	2,196,338	4,015,515				
53728	DEPT FOR PUBLIC HEALTH	2.192663%	1.702196%	673,076	587,300	1,260,376	18,760,460	25,583,390	13,008,207	13,571,294	24,812,096				



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

Participating Employer Code	Participating Employer Name	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
53729	OFF HUMAN RESOURCE MANAGE	1.218948%	1.188897%	374,178	326,492	700,670	10,429,339	14,222,350	7,231,539	7,544,571	13,793,572
53730	SERVE KY	0.062825%	0.066915%	19,285	16,828	36,113	537,532	733,025	372,716	388,850	710,925
53736	H&FS DEPT FOR COMM BASE S	15.276071%	14.653818%	4,689,258	4,091,660	8,780,918	130,702,307	178,237,000	90,626,923	94,549,893	172,863,473
53739	HEALTH DATA AND ANALYTICS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53746	DEPT FOR MEDICAID SERVICE	0.743551%	0.745770%	228,246	199,158	427,404	6,361,834	8,675,549	4,411,196	4,602,143	8,413,997
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	0.016497%	0.415181%	5,064	4,419	9,483	141,149	192,482	97,870	102,107	186,679
54500	J&PS OFF OF SECRETARY	0.587889%	0.600434%	180,463	157,465	337,928	5,029,988	6,859,327	3,487,714	3,638,687	6,652,531
54515	DEPT OF PUBLIC ADVOCACY	2.257378%	1.939150%	692,942	604,633	1,297,575	19,314,162	26,338,466	13,392,136	13,971,842	25,544,409
54520	J&PS DEPT OF KY STATE POL	2.232805%	2.344732%	685,399	598,052	1,283,451	19,103,915	26,051,755	13,246,354	13,819,750	25,266,342
54523	J&PS OF JUVENILE JUSTICE	1.998030%	2.071306%	613,330	535,168	1,148,498	17,095,177	23,312,465	11,853,526	12,366,630	22,609,636
54525	DEPT OF CRIMINAL JUST TRN	0.469660%	0.471249%	144,170	125,797	269,967	4,018,418	5,479,864	2,786,308	2,906,919	5,314,656
54527	J&PS DEPT OF CORRECTIONS	1.081285%	1.083147%	331,920	289,620	621,540	9,251,492	12,616,136	6,414,839	6,692,518	12,235,782
55790	OFFICE OF THE SECRETARY	0.275430%	0.280473%	84,548	73,773	158,321	2,356,583	3,213,642	1,634,018	1,704,750	3,116,756
55793	DEPT PERSONNEL ADMIN	0.121152%	0.128168%	37,190	32,450	69,640	1,036,578	1,413,568	718,747	749,860	1,370,952
55794	DEPT FOR EMPLOYEE INS	0.138716%	0.143377%	42,581	37,155	79,736	1,186,856	1,618,500	822,947	858,570	1,569,705
56102	OFFICE OF THE SECRETARY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56106	DEPT OF WRKPLACE STANDARD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56107	DEPT OF WORKERS CLAIMS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56113	KY OSH REVIEW COMMISSION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56114	WORKERS COMP FUNDING COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56115	GEN ADM PROG SUPP S SERVI	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	0.000000%	0.000616%	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	0.309290%	0.296964%	94,942	82,843	177,785	2,646,290	3,608,711	1,834,896	1,914,323	3,499,915
57124	KY STATE NATURE PRES COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	0.167143%	0.173817%	51,308	44,769	96,077	1,430,078	1,950,179	991,594	1,034,517	1,891,384
57127	DEPT FOR ENERGY DEV & IND	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	1.348741%	1.526756%	414,020	361,257	775,277	11,539,850	15,736,739	8,001,550	8,347,913	15,262,305
57129	DEPT FOR ENVIRONMENTAL PROTECT	2.096267%	2.116454%	643,486	561,480	1,204,966	17,935,694	24,458,667	12,436,328	12,974,660	23,721,282
57139	OFFICE OF ADMINISTRATIVE SERVICES	0.255322%	0.266153%	78,375	68,387	146,762	2,184,539	2,979,027	1,514,725	1,580,293	2,889,215
57140	KY NATURE PRESERVES	0.064289%	0.061925%	19,735	17,220	36,955	550,058	750,106	381,401	397,911	727,492
57141	OFFICE OF ENERGY POLICY	0.030978%	0.026474%	9,509	8,297	17,806	265,048	361,443	183,780	191,736	350,546
58175	BRD OF CLMS & CRIME VICTI	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58374	KY HORSE RACING & GAMING CORP	0.207228%	0.193233%	63,612	55,506	119,118	1,773,046	2,417,879	1,229,402	1,282,619	2,344,985
58671	KY CLAIMS COMMISSION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	0.035979%	0.029553%	11,044	9,637	20,681	307,837	419,793	213,449	222,689	407,137
58675	OFFICE OF THE SECRETARY	0.223798%	0.232907%	68,699	59,944	128,643	1,914,819	2,611,214	1,327,706	1,385,178	2,532,490
58676	DEPT OF INSURANCE	0.230887%	0.219399%	70,875	61,843	132,718	1,975,473	2,693,926	1,369,762	1,429,055	2,612,709
58677	OFF OF OCCUP & PROFESSION	0.109293%	0.096878%	33,549	29,274	62,823	935,113	1,275,201	648,392	676,459	1,236,756
58678	KY BOXING & WRESTLING AUT	0.003435%	0.003457%	1,055	920	1,975	29,390	40,079	20,379	21,261	38,870
58680	DEPT OF ALCOHOL & BEVERA	0.048033%	0.042613%	14,745	12,866	27,611	410,971	560,436	284,961	297,296	543,540
58681	DEPT OF CHARITABLE GAMING	0.066015%	0.078518%	20,264	17,682	37,946	564,825	770,245	391,641	408,594	747,023
58685	DEPT OF FINANCIAL INSTITU	0.405627%	0.390477%	124,515	108,646	233,161	3,470,551	4,732,744	2,406,425	2,510,593	4,590,061
58690	DEPT OF HOUSING & BUILD C	0.601499%	0.639671%	184,641	161,110	345,751	5,146,435	7,018,125	3,568,457	3,722,925	6,806,541
014A	BRECKINRIDGE CO ATTORNEY	0.005721%	0.005541%	1,898	1,532	3,430	48,949	66,751	33,940	35,410	64,739
024A	CHRISTIAN COUNTY ATTORNEY	0.003775%	0.002850%	497	1,011	1,508	32,299	44,046	22,396	23,365	42,718
031A	EDMONSON COUNTY ATTORNEY	0.002023%	0.001749%	398	542	940	17,309	23,604	12,002	12,521	22,892
060A	KNOTT COUNTY ATTORNEY	0.003478%	0.003605%	489	932	1,421	29,758	40,580	20,634	21,527	39,357
071A	LOGAN COUNTY ATTORNEY	0.008352%	0.008399%	2,078	2,237	4,315	71,460	97,449	49,549	51,694	94,511
086A	MONROE CO ATTORNEY	0.002050%	0.001203%	65	549	614	17,540	23,919	12,162	12,688	23,198
116A	WAYNE COUNTY ATTORNEY	0.002219%	0.001302%	70	594	664	18,986	25,891	13,164	13,734	25,110
W002	ALLEN COUNTY ATTORNEY	0.007683%	0.007115%	1,862	2,058	3,920	65,736	89,643	45,580	47,553	86,941
W003	ANDERSON COUNTY ATTORNEY	0.006550%	0.003844%	204	1,754	1,958	56,042	76,424	38,859	40,541	74,120
W005	BARREN COUNTY ATTORNEY	0.013018%	0.010135%	2,998	3,487	6,485	111,382	151,890	77,231	80,574	147,311
W006	BATH COUNTY ATTORNEY	0.000006%	0.000004%	0	2	2	51	70	36	37	68
W007	BELL COUNTY ATTORNEY	0.011588%	0.013176%	4,222	3,104	7,326	99,147	135,206	68,747	71,723	131,129
W008	BOONE COUNTY ATTORNEY	0.029054%	0.033999%	9,970	7,782	17,752	248,586	338,994	172,366	179,827	328,774
W011	BOYLE COUNTY ATTORNEY	0.001023%	0.001449%	408	274	682	8,753	11,936	6,069	6,332	11,576
W015	BULLITT COUNTY ATTORNEY	0.009481%	0.015621%	5,629	2,539	8,168	81,120	110,622	56,247	58,682	107,287
W018	CALLOWAY COUNTY ATTORNEY	0.000181%	0.000106%	6	48	54	1,549	2,112	1,074	1,120	2,048
W021	CARROLL COUNTY ATTORNEY	0.005196%	0.004674%	1,877	1,392	3,269	44,457	60,626	30,826	32,160	58,798
W022	CHILD SUPPORT ENFORCEMENT	0.002479%	0.003398%	1,294	664	1,958	21,210	28,924	14,707	15,344	28,052
W023	CASEY COUNTY ATTORNEY	0.004472%	0.004354%	1,128	1,198	2,326	38,263	52,178	26,531	27,679	50,605
W025	CLARK COUNTY ATTORNEY	0.008283%	0.007825%	3,163	2,219	5,382	70,869	96,644	49,140	51,267	93,730
W028	CRITTENDEN CO ATTORNEY	0.001213%	0.000712%	38	325	363	10,378	14,153	7,196	7,508	13,726



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

Participating Employer Code	Participating Employer Name	2025 Proportionate Share		2024 Proportionate Share		Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
		2025 Proportionate Share	2024 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care		
							6.25%	Less 1.00% 5.25%	Plus 1.00% 7.25%	Trend Rate 1% Decrease	Trend Rate 1% Increase		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
W030	DAVISS COUNTY ATTORNEY	0.006112%	0.004693%	840	1,637	2,477	52,294	71,313	36,260	37,830	69,163		
W036	FLOYD COUNTY ATTORNEY	0.007847%	0.008907%	3,323	2,102	5,425	67,139	91,557	46,553	48,568	88,796		
W037	FRANKLIN COUNTY ATTORNEY	0.021400%	0.017750%	4,657	5,732	10,389	183,099	249,689	126,958	132,453	242,162		
W039	GALLATIN COUNTY ATTORNEY	0.000198%	0.002200%	154	53	207	1,694	2,310	1,175	1,226	2,241		
W040	GARRARD COUNTY ATTORNEY	0.004858%	0.004886%	1,325	1,301	2,626	41,565	56,682	28,821	30,068	54,973		
W041	GRANT COUNTY CHILD SUPPOR	0.001465%	0.002154%	239	392	631	12,535	17,093	8,691	9,067	16,578		
W042	GRAVES COUNTY ATTORNEY	0.012552%	0.010214%	1,647	3,362	5,009	107,395	146,453	74,466	77,689	142,038		
W046	HANCOCK COUNTY ATTORNEY	0.001899%	0.001807%	521	509	1,030	16,248	22,157	11,266	11,754	21,489		
W049	HARRISON COUNTY ATTORNEY	0.002103%	0.002746%	1,350	563	1,913	17,993	24,537	12,476	13,016	23,797		
W053	HICKMAN COUNTY ATTORNEY	0.004621%	0.003962%	1,042	1,238	2,280	39,537	53,917	27,415	28,601	52,291		
W054	HOPKINS COUNTY ATTORNEY	0.014563%	0.017767%	6,983	3,901	10,884	124,601	169,917	86,397	90,136	164,794		
W055	JACKSON COUNTY ATTORNEY	0.002705%	0.001874%	369	725	1,094	23,144	31,561	16,048	16,742	30,610		
W056	JEFFERSON CO ATTORNEY	0.065022%	0.054019%	8,221	17,416	25,637	556,329	758,659	385,750	402,448	735,787		
W058	JOHNSON COUNTY ATTORNEY	0.000769%	0.000451%	24	206	230	6,580	8,972	4,562	4,760	8,702		
W061	KNOX COUNTY ATTORNEY	0.000019%	0.000011%	1	5	6	163	222	113	118	215		
W062	LARUE COUNTY ATTORNEY	0.005595%	0.004899%	1,768	1,499	3,267	47,871	65,281	33,193	34,630	63,313		
W063	LAUREL COUNTY ATTORNEY	0.002129%	0.001665%	778	570	1,348	18,216	24,841	12,631	13,177	24,092		
W065	LEE COUNTY ATTORNEY	0.002950%	0.001841%	93	790	883	25,240	34,420	17,501	18,259	33,382		
W067	LETCHER COUNTY ATTORNEY	0.000747%	0.001069%	581	200	781	6,391	8,716	4,432	4,623	8,453		
W073	MCCRACKEN COUNTY ATTORNEY	0.004466%	0.003274%	763	1,196	1,959	38,211	52,108	26,495	27,642	50,537		
W074	MCCREARY COUNTY ATTORNEY	0.008822%	0.008039%	2,099	2,363	4,462	75,481	102,933	52,337	54,603	99,829		
W076	MADISON COUNTY ATTORNEY	0.029482%	0.029254%	6,884	7,897	14,781	252,248	343,988	174,905	182,476	333,617		
W077	MAGOFFIN CO ATTORNEY	0.002381%	0.003401%	1,366	638	2,004	20,372	27,781	14,126	14,737	26,943		
W082	MEADE COUNTY ATTORNEY	0.007637%	0.006769%	2,255	2,046	4,301	65,342	89,106	45,307	47,269	86,420		
W083	MENIFEE COUNTY ATTORNEY	0.002288%	0.001731%	371	613	984	19,576	26,696	13,574	14,161	25,891		
W084	MERCER COUNTY ATTORNEY	0.002130%	0.002326%	398	571	969	18,224	24,852	12,636	13,183	24,103		
W087	MONTGOMERY CO ATTORNEY	0.007801%	0.006314%	1,888	2,089	3,977	66,745	91,020	46,280	48,284	88,276		
W088	MORGAN COUNTY ATTORNEY	0.008030%	0.007287%	1,781	2,151	3,932	68,705	93,692	47,639	49,701	90,867		
W092	OHIO COUNTY ATTORNEY	0.000237%	0.000437%	185	63	248	2,028	2,765	1,406	1,467	2,682		
W093	OLDHAM COUNTY ATTORNEY	0.011619%	0.014350%	4,843	3,112	7,955	99,412	135,567	68,931	71,915	131,480		
W094	OWEN COUNTY ATTORNEY	0.002794%	0.003077%	955	748	1,703	23,906	32,600	16,576	17,293	31,617		
W096	PENDLETON COUNTY ATTORNEY	0.000519%	0.000304%	16	139	155	4,441	6,056	3,079	3,212	5,873		
W099	POWELL COUNTY ATTORNEY	0.000088%	0.000051%	3	24	27	753	1,027	522	545	996		
W100	PULASKI COUNTY ATTORNEY	0.013040%	0.014665%	6,167	3,493	9,660	111,570	152,147	77,361	80,710	147,560		
W102	ROCKCASTLE CO ATTORNEY	0.004806%	0.005683%	1,816	1,287	3,103	41,120	56,075	28,512	29,746	54,385		
W103	ROWAN COUNTY ATTORNEY	0.003201%	0.002398%	456	857	1,313	27,388	37,348	18,990	19,812	36,222		
W105	SCOTT COUNTY ATTORNEY	0.000446%	0.000803%	347	119	466	3,816	5,204	2,646	2,760	5,047		
W106	SHELBY COUNTY ATTORNEY	0.004421%	0.005206%	2,445	1,184	3,629	37,826	51,583	26,228	27,363	50,028		
W107	SIMPSON COUNTY ATTORNEY	0.002485%	0.002406%	641	666	1,307	21,262	28,994	14,743	15,381	28,120		
W108	SPENCER COUNTY ATTORNEY	0.005665%	0.002798%	1,430	1,517	2,947	48,470	66,098	33,608	35,063	64,105		
W110	TODD COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
W111	TRIGG COUNTY ATTORNEY	0.003100%	0.001819%	98	830	928	26,524	36,170	18,391	19,187	35,079		
W112	TRIMBLE COUNTY ATTORNEY	0.003906%	0.004004%	1,177	1,046	2,223	33,420	45,574	23,173	24,176	44,200		
W113	UNION COUNTY ATTORNEY	0.003213%	0.004585%	1,771	861	2,632	27,490	37,488	19,061	19,887	36,358		
W117	WEBSTER COUNTY ATTORNEY	0.006417%	0.005463%	1,488	1,719	3,207	54,904	74,872	38,070	39,717	72,615		
W118	WHITLEY COUNTY ATTORNEY	0.009445%	0.009078%	2,350	2,530	4,880	80,812	110,202	56,033	58,459	106,879		
X034	FAYETTE CO ATTORNEY OFF	0.011650%	0.009037%	1,285	3,120	4,405	99,678	135,929	69,115	72,107	131,831		
X059	KENTON COUNTY ATTORNEY	0.005189%	0.005289%	1,503	1,390	2,893	44,397	60,544	30,784	32,117	58,719		
TOTAL		100.000000%	100.000000%	31,153,010	26,784,765	57,937,775	855,601,596	1,166,772,528	593,260,679	618,941,176	1,131,596,423		



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
1430	EASTERN KY UNIV	(2,922,429)	372,674	(2,549,755)	-	(2,549,755)	299,310
1433	KET FOUNDATION	(357,486)	162,008	(195,478)	-	(195,478)	36,613
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(24,568)	(9,455)	(34,023)	-	(34,023)	2,516
1436	LOTUS	(94,484)	(102,833)	(197,317)	-	(197,317)	9,677
1437	SANCTUARY INC	(78,464)	(26,196)	(104,660)	-	(104,660)	8,036
1438	O A S I S	(91,415)	(67,499)	(158,914)	-	(158,914)	9,363
1439	BARREN RIVER CHILD ADVOCA	(43,531)	(16,217)	(59,748)	-	(59,748)	4,458
1440	MOREHEAD STATE UNIVERSITY	(1,562,550)	38,151	(1,524,399)	-	(1,524,399)	160,034
1445	MURRAY STATE UNIV	(1,836,522)	(325,680)	(2,162,202)	-	(2,162,202)	188,093
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-
1451	SILVERLEAF	(61,646)	19,573	(42,073)	-	(42,073)	6,314
1452	SPRINGHAVEN INC	(77,238)	(20,931)	(98,169)	-	(98,169)	7,911
1453	SAFE HARBOR	(82,897)	(53,195)	(136,092)	-	(136,092)	8,490
1454	D.O.V.E.S.	(58,944)	(35,767)	(94,711)	-	(94,711)	6,037
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(25,237)	(36,856)	(62,093)	-	(62,093)	2,585
1457	KY RIVER CHILD ADVOCACY	(23,532)	9,791	(13,741)	-	(13,741)	2,410
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	(68,070)	(107,230)	(175,300)	-	(175,300)	6,972
1459	NURSING HOME OMBUDSMAN	(40,276)	(2,462)	(42,738)	-	(42,738)	4,125
1465	WESTERN KENTUCKY UNIV	(2,653,774)	(1,339,545)	(3,993,319)	-	(3,993,319)	271,795
1480	KASAP	(61,035)	(31,606)	(92,641)	-	(92,641)	6,251
1481	ZEROV	(131,350)	(22,825)	(154,175)	-	(154,175)	13,453
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(25,581)	843	(24,738)	-	(24,738)	2,620
1484	BUFFALO TR CHILD ADV INC	(21,695)	1,977	(19,718)	-	(19,718)	2,222
1485	CUMBERLAND V C A CENTER	(39,967)	12,414	(27,553)	-	(27,553)	4,093
1486	LAKE CUMB CHILD ADV CTR	(30,126)	2,159	(27,967)	-	(27,967)	3,085
1487	B.R.A.S.S.	(93,757)	(2,180)	(95,937)	-	(95,937)	9,602
1488	WOMEN AWARE	(22,145)	(30,865)	(53,010)	-	(53,010)	2,268
1489	BETHANY HOUSE ABUSE SHEL	(57,274)	(28,763)	(86,037)	-	(86,037)	5,866
1490	HOPE HARBOR INC	(51,747)	(41,920)	(93,667)	-	(93,667)	5,300
1491	CHILD ADV CTR OF GRN RVR	(24,349)	3,765	(20,584)	-	(20,584)	2,494
1492	CSG HEADQUARTERS	(433,232)	(366,492)	(799,724)	-	(799,724)	44,371
1994	KY HIGHER ED STUD LN CORP	(1,509,333)	(974,631)	(2,483,964)	-	(2,483,964)	154,583
3022	LEX FAYETTE CO HLTH DEPT	(1,538,719)	(119,523)	(1,658,242)	-	(1,658,242)	157,593
3023	LAKE CUMBERLAND DISTRICT	(1,235,309)	(136,132)	(1,371,441)	-	(1,371,441)	126,518
3024	WEDCO DIST HEALTH DEPT	(399,718)	(377,235)	(776,953)	-	(776,953)	40,938
3025	NORTHERN KY DIST HLTH DEP	(1,241,222)	25,922	(1,215,300)	-	(1,215,300)	127,124
3026	BARREN RVR DIST HLTH DEPT	(1,067,264)	84,223	(983,041)	-	(983,041)	109,307
3027	GREEN RVR DIST HLTH DEPT	(1,404,458)	(17,668)	(1,422,126)	-	(1,422,126)	143,842
3028	LINCOLN TRL DIST HLTH DEP	(1,050,362)	56,463	(993,899)	-	(993,899)	107,576
3029	PURCHASE DIST HLTH DEPT	(612,295)	(26,844)	(639,139)	-	(639,139)	62,710
3030	MERCER CO HEALTH DEPT	(143,790)	19,315	(124,475)	-	(124,475)	14,727
3031	CUMBERLAND VLY DIST HEALT	(1,232,334)	249,512	(982,822)	-	(982,822)	126,213
3033	KY RIVER DIST HEALTH DEPT	(1,024,350)	123,416	(900,934)	-	(900,934)	104,912
3034	BOURBON CO HEALTH CENTER	(134,120)	(13,097)	(147,217)	-	(147,217)	13,736
3035	CLARK CO HEALTH DEPT	(279,537)	1,663	(277,874)	-	(277,874)	28,630
3036	GATEWAY DIST HEALTH DEPT	(518,200)	(1,672)	(519,872)	-	(519,872)	53,073
3037	BOYLE CO HEALTH DEPT	(115,787)	(4,194)	(119,981)	-	(119,981)	11,859
3038	PIKE CO HEALTH DEPT	(410,424)	(17,116)	(427,540)	-	(427,540)	42,035
3039	FLOYD CO HEALTH CENTER	(219,397)	(26,192)	(245,589)	-	(245,589)	22,470
3040	MARTIN CO HEALTH DEPT	(95,999)	(1,616)	(97,615)	-	(97,615)	9,832
3042	BUFFALO TRACE HEALTH DEPT	(171,893)	(19,477)	(191,370)	-	(191,370)	17,605
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(368,131)	38,961	(329,170)	-	(329,170)	37,703
3045	PENNYRILE DIST HLTH DEPT	(272,077)	(64,046)	(336,123)	-	(336,123)	27,866
3047	BREATHITT CO HEALTH DEPT	(265,306)	(67,061)	(332,367)	-	(332,367)	27,172
3048	GREENUP CO HLTH DEPT	(198,603)	(3,683)	(202,286)	-	(202,286)	20,341
3049	WHITLEY CO HEALTH DEPT	(438,829)	(34,393)	(473,222)	-	(473,222)	44,944
3050	LAUREL CO HEALTH DEPT	(221,704)	(54,711)	(276,415)	-	(276,415)	22,706
3051	KNOX CO HEALTH DEPT	(411,103)	(105,806)	(516,909)	-	(516,909)	42,104
3052	MONROE CO HEALTH DEPT	(68,247)	(2,792)	(71,039)	-	(71,039)	6,990
3053	BULLITT CO HEALTH DEPT	(243,157)	(51,407)	(294,564)	-	(294,564)	24,904
3054	THREE RIVERS DIST HLTH	(449,088)	69,810	(379,278)	-	(379,278)	45,995
3055	ESTILL CO HEALTH DEPT	(87,558)	7,473	(80,085)	-	(80,085)	8,968
3056	OLDHAM CO HEALTH DEPT	(184,091)	(41,555)	(225,646)	-	(225,646)	18,854



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
3057	LEWIS CO HEALTH DEPT	(85,448)	(13,831)	(99,279)	-	(99,279)	8,751
3058	FLEMING CO HEALTH DEP	(70,701)	(20,278)	(90,979)	-	(90,979)	7,241
3059	JESSAMINE CO HEALTH DEPT	(187,881)	(52,913)	(240,794)	-	(240,794)	19,242
3060	POWELL CO HEALTH DEPT	(83,347)	(10,485)	(93,832)	-	(93,832)	8,536
3061	ANDERSON CO HEALTH DEPT	(86,799)	(38,459)	(125,258)	-	(125,258)	8,890
3062	MADISON CO HEALTH DEP	(760,364)	(144,531)	(904,895)	-	(904,895)	77,875
3064	JOHNSON CO HEALTH DEPT	(254,728)	(64,977)	(319,705)	-	(319,705)	26,089
3065	MAGOFFIN CO HEALTH DEPT	(113,380)	(7,638)	(121,018)	-	(121,018)	11,612
3066	ALLEN CO HEALTH DEPT	(151,668)	(16,147)	(167,815)	-	(167,815)	15,534
3067	FRANKLIN CO HEALTH DEPT	(413,306)	(118,593)	(531,899)	-	(531,899)	42,330
3068	LINCOLN CO HEALTH DEPT	(84,888)	(29,345)	(114,233)	-	(114,233)	8,694
3069	WOODFORD CO HEALTH DEPT	(129,011)	1,522	(127,489)	-	(127,489)	13,213
3072	MUHLENBERG CO.HEALTH DEPT	(146,553)	(35,386)	(181,939)	-	(181,939)	15,010
3073	MARSHALL CO HEALTH DEPT	(250,508)	1,337	(249,171)	-	(249,171)	25,657
3074	CHRISTIAN CO HEALTH DEPT	(242,819)	(48,079)	(290,898)	-	(290,898)	24,869
3075	HOPKINS CO HEALTH DEPT	(307,113)	(53,943)	(361,056)	-	(361,056)	31,454
3076	TODD CO HEALTH DEPT	(120,319)	(15,018)	(135,337)	-	(135,337)	12,323
3077	BRACKEN CO HEALTH DEPT	(55,627)	(16,383)	(72,010)	-	(72,010)	5,697
3078	MONTGOMERY CO HEALTH DEPT	(259,528)	33,387	(226,141)	-	(226,141)	26,580
3079	GARRARD COUNTY HEALTH DPT	(72,506)	(5,102)	(77,608)	-	(77,608)	7,426
3080	BRECKINRIDGE CO HEALTH BD	(113,927)	6,385	(107,542)	-	(107,542)	11,668
3081	ASHLAND BOYD CO HEALTH DP	(260,403)	(42,391)	(302,794)	-	(302,794)	26,670
3082	LAWRENCE CO HEALTH DEPT	(107,387)	(7,341)	(114,728)	-	(114,728)	10,998
3083	GRAVES CO HEALTH CENTER	(139,791)	(97,427)	(237,218)	-	(237,218)	14,317
3084	CALLOWAY CO HEALTH DEPT	(89,813)	(34,057)	(123,870)	-	(123,870)	9,198
3085	BELL CO HEALTH DEPT	(171,722)	(64,508)	(236,230)	-	(236,230)	17,587
3086	GRAYSON COUNTY HEALTH DEPT	(113,818)	43,962	(69,856)	-	(69,856)	11,657
3087	HARLAN CO HEALTH DEPT	(122,980)	(38,041)	(161,021)	-	(161,021)	12,595
3088	CARTER CO HEALTH DEPT	(104,141)	(11,973)	(116,114)	-	(116,114)	10,666
3801	KENTUCKY STATE UNIVERSITY	(628,316)	(465,979)	(1,094,295)	-	(1,094,295)	64,351
5470	KCTCS	(2,576,500)	(1,869,010)	(4,445,510)	-	(4,445,510)	263,880
7403	ASST OF COMMONWEALTH ATTY	(143,320)	(81,076)	(224,396)	-	(224,396)	14,679
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	(44,786)	(1,596)	(46,382)	-	(46,382)	4,587
7409	MUN ELEC POW ASSOC OF KY	(18,658)	(26,893)	(45,551)	-	(45,551)	1,911
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(15,120)	3,849	(11,271)	-	(11,271)	1,549
7416	KY OFFICE OF BAR ADMISSIO	-	(23,238)	(23,238)	-	(23,238)	-
7417	KY ASSOC OF REGIONAL PROG	(26,546)	(7,672)	(34,218)	-	(34,218)	2,719
7716	MASTER COMMISSIONER BULLITT COUNTY	(9,329)	(4,154)	(13,483)	-	(13,483)	955
7718	MASTER COMM BOONE CO	(10,394)	(18,347)	(28,741)	-	(28,741)	1,065
7720	MASTER COMM CAMPBELL CO	(4,674)	(7,174)	(11,848)	-	(11,848)	479
7724	MASTER COMM CHRISTIAN CO	(2,860)	(3,097)	(5,957)	-	(5,957)	293
7725	MASTER COMM CLARK CO	(1,261)	(2,451)	(3,712)	-	(3,712)	129
7727	MASTER COMM CLINTON/CUMBE	(196)	(10,111)	(10,307)	-	(10,307)	20
7730	MASTER COMM DAVIESS CO	(6,723)	(8,978)	(15,701)	-	(15,701)	689
7734	MASTER COMM FAYETTE CO	(10,471)	(25,163)	(35,634)	-	(35,634)	1,072
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	(3,822)	(6,815)	(10,637)	-	(10,637)	391
7743	MASTER COMM GRAYSON CO	(3,510)	486	(3,024)	-	(3,024)	359
7747	MASTER COMM HARDIN CO	(9,898)	(15,487)	(25,385)	-	(25,385)	1,014
7750	MASTER COMMISSIONER HART COUNTY	-	(10,837)	(10,837)	-	(10,837)	-
7751	MASTER COMM HENDERSON CO	(2,429)	4,739	2,310	-	2,310	249
7752	HENRY/ TRIMBLE MASTER COM	(5,556)	2,659	(2,897)	-	(2,897)	569
7753	MASTER COMM HOPKINS CO	(4,172)	7,912	3,740	-	3,740	427
7756	MASTER COMM JEFF CIRCUIT	(26,887)	(38,969)	(65,856)	-	(65,856)	2,754
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(4,214)	375	(3,839)	-	(3,839)	432
7759	MASTER COMM KENTON CO	(12,298)	(19,373)	(31,671)	-	(31,671)	1,260
7763	MASTER COMM LAUREL CO	(4,520)	(4,873)	(9,393)	-	(9,393)	463
7773	MASTER COMM MCCRACKEN CO	(8,155)	(8,713)	(16,868)	-	(16,868)	835
7776	MASTER COMM MADISON CO	(7,119)	(7,876)	(14,995)	-	(14,995)	729
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(5,916)	4,289	(1,627)	-	(1,627)	606
7790	MASTER COMM NELSON CO	(3,812)	(9,573)	(13,385)	-	(13,385)	390
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(5,797)	(3,633)	(9,430)	-	(9,430)	594
7794	MASTER COMM OWEN CO	(2,866)	1,395	(1,471)	-	(1,471)	294



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
7798	MASTER COMM PIKE CO	(6,585)	(9,239)	(15,824)	-	(15,824)	674
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(7,409)	(3,787)	(11,196)	-	(11,196)	759
7807	MASTER COMM SIMPSON CO	(2,455)	(5,391)	(7,846)	-	(7,846)	251
7814	MASTER COMM WARREN CO	(10,748)	(11,209)	(21,957)	-	(21,957)	1,101
7817	LOGAN CO MASTER COM	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	(2,197)	(2,340)	(4,537)	-	(4,537)	225
7821	MASTER COMM MUHLENBERG CO	(5,305)	(4,398)	(9,703)	-	(9,703)	543
8024	SEVEN CO SERVICES INC	(1,648,149)	(117,446)	(1,765,595)	-	(1,765,595)	168,800
8201	KY RIVER COMM CARE INC	(285,222)	(1,729)	(286,951)	-	(286,951)	29,212
8202	NORTHERN KY REG MHMR BD	(621,956)	145,644	(476,312)	-	(476,312)	63,700
8204	COMMUNICARE INC	(1,228,094)	89,045	(1,139,049)	-	(1,139,049)	125,779
8205	ADANTA/BEHAVIORAL HLTH SR	(1,292,921)	147,387	(1,145,534)	-	(1,145,534)	132,419
8208	CUMBERLAND RIVER MHMR	(2,241,738)	1,098,775	(1,142,963)	-	(1,142,963)	229,595
8209	FOUR RIVERS BEHAVIORAL HEALTH	(1,006,284)	851,053	(155,231)	-	(155,231)	103,062
8210	NEW VISTA OF THE BLUEGRASS, INC.	(4,333,755)	(2,646,714)	(6,980,469)	-	(6,980,469)	443,855
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	(1,723,001)	2,797,761	1,074,760	-	1,074,760	176,467
8216	COMPREHEND INC REG MHMR B	(545,393)	(411,593)	(956,986)	-	(956,986)	55,858
8220	LIFESKILLS INC	(2,843,897)	387,399	(2,456,498)	-	(2,456,498)	291,267
8221	MOUNTAIN COMP CARE CENTER	(765,292)	(447,942)	(1,213,234)	-	(1,213,234)	78,380
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(109,089)	(96,936)	(206,025)	-	(206,025)	11,173
10010	LEGS LEGISLATIVE RES COMM	(5,317,289)	(256,802)	(5,574,091)	-	(5,574,091)	544,587
20020	JUDL JUDICIAL RET SYSTEM	(13,000)	(8,471)	(21,471)	-	(21,471)	1,331
20025	JUDL ADM OFF OF THE COURT	(10,418,928)	(755,787)	(11,174,715)	-	(11,174,715)	1,067,087
31030	UNIFIED PROSECUTORIAL SYS	(12,317,901)	(1,207,318)	(13,525,219)	-	(13,525,219)	1,261,577
31035	DEPT OF AGRICULTURE	(2,008,821)	(576,805)	(2,585,626)	-	(2,585,626)	205,740
31040	ATTORNEY GENERALS OFFICE	(2,426,296)	421,029	(2,005,267)	-	(2,005,267)	248,497
31045	AUDITOR OF PUBLIC ACCOUNT	(2,759,884)	1,228,958	(1,530,926)	-	(1,530,926)	282,662
31066	REGISTRY OF ELECTION	(134,194)	(52,402)	(186,596)	-	(186,596)	13,744
31070	GOVERNORS OFFICE	(377,750)	(63,311)	(441,061)	-	(441,061)	38,688
31074	DEPT OF VETERANS AFFAIRS	(6,924,686)	1,173,628	(5,751,058)	-	(5,751,058)	709,214
31076	MILITARY AFFAIRS COMM	(12,269)	(5,982)	(18,251)	-	(18,251)	1,257
31082	KY INFRASTRUCTURE	(231,512)	105,022	(126,490)	-	(126,490)	23,711
31085	LT GOVERNORS OFFICE	(93,332)	(1,796)	(95,128)	-	(95,128)	9,559
31089	AGRICULTURAL DEVELOP BD	-	(135,215)	(135,215)	-	(135,215)	-
31094	OFF OF HOMELAND SECURITY	(266,670)	74,703	(191,967)	-	(191,967)	27,312
31095	DEPT MILITARY AFFAIRS	(2,549,289)	(2,351,334)	(4,900,623)	-	(4,900,623)	261,093
31097	OFF OF MINORITY EMPOWMENT	(15,946)	31,636	15,690	-	15,690	1,633
31110	OFF OF SECRETARY TO CABIN	-	(97,542)	(97,542)	-	(97,542)	-
31112	GOV OFF LOCAL DEVELOPMENT	(497,760)	(36,135)	(533,895)	-	(533,895)	50,980
31120	SECRETARY OF STATE	(341,955)	(61,551)	(403,506)	-	(403,506)	35,022
31125	STATE TREASURERS OFFICE	(344,677)	(43,171)	(387,848)	-	(387,848)	35,301
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	(30,416)	(765)	(31,181)	-	(31,181)	3,115
31137	KY COMM NETWORK AUTH	(156,429)	(116,111)	(272,540)	-	(272,540)	16,021
31150	BOARD OF ACCOUNTANCY	(40,749)	(15,512)	(56,261)	-	(56,261)	4,173
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(23,525)	(15,121)	(38,646)	-	(38,646)	2,409
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	(84,830)	173,050	88,220	-	88,220	8,688
31180	BOARD OF DENTISTRY	(42,650)	(34,398)	(77,048)	-	(77,048)	4,368
31185	BOARD OF ELECTIONS	(106,110)	(11,423)	(117,533)	-	(117,533)	10,868
31190	BRD OF EMBALMERS/FUN DIR	(41,601)	32,239	(9,362)	-	(9,362)	4,261
31200	BOARD OF EXM ARCHITECTS	(27,862)	(13,634)	(41,496)	-	(41,496)	2,854
31205	KY LANDSCAPE ARCH REG BD	(4,732)	(2,196)	(6,928)	-	(6,928)	485
31215	BD EXAMINERS OF SOCIAL WK	(25,385)	11,513	(13,872)	-	(13,872)	2,600
31225	BD OF HAIRDRESSERS/CSMTG	(134,474)	(32,208)	(166,682)	-	(166,682)	13,773
31245	BD OF MEDICAL LICENSURE	(174,019)	13,795	(160,224)	-	(160,224)	17,823
31250	BOARD OF NURSING	(700,864)	(8,602)	(709,466)	-	(709,466)	71,781
31260	BOARD OF OPTOMETRIC EXM	(14,512)	(8,167)	(22,679)	-	(22,679)	1,486
31263	KY RESPIRATORY CARE BD	(20,334)	(5,061)	(25,395)	-	(25,395)	2,083
31268	PERSONNEL BOARD	(54,057)	(41,409)	(95,466)	-	(95,466)	5,536
31270	KY BOARD OF PHARMACY	(214,437)	(78,459)	(292,896)	-	(292,896)	21,962
31275	BD OF PHYSICAL THERAPY	(34,656)	(73)	(34,729)	-	(34,729)	3,549



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(119,537)	(1,828)	(121,365)	-	(121,365)	12,243
31310	KY BOARD OF VET EXAMINER	(24,764)	28,132	3,368	-	3,368	2,536
31345	SCHOOL FAC CONSTR COMM	(25,452)	(13,837)	(39,289)	-	(39,289)	2,607
31354	EXECUTIVE BRANCH ETH COMM	(51,889)	(58,465)	(110,354)	-	(110,354)	5,314
31370	COMMISSION ON HUMAN RIGHT	(168,837)	(67,691)	(236,528)	-	(236,528)	17,292
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(353,462)	(270,303)	(623,765)	-	(623,765)	36,201
31765	OFFICE OF STATE BUD DIREC	(220,658)	(137,378)	(358,036)	-	(358,036)	22,599
35605	TRAN OFF OF THE SECRETARY	(777,545)	(87,510)	(865,055)	-	(865,055)	79,635
35607	TRAN OFFICE OF LEGAL SVC	(427,017)	(49,097)	(476,114)	-	(476,114)	43,734
35609	DIVISION OF FACILITY MANA	(310,146)	(4,991)	(315,137)	-	(315,137)	31,765
35615	TRAN DEPT OF AVIATION	(271,222)	52,069	(219,153)	-	(219,153)	27,778
35616	TRAN OFFICE OF PERSONNEL	(298,707)	(68,597)	(367,304)	-	(367,304)	30,593
35617	OFFICE OF INFORMAT TECHNO	(332,417)	(161,982)	(494,399)	-	(494,399)	34,046
35618	OFFICE OF AUDITS	(402,179)	(254,416)	(656,595)	-	(656,595)	41,190
35619	DOT PAYROLL DIVISION	(151,433)	5,539	(145,894)	-	(145,894)	15,510
35625	TRAN DEPT OF HIGHWAYS	(38,909,955)	(5,213,221)	(44,123,176)	-	(44,123,176)	3,985,088
35628	TRAN DEPT OF INTERGOV PRO	(131,675)	(50,112)	(181,787)	-	(181,787)	13,486
35630	TRAN DEPT OF VEH REGULATE	(2,344,374)	826,293	(1,518,081)	-	(1,518,081)	240,106
36635	CAB FOR ECONOMIC DEVELOPMENT	(936,760)	(16,832)	(953,592)	-	(953,592)	95,941
39075	KHEAA DIV OF FINANCIAL AF	(50,239)	(197,782)	(248,021)	-	(248,021)	5,145
39079	COMMONWEALTH OF TECHNOL	(2,450,838)	(1,978,698)	(4,429,536)	-	(4,429,536)	251,010
39084	KY RIVER AUTHORITY	(61,630)	(55,972)	(117,602)	-	(117,602)	6,312
39103	OFFICE OF PVA'S	(6,010,435)	(1,864,898)	(7,875,333)	-	(7,875,333)	615,578
39130	DEPT OF REVENUE	(6,905,211)	(1,876,398)	(8,781,609)	-	(8,781,609)	707,219
39750	OFFICE OF SECRETARY	(1,204,401)	98,056	(1,106,345)	-	(1,106,345)	123,353
39757	FIN OFFICE OF INSP GENERAL	(10,284)	(18,387)	(28,671)	-	(28,671)	1,053
39758	OFF OF THE CONTROLLER	(944,696)	141,178	(803,518)	-	(803,518)	96,754
39785	DEPT FACILITIES SUPP SVCS	(2,054,221)	(386,980)	(2,441,201)	-	(2,441,201)	210,390
50235	KY STATE FAIR BOARD	(2,040,736)	535,770	(1,504,966)	-	(1,504,966)	209,008
50410	COMM KY HERITAGE COUNCIL	(222,543)	37,782	(184,761)	-	(184,761)	22,792
50529	KY ARTS COUNCIL	(100,950)	(55,211)	(156,161)	-	(156,161)	10,339
50550	KY HISTORICAL SOCIETY	(338,597)	(56,665)	(395,262)	-	(395,262)	34,678
50660	DEPT OF FISH & WILDLIFE	(2,836,183)	(978,975)	(3,815,158)	-	(3,815,158)	290,477
50665	COMM KY HORSE PARK	(531,882)	(8,439)	(540,321)	-	(540,321)	54,474
50670	DEPT OF PARKS	(4,780,244)	(275,734)	(5,055,978)	-	(5,055,978)	489,584
50850	COMM OFFICE OF SECRETARY	(221,009)	(166,441)	(387,450)	-	(387,450)	22,635
50852	KY ARTISANS CTR AT BERA	(133,451)	29,800	(103,651)	-	(103,651)	13,668
50860	DEPT OF TOURISM	(239,068)	(86,411)	(325,479)	-	(325,479)	24,485
51106	DEPT OF WORKPLACE STANDARDS	(908,580)	1,906,075	997,495	-	997,495	93,055
51107	DEPARTMENT OF WORKERS' CLAIMS	(1,516,542)	3,145,483	1,628,941	-	1,628,941	155,321
51113	KY OSH REVIEW COMMISSION	(40,199)	85,852	45,653	-	45,653	4,117
51114	WORKERS' COMP FUNDING COMMISSION	(146,550)	320,936	174,386	-	174,386	15,009
51142	OFFICE OF UNEMPLOYMENT INSURANCE	(1,560,414)	3,730,431	2,170,017	-	2,170,017	159,815
51143	DISABILITY DETERMINATION SVCS PROG	(3,409,486)	3,873,227	463,741	-	463,741	349,193
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	(77,148)	(88,538)	(165,686)	-	(165,686)	7,901
51407	KY ENVIRONMENTAL EDUC COU	(15,821)	(13,068)	(28,889)	-	(28,889)	1,620
51507	OFFICE OF THE SECRETARY	(1,628,642)	3,390,768	1,762,126	-	1,762,126	166,803
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	(103,379)	231,842	128,463	-	128,463	10,588
51509	OFFICE OR EDUCATIONAL PROGRAMS	(16,265)	27,373	11,108	-	11,108	1,666
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	(476)	(1,991,398)	(1,991,874)	-	(1,991,874)	49
51531	DEPT WORKFORCE INVESTMENT	(3,344,729)	2,903,709	(441,020)	-	(441,020)	342,561
51532	KY COMM ON PROPRIETARY ED	(20,093)	(10,747)	(30,840)	-	(30,840)	2,058
51540	EDUC DEPT OF EDUCATION	(2,655,910)	(304,359)	(2,960,269)	-	(2,960,269)	272,013
51545	KY EDUCATIONAL TV AUTHOR	(1,236,394)	(439,031)	(1,675,425)	-	(1,675,425)	126,629
51555	KY DEPT LIBRARY & ARCHIVE	(500,376)	(142,568)	(642,944)	-	(642,944)	51,248
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	(4,162,419)	(635,478)	(4,797,897)	-	(4,797,897)	426,307
53723	OFFICE INSPECTOR GENERAL	(2,199,703)	8,450	(2,191,253)	-	(2,191,253)	225,290
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	(885,521)	(534,403)	(1,419,924)	-	(1,419,924)	90,693
53727	DEPT FOR INCOME SUPPORT	(1,141,536)	(2,944,557)	(4,086,093)	-	(4,086,093)	116,914
53728	DEPT FOR PUBLIC HEALTH	(7,053,617)	3,798,526	(3,255,091)	-	(3,255,091)	722,418



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
53729	OFF HUMAN RESOURCE MANAGE	(3,921,256)	378,959	(3,542,297)	-	(3,542,297)	401,608
53730	SERVE KY	(202,103)	28,602	(173,501)	-	(173,501)	20,699
53736	H&FS DEPT FOR COMM BASE S	(49,141,869)	15,247,965	(33,893,904)	-	(33,893,904)	5,033,020
53739	HEALTH DATA AND ANALYTICS	-	(498,767)	(498,767)	-	(498,767)	-
53746	DEPT FOR MEDICAID SERVICE	(2,391,943)	1,649,175	(742,768)	-	(742,768)	244,978
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(53,069)	(1,348,042)	(1,401,111)	-	(1,401,111)	5,435
54500	J&PS OFF OF SECRETARY	(1,891,191)	335,152	(1,556,039)	-	(1,556,039)	193,692
54515	DEPT OF PUBLIC ADVOCACY	(7,261,800)	803,957	(6,457,843)	-	(6,457,843)	743,740
54520	J&PS DEPT OF KY STATE POL	(7,182,751)	(1,227,623)	(8,410,374)	-	(8,410,374)	735,644
54523	J&PS OF JUVENILE JUSTICE	(6,427,499)	504,189	(5,923,310)	-	(5,923,310)	658,293
54525	DEPT OF CRIMINAL JUST TRN	(1,510,858)	(564,687)	(2,075,545)	-	(2,075,545)	154,739
54527	J&PS DEPT OF CORRECTIONS	(3,478,405)	(494,981)	(3,973,386)	-	(3,973,386)	356,252
55790	OFFICE OF THE SECRETARY	(886,036)	(505,226)	(1,391,262)	-	(1,391,262)	90,746
55793	DEPT PERSONNEL ADMIN	(389,736)	(106,029)	(495,765)	-	(495,765)	39,916
55794	DEPT FOR EMPLOYEE INS	(446,238)	(238,534)	(684,772)	-	(684,772)	45,703
56102	OFFICE OF THE SECRETARY	-	(2,492,482)	(2,492,482)	-	(2,492,482)	-
56106	DEPT OF WRKPLACE STANDARD	-	(2,328,728)	(2,328,728)	-	(2,328,728)	-
56107	DEPT OF WORKERS CLAIMS	-	(3,145,172)	(3,145,172)	-	(3,145,172)	-
56113	KY OSH REVIEW COMMISSION	-	(104,869)	(104,869)	-	(104,869)	-
56114	WORKERS COMP FUNDING COMM	-	(409,245)	(409,245)	-	(409,245)	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	(6,713,670)	(6,713,670)	-	(6,713,670)	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	(994,961)	122,345	(872,616)	-	(872,616)	101,902
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	(537,685)	(119,364)	(657,049)	-	(657,049)	55,069
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(4,338,789)	(1,367,153)	(5,705,942)	-	(5,705,942)	444,371
57129	DEPT FOR ENVIRONM PROTECT	(6,743,519)	(1,019,214)	(7,762,733)	-	(7,762,733)	690,659
57139	OFFICE OF ADMINISTRATIVE SERVICES	(821,350)	(118,405)	(939,755)	-	(939,755)	84,121
57140	KY NATURE PRESERVES	(206,812)	(36,427)	(243,239)	-	(243,239)	21,181
57141	OFFICE OF ENERGY POLICY	(99,654)	5,716	(93,938)	-	(93,938)	10,206
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING & GAMING CORP	(666,635)	84,182	(582,453)	-	(582,453)	68,276
58671	KY CLAIMS COMMISSION	-	(13,199)	(13,199)	-	(13,199)	-
58672	OFFICE OF CLAIMS AND APPEALS	(115,741)	63,333	(52,408)	-	(52,408)	11,854
58675	OFFICE OF THE SECRETARY	(719,940)	(76,453)	(796,393)	-	(796,393)	73,735
58676	DEPT OF INSURANCE	(742,745)	(111,466)	(854,211)	-	(854,211)	76,071
58677	OFF OF OCCUP & PROFESSION	(351,587)	37,703	(313,884)	-	(313,884)	36,009
58678	KY BOXING & WRESTLING AUT	(11,050)	(3,770)	(14,820)	-	(14,820)	1,132
58680	DEPT OF ALCOHOL & BEVERA	(154,518)	(43,597)	(198,115)	-	(198,115)	15,825
58681	DEPT OF CHARITABLE GAMING	(212,365)	(72,205)	(284,570)	-	(284,570)	21,750
58685	DEPT OF FINANCIAL INSTITU	(1,304,869)	(53,194)	(1,358,063)	-	(1,358,063)	133,642
58690	DEPT OF HOUSING & BUILD C	(1,934,973)	(278,018)	(2,212,991)	-	(2,212,991)	198,176
014A	BRECKINRIDGE CO ATTORNEY	(18,404)	2,640	(15,764)	-	(15,764)	1,885
024A	CHRISTIAN COUNTY ATTORNEY	(12,144)	273	(11,871)	-	(11,871)	1,244
031A	EDMONSON COUNTY ATTORNEY	(6,508)	(10,348)	(16,856)	-	(16,856)	667
060A	KNOTT COUNTY ATTORNEY	(11,188)	(16,679)	(27,867)	-	(27,867)	1,146
071A	LOGAN COUNTY ATTORNEY	(26,868)	6,586	(20,282)	-	(20,282)	2,752
086A	MONROE CO ATTORNEY	(6,595)	1,677	(4,918)	-	(4,918)	675
116A	WAYNE COUNTY ATTORNEY	(7,138)	1,818	(5,320)	-	(5,320)	731
W002	ALLEN COUNTY ATTORNEY	(24,716)	(6,306)	(31,022)	-	(31,022)	2,531
W003	ANDERSON COUNTY ATTORNEY	(21,071)	5,358	(15,713)	-	(15,713)	2,158
W005	BARREN COUNTY ATTORNEY	(41,878)	(11,273)	(53,151)	-	(53,151)	4,289
W006	BATH COUNTY ATTORNEY	(19)	4	(15)	-	(15)	2
W007	BELL COUNTY ATTORNEY	(37,278)	4,804	(32,474)	-	(32,474)	3,818
W008	BOONE COUNTY ATTORNEY	(93,464)	(53,577)	(147,041)	-	(147,041)	9,572
W011	BOYLE COUNTY ATTORNEY	(3,291)	481	(2,810)	-	(2,810)	337
W015	BULLITT COUNTY ATTORNEY	(30,500)	18,810	(11,690)	-	(11,690)	3,124
W018	CALLOWAY COUNTY ATTORNEY	(582)	147	(435)	-	(435)	60
W021	CARROLL COUNTY ATTORNEY	(16,715)	(3,626)	(20,341)	-	(20,341)	1,712
W022	CHILD SUPPORT ENFORCEMENT	(7,975)	(5,822)	(13,797)	-	(13,797)	817
W023	CASEY COUNTY ATTORNEY	(14,386)	(2,668)	(17,054)	-	(17,054)	1,473
W025	CLARK COUNTY ATTORNEY	(26,646)	(16,354)	(43,000)	-	(43,000)	2,729
W028	CRITTENDEN CO ATTORNEY	(3,902)	(14,568)	(18,470)	-	(18,470)	400



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
W030	DAVISS COUNTY ATTORNEY	(19,662)	171	(19,491)	-	(19,491)	2,014
W036	FLOYD COUNTY ATTORNEY	(25,243)	(4,786)	(30,029)	-	(30,029)	2,585
W037	FRANKLIN COUNTY ATTORNEY	(68,842)	(8,809)	(77,651)	-	(77,651)	7,051
W039	GALLATIN COUNTY ATTORNEY	(637)	6,083	5,446	-	5,446	65
W040	GARRARD COUNTY ATTORNEY	(15,628)	(2,787)	(18,415)	-	(18,415)	1,601
W041	GRANT COUNTY CHILD SUPPOR	(4,713)	(4,445)	(9,158)	-	(9,158)	483
W042	GRAVES COUNTY ATTORNEY	(40,379)	(19,324)	(59,703)	-	(59,703)	4,136
W046	HANCOCK COUNTY ATTORNEY	(6,109)	(629)	(6,738)	-	(6,738)	626
W049	HARRISON COUNTY ATTORNEY	(6,765)	(4,214)	(10,979)	-	(10,979)	693
W053	HICKMAN COUNTY ATTORNEY	(14,865)	(2,356)	(17,221)	-	(17,221)	1,522
W054	HOPKINS COUNTY ATTORNEY	(46,848)	(17,875)	(64,723)	-	(64,723)	4,798
W055	JACKSON COUNTY ATTORNEY	(8,702)	3,496	(5,206)	-	(5,206)	891
W056	JEFFERSON CO ATTORNEY	(209,170)	100,175	(108,995)	-	(108,995)	21,423
W058	JOHNSON COUNTY ATTORNEY	(2,474)	631	(1,843)	-	(1,843)	253
W061	KNOX COUNTY ATTORNEY	(61)	16	(45)	-	(45)	6
W062	LARUE COUNTY ATTORNEY	(17,999)	(5,979)	(23,978)	-	(23,978)	1,843
W063	LAUREL COUNTY ATTORNEY	(6,849)	171	(6,678)	-	(6,678)	701
W065	LEE COUNTY ATTORNEY	(9,490)	(7,657)	(17,147)	-	(17,147)	972
W067	LETCHER COUNTY ATTORNEY	(2,403)	4,512	2,109	-	2,109	246
W073	MCCRACKEN COUNTY ATTORNEY	(14,367)	(3,367)	(17,734)	-	(17,734)	1,471
W074	MCCREARY COUNTY ATTORNEY	(28,380)	(5,048)	(33,428)	-	(33,428)	2,907
W076	MADISON COUNTY ATTORNEY	(94,841)	(22,175)	(117,016)	-	(117,016)	9,713
W077	MAGOFFIN CO ATTORNEY	(7,659)	(6,141)	(13,800)	-	(13,800)	784
W082	MEADE COUNTY ATTORNEY	(24,568)	(139)	(24,707)	-	(24,707)	2,516
W083	MENIFEE COUNTY ATTORNEY	(7,360)	(559)	(7,919)	-	(7,919)	754
W084	MERCER COUNTY ATTORNEY	(6,852)	(4,179)	(11,031)	-	(11,031)	702
W087	MONTGOMERY CO ATTORNEY	(25,095)	(4,815)	(29,910)	-	(29,910)	2,570
W088	MORGAN COUNTY ATTORNEY	(25,832)	(5,416)	(31,248)	-	(31,248)	2,646
W092	OHIO COUNTY ATTORNEY	(762)	(1,224)	(1,986)	-	(1,986)	78
W093	OLDHAM COUNTY ATTORNEY	(37,377)	(7,654)	(45,031)	-	(45,031)	3,828
W094	OWEN COUNTY ATTORNEY	(8,988)	(2,359)	(11,347)	-	(11,347)	921
W096	PENDLETON COUNTY ATTORNEY	(1,670)	422	(1,248)	-	(1,248)	171
W099	POWELL COUNTY ATTORNEY	(283)	75	(208)	-	(208)	29
W100	PULASKI COUNTY ATTORNEY	(41,949)	6,280	(35,669)	-	(35,669)	4,296
W102	ROCKCASTLE CO ATTORNEY	(15,461)	(7,812)	(23,273)	-	(23,273)	1,583
W103	ROWAN COUNTY ATTORNEY	(10,297)	(12,277)	(22,574)	-	(22,574)	1,055
W105	SCOTT COUNTY ATTORNEY	(1,435)	3,676	2,241	-	2,241	147
W106	SHELBY COUNTY ATTORNEY	(14,222)	4,620	(9,602)	-	(9,602)	1,457
W107	SIMPSON COUNTY ATTORNEY	(7,994)	1,445	(6,549)	-	(6,549)	819
W108	SPENCER COUNTY ATTORNEY	(18,224)	(1,731)	(19,955)	-	(19,955)	1,866
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(9,972)	(14,458)	(24,430)	-	(24,430)	1,021
W112	TRIMBLE COUNTY ATTORNEY	(12,565)	(2,019)	(14,584)	-	(14,584)	1,287
W113	UNION COUNTY ATTORNEY	(10,336)	(6,891)	(17,227)	-	(17,227)	1,059
W117	WEBSTER COUNTY ATTORNEY	(20,643)	(3,388)	(24,031)	-	(24,031)	2,114
W118	WHITLEY COUNTY ATTORNEY	(30,384)	(13,695)	(44,079)	-	(44,079)	3,112
X034	FAYETTE CO ATTORNEY OFF	(37,477)	4,011	(33,466)	-	(33,466)	3,838
X059	KENTON COUNTY ATTORNEY	(16,693)	(2,643)	(19,336)	-	(19,336)	1,710
TOTAL		(321,691,805)	(8,886,776)	(330,578,581)	-	(330,578,581)	32,947,082



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
1430	EASTERN KY UNIV	1,601,634	324,226	324,821	4,232,211	6,482,892	1,539,247	-	1,213,373	176,328	2,928,948
1433	KET FOUNDATION	195,920	39,661	39,734	185,463	460,778	188,289	-	148,426	670,666	1,007,381
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	13,464	2,726	2,731	11,146	30,067	12,940	-	10,200	97,710	120,850
1436	LOTUS	51,782	10,482	10,502	-	72,766	49,765	-	39,229	310,316	399,310
1437	SANCTUARY INC	43,002	8,705	8,721	7,509	67,937	41,327	-	32,578	173,407	247,312
1438	O A S I S	50,100	10,142	10,161	-	70,403	48,148	-	37,955	264,881	350,984
1439	BARREN RIVER CHILD ADVOCA	23,857	4,830	4,838	29,581	63,106	22,928	-	18,074	254,944	295,946
1440	MOREHEAD STATE UNIVERSITY	856,354	173,356	173,674	1,666,951	2,870,335	822,997	-	648,761	118,644	1,590,402
1445	MURRAY STATE UNIV	1,006,504	203,751	204,125	1,035,105	2,449,485	967,299	-	762,512	180,895	1,910,706
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	-	-
1451	SILVERLEAF	33,785	6,839	6,852	18,844	66,320	32,469	-	25,595	101,479	159,543
1452	SPRINGHAVEN INC	42,330	8,569	8,585	-	59,484	40,681	-	32,069	140,168	212,918
1453	SAFE HARBOR	45,431	9,197	9,214	19,388	83,230	43,662	-	34,418	325,210	403,290
1454	D.O.V.E.S.	32,304	6,539	6,551	13,695	59,089	31,046	-	24,473	231,542	287,061
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	13,831	2,800	2,805	-	19,436	13,292	-	10,478	121,821	145,591
1457	KY RIVER CHILD ADVOCACY	12,897	2,611	2,615	16,874	34,997	12,394	-	9,770	80,184	102,348
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	37,306	7,552	7,566	4,676	57,100	35,853	-	28,262	141,972	206,087
1459	NURSING HOME OMBUDSMAN	22,073	4,468	4,477	2,336	33,354	21,213	-	16,722	47,443	85,378
1465	WESTERN KENTUCKY UNIV	1,454,398	294,421	294,960	374,925	2,418,704	1,397,747	-	1,101,829	814,127	3,313,703
1480	KASAP	33,450	6,771	6,784	3,957	50,962	32,147	-	25,341	216,487	273,975
1481	ZEROV	71,986	14,573	14,599	27,691	128,849	69,182	-	54,536	345,657	469,375
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	14,020	2,838	2,843	7,151	26,852	13,474	-	10,621	66,441	90,536
1484	BUFFALO TR CHILD ADV INC	11,890	2,407	2,411	12,317	29,025	11,427	-	9,008	90,683	111,118
1485	CUMBERLAND V C A CENTER	21,904	4,434	4,442	14,639	45,419	21,051	-	16,594	84,815	122,460
1486	LAKE CUMB CHILD ADV CTR	16,511	3,342	3,348	16,526	39,727	15,868	-	12,508	109,439	137,815
1487	B.R.A.S.S.	51,383	10,402	10,421	34,203	106,409	49,382	-	38,927	247,365	335,674
1488	WOMEN AWARE	12,137	2,457	2,461	-	17,055	11,664	-	9,195	66,576	87,435
1489	BETHANY HOUSE ABUSE SHEL	31,389	6,354	6,366	5,442	49,551	30,166	-	23,780	154,907	208,853
1490	HOPE HARBOR INC	28,360	5,741	5,752	10,966	50,819	27,255	-	21,485	225,315	274,055
1491	CHILD ADV CTR OF GRN RVR	13,344	2,701	2,706	11,866	30,617	12,825	-	10,109	80,377	103,311
1492	CSG HEADQUARTERS	237,432	48,065	48,153	-	333,650	228,184	-	179,875	822,617	1,230,676
1994	KY HIGHER ED STUD LN CORP	827,188	167,452	167,759	-	1,162,399	794,968	-	626,665	1,663,985	3,085,618
3022	LEX FAYETTE CO HLTH DEPT	843,294	170,712	171,025	28,555	1,213,586	810,446	-	638,866	222,299	1,671,611
3023	LAKE CUMBERLAND DISTRICT	677,010	137,050	137,302	5,493	956,855	650,639	-	512,892	318,657	1,482,188
3024	WEDCO DIST HEALTH DEPT	219,065	44,346	44,428	137,553	445,392	210,532	-	165,960	193,012	569,504
3025	NORTHERN KY DIST HLTH DEP	680,250	137,706	137,959	139,985	1,095,900	653,753	-	515,347	1,198,422	2,367,522
3026	BARREN RVR DIST HLTH DEPT	584,913	118,407	118,624	206,501	1,028,445	562,129	-	443,121	14,269	1,019,519
3027	GREEN RVR DIST HLTH DEPT	769,712	155,816	156,102	59,515	1,141,145	739,730	-	583,122	350,174	1,673,026
3028	LINCOLN TRL DIST HLTH DEP	575,650	116,532	116,745	202,311	1,011,238	553,227	-	436,104	-	989,331
3029	PURCHASE DIST HLTH DEPT	335,568	67,931	68,055	281,348	752,902	322,497	-	254,221	32,078	608,796
3030	MERCER CO HEALTH DEPT	78,804	15,953	15,982	32,539	143,278	75,734	-	59,701	6,446	141,881
3031	CUMBERLAND VLY DIST HEALT	675,379	136,720	136,971	1,044,691	1,993,761	649,072	-	511,657	-	1,160,729
3033	KY RIVER DIST HEALTH DEPT	561,394	113,646	113,854	517,864	1,306,758	539,527	-	425,303	-	964,830
3034	BOURBON CO HEALTH CENTER	73,504	14,880	14,907	6,593	109,884	70,641	-	55,686	70,290	196,617
3035	CLARK CO HEALTH DEPT	153,200	31,013	31,070	30,198	245,481	147,233	-	116,062	136,196	399,491
3036	GATEWAY DIST HEALTH DEPT	283,999	57,491	57,597	35,443	434,530	272,937	-	215,153	179,376	667,466
3037	BOYLE CO HEALTH DEPT	63,457	12,846	12,869	4,364	93,536	60,985	-	48,074	44,488	153,547
3038	PIKE CO HEALTH DEPT	224,932	45,534	45,618	7,050	323,134	216,171	-	170,405	56,658	443,234
3039	FLOYD CO HEALTH CENTER	120,240	24,341	24,385	-	168,966	115,557	-	91,092	34,569	241,218
3040	MARTIN CO HEALTH DEPT	52,612	10,651	10,670	42,988	116,921	50,563	-	39,858	11,513	101,934
3042	BUFFALO TRACE HEALTH DEPT	94,206	19,070	19,105	41,400	173,781	90,536	-	71,369	31,663	193,568
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	201,754	40,842	40,917	47,330	330,843	193,895	-	152,846	121,247	467,988
3045	PENNYRILE DIST HLTH DEPT	149,112	30,185	30,241	6,221	215,759	143,303	-	112,965	241,556	497,824
3047	BREATHITT CO HEALTH DEPT	145,400	29,434	29,488	5,510	209,832	139,737	-	110,153	79,796	329,686
3048	GREENUP CO HLTH DEPT	108,844	22,034	22,074	30,817	183,769	104,604	-	82,459	160,845	347,908
3049	WHITLEY CO HEALTH DEPT	240,500	48,686	48,775	20,762	358,723	231,132	-	182,199	10,514	423,845
3050	LAUREL CO HEALTH DEPT	121,504	24,597	24,642	-	170,743	116,772	-	92,050	58,917	267,739
3051	KNOX CO HEALTH DEPT	225,304	45,609	45,693	48,750	365,356	216,528	-	170,687	67,290	454,505
3052	MONROE CO HEALTH DEPT	37,403	7,572	7,585	2,804	55,364	35,946	-	28,336	61,386	125,668
3053	BULLITT CO HEALTH DEPT	133,262	26,977	27,026	-	187,265	128,071	-	100,957	135,785	364,813
3054	THREE RIVERS DIST HLTH	246,122	49,824	49,915	40,933	386,794	236,535	-	186,458	109,050	532,043
3055	ESTILL CO HEALTH DEPT	47,986	9,714	9,732	30,606	98,038	46,117	-	36,354	286	82,757
3056	OLDHAM CO HEALTH DEPT	100,891	20,424	20,461	3,651	145,427	96,961	-	76,434	141,027	314,422



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
3057	LEWIS CO HEALTH DEPT	46,830	9,480	9,497	10,803	76,610	45,005	-	35,477	149,511	229,993
3058	FLEMING CO HEALTH DEP	38,748	7,844	7,858	1,461	55,911	37,239	-	29,355	46,754	113,348
3059	JESSAMINE CO HEALTH DEPT	102,968	20,844	20,882	133	144,827	98,957	-	78,007	301,435	478,399
3060	POWELL CO HEALTH DEPT	45,678	9,247	9,264	-	64,189	43,899	-	34,605	38,266	116,770
3061	ANDERSON CO HEALTH DEPT	47,570	9,630	9,647	5,152	71,999	45,717	-	36,038	90,006	171,761
3062	MADISON CO HEALTH DEP	416,716	84,358	84,513	286,192	871,779	400,485	-	315,698	59,172	775,355
3064	JOHNSON CO HEALTH DEPT	139,604	28,261	28,312	-	196,177	134,166	-	105,762	96,212	336,140
3065	MAGOFFIN CO HEALTH DEPT	62,138	12,579	12,602	10,213	97,532	59,718	-	47,075	15,454	122,247
3066	ALLEN CO HEALTH DEPT	83,122	16,827	16,858	-	116,807	79,884	-	62,972	59,394	202,250
3067	FRANKLIN CO HEALTH DEPT	226,512	45,854	45,938	-	318,304	217,689	-	171,602	307,061	696,352
3068	LINCOLN CO HEALTH DEPT	46,523	9,418	9,435	-	65,376	44,711	-	35,245	68,158	148,114
3069	WOODFORD CO HEALTH DEPT	70,704	14,313	14,339	24,063	123,419	67,950	-	53,565	189,531	311,046
3072	MUHLBERG CO.HEALTH DEPT	80,318	16,259	16,289	3,599	116,465	77,190	-	60,848	147,718	285,756
3073	MARSHALL CO HEALTH DEPT	137,291	27,792	27,843	24,054	216,980	131,943	-	104,009	93,501	329,453
3074	CHRISTIAN CO HEALTH DEPT	133,077	26,939	26,989	-	187,005	127,893	-	100,817	90,779	319,489
3075	HOPKINS CO HEALTH DEPT	168,313	34,072	34,135	14,470	250,990	161,757	-	127,511	100,135	389,403
3076	TODD CO HEALTH DEPT	65,941	13,349	13,373	1,057	93,720	63,372	-	49,956	211,746	325,074
3077	BRACKEN CO HEALTH DEPT	30,486	6,171	6,183	-	42,840	29,299	-	23,096	51,790	104,185
3078	MONTGOMERY CO HEALTH DEPT	142,234	28,793	28,846	64,204	264,077	136,694	-	107,754	341,655	586,103
3079	GARRARD COUNTY HEALTH DPT	39,737	8,044	8,059	2,053	57,893	38,189	-	30,104	16,762	85,055
3080	BRECKINRIDGE CO HEALTH BD	62,438	12,640	12,663	64,509	152,250	60,006	-	47,302	289	107,597
3081	ASHLAND BOYD CO HEALTH DP	142,714	28,890	28,943	58,723	259,270	137,155	-	108,118	22,211	267,484
3082	LAWRENCE CO HEALTH DEPT	58,853	11,914	11,936	7,211	89,914	56,561	-	44,586	119,320	220,467
3083	GRAVES CO HEALTH CENTER	76,612	15,509	15,537	-	107,658	73,628	-	58,040	304,918	436,586
3084	CALLOWAY CO HEALTH DEPT	49,222	9,964	9,983	6,183	75,352	47,305	-	37,290	160,420	245,015
3085	BELL CO HEALTH DEPT	94,112	19,052	19,087	-	132,251	90,446	-	71,298	48,415	210,159
3086	GRAYSON COUNTY HEALTH DEPT	62,378	12,627	12,651	31,140	118,796	59,948	-	47,256	93,767	200,971
3087	HARLAN CO HEALTH DEPT	67,399	13,644	13,669	-	94,712	64,774	-	51,060	68,408	184,242
3088	CARTER CO HEALTH DEPT	57,075	11,554	11,575	2,197	82,401	54,851	-	43,239	59,132	157,222
3801	KENTUCKY STATE UNIVERSITY	344,348	69,708	69,836	209,459	693,351	330,935	-	260,872	426,076	1,017,883
5470	KCTCS	1,412,048	285,848	286,372	-	1,984,268	1,357,046	-	1,069,746	2,396,479	4,823,271
7403	ASST OF COMMONWEALTH ATTY	78,546	15,901	15,930	-	110,377	75,487	-	59,506	266,255	401,248
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	24,545	4,969	4,978	4,036	38,528	23,589	-	18,595	53,169	95,353
7409	MUN ELEC POW ASSOC OF KY	10,226	2,070	2,074	13,663	28,033	9,827	-	7,747	37,861	55,435
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	8,286	1,677	1,680	34,666	46,309	7,963	-	6,278	1,212	15,453
7416	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-	-	-	7,806	7,806
7417	KY ASSOC OF REGIONAL PROG	14,549	2,945	2,951	4,886	25,331	13,982	-	11,022	3,305	28,309
7716	MASTER COMMISSIONER BULLITT COUNTY	5,113	1,035	1,037	5,098	12,283	4,914	-	3,873	47,696	56,483
7718	MASTER COMM BOONE CO	5,696	1,153	1,155	-	8,004	5,474	-	4,315	54,193	63,982
7720	MASTER COMM CAMPBELL CO	2,562	519	520	-	3,601	2,462	-	1,941	23,197	27,600
7724	MASTER COMM CHRISTIAN CO	1,567	317	318	-	2,202	1,506	-	1,187	13,490	16,183
7725	MASTER COMM CLARK CO	691	140	140	-	971	664	-	524	7,728	8,916
7727	MASTER COMM CLINTON/CUMBE	108	22	22	-	152	103	-	81	18,799	18,983
7730	MASTER COMM DAVIESS CO	3,685	746	747	564	5,742	3,541	-	2,791	36,351	42,683
7734	MASTER COMM FAYETTE CO	5,739	1,162	1,164	-	8,065	5,515	-	4,348	57,015	66,878
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	2,094	424	425	-	2,943	2,013	-	1,587	19,624	23,224
7743	MASTER COMM GRAYSON CO	1,923	389	390	3,777	6,479	1,849	-	1,457	25,134	28,440
7747	MASTER COMM HARDIN CO	5,425	1,098	1,100	-	7,623	5,214	-	4,110	60,850	70,174
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	-	-	-	-	-	6,500	6,500
7751	MASTER COMM HENDERSON CO	1,331	269	270	8,787	10,657	1,279	-	1,008	3,890	6,177
7752	HENRY/ TRIMBLE MASTER COM	3,045	616	617	977	5,255	2,926	-	2,307	17,207	22,440
7753	MASTER COMM HOPKINS CO	2,287	463	464	14,027	17,241	2,198	-	1,732	5,331	9,261
7756	MASTER COMM JEFF CIRCUIT	14,735	2,983	2,988	-	20,706	14,161	-	11,163	131,139	156,463
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	2,310	468	468	3,439	6,685	2,220	-	1,750	20,911	24,881
7759	MASTER COMM KENTON CO	6,740	1,364	1,367	-	9,471	6,478	-	5,106	60,116	71,700
7763	MASTER COMM LAUREL CO	2,477	501	502	-	3,480	2,381	-	1,877	19,983	24,241
7773	MASTER COMM MCCRACKEN CO	4,469	905	906	992	7,272	4,295	-	3,386	40,859	48,540
7776	MASTER COMM MADISON CO	3,902	790	791	-	5,483	3,750	-	2,956	33,507	40,213
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	3,242	656	658	5,818	10,374	3,116	-	2,456	16,162	21,734
7790	MASTER COMM NELSON CO	2,089	423	424	-	2,936	2,008	-	1,583	20,513	24,104
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	3,177	643	644	-	4,464	3,053	-	2,407	22,144	27,604
7794	MASTER COMM OWEN CO	1,571	318	319	3,439	5,647	1,510	-	1,190	15,382	18,082



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
7798	MASTER COMM PIKE CO	3,609	731	732	-	5,072	3,468	-	2,734	31,176	37,378
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	4,060	822	823	1,751	7,456	3,902	-	3,076	34,047	41,025
7807	MASTER COMM SIMPSON CO	1,345	272	273	-	1,890	1,293	-	1,019	14,764	17,076
7814	MASTER COMM WARREN CO	5,890	1,192	1,195	-	8,277	5,661	-	4,462	36,705	46,828
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	1,204	244	244	-	1,692	1,157	-	912	10,196	12,265
7821	MASTER COMM MUHLENBERG CO	2,907	589	590	-	4,086	2,794	-	2,202	26,226	31,222
8024	SEVEN CO SERVICES INC	903,266	182,852	183,188	3,469,740	4,739,046	868,083	-	684,301	217,320	1,769,704
8201	KY RIVER COMM CARE INC	156,315	31,644	31,702	600,456	820,117	150,227	-	118,422	37,608	306,257
8202	NORTHERN KY REG MHMR BD	340,862	69,002	69,129	1,353,561	1,832,554	327,585	-	258,232	48,790	634,607
8204	COMMUNICARE INC	673,056	136,250	136,500	127,406	1,073,212	646,839	-	509,896	674,337	1,831,072
8205	ADANTA/BEHAVIORAL HLTH SR	708,584	143,442	143,705	989,734	1,985,465	680,983	-	536,812	43,375	1,261,170
8208	CUMBERLAND RIVER MHMR	1,228,582	248,708	249,164	1,178,442	2,904,896	1,180,727	-	930,755	3,667,501	5,778,983
8209	FOUR RIVERS BEHAVIORAL HEALTH	551,493	111,641	111,846	508,354	1,283,334	530,011	-	417,803	917,104	1,864,918
8210	NEW VISTA OF THE BLUEGRASS, INC.	2,375,110	480,805	481,686	-	3,337,601	2,282,595	-	1,799,346	6,997,947	11,079,988
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	944,289	191,157	191,507	1,409,736	2,736,689	907,507	-	715,378	1,528,191	3,151,076
8216	COMPREHEND INC REG MHMR B	298,902	60,508	60,619	-	420,029	287,259	-	226,444	825,097	1,338,800
8220	LIFESKILLS INC	1,558,595	315,514	316,092	428,282	2,618,483	1,497,885	-	1,180,767	2,294,483	4,973,135
8221	MOUNTAIN COMP CARE CENTER	419,417	84,905	85,060	-	589,382	403,080	-	317,744	902,575	1,623,399
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	59,786	12,103	12,125	-	84,014	57,457	-	45,293	442,071	544,821
10010	LEGS LEGISLATIVE RES COMM	2,914,134	589,922	591,004	649,704	4,744,764	2,800,624	-	2,207,703	53,754	5,062,081
20020	JUDL JUDICIAL RET SYSTEM	7,124	1,442	1,445	1,207	11,218	6,847	-	5,397	62,237	74,481
20025	JUDL ADM OFF OF THE COURT	5,710,083	1,155,919	1,158,038	842,113	8,866,153	5,487,664	-	4,325,870	10,955,015	20,768,549
31030	UNIFIED PROSECUTORIAL SYS	6,750,812	1,366,598	1,369,104	2,045,777	11,532,291	6,487,856	-	5,114,311	1,777,016	13,379,183
31035	DEPT OF AGRICULTURE	1,100,932	222,867	223,275	-	1,547,074	1,058,049	-	834,049	574,466	2,466,564
31040	ATTORNEY GENERALS OFFICE	1,329,729	269,183	269,677	1,579,097	3,447,686	1,277,934	-	1,007,382	423,759	2,709,075
31045	AUDITOR OF PUBLIC ACCOUNT	1,512,551	306,193	306,754	3,128,723	5,254,221	1,453,635	-	1,145,886	-	2,599,521
31066	REGISTRY OF ELECTION	73,545	14,888	14,915	13,113	116,461	70,680	-	55,716	25,351	151,747
31070	GOVERNORS OFFICE	207,025	41,909	41,986	1,935	292,855	198,961	-	156,839	36,005	391,805
31074	DEPT OF VETERANS AFFAIRS	3,795,067	768,253	769,662	5,595,722	10,928,704	3,647,242	-	2,875,084	602,251	7,124,577
31076	MILITARY AFFAIRS COMM	6,724	1,361	1,364	-	9,449	6,462	-	5,094	6,197	17,753
31082	KY INFRASTRUCTURE	126,880	25,685	25,732	144,702	322,999	121,938	-	96,122	-	218,060
31085	LT GOVERNORS OFFICE	51,151	10,355	10,374	1,727	73,607	49,158	-	38,751	26,907	114,816
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	146,148	29,585	29,640	168,103	373,476	140,455	-	110,719	-	251,174
31095	DEPT MILITARY AFFAIRS	1,397,135	282,829	283,347	-	1,963,311	1,342,714	-	1,058,448	2,795,765	5,196,927
31097	OFF OF MINORITY EMPOWMENT	8,739	1,769	1,772	53,250	65,530	8,399	-	6,621	22,047	37,067
31110	OFF OF SECRETARY TO CABIN	-	-	-	-	-	-	-	-	50,087	50,087
31112	GOV OFF LOCAL DEVELOPMENT	272,797	55,224	55,325	92,782	476,128	262,171	-	206,667	161,416	630,254
31120	SECRETARY OF STATE	187,408	37,938	38,007	-	263,353	180,108	-	141,978	77,573	399,659
31125	STATE TREASURERS OFFICE	188,900	38,240	38,310	139,418	404,868	181,542	-	143,107	97,598	422,247
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	16,669	3,374	3,381	10,266	33,690	16,020	-	12,629	3,275	31,924
31137	KY COMM NETWORK AUTH	85,731	17,355	17,387	-	120,473	82,391	-	64,948	63,397	210,736
31150	BOARD OF ACCOUNTANCY	22,332	4,521	4,529	-	31,382	21,462	-	16,919	13,144	51,525
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	12,893	2,610	2,615	8,904	27,022	12,391	-	9,768	8,992	31,151
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	46,491	9,411	9,429	84,860	150,191	44,680	-	35,221	-	79,901
31180	BOARD OF DENTISTRY	23,374	4,732	4,740	-	32,846	22,464	-	17,708	37,288	77,460
31185	BOARD OF ELECTIONS	58,153	11,772	11,794	1,453	83,172	55,888	-	44,056	10,944	110,888
31190	BRD OF EMBALMERS/FUN DIR	22,799	4,615	4,624	28,168	60,206	21,911	-	17,273	8,141	47,325
31200	BOARD OF EXM ARCHITECTS	15,270	3,091	3,097	-	21,458	14,675	-	11,568	14,023	40,266
31205	KY LANDSCAPE ARCH REG BD	2,593	525	526	-	3,644	2,492	-	1,965	2,318	6,775
31215	BD EXAMINERS OF SOCIAL WK	13,912	2,816	2,821	12,322	31,871	13,370	-	10,540	-	23,910
31225	BD OF HAIRDRESSERS/CSMTG	73,698	14,919	14,946	11,933	115,496	70,827	-	55,833	57,715	184,375
31245	BD OF MEDICAL LICENSURE	95,371	19,306	19,342	7,122	141,141	91,656	-	72,252	7,911	171,819
31250	BOARD OF NURSING	384,107	77,757	77,899	88,631	628,394	369,146	-	290,994	22,650	682,790
31260	BOARD OF OPTOMETRIC EXM	7,953	1,610	1,613	-	11,176	7,643	-	6,025	9,882	23,550
31263	KY RESPIRATORY CARE BD	11,144	2,256	2,260	5,366	21,026	10,710	-	8,443	11,472	30,625
31268	PERSONNEL BOARD	29,626	5,997	6,008	-	41,631	28,472	-	22,444	60,513	111,429
31270	KY BOARD OF PHARMACY	117,522	23,790	23,834	-	165,146	112,944	-	89,033	75,541	277,518
31275	BD OF PHYSICAL THERAPY	18,993	3,845	3,852	0	26,690	18,253	-	14,389	7,989	40,631



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources		
												(19)	(20)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	65,512	13,262	13,286	24,718	116,778	62,961	-	49,631	2,386	114,978	-	-
31310	KY BOARD OF VET EXAMINER	13,572	2,747	2,752	71,174	90,245	13,043	-	10,282	-	23,325	-	-
31345	SCHOOL FAC CONSTR COMM	13,949	2,824	2,829	-	19,602	13,406	-	10,568	15,820	39,794	-	-
31354	EXECUTIVE BRANCH ETH COMM	28,438	5,757	5,767	-	39,962	27,330	-	21,544	30,214	79,088	-	-
31370	COMMISSION ON HUMAN RIGHT	92,531	18,731	18,766	-	130,028	88,927	-	70,100	93,037	252,064	-	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	193,715	39,215	39,286	-	272,216	186,169	-	146,755	291,223	624,147	-	-
31765	OFFICE OF STATE BUD DIREC	120,931	24,481	24,526	-	169,938	116,221	-	91,616	150,377	358,214	-	-
35605	TRAN OFF OF THE SECRETARY	426,133	86,264	86,422	56,966	655,785	409,534	-	322,832	108,402	840,768	-	-
35607	TRAN OFFICE OF LEGAL SVC	234,026	47,375	47,462	-	328,863	224,910	-	177,295	72,883	475,088	-	-
35609	DIVISION OF FACILITY MANA	169,975	34,409	34,472	30,184	269,040	163,354	-	128,771	10,934	303,059	-	-
35615	TRAN DEPT OF AVIATION	148,643	30,090	30,146	40,193	249,072	142,853	-	112,609	12,627	268,089	-	-
35616	TRAN OFFICE OF PERSONNEL	163,706	33,140	33,201	1,780	231,827	157,329	-	124,021	100,188	381,538	-	-
35617	OFFICE OF INFORMAT TECHNO	182,181	36,880	36,947	-	256,008	175,085	-	138,017	142,839	455,941	-	-
35618	OFFICE OF AUDITS	220,414	44,619	44,701	-	309,734	211,828	-	166,982	212,101	590,911	-	-
35619	DOT PAYROLL DIVISION	82,993	16,801	16,831	227,579	344,204	79,760	-	62,874	306,969	449,603	-	-
35625	TRAN DEPT OF HIGHWAYS	21,324,565	4,316,824	4,324,747	2,004,753	31,970,889	20,493,927	-	16,155,159	3,277,142	39,926,228	-	-
35628	TRAN DEPT OF INTERGOV PRO	72,164	14,609	14,635	1,681	103,089	69,353	-	54,671	38,927	162,951	-	-
35630	TRAN DEPT OF VEH REGULATE	1,284,832	260,094	260,571	1,608,386	3,413,883	1,234,785	-	973,369	-	2,208,154	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	513,390	103,928	104,119	38,844	760,281	493,393	-	388,937	14,492	896,822	-	-
39075	KHEAA DIV OF FINANCIAL AF	27,533	5,574	5,584	-	38,691	26,461	-	20,859	146,325	193,645	-	-
39079	COMMONWEALTH OF TECHNOL	1,343,179	271,906	272,405	-	1,887,490	1,290,860	-	1,017,572	1,099,781	3,408,213	-	-
39084	KY RIVER AUTHORITY	33,776	6,837	6,850	-	47,463	32,460	-	25,588	46,919	104,967	-	-
39103	OFFICE OF PVA'S	3,294,012	666,822	668,045	382,887	5,011,766	3,165,705	-	2,495,493	1,443,391	7,104,589	-	-
39130	DEPT OF REVENUE	3,784,394	766,092	767,497	493,087	5,811,070	3,636,984	-	2,866,998	795,595	7,299,577	-	-
39750	OFFICE OF SECRETARY	660,071	133,621	133,866	81,288	1,008,846	634,360	-	500,059	75,882	1,210,301	-	-
39757	FIN OFFICE OF INSP GENERAL	5,636	1,141	1,143	29,559	37,479	5,417	-	4,270	1,009	10,696	-	-
39758	OFF OF THE CONTROLLER	517,740	104,808	105,001	303,837	1,031,386	497,573	-	392,232	39,264	929,069	-	-
39785	DEPT FACILITIES SUPP SVCS	1,125,814	227,904	228,322	22,940	1,604,980	1,081,961	-	852,899	107,597	2,042,457	-	-
50235	KY STATE FAIR BOARD	1,118,423	226,408	226,823	279,457	1,851,111	1,074,858	-	847,300	-	1,922,158	-	-
50410	COMM KY HERITAGE COUNCIL	121,965	24,690	24,735	107,807	279,197	117,214	-	92,398	11,353	220,965	-	-
50529	KY ARTS COUNCIL	55,326	11,200	11,220	40,802	118,548	53,171	-	41,914	77,836	172,921	-	-
50550	KY HISTORICAL SOCIETY	185,568	37,565	37,634	-	260,767	178,339	-	140,583	38,675	357,597	-	-
50660	DEPT OF FISH & WILDLIFE	1,554,367	314,658	315,235	-	2,184,260	1,493,822	-	1,177,564	937,203	3,608,589	-	-
50665	COMM KY HORSE PARK	291,497	59,009	59,117	162,275	571,898	280,143	-	220,834	31,912	532,889	-	-
50670	DEPT OF PARKS	2,619,807	530,340	531,312	389,419	4,070,878	2,517,761	-	1,984,726	103,641	4,606,128	-	-
50850	COMM OFFICE OF SECRETARY	121,124	24,520	24,565	-	170,209	116,406	-	91,761	141,814	349,981	-	-
50852	KY ARTISANS CTR AT BERA	73,137	14,806	14,833	25,063	127,839	70,289	-	55,408	17,387	143,084	-	-
50860	DEPT OF TOURISM	131,021	26,523	26,572	70,878	254,994	125,918	-	99,260	73,650	298,828	-	-
51106	DEPT OF WORKPLACE STANDARDS	497,946	100,802	100,986	821,413	1,521,147	478,550	-	377,236	64,693	920,479	-	-
51107	DEPARTMENT OF WORKERS' CLAIMS	831,139	168,251	168,560	1,362,138	2,530,088	798,765	-	629,658	73,722	1,502,145	-	-
51113	KY OSH REVIEW COMMISSION	22,031	4,460	4,468	36,352	67,311	21,173	-	16,690	8,436	46,299	-	-
51114	WORKERS' COMP FUNDING COMMISSION	80,317	16,259	16,289	142,159	255,024	77,188	-	60,847	61,032	199,067	-	-
51142	OFFICE OF UNEMPLOYMENT INSURANCE	855,183	173,119	173,436	1,925,684	3,127,422	821,872	-	647,874	1,919,537	3,389,283	-	-
51143	DISABILITY DETERMINATION SVCS PROG	1,868,565	378,262	378,956	9,799,264	12,425,047	1,795,781	-	1,415,596	-	3,211,377	-	-
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	42,281	8,559	8,575	-	59,415	40,634	-	32,031	106,291	178,956	-	-
51407	KY ENVIRONMENTAL EDUC COU	8,671	1,755	1,758	1,640	13,824	8,333	-	6,569	15,262	30,164	-	-
51507	OFFICE OF THE SECRETARY	892,575	180,688	181,020	1,379,945	2,634,228	857,808	-	676,201	-	1,534,009	-	-
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	56,657	11,469	11,490	107,187	186,803	54,450	-	42,922	64,522	161,894	-	-
51509	OFFICE OR EDUCATIONAL PROGRAMS	8,914	1,804	1,808	29,112	41,638	8,567	-	6,753	-	15,320	-	-
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	261	53	53	36,606	36,973	251	-	198	904,561	905,010	-	-
51531	DEPT WORKFORCE INVESTMENT	1,833,075	371,078	371,758	1,382,795	3,958,706	1,761,674	-	1,388,710	347,693	3,498,077	-	-
51532	KY COMM ON PROPRIETARY ED	11,012	2,229	2,233	-	15,474	10,583	-	8,342	10,148	29,073	-	-
51540	EDUC DEPT OF EDUCATION	1,455,569	294,658	295,198	143,832	2,189,257	1,398,872	-	1,102,716	379,784	2,881,372	-	-
51545	KY EDUCATIONAL TV AUTHOR	677,604	137,171	137,422	-	952,197	651,210	-	513,342	532,718	1,697,270	-	-
51555	KY DEPT LIBRARY & ARCHIVE	274,230	55,514	55,616	205,198	590,558	263,548	-	207,753	159,603	630,904	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	2,281,209	461,796	462,643	1,198,498	4,404,146	2,192,352	-	1,728,209	4,066,181	7,986,742	-	-
53723	OFFICE INSPECTOR GENERAL	1,205,545	244,044	244,492	1,128,269	2,822,350	1,158,587	-	913,302	202,683	2,274,572	-	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	485,309	98,243	98,423	1,024,451	1,706,426	466,405	-	367,662	4,463,435	5,297,502	-	-
53727	DEPT FOR INCOME SUPPORT	625,618	126,647	126,879	683,663	1,562,807	601,249	-	473,958	10,215,510	11,290,717	-	-
53728	DEPT FOR PUBLIC HEALTH	3,865,727	782,557	783,992	6,769,733	12,202,009	3,715,150	-	2,928,615	-	6,643,765	-	-



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
53729	OFF HUMAN RESOURCE MANAGE	2,149,040	435,040	435,838	1,227,048	4,246,966	2,065,331	-	1,628,079	125,535	3,818,945
53730	SERVE KY	110,762	22,422	22,463	65,074	220,721	106,448	-	83,912	42,623	232,983
53736	H&FS DEPT FOR COMM BASE S	26,932,148	5,452,000	5,461,998	18,086,684	55,932,830	25,883,091	-	20,403,379	-	46,286,470
53739	HEALTH DATA AND ANALYTICS	-	-	-	-	-	-	-	-	196,105	196,105
53746	DEPT FOR MEDICAID SERVICE	1,310,902	265,372	265,859	1,592,733	3,434,866	1,259,840	-	993,119	74,104	2,327,063
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	29,085	5,888	5,899	390,201	431,073	27,952	-	22,034	3,716,087	3,766,073
54500	J&PS OFF OF SECRETARY	1,036,465	209,816	210,201	213,520	1,670,002	996,093	-	785,210	159,132	1,940,435
54515	DEPT OF PUBLIC ADVOCACY	3,979,822	805,654	807,131	2,865,391	8,457,998	3,824,800	-	3,015,051	207,881	7,047,732
54520	J&PS DEPT OF KY STATE POL	3,936,499	796,884	798,345	380,723	5,912,451	3,783,165	-	2,982,231	1,622,108	8,387,504
54523	J&PS OF JUVENILE JUSTICE	3,522,584	713,093	714,401	1,074,190	6,024,268	3,385,373	-	2,668,655	826,328	6,880,356
54525	DEPT OF CRIMINAL JUST TRN	828,024	167,621	167,928	-	1,163,573	795,771	-	627,298	419,371	1,842,440
54527	J&PS DEPT OF CORRECTIONS	1,906,336	385,909	386,616	-	2,678,861	1,832,081	-	1,444,211	527,438	3,803,730
55790	OFFICE OF THE SECRETARY	485,591	98,300	98,481	-	682,372	466,676	-	367,876	424,985	1,259,537
55793	DEPT PERSONNEL ADMIN	213,594	43,239	43,318	32,099	332,250	205,275	-	161,816	114,359	481,450
55794	DEPT FOR EMPLOYEE INS	244,560	49,507	49,598	-	343,665	235,034	-	185,275	220,902	641,211
56102	OFFICE OF THE SECRETARY	-	-	-	-	-	-	-	-	1,116,351	1,116,351
56106	DEPT OF WRKPLACE STANDARD	-	-	-	-	-	-	-	-	1,105,079	1,105,079
56107	DEPT OF WORKERS CLAIMS	-	-	-	-	-	-	-	-	1,273,915	1,273,915
56113	KY OSH REVIEW COMMISSION	-	-	-	-	-	-	-	-	42,959	42,959
56114	WORKERS COMP FUNDING COMM	-	-	-	-	-	-	-	-	181,208	181,208
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	3,421,564	3,421,564
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	545,287	110,385	110,587	260,085	1,026,344	524,047	-	413,101	15,173	952,321
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	294,678	59,653	59,762	-	414,093	283,200	-	223,243	145,397	651,840
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	2,377,869	481,363	482,246	78,080	3,419,558	2,285,246	-	1,801,437	1,934,067	6,020,750
57129	DEPT FOR ENVIRONM PROTECT	3,695,778	748,154	749,526	61,793	5,255,251	3,551,821	-	2,799,865	590,917	6,942,603
57139	OFFICE OF ADMINISTRATIVE SERVICES	450,140	91,124	91,291	15,657	648,212	432,606	-	341,019	263,579	1,037,204
57140	KY NATURE PRESERVES	113,343	22,945	22,987	17,408	176,683	108,928	-	85,867	50,108	244,903
57141	OFFICE OF ENERGY POLICY	54,615	11,056	11,076	84,974	161,721	52,488	-	41,376	19,230	113,094
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING & GAMING CORP	365,349	73,959	74,095	318,669	832,072	351,118	-	276,783	43,279	671,180
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	63,432	12,841	12,864	63,880	153,017	60,961	-	48,055	27,715	136,731
58675	OFFICE OF THE SECRETARY	394,562	79,873	80,020	-	554,455	379,193	-	298,914	125,210	803,317
58676	DEPT OF INSURANCE	407,060	82,403	82,554	90,451	662,468	391,205	-	308,383	113,936	813,524
58677	OFF OF OCCUP & PROFESSION	192,687	39,006	39,078	121,654	392,425	185,181	-	145,976	23,296	354,453
58678	KY BOXING & WRESTLING AUT	6,056	1,226	1,228	-	8,510	5,820	-	4,588	2,461	12,869
58680	DEPT OF ALCOHOL & BEVERA	84,684	17,143	17,174	56,512	175,513	81,385	-	64,155	12,934	158,474
58681	DEPT OF CHARITABLE GAMING	116,386	23,561	23,604	-	163,551	111,853	-	88,172	146,628	346,653
58685	DEPT OF FINANCIAL INSTITU	715,132	144,767	145,033	260,697	1,265,629	687,276	-	541,773	70,647	1,299,696
58690	DEPT OF HOUSING & BUILD C	1,060,460	214,674	215,068	20,937	1,511,139	1,019,153	-	803,388	439,881	2,262,422
014A	BRECKINRIDGE CO ATTORNEY	10,086	2,042	2,046	2,727	16,901	9,693	-	7,641	92	17,426
024A	CHRISTIAN COUNTY ATTORNEY	6,655	1,347	1,350	14,974	24,326	6,396	-	5,042	1,021	12,459
031A	EDMONSON COUNTY ATTORNEY	3,567	722	723	2,248	7,260	3,428	-	2,702	10,075	16,205
060A	KNOTT COUNTY ATTORNEY	6,132	1,241	1,244	-	8,617	5,893	-	4,645	9,536	20,074
071A	LOGAN COUNTY ATTORNEY	14,725	2,981	2,986	14,832	35,524	14,151	-	11,155	1,386	26,692
086A	MONROE CO ATTORNEY	3,614	732	733	15,118	20,197	3,473	-	2,738	529	6,740
116A	WAYNE COUNTY ATTORNEY	3,912	792	793	16,365	21,862	3,760	-	2,964	572	7,296
W002	ALLEN COUNTY ATTORNEY	13,545	2,742	2,747	8,565	27,599	13,018	-	10,262	3,511	26,791
W003	ANDERSON COUNTY ATTORNEY	11,548	2,338	2,342	48,306	64,534	11,098	-	8,748	1,694	21,540
W005	BARREN COUNTY ATTORNEY	22,951	4,646	4,655	25,212	57,464	22,057	-	17,387	14,848	54,292
W006	BATH COUNTY ATTORNEY	11	2	2	42	57	10	-	8	2	20
W007	BELL COUNTY ATTORNEY	20,430	4,136	4,143	6,129	34,838	19,634	-	15,477	27,122	62,233
W008	BOONE COUNTY ATTORNEY	51,223	10,369	10,388	-	71,980	49,228	-	38,806	136,488	224,522
W011	BOYLE COUNTY ATTORNEY	1,804	365	366	1,465	4,000	1,733	-	1,366	3,975	7,074
W015	BULLITT COUNTY ATTORNEY	16,715	3,384	3,390	11,353	34,842	16,064	-	12,663	73,090	101,817
W018	CALLOWAY COUNTY ATTORNEY	319	65	65	1,332	1,781	307	-	242	47	596
W021	CARROLL COUNTY ATTORNEY	9,161	1,854	1,858	4,693	17,566	8,804	-	6,940	3,502	19,246
W022	CHILD SUPPORT ENCORCEMENT	4,371	885	886	-	6,142	4,200	-	3,311	21,084	28,595
W023	CASEY COUNTY ATTORNEY	7,884	1,596	1,599	603	11,682	7,577	-	5,973	1,638	15,188
W025	CLARK COUNTY ATTORNEY	14,603	2,956	2,962	4,117	24,638	14,034	-	11,063	28,806	53,903
W028	CRITTENDEN CO ATTORNEY	2,139	433	434	4,342	7,348	2,055	-	1,620	16,401	20,076



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
W030	DAVISS COUNTY ATTORNEY	10,776	2,181	2,185	21,978	37,120	10,356	-	8,163	1,382	19,901
W036	FLOYD COUNTY ATTORNEY	13,834	2,801	2,806	-	19,441	13,296	-	10,481	25,167	48,944
W037	FRANKLIN COUNTY ATTORNEY	37,729	7,638	7,652	42,740	95,759	36,259	-	28,583	6,447	71,289
W039	GALLATIN COUNTY ATTORNEY	349	71	71	7,244	7,735	335	-	264	18,602	19,201
W040	GARRARD COUNTY ATTORNEY	8,565	1,734	1,737	563	12,599	8,231	-	6,489	6,595	21,315
W041	GRANT COUNTY CHILD SUPPOR	2,583	523	524	282	3,912	2,482	-	1,957	12,694	17,133
W042	GRAVES COUNTY ATTORNEY	22,130	4,480	4,488	30,684	61,782	21,268	-	16,765	10,722	48,755
W046	HANCOCK COUNTY ATTORNEY	3,348	678	679	2,193	6,898	3,218	-	2,536	709	6,463
W049	HARRISON COUNTY ATTORNEY	3,708	751	752	-	5,211	3,563	-	2,809	17,556	23,928
W053	HICKMAN COUNTY ATTORNEY	8,147	1,649	1,652	9,024	20,472	7,830	-	6,172	1,783	15,785
W054	HOPKINS COUNTY ATTORNEY	25,675	5,198	5,207	-	36,080	24,675	-	19,451	75,331	119,457
W055	JACKSON COUNTY ATTORNEY	4,769	965	967	16,304	23,005	4,583	-	3,613	110	8,306
W056	JEFFERSON CO ATTORNEY	114,636	23,206	23,249	296,991	458,082	110,170	-	86,846	-	197,016
W058	JOHNSON COUNTY ATTORNEY	1,356	274	275	5,669	7,574	1,303	-	1,027	197	2,527
W061	KNOX COUNTY ATTORNEY	33	7	7	144	191	32	-	25	5	62
W062	LARUE COUNTY ATTORNEY	9,864	1,997	2,001	6,678	20,540	9,480	-	7,473	3,782	20,735
W063	LAUREL COUNTY ATTORNEY	3,753	760	761	5,084	10,358	3,607	-	2,844	840	7,291
W065	LEE COUNTY ATTORNEY	5,201	1,053	1,055	9,539	16,848	4,998	-	3,940	11,568	20,506
W067	LETCHER COUNTY ATTORNEY	1,317	267	267	7,868	9,719	1,266	-	998	2,802	5,066
W073	MCCRACKEN COUNTY ATTORNEY	7,874	1,594	1,597	10,695	21,760	7,567	-	5,965	1,624	15,156
W074	MCCRERY COUNTY ATTORNEY	15,553	3,149	3,154	8,144	30,000	14,948	-	11,783	1,957	28,688
W076	MADISON COUNTY ATTORNEY	51,978	10,522	10,541	-	73,041	49,953	-	39,377	18,870	108,200
W077	MAGOFFIN CO ATTORNEY	4,198	850	851	-	5,899	4,034	-	3,180	21,642	28,856
W082	MEADE COUNTY ATTORNEY	13,464	2,726	2,731	9,361	28,282	12,940	-	10,200	981	24,121
W083	MENIFEE COUNTY ATTORNEY	4,034	817	818	7,668	13,337	3,877	-	3,056	754	7,687
W084	MERCER COUNTY ATTORNEY	3,755	760	762	-	5,277	3,609	-	2,845	4,289	10,743
W087	MONTGOMERY CO ATTORNEY	13,753	2,784	2,789	16,873	36,199	13,218	-	10,419	3,972	27,609
W088	MORGAN COUNTY ATTORNEY	14,157	2,866	2,871	9,271	29,165	13,606	-	10,725	2,575	26,906
W092	OHIO COUNTY ATTORNEY	418	85	85	195	783	402	-	317	5,367	6,086
W093	OLDHAM COUNTY ATTORNEY	20,485	4,147	4,154	5,751	34,537	19,687	-	15,519	64,463	99,669
W094	OWEN COUNTY ATTORNEY	4,926	997	999	598	7,520	4,734	-	3,732	9,106	17,572
W096	PENDLETON COUNTY ATTORNEY	915	185	186	3,833	5,119	879	-	693	136	1,708
W099	POWELL COUNTY ATTORNEY	155	31	31	651	868	149	-	118	22	289
W100	PULASKI COUNTY ATTORNEY	22,990	4,654	4,662	4,019	36,325	22,094	-	17,417	27,680	67,191
W102	ROCKCASTLE CO ATTORNEY	8,473	1,715	1,718	-	11,906	8,143	-	6,419	19,949	34,511
W103	ROWAN COUNTY ATTORNEY	5,643	1,142	1,145	12,186	20,116	5,424	-	4,275	7,431	17,130
W105	SCOTT COUNTY ATTORNEY	786	159	159	2,454	3,558	756	-	596	3,209	4,561
W106	SHELBY COUNTY ATTORNEY	7,794	1,578	1,581	7,071	18,024	7,491	-	5,905	7,792	21,188
W107	SIMPSON COUNTY ATTORNEY	4,381	887	889	1,924	8,081	4,210	-	3,319	358	7,887
W108	SPENCER COUNTY ATTORNEY	9,988	2,022	2,026	26,085	40,121	9,599	-	7,566	7,343	24,508
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	5,465	1,106	1,108	11,101	18,780	5,253	-	4,140	22,087	31,480
W112	TRIMBLE COUNTY ATTORNEY	6,886	1,394	1,397	5,950	15,627	6,618	-	5,217	3,019	14,854
W113	UNION COUNTY ATTORNEY	5,665	1,147	1,149	-	7,961	5,444	-	4,291	28,813	38,548
W117	WEBSTER COUNTY ATTORNEY	11,313	2,290	2,294	12,324	28,221	10,873	-	8,571	1,764	21,208
W118	WHITLEY COUNTY ATTORNEY	16,652	3,371	3,377	2,347	25,747	16,003	-	12,615	8,546	37,164
X034	FAYETTE CO ATTORNEY OFF	20,539	4,158	4,165	57,287	86,149	19,739	-	15,560	3,636	38,935
X059	KENTON COUNTY ATTORNEY	9,148	1,852	1,855	-	12,855	8,792	-	6,931	3,809	19,532
TOTAL		176,302,847	35,689,807	35,755,255	99,453,288	347,201,197	169,435,527	-	133,564,311	111,089,174	414,089,012



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
1430	EASTERN KY UNIV	1,512,940	1,753,011	452,046	(164,053)	-	-
1433	KET FOUNDATION	(278,100)	(186,434)	(62,002)	(20,068)	-	-
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(54,903)	(28,481)	(6,021)	(1,378)	-	-
1436	LOTUS	(215,113)	(82,875)	(23,253)	(5,304)	-	-
1437	SANCTUARY INC	(107,963)	(50,121)	(16,887)	(4,405)	-	-
1438	O A S I S	(177,493)	(76,382)	(21,576)	(5,131)	-	-
1439	BARREN RIVER CHILD ADVOCA	(129,884)	(79,336)	(21,177)	(2,444)	-	-
1440	MOREHEAD STATE UNIVERSITY	462,295	731,537	173,816	(87,715)	-	-
1445	MURRAY STATE UNIV	(66,229)	564,193	143,911	(103,096)	-	-
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-
1451	SILVERLEALF	(44,418)	(30,350)	(14,995)	(3,460)	-	-
1452	SPRINGHAVEN INC	(97,775)	(38,254)	(13,070)	(4,335)	-	-
1453	SAFE HARBOR	(192,130)	(97,615)	(25,661)	(4,654)	-	-
1454	D.O.V.E.S.	(133,798)	(70,568)	(20,297)	(3,310)	-	-
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(72,309)	(38,431)	(14,000)	(1,416)	-	-
1457	KY RIVER CHILD ADVOCACY	(39,039)	(22,686)	(4,306)	(1,320)	-	-
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	(125,962)	(20,458)	1,255	(3,821)	-	-
1459	NURSING HOME OMBUDSMAN	(40,866)	(9,120)	223	(2,261)	-	-
1465	WESTERN KENTUCKY UNIV	(1,197,558)	362,262	89,270	(148,972)	-	-
1480	KASAP	(132,625)	(66,259)	(20,703)	(3,427)	-	-
1481	ZEROV	(213,520)	(96,853)	(22,780)	(7,373)	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(37,755)	(19,108)	(5,385)	(1,436)	-	-
1484	BUFFALO TR CHILD ADV INC	(43,351)	(28,398)	(9,124)	(1,219)	-	-
1485	CUMBERLAND V C A CENTER	(39,297)	(25,341)	(10,159)	(2,245)	-	-
1486	LAKE CUMB CHILD ADV CTR	(56,475)	(32,158)	(7,763)	(1,692)	-	-
1487	B.R.A.S.S.	(136,663)	(69,921)	(17,418)	(5,263)	-	-
1488	WOMEN AWARE	(46,511)	(17,195)	(5,431)	(1,244)	-	-
1489	BETHANY HOUSE ABUSE SHEL	(100,187)	(44,300)	(11,599)	(3,215)	-	-
1490	HOPE HARBOR INC	(136,462)	(67,495)	(16,376)	(2,904)	-	-
1491	CHILD ADV CTR OF GRN RVR	(40,394)	(24,019)	(6,914)	(1,368)	-	-
1492	CSG HEADQUARTERS	(631,027)	(192,783)	(48,898)	(24,319)	-	-
1994	KY HIGHER ED STUD LN CORP	(1,459,232)	(291,763)	(87,495)	(84,728)	-	-
3022	LEX FAYETTE CO HLTH DEPT	(499,966)	116,115	12,203	(86,377)	-	-
3023	LAKE CUMBERLAND DISTRICT	(474,739)	31,985	(13,234)	(69,345)	-	-
3024	WEDCO DIST HEALTH DEPT	(217,988)	93,355	22,959	(22,439)	-	-
3025	NORTHERN KY DIST HLTH DEP	(811,944)	(273,009)	(116,990)	(69,678)	-	-
3026	BARREN RVR DIST HLTH DEPT	(135,316)	168,874	35,279	(59,911)	-	-
3027	GREEN RVR DIST HLTH DEPT	(459,623)	33,578	(26,995)	(78,842)	-	-
3028	LINCOLN TRL DIST HLTH DEP	(104,994)	167,331	18,532	(58,963)	-	-
3029	PURCHASE DIST HLTH DEPT	(20,012)	163,233	35,257	(34,372)	-	-
3030	MERCER CO HEALTH DEPT	(16,763)	21,472	4,759	(8,071)	-	-
3031	CUMBERLAND VLY DIST HEALT	322,108	477,748	102,354	(69,179)	-	-
3033	KY RIVER DIST HEALTH DEPT	55,276	282,808	61,346	(57,502)	-	-
3034	BOURBON CO HEALTH CENTER	(70,231)	(7,004)	(1,969)	(7,529)	-	-
3035	CLARK CO HEALTH DEPT	(111,173)	(15,563)	(11,582)	(15,692)	-	-
3036	GATEWAY DIST HEALTH DEPT	(191,000)	(2,269)	(10,577)	(29,090)	-	-
3037	BOYLE CO HEALTH DEPT	(48,091)	(2,210)	(3,211)	(6,500)	-	-
3038	PIKE CO HEALTH DEPT	(126,461)	27,816	1,584	(23,040)	-	-
3039	FLOYD CO HEALTH CENTER	(76,887)	17,434	(482)	(12,317)	-	-
3040	MARTIN CO HEALTH DEPT	(13,854)	24,836	9,393	(5,389)	-	-
3042	BUFFALO TRACE HEALTH DEPT	(45,428)	25,922	9,368	(9,650)	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(105,781)	(992)	(9,707)	(20,665)	-	-
3045	PENNYRILE DIST HLTH DEPT	(190,425)	(52,746)	(23,621)	(15,273)	-	-
3047	BREATHITT CO HEALTH DEPT	(116,971)	9,783	2,227	(14,894)	-	-
3048	GREENUP CO HLTH DEPT	(110,965)	(30,888)	(11,138)	(11,149)	-	-
3049	WHITLEY CO HEALTH DEPT	(100,818)	54,206	6,123	(24,633)	-	-
3050	LAUREL CO HEALTH DEPT	(93,825)	8,721	555	(12,446)	-	-
3051	KNOX CO HEALTH DEPT	(132,527)	54,582	11,874	(23,079)	-	-
3052	MONROE CO HEALTH DEPT	(47,128)	(13,444)	(5,900)	(3,832)	-	-
3053	BULLITT CO HEALTH DEPT	(128,134)	(19,564)	(16,201)	(13,649)	-	-
3054	THREE RIVERS DIST HLTH	(128,239)	13,378	(5,178)	(25,210)	-	-
3055	ESTILL CO HEALTH DEPT	815	18,445	936	(4,916)	-	-
3056	OLDHAM CO HEALTH DEPT	(115,942)	(28,409)	(14,308)	(10,335)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
3057	LEWIS CO HEALTH DEPT	(96,235)	(40,124)	(12,229)	(4,795)	-	-
3058	FLEMING CO HEALTH DEP	(44,684)	(6,904)	(1,880)	(3,970)	-	-
3059	JESSAMINE CO HEALTH DEPT	(214,132)	(80,964)	(27,928)	(10,548)	-	-
3060	POWELL CO HEALTH DEPT	(41,022)	(1,800)	(5,080)	(4,679)	-	-
3061	ANDERSON CO HEALTH DEPT	(82,804)	(13,516)	1,430	(4,872)	-	-
3062	MADISON CO HEALTH DEP	(83,420)	182,624	39,905	(42,685)	-	-
3064	JOHNSON CO HEALTH DEPT	(125,373)	1,173	(1,463)	(14,300)	-	-
3065	MAGOFFIN CO HEALTH DEPT	(33,536)	12,589	2,597	(6,365)	-	-
3066	ALLEN CO HEALTH DEPT	(67,997)	(3,627)	(5,305)	(8,514)	-	-
3067	FRANKLIN CO HEALTH DEPT	(287,211)	(50,804)	(16,832)	(23,201)	-	-
3068	LINCOLN CO HEALTH DEPT	(59,984)	(12,138)	(5,851)	(4,765)	-	-
3069	WOODFORD CO HEALTH DEPT	(124,989)	(45,667)	(9,727)	(7,243)	-	-
3072	MUHLLENBERG CO.HEALTH DEPT	(117,076)	(32,694)	(11,294)	(8,228)	-	-
3073	MARSHALL CO HEALTH DEPT	(85,415)	(4,700)	(8,295)	(14,063)	-	-
3074	CHRISTIAN CO HEALTH DEPT	(108,402)	(1,407)	(9,045)	(13,631)	-	-
3075	HOPKINS CO HEALTH DEPT	(136,112)	10,666	4,273	(17,240)	-	-
3076	TODD CO HEALTH DEPT	(148,259)	(57,628)	(18,715)	(6,753)	-	-
3077	BRACKEN CO HEALTH DEPT	(47,672)	(9,121)	(1,428)	(3,123)	-	-
3078	MONTGOMERY CO HEALTH DEPT	(203,976)	(81,702)	(21,779)	(14,569)	-	-
3079	GARRARD COUNTY HEALTH DPT	(23,772)	3,151	(2,471)	(4,070)	-	-
3080	BRECKINRIDGE CO HEALTH BD	7,811	34,819	8,419	(6,396)	-	-
3081	ASHLAND BOYD CO HEALTH DP	(55,628)	48,678	13,355	(14,619)	-	-
3082	LAWRENCE CO HEALTH DEPT	(85,304)	(28,435)	(10,786)	(6,028)	-	-
3083	GRAVES CO HEALTH CENTER	(218,651)	(81,800)	(20,630)	(7,847)	-	-
3084	CALLOWAY CO HEALTH DEPT	(107,695)	(43,439)	(13,488)	(5,042)	-	-
3085	BELL CO HEALTH DEPT	(80,027)	11,486	273	(9,639)	-	-
3086	GRAYSON COUNTY HEALTH DEPT	(47,109)	(19,576)	(9,101)	(6,389)	-	-
3087	HARLAN CO HEALTH DEPT	(71,218)	(7,201)	(4,209)	(6,903)	-	-
3088	CARTER CO HEALTH DEPT	(60,659)	(6,756)	(1,561)	(5,845)	-	-
3801	KENTUCKY STATE UNIVERSITY	(408,607)	72,928	46,419	(35,271)	-	-
5470	KCTCS	(2,313,225)	(287,047)	(94,096)	(144,634)	-	-
7403	ASST OF COMMONWEALTH ATTY	(201,289)	(67,047)	(14,490)	(8,045)	-	-
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	(39,667)	(11,909)	(2,734)	(2,514)	-	-
7409	MUN ELEC POW ASSOC OF KY	(26,796)	(2,497)	2,937	(1,046)	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	14,748	13,370	3,587	(849)	-	-
7416	KY OFFICE OF BAR ADMISSIO	(7,806)	-	-	-	-	-
7417	KY ASSOC OF REGIONAL PROG	(7,348)	4,730	1,131	(1,490)	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	(24,824)	(14,777)	(4,075)	(524)	-	-
7718	MASTER COMM BOONE CO	(36,053)	(14,957)	(4,385)	(583)	-	-
7720	MASTER COMM CAMPBELL CO	(14,722)	(7,030)	(1,985)	(262)	-	-
7724	MASTER COMM CHRISTIAN CO	(8,462)	(4,164)	(1,194)	(161)	-	-
7725	MASTER COMM CLARK CO	(4,945)	(2,314)	(615)	(71)	-	-
7727	MASTER COMM CLINTON/CUMBE	(13,311)	(4,844)	(667)	(9)	-	-
7730	MASTER COMM DAVIESS CO	(22,574)	(11,160)	(2,831)	(376)	-	-
7734	MASTER COMM FAYETTE CO	(38,364)	(15,379)	(4,483)	(587)	-	-
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	(13,045)	(5,401)	(1,621)	(215)	-	-
7743	MASTER COMM GRAYSON CO	(13,787)	(7,211)	(765)	(198)	-	-
7747	MASTER COMM HARDIN CO	(36,524)	(19,354)	(6,117)	(556)	-	-
7750	MASTER COMMISSIONER HART COUNTY	(6,500)	-	-	-	-	-
7751	MASTER COMM HENDERSON CO	4,188	1,234	(805)	(137)	-	-
7752	HENRY/ TRIMBLE MASTER COM	(7,145)	(6,185)	(3,544)	(312)	-	-
7753	MASTER COMM HOPKINS CO	6,965	2,349	(1,100)	(234)	-	-
7756	MASTER COMM JEFF CIRCUIT	(83,908)	(38,917)	(11,423)	(1,509)	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(9,624)	(6,494)	(1,841)	(237)	-	-
7759	MASTER COMM KENTON CO	(38,639)	(17,844)	(5,054)	(692)	-	-
7763	MASTER COMM LAUREL CO	(12,458)	(6,119)	(1,928)	(255)	-	-
7773	MASTER COMM MCCracken CO	(24,997)	(12,532)	(3,281)	(458)	-	-
7776	MASTER COMM MADISON CO	(20,947)	(10,328)	(3,055)	(400)	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(3,200)	(4,466)	(3,362)	(332)	-	-
7790	MASTER COMM NELSON CO	(13,914)	(5,413)	(1,627)	(214)	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(13,104)	(6,864)	(2,848)	(325)	-	-
7794	MASTER COMM OWEN CO	(7,535)	(4,315)	(424)	(161)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
7798	MASTER COMM PIKE CO	(19,891)	(9,204)	(2,842)	(369)	-	-
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(19,644)	(10,514)	(2,994)	(416)	-	-
7807	MASTER COMM SIMPSON CO	(10,044)	(4,014)	(990)	(138)	-	-
7814	MASTER COMM WARREN CO	(24,372)	(10,162)	(3,413)	(603)	-	-
7817	LOGAN CO MASTER COM	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	(6,430)	(3,129)	(890)	(123)	-	-
7821	MASTER COMM MUHLENBERG CO	(16,034)	(8,137)	(2,669)	(296)	-	-
8024	SEVEN CO SERVICES INC	1,305,517	1,367,871	388,476	(92,522)	-	-
8201	KY RIVER COMM CARE INC	225,925	236,718	67,229	(16,011)	-	-
8202	NORTHERN KY REG MHMR BD	565,045	526,208	141,609	(34,914)	-	-
8204	COMMUNICARE INC	(530,952)	(95,922)	(62,047)	(68,939)	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	281,204	452,056	63,613	(72,579)	-	-
8208	CUMBERLAND RIVER MHMR	(1,483,185)	(967,587)	(297,472)	(125,843)	-	-
8209	FOUR RIVERS BEHAVIORAL HEALTH	(181,948)	(220,372)	(122,774)	(56,490)	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(5,312,807)	(1,624,144)	(562,056)	(243,280)	-	-
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	307,395	(382,310)	(242,749)	(96,722)	-	-
8216	COMPREHEND INC REG MHMR B	(663,358)	(180,032)	(44,764)	(30,617)	-	-
8220	LIFESKILLS INC	(1,473,697)	(481,696)	(239,614)	(159,645)	-	-
8221	MOUNTAIN COMP CARE CENTER	(762,378)	(182,662)	(46,016)	(42,961)	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(267,169)	(135,330)	(52,185)	(6,123)	-	-
10010	LEGS LEGISLATIVE RES COMM	(948,394)	808,366	121,203	(298,492)	-	-
20020	JUDL JUDICIAL RET SYSTEM	(37,130)	(19,501)	(5,902)	(730)	-	-
20025	JUDL ADM OFF OF THE COURT	(7,540,856)	(2,632,347)	(1,144,315)	(584,877)	-	-
31030	UNIFIED PROSECUTORIAL SYS	(3,313,841)	1,680,071	478,359	(691,480)	-	-
31035	DEPT OF AGRICULTURE	(863,660)	82,213	(25,276)	(112,768)	-	-
31040	ATTORNEY GENERALS OFFICE	(237,673)	771,879	340,608	(136,203)	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	710,498	1,496,488	602,643	(154,930)	-	-
31066	REGISTRY OF ELECTION	(48,373)	17,330	3,290	(7,533)	-	-
31070	GOVERNORS OFFICE	(103,987)	28,349	(2,107)	(21,205)	-	-
31074	DEPT OF VETERANS AFFAIRS	1,398,366	2,487,667	306,818	(388,724)	-	-
31076	MILITARY AFFAIRS COMM	(6,798)	(405)	(411)	(689)	-	-
31082	KY INFRASTRUCTURE	26,210	73,134	18,591	(12,997)	-	-
31085	LT GOVERNORS OFFICE	(34,498)	893	(2,367)	(5,238)	-	-
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	11,142	91,877	34,252	(14,969)	-	-
31095	DEPT MILITARY AFFAIRS	(2,188,153)	(603,465)	(298,890)	(143,108)	-	-
31097	OFF OF MINORITY EMPOWMENT	26,073	7,840	(4,555)	(896)	-	-
31110	OFF OF SECRETARY TO CABIN	(45,443)	(4,644)	-	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	(112,964)	17,731	(30,950)	(27,942)	-	-
31120	SECRETARY OF STATE	(125,414)	12,856	(4,551)	(19,196)	-	-
31125	STATE TREASURERS OFFICE	(95,925)	67,293	30,599	(19,347)	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	(4,470)	6,754	1,189	(1,708)	-	-
31137	KY COMM NETWORK AUTH	(77,817)	1,551	(5,218)	(8,779)	-	-
31150	BOARD OF ACCOUNTANCY	(16,745)	557	(1,667)	(2,288)	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(9,185)	4,417	1,960	(1,321)	-	-
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	58,847	15,469	737	(4,762)	-	-
31180	BOARD OF DENTISTRY	(33,987)	(5,388)	(2,844)	(2,395)	-	-
31185	BOARD OF ELECTIONS	(28,829)	7,705	(634)	(5,957)	-	-
31190	BRD OF EMBALMERS/FUN DIR	9,884	4,117	1,217	(2,336)	-	-
31200	BOARD OF EXM ARCHITECTS	(15,488)	(878)	(878)	(1,564)	-	-
31205	KY LANDSCAPE ARCH REG BD	(2,610)	(107)	(148)	(266)	-	-
31215	BD EXAMINERS OF SOCIAL WK	3,629	4,967	790	(1,426)	-	-
31225	BD OF HAIRDRESSERS/CSMTG	(69,099)	4,725	3,044	(7,549)	-	-
31245	BD OF MEDICAL LICENSURE	(36,033)	15,730	(604)	(9,770)	-	-
31250	BOARD OF NURSING	(136,199)	106,639	14,509	(39,344)	-	-
31260	BOARD OF OPTOMETRIC EXM	(10,132)	(1,106)	(321)	(814)	-	-
31263	KY RESPIRATORY CARE BD	(10,538)	927	1,154	(1,142)	-	-
31268	PERSONNEL BOARD	(45,592)	(13,822)	(7,348)	(3,036)	-	-
31270	KY BOARD OF PHARMACY	(104,232)	4,643	(745)	(12,038)	-	-
31275	BD OF PHYSICAL THERAPY	(12,874)	1,196	(319)	(1,945)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(11,425)	19,605	332	(6,711)	-	-
31310	KY BOARD OF VET EXAMINER	22,511	30,789	15,010	(1,390)	-	-
31345	SCHOOL FAC CONSTR COMM	(15,386)	(1,962)	(1,416)	(1,429)	-	-
31354	EXECUTIVE BRANCH ETH COMM	(38,022)	1,672	137	(2,913)	-	-
31370	COMMISSION ON HUMAN RIGHT	(83,369)	(13,422)	(15,765)	(9,479)	-	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(248,341)	(51,735)	(32,014)	(19,841)	-	-
31765	OFFICE OF STATE BUD DIREC	(131,717)	(21,682)	(22,490)	(12,387)	-	-
35605	TRAN OFF OF THE SECRETARY	(206,665)	75,186	(9,857)	(43,648)	-	-
35607	TRAN OFFICE OF LEGAL SVC	(137,265)	22,614	(7,604)	(23,971)	-	-
35609	DIVISION OF FACILITY MANA	(47,829)	32,257	(1,037)	(17,411)	-	-
35615	TRAN DEPT OF AVIATION	(33,762)	31,520	(1,549)	(15,225)	-	-
35616	TRAN OFFICE OF PERSONNEL	(122,908)	(1,609)	(8,427)	(16,767)	-	-
35617	OFFICE OF INFORMAT TECHNO	(166,143)	(4,924)	(10,205)	(18,661)	-	-
35618	OFFICE OF AUDITS	(238,391)	(9,990)	(10,219)	(22,577)	-	-
35619	DOT PAYROLL DIVISION	2,685	(37,334)	(62,250)	(8,500)	-	-
35625	TRAN DEPT OF HIGHWAYS	(10,699,539)	4,351,180	577,272	(2,184,253)	-	-
35628	TRAN DEPT OF INTERGOV PRO	(64,398)	11,044	884	(7,392)	-	-
35630	TRAN DEPT OF VEH REGULATE	178,656	843,023	315,654	(131,605)	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	(203,354)	112,993	6,407	(52,587)	-	-
39075	KHEAA DIV OF FINANCIAL AF	(110,888)	(32,208)	(9,038)	(2,820)	-	-
39079	COMMONWEALTH OF TECHNOL	(1,416,566)	55,022	(21,598)	(137,581)	-	-
39084	KY RIVER AUTHORITY	(44,334)	(5,172)	(4,539)	(3,459)	-	-
39103	OFFICE OF PVA'S	(2,372,591)	512,664	104,508	(337,404)	-	-
39130	DEPT OF REVENUE	(2,102,649)	870,563	131,210	(387,631)	-	-
39750	OFFICE OF SECRETARY	(260,825)	117,072	9,908	(67,610)	-	-
39757	FIN OFFICE OF INSP GENERAL	8,340	12,787	6,234	(579)	-	-
39758	OFF OF THE CONTROLLER	(108,587)	201,241	62,693	(53,032)	-	-
39785	DEPT FACILITIES SUPP SVCS	(560,632)	228,083	10,389	(115,316)	-	-
50235	KY STATE FAIR BOARD	(233,851)	258,808	18,554	(114,558)	-	-
50410	COMM KY HERITAGE COUNCIL	20,497	51,182	(955)	(12,492)	-	-
50529	KY ARTS COUNCIL	(65,230)	7,568	8,955	(5,667)	-	-
50550	KY HISTORICAL SOCIETY	(99,035)	24,990	(3,778)	(19,007)	-	-
50660	DEPT OF FISH & WILDLIFE	(1,283,097)	59,659	(41,679)	(159,212)	-	-
50665	COMM KY HORSE PARK	(67,915)	114,150	22,631	(29,858)	-	-
50670	DEPT OF PARKS	(971,932)	645,338	59,688	(268,345)	-	-
50850	COMM OFFICE OF SECRETARY	(146,887)	(12,542)	(7,939)	(12,404)	-	-
50852	KY ARTISANS CTR AT BEREA	(21,860)	12,108	1,999	(7,492)	-	-
50860	DEPT OF TOURISM	(90,285)	44,057	15,814	(13,420)	-	-
51106	DEPT OF WORKPLACE STANDARDS	570,119	91,431	(9,879)	(51,004)	-	-
51107	DEPARTMENT OF WORKERS' CLAIMS	905,734	180,588	26,754	(85,133)	-	-
51113	KY OSH REVIEW COMMISSION	22,200	1,561	(492)	(2,257)	-	-
51114	WORKERS' COMP FUNDING COMMISSION	74,435	(4,848)	(5,405)	(8,225)	-	-
51142	OFFICE OF UNEMPLOYMENT INSURANCE	487,736	(479,646)	(182,356)	(87,595)	-	-
51143	DISABILITY DETERMINATION SVCS PROG	3,099,373	4,239,099	2,066,593	(191,395)	-	-
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	(86,343)	(22,693)	(6,174)	(4,331)	-	-
51407	KY ENVIRONMENTAL EDUC COU	(14,189)	(1,669)	408	(889)	-	-
51507	OFFICE OF THE SECRETARY	994,796	185,543	11,305	(91,426)	-	-
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	47,597	(10,761)	(6,122)	(5,804)	-	-
51509	OFFICE OR EDUCATIONAL PROGRAMS	13,555	10,014	3,661	(913)	-	-
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	(802,300)	(39,309)	(26,402)	(27)	-	-
51531	DEPT WORKFORCE INVESTMENT	399,079	251,413	(2,101)	(187,762)	-	-
51532	KY COMM ON PROPRIETARY ED	(11,131)	(666)	(675)	(1,128)	-	-
51540	EDUC DEPT OF EDUCATION	(786,408)	265,021	(21,635)	(149,092)	-	-
51545	KY EDUCATIONAL TV AUTHOR	(620,546)	(17,585)	(37,536)	(69,406)	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(159,414)	102,147	45,009	(28,088)	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	(1,657,182)	(856,771)	(834,982)	(233,662)	-	-
53723	OFFICE INSPECTOR GENERAL	23,279	586,114	61,868	(123,482)	-	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	(1,150,278)	(1,459,641)	(931,448)	(49,709)	-	-
53727	DEPT FOR INCOME SUPPORT	(3,730,035)	(3,798,402)	(2,135,393)	(64,080)	-	-
53728	DEPT FOR PUBLIC HEALTH	1,891,130	3,110,215	952,862	(395,963)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
53729	OFF HUMAN RESOURCE MANAGE	(200,471)	792,454	56,161	(220,124)	-	-
53730	SERVE KY	(14,454)	21,650	(8,112)	(11,347)	-	-
53736	H&FS DEPT FOR COMM BASE S	1,039,822	10,181,862	1,183,308	(2,758,633)	-	-
53739	HEALTH DATA AND ANALYTICS	(191,032)	(5,074)	-	-	-	-
53746	DEPT FOR MEDICAID SERVICE	669,817	578,114	(5,854)	(134,274)	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(1,202,200)	(1,351,588)	(778,233)	(2,979)	-	-
54500	J&PS OFF OF SECRETARY	(300,023)	161,446	(25,691)	(106,165)	-	-
54515	DEPT OF PUBLIC ADVOCACY	(626,369)	1,827,750	616,533	(407,648)	-	-
54520	J&PS DEPT OF KY STATE POL	(2,252,731)	403,934	(223,045)	(403,211)	-	-
54523	J&PS OF JUVENILE JUSTICE	(985,028)	636,874	(147,120)	(360,814)	-	-
54525	DEPT OF CRIMINAL JUST TRN	(665,128)	75,137	(4,063)	(84,813)	-	-
54527	J&PS DEPT OF CORRECTIONS	(1,167,026)	243,269	(5,849)	(195,264)	-	-
55790	OFFICE OF THE SECRETARY	(510,752)	(6,267)	(10,408)	(49,739)	-	-
55793	DEPT PERSONNEL ADMIN	(135,091)	21,714	(13,942)	(21,880)	-	-
55794	DEPT FOR EMPLOYEE INS	(255,982)	(7,131)	(9,382)	(25,051)	-	-
56102	OFFICE OF THE SECRETARY	(1,086,107)	(30,245)	-	-	-	-
56106	DEPT OF WRKPLACE STANDARD	(1,029,728)	(75,351)	-	-	-	-
56107	DEPT OF WORKERS CLAIMS	(1,235,729)	(38,187)	-	-	-	-
56113	KY OSH REVIEW COMMISSION	(41,781)	(1,178)	-	-	-	-
56114	WORKERS COMP FUNDING COMM	(176,200)	(5,008)	-	-	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	(3,309,850)	(110,513)	(1,202)	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	(84,775)	191,226	23,426	(55,853)	-	-
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	(212,994)	18,800	(13,369)	(30,184)	-	-
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(1,801,390)	(206,007)	(350,233)	(243,562)	-	-
57129	DEPT FOR ENVIRONM PROTECT	(1,872,522)	607,421	(43,696)	(378,555)	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	(320,988)	(234)	(21,665)	(46,106)	-	-
57140	KY NATURE PRESERVES	(76,953)	15,859	4,483	(11,609)	-	-
57141	OFFICE OF ENERGY POLICY	6,170	39,326	8,728	(5,596)	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING & GAMING CORP	(3,816)	175,239	26,893	(37,423)	-	-
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	(16,832)	27,146	12,469	(6,497)	-	-
58675	OFFICE OF THE SECRETARY	(224,496)	34,286	(18,239)	(40,414)	-	-
58676	DEPT OF INSURANCE	(219,011)	87,701	21,951	(41,697)	-	-
58677	OFF OF OCCUP & PROFESSION	(39,993)	73,692	24,009	(19,736)	-	-
58678	KY BOXING & WRESTLING AUT	(4,359)	671	(50)	(621)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(22,649)	37,881	10,481	(8,674)	-	-
58681	DEPT OF CHARITABLE GAMING	(115,802)	(30,840)	(24,540)	(11,921)	-	-
58685	DEPT OF FINANCIAL INSTITU	(216,338)	226,782	28,741	(73,251)	-	-
58690	DEPT OF HOUSING & BUILD C	(622,880)	55,958	(75,741)	(108,620)	-	-
014A	BRECKINRIDGE CO ATTORNEY	(2,343)	2,489	360	(1,032)	-	-
024A	CHRISTIAN COUNTY ATTORNEY	4,407	6,444	1,698	(682)	-	-
031A	EDMONSON COUNTY ATTORNEY	(8,862)	(214)	497	(365)	-	-
060A	KNOTT COUNTY ATTORNEY	(10,696)	209	(342)	(628)	-	-
071A	LOGAN COUNTY ATTORNEY	4,691	5,830	(181)	(1,508)	-	-
086A	MONROE CO ATTORNEY	6,431	5,831	1,565	(370)	-	-
116A	WAYNE COUNTY ATTORNEY	6,962	6,312	1,694	(402)	-	-
W002	ALLEN COUNTY ATTORNEY	(4,402)	5,579	1,018	(1,388)	-	-
W003	ANDERSON COUNTY ATTORNEY	20,548	18,631	4,997	(1,182)	-	-
W005	BARREN COUNTY ATTORNEY	(10,372)	10,444	5,451	(2,350)	-	-
W006	BATH COUNTY ATTORNEY	19	16	4	(1)	-	-
W007	BELL COUNTY ATTORNEY	(16,871)	(5,409)	(3,023)	(2,092)	-	-
W008	BOONE COUNTY ATTORNEY	(105,672)	(32,068)	(9,554)	(5,248)	-	-
W011	BOYLE COUNTY ATTORNEY	(1,249)	(823)	(820)	(183)	-	-
W015	BULLITT COUNTY ATTORNEY	(29,929)	(23,738)	(11,596)	(1,711)	-	-
W018	CALLOWAY COUNTY ATTORNEY	565	514	138	(32)	-	-
W021	CARROLL COUNTY ATTORNEY	(5,230)	3,437	1,051	(939)	-	-
W022	CHILD SUPPORT ENFORCEMENT	(14,391)	(5,896)	(1,719)	(447)	-	-
W023	CASEY COUNTY ATTORNEY	(4,321)	1,439	184	(808)	-	-
W025	CLARK COUNTY ATTORNEY	(26,332)	(2,408)	971	(1,495)	-	-
W028	CRITTENDEN CO ATTORNEY	(12,489)	(947)	926	(218)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
W030	DAVISS COUNTY ATTORNEY	6,013	9,708	2,601	(1,103)	-	-
W036	FLOYD COUNTY ATTORNEY	(20,685)	(5,452)	(1,948)	(1,418)	-	-
W037	FRANKLIN COUNTY ATTORNEY	(1,465)	23,005	6,793	(3,863)	-	-
W039	GALLATIN COUNTY ATTORNEY	(1,001)	(6,536)	(3,894)	(34)	-	-
W040	GARRARD COUNTY ATTORNEY	(7,462)	(287)	(90)	(877)	-	-
W041	GRANT COUNTY CHILD SUPPOR	(7,726)	(3,852)	(1,380)	(264)	-	-
W042	GRAVES COUNTY ATTORNEY	(4,128)	15,214	4,206	(2,266)	-	-
W046	HANCOCK COUNTY ATTORNEY	(745)	1,357	167	(343)	-	-
W049	HARRISON COUNTY ATTORNEY	(12,315)	(4,870)	(1,154)	(379)	-	-
W053	HICKMAN COUNTY ATTORNEY	(478)	4,780	1,220	(835)	-	-
W054	HOPKINS COUNTY ATTORNEY	(56,382)	(18,459)	(5,907)	(2,629)	-	-
W055	JACKSON COUNTY ATTORNEY	7,258	6,383	1,547	(489)	-	-
W056	JEFFERSON CO ATTORNEY	143,479	109,746	19,582	(11,741)	-	-
W058	JOHNSON COUNTY ATTORNEY	2,412	2,187	587	(139)	-	-
W061	KNOX COUNTY ATTORNEY	61	56	15	(3)	-	-
W062	LARUE COUNTY ATTORNEY	(5,049)	4,509	1,355	(1,010)	-	-
W063	LAUREL COUNTY ATTORNEY	(122)	2,654	920	(386)	-	-
W065	LEE COUNTY ATTORNEY	(6,791)	1,628	2,036	(531)	-	-
W067	LETCHER COUNTY ATTORNEY	3,967	1,398	(577)	(136)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(548)	5,731	2,226	(806)	-	-
W074	MCCREARY COUNTY ATTORNEY	(4,568)	6,054	1,419	(1,594)	-	-
W076	MADISON COUNTY ATTORNEY	(36,136)	6,241	59	(5,323)	-	-
W077	MAGOFFIN CO ATTORNEY	(14,485)	(6,141)	(1,900)	(430)	-	-
W082	MEADE COUNTY ATTORNEY	(2,256)	6,129	1,665	(1,378)	-	-
W083	MENIFEE COUNTY ATTORNEY	1,524	3,505	1,033	(413)	-	-
W084	MERCER COUNTY ATTORNEY	(4,355)	(302)	(425)	(385)	-	-
W087	MONTGOMERY CO ATTORNEY	(1,742)	8,930	2,810	(1,409)	-	-
W088	MORGAN COUNTY ATTORNEY	(3,685)	6,062	1,331	(1,450)	-	-
W092	OHIO COUNTY ATTORNEY	(3,237)	(1,649)	(374)	(43)	-	-
W093	OLDHAM COUNTY ATTORNEY	(40,685)	(17,186)	(5,163)	(2,098)	-	-
W094	OWEN COUNTY ATTORNEY	(7,063)	(1,940)	(544)	(505)	-	-
W096	PENDLETON COUNTY ATTORNEY	1,628	1,478	397	(93)	-	-
W099	POWELL COUNTY ATTORNEY	276	251	68	(17)	-	-
W100	PULASKI COUNTY ATTORNEY	(20,639)	(4,998)	(2,873)	(2,356)	-	-
W102	ROCKCASTLE CO ATTORNEY	(15,510)	(4,556)	(1,670)	(869)	-	-
W103	ROWAN COUNTY ATTORNEY	(3,257)	5,340	1,482	(579)	-	-
W105	SCOTT COUNTY ATTORNEY	669	(923)	(666)	(82)	-	-
W106	SHELBY COUNTY ATTORNEY	(1,825)	838	(1,379)	(798)	-	-
W107	SIMPSON COUNTY ATTORNEY	(431)	942	131	(448)	-	-
W108	SPENCER COUNTY ATTORNEY	503	10,595	5,539	(1,023)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(14,247)	(257)	2,366	(561)	-	-
W112	TRIMBLE COUNTY ATTORNEY	(890)	2,570	(202)	(705)	-	-
W113	UNION COUNTY ATTORNEY	(19,012)	(8,430)	(2,566)	(579)	-	-
W117	WEBSTER COUNTY ATTORNEY	(225)	6,622	1,776	(1,160)	-	-
W118	WHITLEY COUNTY ATTORNEY	(13,503)	3,177	615	(1,705)	-	-
X034	FAYETTE CO ATTORNEY OFF	21,800	22,785	4,733	(2,105)	-	-
X059	KENTON COUNTY ATTORNEY	(6,239)	719	(220)	(937)	-	-
TOTAL		(79,392,193)	30,699,162	(136,262)	(18,058,521)	-	-



APPENDIX B

COLLECTIVE OPEB AMOUNTS – KERS HAZARDOUS INSURANCE PLAN

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Payroll Fiscal Year Ending 6/30/2025	2025 Proportionate Share	2024 Proportionate Share	Employer Contributions for FYE June 30, 2025			Net OPEB Liability as of June 30, 2025				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 6.20%	Discount Rate Less 1.00% 5.20%	Discount Rate Plus 1.00% 7.20%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1430	EASTERN KY UNIV	1,575,761	0.572151%	0.572770%	-	5,049	5,049	(1,448,863)	(1,106,873)	(1,731,662)	(1,683,317)	(1,170,887)
1440	MOREHEAD STATE UNIVERSITY	174,665	0.063420%	0.111649%	-	560	560	(160,599)	(122,691)	(191,946)	(186,587)	(129,787)
1445	MURRAY STATE UNIV	558,397	0.202751%	0.180530%	-	1,789	1,789	(513,428)	(392,238)	(613,643)	(596,511)	(414,923)
1450	NORTHERN KY UNIVERSITY	763,918	0.277375%	0.322630%	-	2,448	2,448	(702,399)	(536,605)	(839,498)	(816,061)	(567,638)
1465	WESTERN KENTUCKY UNIV	1,245,175	0.452117%	0.415220%	-	3,990	3,990	(1,144,900)	(874,657)	(1,368,369)	(1,330,167)	(925,242)
3801	KENTUCKY STATE UNIVERSITY	317,152	0.115157%	0.072087%	-	1,016	1,016	(291,613)	(222,781)	(348,532)	(338,802)	(235,665)
31040	ATTORNEY GENERALS OFFICE	1,754,841	0.637174%	0.431070%	-	5,623	5,623	(1,613,521)	(1,232,665)	(1,928,460)	(1,874,620)	(1,303,954)
31095	DEPT MILITARY AFFAIRS	2,366,534	0.859277%	0.882079%	-	7,583	7,583	(2,175,954)	(1,662,341)	(2,600,673)	(2,528,066)	(1,758,480)
35615	TRAN DEPT OF AVIATION	219,707	0.079774%	0.069601%	-	704	704	(202,012)	(154,329)	(241,443)	(234,702)	(163,255)
39079	COMMONWEALTH OF TECHNOL	364,974	0.132520%	0.105112%	-	1,169	1,169	(335,581)	(256,371)	(401,083)	(389,885)	(271,198)
50660	DEPT OF FISH & WILDLIFE	6,586,704	2.391600%	2.507119%	-	21,105	21,105	(6,056,268)	(4,626,745)	(7,238,374)	(7,036,291)	(4,894,326)
50665	COMM KY HORSE PARK	346,665	0.125872%	0.145064%	-	1,111	1,111	(318,747)	(243,510)	(380,962)	(370,326)	(257,593)
50670	DEPT OF PARKS	1,663,249	0.603918%	0.475086%	-	5,329	5,329	(1,529,307)	(1,168,329)	(1,827,808)	(1,776,778)	(1,235,897)
53729	OFF HUMAN RESOURCE MANAGE	4,531,199	1.645256%	1.367744%	-	14,519	14,519	(4,166,295)	(3,182,882)	(4,979,503)	(4,840,484)	(3,366,959)
54520	J&PS DEPT OF KY STATE POL	7,500,934	2.723552%	2.793577%	-	24,034	24,034	(6,896,873)	(5,268,933)	(8,243,054)	(8,012,922)	(5,573,654)
54523	J&PS OF JUVENILE JUSTICE	32,832,648	11.921374%	12.020182%	-	105,200	105,200	(30,188,593)	(23,062,868)	(36,081,020)	(35,073,700)	(24,396,677)
54527	J&PS DEPT OF CORRECTIONS	206,716,700	75.057822%	76.684161%	-	662,346	662,346	(190,069,541)	(145,205,462)	(227,168,677)	(220,826,518)	(153,603,219)
57128	DEPT FOR NATURAL RESOURCE	3,330,214	1.209185%	0.000000%	-	10,670	10,670	(3,062,029)	(2,339,267)	(3,659,698)	(3,557,525)	(2,474,555)
58676	DEPT OF INSURANCE	408,361	0.148274%	0.130559%	-	1,308	1,308	(375,475)	(286,848)	(448,763)	(436,235)	(303,438)
58680	DEPT OF ALCOHOL & BEVERA	2,152,138	0.781431%	0.713760%	-	6,896	6,896	(1,978,824)	(1,511,742)	(2,365,065)	(2,299,037)	(1,599,171)
TOTAL		275,409,939	100.000000%	100.000000%	-	882,449	882,449	(253,230,822)	(193,458,137)	(302,658,233)	(294,208,534)	(204,646,518)

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2026
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)
1430	EASTERN KY UNIV	(421,269)	(13,274)	(434,543)	-	(434,543)	11,750
1440	MOREHEAD STATE UNIVERSITY	(46,695)	13,310	(33,385)	-	(33,385)	1,302
1445	MURRAY STATE UNIV	(149,283)	(3,989)	(153,272)	-	(153,272)	4,164
1450	NORTHERN KY UNIVERSITY	(204,228)	9,132	(195,096)	-	(195,096)	5,696
1465	WESTERN KENTUCKY UNIV	(332,889)	(15,156)	(348,045)	-	(348,045)	9,285
3801	KENTUCKY STATE UNIVERSITY	(84,789)	(10,683)	(95,472)	-	(95,472)	2,365
31040	ATTORNEY GENERALS OFFICE	(469,145)	(54,882)	(524,027)	-	(524,027)	13,085
31095	DEPT MILITARY AFFAIRS	(632,677)	(4,085)	(636,762)	-	(636,762)	17,646
35615	TRAN DEPT OF AVIATION	(58,737)	(1,406)	(60,143)	-	(60,143)	1,638
39079	COMMONWEALTH OF TECHNOL	(97,573)	(5,256)	(102,829)	-	(102,829)	2,721
50660	DEPT OF FISH & WILDLIFE	(1,760,911)	(8,895)	(1,769,806)	-	(1,769,806)	49,114
50665	COMM KY HORSE PARK	(92,678)	3,130	(89,548)	-	(89,548)	2,585
50670	DEPT OF PARKS	(444,659)	(31,185)	(475,844)	-	(475,844)	12,402
53729	OFF HUMAN RESOURCE MANAGE	(1,211,385)	(95,551)	(1,306,936)	-	(1,306,936)	33,787
54520	J&PS DEPT OF KY STATE POL	(2,005,324)	13,428	(1,991,896)	-	(1,991,896)	55,931
54523	J&PS OF JUVENILE JUSTICE	(8,777,586)	(324,095)	(9,101,681)	-	(9,101,681)	244,818
54527	J&PS DEPT OF CORRECTIONS	(55,264,309)	(1,007,753)	(56,272,062)	-	(56,272,062)	1,541,391
57128	DEPT FOR NATURAL RESOURCE	(890,311)	(268,990)	(1,159,301)	-	(1,159,301)	24,832
58676	DEPT OF INSURANCE	(109,173)	(6,568)	(115,741)	-	(115,741)	3,045
58680	DEPT OF ALCOHOL & BEVERA	(575,360)	(19,504)	(594,864)	-	(594,864)	16,047
TOTAL		(73,628,981)	(1,832,272)	(75,461,253)	-	(75,461,253)	2,053,604

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
1430	EASTERN KY UNIV	107,666	51,146	76,651	615	236,078	390,315	41,091	280,578	17,791	729,775
1440	MOREHEAD STATE UNIVERSITY	11,934	5,669	8,496	40,687	66,786	43,264	4,555	31,101	821	79,741
1445	MURRAY STATE UNIV	38,153	18,124	27,162	11,742	95,181	138,314	14,561	99,427	23,221	275,523
1450	NORTHERN KY UNIVERSITY	52,196	24,795	37,160	35,577	149,728	189,222	19,921	136,022	3,245	348,410
1465	WESTERN KENTUCKY UNIV	85,078	40,416	60,570	5,432	191,496	308,429	32,471	221,715	40,863	603,478
3801	KENTUCKY STATE UNIVERSITY	21,670	10,294	15,428	1,218	48,610	78,559	8,270	56,472	34,692	177,993
31040	ATTORNEY GENERALS OFFICE	119,902	56,959	85,362	3,967	266,190	434,673	45,761	312,465	166,476	959,375
31095	DEPT MILITARY AFFAIRS	161,696	76,813	115,117	16,920	370,546	586,189	61,712	421,383	7,022	1,076,306
35615	TRAN DEPT OF AVIATION	15,012	7,131	10,687	2,618	35,448	54,421	5,729	39,121	8,701	107,972
39079	COMMONWEALTH OF TECHNOL	24,937	11,846	17,754	2,686	57,223	90,404	9,517	64,987	22,970	187,878
50660	DEPT OF FISH & WILDLIFE	450,044	213,791	320,401	70,356	1,054,592	1,631,523	171,762	1,172,822	34,682	3,010,789
50665	COMM KY HORSE PARK	23,686	11,252	16,863	14,404	66,205	85,868	9,040	61,727	825	157,460
50670	DEPT OF PARKS	113,644	53,986	80,906	8,684	257,220	411,986	43,373	296,157	108,406	859,922
53729	OFF HUMAN RESOURCE MANAGE	309,600	147,073	220,414	1,046	678,133	1,122,375	118,160	806,820	286,882	2,334,237
54520	J&PS DEPT OF KY STATE POL	512,510	243,465	364,872	56,294	1,177,141	1,857,977	195,602	1,335,608	15,431	3,404,618
54523	J&PS OF JUVENILE JUSTICE	2,243,330	1,065,681	1,597,099	10,822	4,916,932	8,132,629	856,179	5,846,146	603,196	15,438,150
54527	J&PS DEPT OF CORRECTIONS	14,124,163	6,709,603	10,055,446	-	30,889,212	51,203,611	5,390,568	36,807,754	1,261,882	94,663,815
57128	DEPT FOR NATURAL RESOURCE	227,541	108,092	161,994	-	497,627	824,893	86,842	592,975	884,976	2,389,686
58676	DEPT OF INSURANCE	27,902	13,255	19,864	523	61,544	101,151	10,649	72,712	16,774	201,286
58680	DEPT OF ALCOHOL & BEVERA	147,047	69,854	104,688	11,339	332,928	533,084	56,121	383,208	70,021	1,042,434
TOTAL		18,817,711	8,939,245	13,396,934	294,931	41,448,821	68,218,887	7,181,884	49,039,200	3,608,877	128,048,848

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
1430	EASTERN KY UNIV	(266,994)	(167,611)	(32,940)	(26,152)	-	-
1440	MOREHEAD STATE UNIVERSITY	(15,412)	(4,828)	7,148	136	-	-
1445	MURRAY STATE UNIV	(94,443)	(59,214)	(16,004)	(10,682)	-	-
1450	NORTHERN KY UNIVERSITY	(115,616)	(67,384)	(5,838)	(9,843)	-	-
1465	WESTERN KENTUCKY UNIV	(216,668)	(138,367)	(33,923)	(23,024)	-	-
3801	KENTUCKY STATE UNIVERSITY	(62,776)	(42,651)	(15,969)	(7,988)	-	-
31040	ATTORNEY GENERALS OFFICE	(340,101)	(229,432)	(81,489)	(42,163)	-	-
31095	DEPT MILITARY AFFAIRS	(385,239)	(238,569)	(44,053)	(37,898)	-	-
35615	TRAN DEPT OF AVIATION	(37,429)	(24,086)	(6,716)	(4,294)	-	-
39079	COMMONWEALTH OF TECHNOL	(66,003)	(43,358)	(13,499)	(7,795)	-	-
50660	DEPT OF FISH & WILDLIFE	(1,078,779)	(663,257)	(111,958)	(102,202)	-	-
50665	COMM KY HORSE PARK	(52,574)	(31,150)	(2,978)	(4,553)	-	-
50670	DEPT OF PARKS	(303,909)	(200,483)	(62,540)	(35,771)	-	-
53729	OFF HUMAN RESOURCE MANAGE	(842,278)	(563,321)	(157,690)	(92,815)	-	-
54520	J&PS DEPT OF KY STATE POL	(1,217,294)	(750,003)	(139,914)	(120,266)	-	-
54523	J&PS OF JUVENILE JUSTICE	(5,640,489)	(3,650,333)	(690,875)	(539,520)	-	-
54527	J&PS DEPT OF CORRECTIONS	(34,624,923)	(21,797,589)	(4,018,536)	(3,333,555)	-	-
57128	DEPT FOR NATURAL RESOURCE	(814,812)	(612,783)	(332,867)	(131,598)	-	-
58676	DEPT OF INSURANCE	(72,044)	(47,350)	(12,444)	(7,904)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(372,537)	(237,542)	(59,386)	(40,041)	-	-
TOTAL		(46,620,320)	(29,569,309)	(5,832,469)	(4,577,928)	-	-

APPENDIX D

EMPLOYER CONTRIBUTION AMOUNTS – KERS NON-HAZARDOUS INSURANCE PLAN

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,818,558	0.000000%	0.090429%	0.033911%
10010	LEGS LEGISLATIVE RES COMM	27,471,293	1.825050%	1.366021%	1.652914%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	29,289,851	1.825050%	1.456450%	1.686825%
7716	MASTER COMMISSIONER BULLITT COUNTY	155,527	0.000000%	0.007734%	0.002900%
7718	MASTER COMM BOONE CO	173,290	0.000000%	0.008617%	0.003231%
7720	MASTER COMM CAMPBELL CO	77,903	0.000000%	0.003874%	0.001453%
7724	MASTER COMM CHRISTIAN CO	47,685	0.000000%	0.002371%	0.000889%
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.001045%	0.000392%
7727	MASTER COMM CLINTON/CUMBE	3,250	0.000000%	0.000162%	0.000061%
7730	MASTER COMM DAVIESS CO	112,084	0.000000%	0.005573%	0.002090%
7734	MASTER COMM FAYETTE CO	174,530	0.000000%	0.008679%	0.003255%
7741	MASTER COMM GRANT CO	63,736	0.000000%	0.003169%	0.001188%
7743	MASTER COMM GRAYSON CO	58,503	0.000000%	0.002909%	0.001091%
7747	MASTER COMM HARDIN CO	164,983	0.000000%	0.008204%	0.003077%
7751	MASTER COMM HENDERSON CO	40,482	0.000000%	0.002013%	0.000755%
7752	HENRY/ TRIMBLE MASTER COM	92,600	0.000000%	0.004605%	0.001727%
7753	MASTER COMM HOPKINS CO	69,546	0.000000%	0.003458%	0.001297%
7756	MASTER COMM JEFF CIRCUIT	448,216	0.000000%	0.022288%	0.008358%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	70,256	0.000000%	0.003494%	0.001310%
7759	MASTER COMM KENTON CO	205,002	0.000000%	0.010194%	0.003823%
7763	MASTER COMM LAUREL CO	75,355	0.000000%	0.003747%	0.001405%
7773	MASTER COMM MCCracken CO	135,960	0.000000%	0.006761%	0.002535%
7776	MASTER COMM MADISON CO	118,694	0.000000%	0.005902%	0.002213%
7782	MASTER COMM MEADE CO	98,610	0.000000%	0.004903%	0.001839%
7790	MASTER COMM NELSON CO	63,579	0.000000%	0.003161%	0.001185%
7793	MASTER COMM OLDHAM CO	96,609	0.000000%	0.004804%	0.001802%
7794	MASTER COMM OWEN CO	47,805	0.000000%	0.002377%	0.000891%
7798	MASTER COMM PIKE CO	109,784	0.000000%	0.005459%	0.002047%
7805	MASTER COMM SCOTT CO	123,511	0.000000%	0.006142%	0.002303%
7807	MASTER COMM SIMPSON CO	40,917	0.000000%	0.002035%	0.000763%
7814	MASTER COMM WARREN CO	179,170	0.000000%	0.008909%	0.003341%
7820	MASTER COMM BARREN CO	36,597	0.000000%	0.001820%	0.000683%
7821	MASTER COMM MUHLENBERG CO	88,405	0.000000%	0.004396%	0.001649%
20020	JUDL JUDICIAL RET SYSTEM	216,710	0.000000%	0.010776%	0.004041%
20025	JUDL ADM OFF OF THE COURT	89,627,508	2.508010%	4.456763%	3.238792%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	93,037,826	2.508010%	4.626344%	3.302386%
31030	UNIFIED PROSECUTORIAL SYS	75,811,831	3.864696%	3.769773%	3.829100%
31035	DEPT OF AGRICULTURE	12,363,489	0.630260%	0.614779%	0.624455%
31040	ATTORNEY GENERALS OFFICE	14,932,893	0.761241%	0.742544%	0.754230%
31045	AUDITOR OF PUBLIC ACCOUNT	16,986,000	0.865904%	0.844635%	0.857928%
31066	REGISTRY OF ELECTION	825,908	0.042103%	0.041069%	0.041715%
31070	GOVERNORS OFFICE	2,324,899	0.118518%	0.115607%	0.117426%
31074	DEPT OF VETERANS AFFAIRS	42,618,721	2.172595%	2.119233%	2.152584%
31076	MILITARY AFFAIRS COMM	75,515	0.003850%	0.003755%	0.003814%
31082	KY INFRASTRUCTURE	1,424,868	0.072636%	0.070852%	0.071967%
31085	LT GOVERNORS OFFICE	574,433	0.029283%	0.028564%	0.029013%
31094	OFF OF HOMELAND SECURITY	1,641,261	0.083667%	0.081612%	0.082896%
31095	DEPT MILITARY AFFAIRS	15,689,867	0.799830%	0.780185%	0.792463%
31097	OFF OF MINORITY EMPOWMENT	98,143	0.005003%	0.004880%	0.004957%
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	0.000000%
31112	GOV OFF LOCAL DEVELOPMENT	3,063,514	0.156170%	0.152334%	0.154732%
31120	SECRETARY OF STATE	2,104,589	0.107287%	0.104651%	0.106299%
31125	STATE TREASURERS OFFICE	2,121,355	0.108141%	0.105485%	0.107145%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	187,208	0.009543%	0.009309%	0.009455%
31137	KY COMM NETWORK AUTH	962,766	0.049079%	0.047874%	0.048627%
31150	BOARD OF ACCOUNTANCY	250,795	0.012785%	0.012471%	0.012667%
31165	BOARD OF BARBERING	144,784	0.007381%	0.007199%	0.007313%
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	522,100	0.026615%	0.025962%	0.026370%
31180	BOARD OF DENTISTRY	262,484	0.013381%	0.013052%	0.013258%
31185	BOARD OF ELECTIONS	653,076	0.033292%	0.032474%	0.032985%
31190	BRD OF EMBALMERS/FUN DIR	256,034	0.013052%	0.012731%	0.012932%
31200	BOARD OF EXM ARCHITECTS	171,478	0.008742%	0.008527%	0.008661%
31205	KY LANDSCAPE ARCH REG BD	29,125	0.001485%	0.001448%	0.001471%
31215	BD EXAMINERS OF SOCIAL WK	156,236	0.007964%	0.007769%	0.007891%
31225	BD OF HAIRDRESSERS/CSMTG	827,623	0.042190%	0.041154%	0.041802%



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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31245	BD OF MEDICAL LICENSURE	1,071,031	0.054598%	0.053257%	0.054095%
31250	BOARD OF NURSING	4,313,538	0.219893%	0.214492%	0.217868%
31260	BOARD OF OPTOMETRIC EXM	89,310	0.004553%	0.004441%	0.004511%
31263	KY RESPIRATORY CARE BD	125,154	0.006380%	0.006223%	0.006321%
31268	PERSONNEL BOARD	332,696	0.016960%	0.016543%	0.016804%
31270	KY BOARD OF PHARMACY	1,319,778	0.067279%	0.065626%	0.066659%
31275	BD OF PHYSICAL THERAPY	213,290	0.010873%	0.010606%	0.010773%
31290	BD OF PROF ENGINEERS & LA	735,702	0.037504%	0.036583%	0.037159%
31310	KY BOARD OF VET EXAMINER	152,425	0.007770%	0.007579%	0.007698%
31345	SCHOOL FAC CONSTR COMM	156,636	0.007985%	0.007789%	0.007912%
31354	EXECUTIVE BRANCH ETH COMM	319,350	0.016280%	0.015880%	0.016130%
31370	COMMISSION ON HUMAN RIGHT	1,039,122	0.052972%	0.051671%	0.052484%
31415	KY COUNCIL POSTSEC EDUCAT	2,175,419	0.110897%	0.108174%	0.109876%
31765	OFFICE OF STATE BUD DIREC	1,358,052	0.069230%	0.067530%	0.068593%
35605	TRAN OFF OF THE SECRETARY	4,785,488	0.243952%	0.237960%	0.241705%
35607	TRAN OFFICE OF LEGAL SVC	2,628,114	0.133975%	0.130684%	0.132741%
35609	DIVISION OF FACILITY MANA	1,908,832	0.097307%	0.094917%	0.096411%
35615	TRAN DEPT OF AVIATION	1,669,261	0.085095%	0.083005%	0.084311%
35616	TRAN OFFICE OF PERSONNEL	1,838,414	0.093718%	0.091416%	0.092855%
35617	OFFICE OF INFORMAT TECHNO	2,045,899	0.104295%	0.101733%	0.103334%
35618	OFFICE OF AUDITS	2,475,256	0.126182%	0.123083%	0.125020%
35619	DOT PAYROLL DIVISION	932,019	0.047512%	0.046345%	0.047074%
35625	TRAN DEPT OF HIGHWAYS	239,475,776	12.207878%	11.908027%	12.095415%
35628	TRAN DEPT OF INTERGOV PRO	810,404	0.041312%	0.040298%	0.040932%
35630	TRAN DEPT OF VEH REGULATE	14,428,709	0.735539%	0.717473%	0.728764%
36635	CAB FOR ECONOMIC DEVELOPMENT	5,765,398	0.293905%	0.286687%	0.291198%
39075	KHEAA DIV OF FINANCIAL AF	309,204	0.015762%	0.015375%	0.015617%
39079	COMMONWEALTH OF TECHNOL	15,083,944	0.768942%	0.750055%	0.761859%
39084	KY RIVER AUTHORITY	379,311	0.019336%	0.018861%	0.019158%
39103	OFFICE OF PVA'S	36,991,866	1.885752%	1.839435%	1.868383%
39130	DEPT OF REVENUE	42,498,848	2.166484%	2.113272%	2.146530%
39750	OFFICE OF SECRETARY	7,412,616	0.377876%	0.368595%	0.374396%
39757	FIN OFFICE OF INSP GENERAL	63,308	0.003227%	0.003148%	0.003197%
39758	OFF OF THE CONTROLLER	5,814,241	0.296395%	0.289115%	0.293665%
39785	DEPT FACILITIES SUPP SVCS	12,642,914	0.644504%	0.628674%	0.638568%
50235	KY STATE FAIR BOARD	12,559,917	0.640273%	0.624547%	0.634376%
50410	COMM KY HERITAGE COUNCIL	1,369,660	0.069822%	0.068107%	0.069179%
50529	KY ARTS COUNCIL	621,313	0.031673%	0.030895%	0.031381%
50550	KY HISTORICAL SOCIETY	2,083,934	0.106234%	0.103624%	0.105255%
50660	DEPT OF FISH & WILDLIFE	17,455,597	0.889842%	0.867986%	0.881646%
50665	COMM KY HORSE PARK	3,273,521	0.166876%	0.162777%	0.165339%
50670	DEPT OF PARKS	29,420,524	1.499784%	1.462947%	1.485970%
50850	COMM OFFICE OF SECRETARY	1,360,236	0.069341%	0.067638%	0.068702%
50852	KY ARTISANS CTR AT BEREA	821,334	0.041870%	0.040841%	0.041484%
50860	DEPT OF TOURISM	1,471,368	0.075007%	0.073164%	0.074316%
51106	DEPT OF WORKPLACE STANDARDS	5,591,957	0.285064%	0.278062%	0.282438%
51107	DEPARTMENT OF WORKERS' CLAIMS	9,333,714	0.475809%	0.464123%	0.471427%
51113	KY OSH REVIEW COMMISSION	247,398	0.012612%	0.012302%	0.012496%
51114	WORKERS' COMP FUNDING COMMISSION	901,961	0.045980%	0.044850%	0.045556%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	9,603,739	0.489574%	0.477550%	0.485065%
51143	DISABILITY DETERMINATION SVCS PROG	20,984,046	1.069714%	1.043440%	1.059861%
51340	KY COMM DEAF/HARD OF HEAR	474,815	0.024205%	0.023610%	0.023982%
51407	KY ENVIRONMENTAL EDUC COU	97,379	0.004964%	0.004842%	0.004918%
51507	OFFICE OF THE SECRETARY	10,023,653	0.510981%	0.498430%	0.506274%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	636,253	0.032435%	0.031638%	0.032136%
51509	OFFICE OR EDUCATIONAL PROGRAMS	100,098	0.005103%	0.004977%	0.005056%
51530	EDUC OFFICE OF SECRETARY	2,917	0.000149%	0.000145%	0.000148%
51531	DEPT WORKFORCE INVESTMENT	20,585,490	1.049396%	1.023622%	1.039731%
51532	KY COMM ON PROPRIETARY ED	123,660	0.006304%	0.006149%	0.006246%
51540	EDUC DEPT OF EDUCATION	16,346,077	0.833282%	0.812815%	0.825607%
51545	KY EDUCATIONAL TV AUTHOR	7,609,513	0.387914%	0.378386%	0.384341%
51555	KY DEPT LIBRARY & ARCHIVE	3,079,612	0.156991%	0.153135%	0.155545%
53721	H&FS OFF OF THE SECRETARY	25,618,037	1.305943%	1.273867%	1.293915%
53723	OFFICE INSPECTOR GENERAL	13,538,308	0.690149%	0.673198%	0.683792%
53725	DEPT OF AGING/INDEP LIVIN	5,450,027	0.277829%	0.271005%	0.275270%
53727	DEPT FOR INCOME SUPPORT	7,025,699	0.358152%	0.349356%	0.354854%
53728	DEPT FOR PUBLIC HEALTH	43,412,237	2.213047%	2.158690%	2.192663%
53729	OFF HUMAN RESOURCE MANAGE	24,133,792	1.230280%	1.200062%	1.218948%
53730	SERVE KY	1,243,871	0.063409%	0.061852%	0.062825%



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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
53736	H&FS DEPT FOR COMM BASE S	302,448,845	15.418081%	15.039387%	15.276071%
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	0.000000%	0.000000%
53746	DEPT FOR MEDICAID SERVICE	14,721,457	0.750463%	0.732030%	0.743551%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	326,621	0.016650%	0.016241%	0.016497%
54500	J&PS OFF OF SECRETARY	11,639,537	0.593354%	0.578781%	0.587889%
54515	DEPT OF PUBLIC ADVOCACY	44,693,519	2.278363%	2.222403%	2.257378%
54520	J&PS DEPT OF KY STATE POL	44,207,017	2.253562%	2.198211%	2.232805%
54523	J&PS OF JUVENILE JUSTICE	39,558,714	2.016604%	1.967073%	1.998030%
54525	DEPT OF CRIMINAL JUST TRN	9,298,728	0.474026%	0.462383%	0.469660%
54527	J&PS DEPT OF CORRECTIONS	21,408,222	1.091337%	1.064532%	1.081285%
55790	OFFICE OF THE SECRETARY	5,453,198	0.277990%	0.271162%	0.275430%
55793	DEPT PERSONNEL ADMIN	2,398,665	0.122278%	0.119275%	0.121152%
55794	DEPT FOR EMPLOYEE INS	2,746,417	0.140005%	0.136567%	0.138716%
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	0.000000%
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	0.000000%
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	0.000000%
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	0.000000%
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	0.000000%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	0.000000%	0.000000%	0.000000%
57123	KY PUBLIC SVC COMMISSION	6,123,594	0.312165%	0.304498%	0.309290%
57126	OFFICE OF THE SECRETARY	3,309,244	0.168697%	0.164553%	0.167143%
57128	DEPT FOR NATURAL RESOURCE	26,703,544	1.361279%	1.327844%	1.348741%
57129	DEPT FOR ENVIRONM PROTECT	41,503,711	2.115755%	2.063788%	2.096267%
57139	OFFICE OF ADMINISTRATIVE SERVICES	5,055,080	0.257695%	0.251366%	0.255322%
57140	KY NATURE PRESERVES	1,272,853	0.064887%	0.063293%	0.064289%
57141	OFFICE OF ENERGY POLICY	613,321	0.031266%	0.030498%	0.030978%
58374	KY HORSE RACING & GAMING CORP	4,102,869	0.209154%	0.204017%	0.207228%
58672	OFFICE OF CLAIMS AND APPEALS	712,328	0.036313%	0.035421%	0.035979%
58675	OFFICE OF THE SECRETARY	4,430,944	0.225878%	0.220330%	0.223798%
58676	DEPT OF INSURANCE	4,571,298	0.233033%	0.227310%	0.230887%
58677	OFF OF OCCUP & PROFESSION	2,163,883	0.110309%	0.107600%	0.109293%
58678	KY BOXING & WRESTLING AUT	68,014	0.003467%	0.003382%	0.003435%
58680	DEPT OF ALCOHOL & BEVERA	950,996	0.048479%	0.047289%	0.048033%
58681	DEPT OF CHARITABLE GAMING	1,307,011	0.066628%	0.064992%	0.066015%
58685	DEPT OF FINANCIAL INSTITU	8,030,965	0.409398%	0.399343%	0.405627%
58690	DEPT OF HOUSING & BUILD C	11,908,997	0.607091%	0.592180%	0.601499%
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	1,528,773,572	77.933030%	76.018861%	77.215202%
1430	EASTERN KY UNIV	6,131,319	1.270600%	0.304882%	0.908456%
1433	KET FOUNDATION	3,275,117	0.080090%	0.162856%	0.111127%
1435	CHILD WATCH ADVOCACY CTR	281,499	0.003820%	0.013998%	0.007637%
1436	LOTUS	1,383,693	0.005710%	0.068805%	0.029371%
1437	SANCTUARY INC	860,927	0.013340%	0.042810%	0.024391%
1438	O A S I S	1,113,377	0.012250%	0.055363%	0.028417%
1439	BARREN RIVER CHILD ADVOCA	653,260	0.002160%	0.032484%	0.013532%
1440	MOREHEAD STATE UNIVERSITY	4,490,546	0.643190%	0.223294%	0.485729%
1445	MURRAY STATE UNIV	6,974,708	0.705340%	0.346820%	0.570895%
1451	SILVERLEAF	668,033	0.010730%	0.033218%	0.019163%
1452	SPRINGHAVEN INC	1,015,458	0.008120%	0.050494%	0.024010%
1453	SAFE HARBOR	1,147,987	0.006980%	0.057084%	0.025769%
1454	D.O.V.E.S.	747,648	0.007010%	0.037177%	0.018323%
1456	JUDI'S PLACE FOR KIDS, INC.	282,268	0.004130%	0.014036%	0.007845%
1457	KY RIVER CHILD ADVOCACY	340,328	0.001550%	0.016923%	0.007315%
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	645,773	0.014590%	0.032111%	0.021160%
1459	NURSING HOME OMBUDSMAN	514,550	0.004680%	0.025586%	0.012520%
1465	WESTERN KENTUCKY UNIV	12,027,680	0.961060%	0.598081%	0.824943%
1480	KASAP	849,242	0.005020%	0.042229%	0.018973%
1481	ZEROV	1,756,654	0.012920%	0.087350%	0.040831%
1483	PENNYRILE CHILD ADV CTR	344,332	0.002450%	0.017122%	0.007952%
1484	BUFFALO TR CHILD ADV INC	316,759	0.001340%	0.015751%	0.006744%
1485	CUMBERLAND V C A CENTER	519,772	0.004370%	0.025846%	0.012424%
1486	LAKE CUMB CHILD ADV CTR	405,017	0.002900%	0.020140%	0.009365%
1487	B.R.A.S.S.	1,183,222	0.011330%	0.058836%	0.029145%
1488	WOMEN AWARE	195,235	0.005190%	0.009708%	0.006884%
1489	BETHANY HOUSE ABUSE SHEL	656,493	0.008900%	0.032644%	0.017804%
1490	HOPE HARBOR INC	715,835	0.004380%	0.035595%	0.016086%
1491	CHILD ADV CTR OF GRN RVR	303,997	0.003040%	0.015116%	0.007569%
1492	CSG HEADQUARTERS	3,788,039	0.102460%	0.188362%	0.134673%



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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1994	KY HIGHER ED STUD LN CORP	10,570,302	0.435330%	0.525612%	0.469186%
3022	LEX FAYETTE CO HLTH DEPT	10,030,222	0.466060%	0.498757%	0.478321%
3023	LAKE CUMBERLAND DISTRICT	7,476,577	0.391340%	0.371776%	0.384004%
3024	WEDCO DIST HEALTH DEPT	1,643,971	0.149760%	0.081747%	0.124255%
3025	NORTHERN KY DIST HLTH DEP	11,036,170	0.288080%	0.548778%	0.385842%
3026	BARREN RVR DIST HLTH DEPT	5,608,997	0.363480%	0.278910%	0.331766%
3027	GREEN RVR DIST HLTH DEPT	8,849,795	0.434500%	0.440060%	0.436585%
3028	LINCOLN TRL DIST HLTH DEP	5,662,079	0.353490%	0.281549%	0.326512%
3029	PURCHASE DIST HLTH DEPT	2,374,984	0.233680%	0.118097%	0.190336%
3030	MERCER CO HEALTH DEPT	815,355	0.047190%	0.040544%	0.044698%
3031	CUMBERLAND VLY DIST HEALT	4,517,682	0.478140%	0.224644%	0.383079%
3033	KY RIVER DIST HEALTH DEPT	4,565,457	0.373270%	0.227019%	0.318426%
3034	BOURBON CO HEALTH CENTER	850,575	0.041330%	0.042295%	0.041692%
3035	CLARK CO HEALTH DEPT	1,726,924	0.087510%	0.085872%	0.086896%
3036	GATEWAY DIST HEALTH DEPT	3,387,511	0.156670%	0.168445%	0.161086%
3037	BOYLE CO HEALTH DEPT	799,352	0.033740%	0.039748%	0.035993%
3038	PIKE CO HEALTH DEPT	2,533,356	0.128550%	0.125972%	0.127583%
3039	FLOYD CO HEALTH CENTER	1,466,430	0.065370%	0.072919%	0.068201%
3040	MARTIN CO HEALTH DEPT	658,538	0.028100%	0.032746%	0.029842%
3042	BUFFALO TRACE HEALTH DEPT	943,333	0.057350%	0.046908%	0.053434%
3044	N CENTRAL DIST HLTH DEPT	2,295,168	0.114620%	0.114128%	0.114436%
3045	PENNYRILE DIST HLTH DEPT	1,745,352	0.083250%	0.086788%	0.084577%
3047	BREATHITT CO HEALTH DEPT	1,193,710	0.096340%	0.059358%	0.082472%
3048	GREENUP CO HLTH DEPT	1,260,239	0.061180%	0.062666%	0.061737%
3049	WHITLEY CO HEALTH DEPT	2,168,273	0.153570%	0.107818%	0.136413%
3050	LAUREL CO HEALTH DEPT	1,116,753	0.076950%	0.055531%	0.068918%
3051	KNOX CO HEALTH DEPT	1,850,509	0.149260%	0.092017%	0.127794%
3052	MONROE CO HEALTH DEPT	578,631	0.016680%	0.028773%	0.021215%
3053	BULLITT CO HEALTH DEPT	1,590,691	0.073480%	0.079098%	0.075587%
3054	THREE RIVERS DIST HLTH	3,415,200	0.121470%	0.169822%	0.139602%
3055	ESTILL CO HEALTH DEPT	465,507	0.029660%	0.023148%	0.027218%
3056	OLDHAM CO HEALTH DEPT	1,201,661	0.055710%	0.059753%	0.057226%
3057	LEWIS CO HEALTH DEPT	879,116	0.016270%	0.043714%	0.026562%
3058	FLEMING CO HEALTH DEP	396,971	0.023320%	0.019740%	0.021978%
3059	JESSAMINE CO HEALTH DEPT	1,633,852	0.044700%	0.081244%	0.058404%
3060	POWELL CO HEALTH DEPT	640,979	0.022330%	0.031873%	0.025909%
3061	ANDERSON CO HEALTH DEPT	542,665	0.026980%	0.026984%	0.026982%
3062	MADISON CO HEALTH DEP	3,151,412	0.284160%	0.156705%	0.236364%
3064	JOHNSON CO HEALTH DEPT	1,487,622	0.082310%	0.073973%	0.079184%
3065	MAGOFFIN CO HEALTH DEPT	737,776	0.034380%	0.036686%	0.035245%
3066	ALLEN CO HEALTH DEPT	1,118,966	0.042050%	0.055641%	0.047147%
3067	FRANKLIN CO HEALTH DEPT	2,916,879	0.118540%	0.145043%	0.128479%
3068	LINCOLN CO HEALTH DEPT	542,681	0.026030%	0.026985%	0.026388%
3069	WOODFORD CO HEALTH DEPT	1,179,001	0.028990%	0.058626%	0.040104%
3072	MUHLENBERG CO.HEALTH DEPT	1,038,063	0.041920%	0.051618%	0.045557%
3073	MARSHALL CO HEALTH DEPT	1,456,853	0.081130%	0.072443%	0.077872%
3074	CHRISTIAN CO HEALTH DEPT	1,667,526	0.071020%	0.082918%	0.075482%
3075	HOPKINS CO HEALTH DEPT	1,945,628	0.094700%	0.096747%	0.095468%
3076	TODD CO HEALTH DEPT	1,170,528	0.024920%	0.058205%	0.037402%
3077	BRACKEN CO HEALTH DEPT	497,991	0.012810%	0.024763%	0.017292%
3078	MONTGOMERY CO HEALTH DEPT	2,419,991	0.056880%	0.120335%	0.080676%
3079	GARRARD COUNTY HEALTH DPT	509,208	0.020870%	0.025321%	0.022539%
3080	BRECKINRIDGE CO HEALTH BD	526,669	0.040950%	0.026189%	0.035415%
3081	ASHLAND BOYD CO HEALTH DP	1,211,201	0.093380%	0.060227%	0.080948%
3082	LAWRENCE CO HEALTH DEPT	1,101,080	0.020560%	0.054752%	0.033382%
3083	GRAVES CO HEALTH CENTER	1,241,736	0.032480%	0.061746%	0.043455%
3084	CALLOWAY CO HEALTH DEPT	760,168	0.021990%	0.037800%	0.027919%
3085	BELL CO HEALTH DEPT	950,554	0.057050%	0.047267%	0.053381%
3086	GRAYSON COUNTY HEALTH DEPT	1,078,236	0.024440%	0.053616%	0.035381%
3087	HARLAN CO HEALTH DEPT	764,070	0.038370%	0.037994%	0.038229%
3088	CARTER CO HEALTH DEPT	746,295	0.029530%	0.037110%	0.032373%
3801	KENTUCKY STATE UNIVERSITY	2,565,294	0.235970%	0.127560%	0.195316%
5470	KCTCS	15,122,925	0.830280%	0.751993%	0.800922%
7403	ASST OF COMMONWEALTH ATTY	1,354,523	0.030870%	0.067354%	0.044552%
7408	FRANKLIN CO COUNCIL AGING	364,179	0.011410%	0.018109%	0.013922%
7409	MUN ELEC POW ASSOC OF KY	-	0.009280%	0.000000%	0.005800%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.004700%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.005905%	0.008252%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.512338%



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(1)	(2)	(3)	(4)	(5)	(6)
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.088663%
8202	NORTHERN KY REG MHMR BD	164,649	0.304430%	0.008187%	0.193339%
8204	COMMUNICARE INC	8,612,247	0.353870%	0.428247%	0.381761%
8205	ADANTA/BEHAVIORAL HLTH SR	5,694,618	0.473160%	0.283167%	0.401913%
8208	CUMBERLAND RIVER MHMR	19,865,918	0.522270%	0.987841%	0.696859%
8209	FOUR RIVERS BEHAVIORAL HEALTH	10,445,583	0.188850%	0.519411%	0.312810%
8210	NEW VISTA OF THE BLUEGRASS, INC.	39,502,697	0.976910%	1.964287%	1.347176%
8213	GREEN RVR REG MHMR BD	23,405,211	0.158670%	1.163833%	0.535606%
8216	COMPREHEND INC REG MHMR B	3,913,565	0.154500%	0.194604%	0.169539%
8220	LIFESKILLS INC	24,387,640	0.686860%	1.212685%	0.884044%
8221	MOUNTAIN COMP CARE CENTER	4,596,363	0.243500%	0.228556%	0.237896%
014A	BRECKINRIDGE CO ATTORNEY	123,458	0.005470%	0.006139%	0.005721%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001350%	0.003775%
031A	EDMONSON COUNTY ATTORNEY	24,029	0.002520%	0.001195%	0.002023%
060A	KNOTT COUNTY ATTORNEY	25,962	0.004790%	0.001291%	0.003478%
071A	LOGAN COUNTY ATTORNEY	130,474	0.009470%	0.006488%	0.008352%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002050%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.002219%
W002	ALLEN COUNTY ATTORNEY	116,415	0.008820%	0.005789%	0.007683%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.006550%
W005	BARREN COUNTY ATTORNEY	185,976	0.015280%	0.009248%	0.013018%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000006%
W007	BELL COUNTY ATTORNEY	277,193	0.010270%	0.013784%	0.011588%
W008	BOONE COUNTY ATTORNEY	650,797	0.027070%	0.032361%	0.029054%
W011	BOYLE COUNTY ATTORNEY	27,028	0.000830%	0.001344%	0.001023%
W015	BULLITT COUNTY ATTORNEY	383,113	0.003740%	0.019050%	0.009481%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000181%
W021	CARROLL COUNTY ATTORNEY	123,138	0.004640%	0.006123%	0.005196%
W022	CHILD SUPPORT ENFORCEMENT	87,367	0.001360%	0.004344%	0.002479%
W023	CASEY COUNTY ATTORNEY	70,918	0.005040%	0.003526%	0.004472%
W025	CLARK COUNTY ATTORNEY	208,587	0.007030%	0.010372%	0.008283%
W028	CRITTENDEN CO ATTORNEY	-	0.001940%	0.000000%	0.001213%
W030	DAVIESS COUNTY ATTORNEY	46,547	0.008390%	0.002315%	0.006112%
W036	FLOYD COUNTY ATTORNEY	221,044	0.005960%	0.010992%	0.007847%
W037	FRANKLIN COUNTY ATTORNEY	286,232	0.025700%	0.014233%	0.021400%
W039	GALLATIN COUNTY ATTORNEY	10,595	0.000000%	0.000527%	0.000198%
W040	GARRARD COUNTY ATTORNEY	84,209	0.005260%	0.004187%	0.004858%
W041	GRANT COUNTY CHILD SUPPOR	13,866	0.001930%	0.000689%	0.001465%
W042	GRAVES COUNTY ATTORNEY	89,923	0.017400%	0.004471%	0.012552%
W046	HANCOCK COUNTY ATTORNEY	33,117	0.002050%	0.001647%	0.001899%
W049	HARRISON COUNTY ATTORNEY	92,300	0.000610%	0.004590%	0.002103%
W053	HICKMAN COUNTY ATTORNEY	64,452	0.005470%	0.003205%	0.004621%
W054	HOPKINS COUNTY ATTORNEY	468,960	0.009310%	0.023319%	0.014563%
W055	JACKSON COUNTY ATTORNEY	20,371	0.003720%	0.001013%	0.002705%
W056	JEFFERSON CO ATTORNEY	443,618	0.090800%	0.022059%	0.065022%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000769%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000019%
W062	LARUE COUNTY ATTORNEY	114,377	0.005540%	0.005687%	0.005595%
W063	LAUREL COUNTY ATTORNEY	51,133	0.001880%	0.002543%	0.002129%
W065	LEE COUNTY ATTORNEY	-	0.004720%	0.000000%	0.002950%
W067	LETCHER COUNTY ATTORNEY	40,050	0.000000%	0.001991%	0.000747%
W073	MCCRACKEN COUNTY ATTORNEY	44,746	0.005810%	0.002225%	0.004466%
W074	MCCREARY COUNTY ATTORNEY	130,884	0.010210%	0.006508%	0.008822%
W076	MADISON COUNTY ATTORNEY	428,032	0.034400%	0.021284%	0.029482%
W077	MAGOFFIN CO ATTORNEY	92,806	0.001040%	0.004615%	0.002381%
W082	MEADE COUNTY ATTORNEY	144,750	0.007900%	0.007198%	0.007637%
W083	MENIFEE COUNTY ATTORNEY	21,450	0.003020%	0.001067%	0.002288%
W084	MERCER COUNTY ATTORNEY	23,757	0.002700%	0.001181%	0.002130%
W087	MONTGOMERY CO ATTORNEY	118,054	0.008960%	0.005870%	0.007801%
W088	MORGAN COUNTY ATTORNEY	107,194	0.009650%	0.005330%	0.008030%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000633%	0.000237%
W093	OLDHAM COUNTY ATTORNEY	321,766	0.008990%	0.016000%	0.011619%
W094	OWEN COUNTY ATTORNEY	62,342	0.002610%	0.003100%	0.002794%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000519%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000088%
W100	PULASKI COUNTY ATTORNEY	413,724	0.008520%	0.020573%	0.013040%
W102	ROCKCASTLE CO ATTORNEY	119,609	0.004120%	0.005948%	0.004806%
W103	ROWAN COUNTY ATTORNEY	25,538	0.004360%	0.001270%	0.003201%
W105	SCOTT COUNTY ATTORNEY	23,900	0.000000%	0.001188%	0.000446%



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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W106	SHELBY COUNTY ATTORNEY	165,718	0.002130%	0.008240%	0.004421%
W107	SIMPSON COUNTY ATTORNEY	40,435	0.002770%	0.002011%	0.002485%
W108	SPENCER COUNTY ATTORNEY	89,982	0.006380%	0.004474%	0.005665%
W111	TRIGG COUNTY ATTORNEY	-	0.004960%	0.000000%	0.003100%
W112	TRIMBLE COUNTY ATTORNEY	75,752	0.003990%	0.003767%	0.003906%
W113	UNION COUNTY ATTORNEY	120,040	0.001560%	0.005969%	0.003213%
W117	WEBSTER COUNTY ATTORNEY	92,418	0.007510%	0.004595%	0.006417%
W118	WHITLEY COUNTY ATTORNEY	147,525	0.010710%	0.007336%	0.009445%
X034	FAYETTE CO ATTORNEY OFF	66,003	0.016670%	0.003282%	0.011650%
X059	KENTON COUNTY ATTORNEY	96,254	0.005430%	0.004786%	0.005189%
SUBTOTAL	ALL OTHER AGENCIES	359,943,740	17.733910%	17.898345%	17.795587%
TOTAL		2,011,044,988	100.000000%	100.000000%	100.000000%

Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2025, within the Executive Branch.

For example, for agency 31030, $3.864696\% = 75,811,831 / 1,528,773,572 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2025 for the entire plan.

For example, for agency 31030, $3.769773\% = 75,811,831 / 2,011,044,988$

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 63% of the aggregate required contribution for the plan.

Column 6 = $62.50\% \times \text{Column 4} + 37.50\% \times \text{Column 5}$

APPENDIX C

PROPORTIONATE SHARE CALCULATION – KERS NON-HAZARDOUS INSURANCE PLAN

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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Insurance Only)	FYE 2025 Amortization Cost Contributions (Insurance Only)	FYE 2025 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005	LEGS GENERAL ASSEMBLY	-	0.000000%	26,369	-	26,369
10010	LEGS LEGISLATIVE RES COMM	15,632,676	1.825050%	398,334	35,955	434,289
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	15,632,676	1.825050%	424,703	35,955	460,658
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	2,255	-	2,255
7718	MASTER COMM BOONE CO	-	0.000000%	2,513	-	2,513
7720	MASTER COMM CAMPBELL CO	-	0.000000%	1,130	-	1,130
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	691	-	691
7725	MASTER COMM CLARK CO	-	0.000000%	305	-	305
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	47	-	47
7730	MASTER COMM DAVIESS CO	-	0.000000%	1,625	-	1,625
7734	MASTER COMM FAYETTE CO	-	0.000000%	2,531	-	2,531
7741	MASTER COMM GRANT CO	-	0.000000%	924	-	924
7743	MASTER COMM GRAYSON CO	-	0.000000%	848	-	848
7747	MASTER COMM HARDIN CO	-	0.000000%	2,392	-	2,392
7751	MASTER COMM HENDERSON CO	-	0.000000%	587	-	587
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	1,343	-	1,343
7753	MASTER COMM HOPKINS CO	-	0.000000%	1,008	-	1,008
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	6,499	-	6,499
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	1,019	-	1,019
7759	MASTER COMM KENTON CO	-	0.000000%	2,973	-	2,973
7763	MASTER COMM LAUREL CO	-	0.000000%	1,093	-	1,093
7773	MASTER COMM MCCracken CO	-	0.000000%	1,971	-	1,971
7776	MASTER COMM MADISON CO	-	0.000000%	1,721	-	1,721
7782	MASTER COMM MEADE CO	-	0.000000%	1,430	-	1,430
7790	MASTER COMM NELSON CO	-	0.000000%	922	-	922
7793	MASTER COMM OLDHAM CO	-	0.000000%	1,401	-	1,401
7794	MASTER COMM OWEN CO	-	0.000000%	693	-	693
7798	MASTER COMM PIKE CO	-	0.000000%	1,592	-	1,592
7805	MASTER COMM SCOTT CO	-	0.000000%	1,791	-	1,791
7807	MASTER COMM SIMPSON CO	-	0.000000%	593	-	593
7814	MASTER COMM WARREN CO	-	0.000000%	2,598	-	2,598
7820	MASTER COMM BARREN CO	-	0.000000%	531	-	531
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	1,282	-	1,282
20020	JUDL JUDICIAL RET SYSTEM	-	0.000000%	3,142	-	3,142
20025	JUDL ADM OFF OF THE COURT	21,482,652	2.508010%	1,299,599	49,410	1,349,009
SUBTOTAL	JUDICIAL BRANCH AGENCIES	21,482,652	2.508010%	1,349,048	49,410	1,398,459
31030	UNIFIED PROSECUTORIAL SYS	33,103,481	3.864696%	1,099,272	76,138	1,175,410
31035	DEPT OF AGRICULTURE	5,398,562	0.630260%	179,271	12,417	191,687
31040	ATTORNEY GENERALS OFFICE	6,520,494	0.761241%	216,527	14,997	231,524
31045	AUDITOR OF PUBLIC ACCOUNT	7,416,996	0.865904%	246,297	17,059	263,356
31066	REGISTRY OF ELECTION	360,638	0.042103%	11,976	829	12,805
31070	GOVERNORS OFFICE	1,015,179	0.118518%	33,711	2,335	36,046
31074	DEPT OF VETERANS AFFAIRS	18,609,603	2.172595%	617,971	42,802	660,774
31076	MILITARY AFFAIRS COMM	32,978	0.003850%	1,095	76	1,171
31082	KY INFRASTRUCTURE	622,172	0.072636%	20,661	1,431	22,092
31085	LT GOVERNORS OFFICE	250,827	0.029283%	8,329	577	8,906
31094	OFF OF HOMELAND SECURITY	716,659	0.083667%	23,798	1,648	25,447
31095	DEPT MILITARY AFFAIRS	6,851,032	0.799830%	227,503	15,757	243,260
31097	OFF OF MINORITY EMPOWMENT	42,854	0.005003%	1,423	99	1,522
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	1,337,691	0.156170%	44,421	3,077	47,498
31120	SECRETARY OF STATE	918,979	0.107287%	30,517	2,114	32,630
31125	STATE TREASURERS OFFICE	926,294	0.108141%	30,760	2,130	32,890
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	81,742	0.009543%	2,715	188	2,903
31137	KY COMM NETWORK AUTH	420,392	0.049079%	13,960	967	14,927
31150	BOARD OF ACCOUNTANCY	109,511	0.012785%	3,637	252	3,888
31165	BOARD OF BARBERING	63,223	0.007381%	2,099	145	2,245
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	227,974	0.026615%	7,570	524	8,095
31180	BOARD OF DENTISTRY	114,616	0.013381%	3,806	264	4,070
31185	BOARD OF ELECTIONS	285,166	0.033292%	9,470	656	10,125
31190	BRD OF EMBALMERS/FUN DIR	111,798	0.013052%	3,712	257	3,970
31200	BOARD OF EXM ARCHITECTS	74,881	0.008742%	2,486	172	2,659
31205	KY LANDSCAPE ARCH REG BD	12,720	0.001485%	422	29	452
31215	BD EXAMINERS OF SOCIAL WK	68,217	0.007964%	2,265	157	2,422
31225	BD OF HAIRDRESSERS/CSMTG	361,383	0.042190%	12,001	831	12,832



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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Insurance Only)	FYE 2025 Amortization Cost Contributions (Insurance Only)	FYE 2025 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31245	BD OF MEDICAL LICENSURE	467,665	0.054598%	15,530	1,076	16,606
31250	BOARD OF NURSING	1,883,518	0.219893%	62,546	4,332	66,878
31260	BOARD OF OPTOMETRIC EXM	38,999	0.004553%	1,295	90	1,385
31263	KY RESPIRATORY CARE BD	54,649	0.006380%	1,815	126	1,940
31268	PERSONNEL BOARD	145,273	0.016960%	4,824	334	5,158
31270	KY BOARD OF PHARMACY	576,286	0.067279%	19,137	1,325	20,462
31275	BD OF PHYSICAL THERAPY	93,134	0.010873%	3,093	214	3,307
31290	BD OF PROF ENGINEERS & LA	321,245	0.037504%	10,668	739	11,407
31310	KY BOARD OF VET EXAMINER	66,555	0.007770%	2,210	153	2,363
31345	SCHOOL FAC CONSTR COMM	68,396	0.007985%	2,271	157	2,429
31354	EXECUTIVE BRANCH ETH COMM	139,448	0.016280%	4,631	321	4,951
31370	COMMISSION ON HUMAN RIGHT	453,738	0.052972%	15,067	1,044	16,111
31415	KY COUNCIL POSTSEC EDUCAT	949,901	0.110897%	31,544	2,185	33,728
31765	OFFICE OF STATE BUD DIREC	592,997	0.069230%	19,692	1,364	21,056
35605	TRAN OFF OF THE SECRETARY	2,089,598	0.243952%	69,390	4,806	74,196
35607	TRAN OFFICE OF LEGAL SVC	1,147,578	0.133975%	38,108	2,639	40,747
35609	DIVISION OF FACILITY MANA	833,494	0.097307%	27,678	1,917	29,595
35615	TRAN DEPT OF AVIATION	728,891	0.085095%	24,204	1,676	25,881
35616	TRAN OFFICE OF PERSONNEL	802,752	0.093718%	26,657	1,846	28,503
35617	OFFICE OF INFORMAT TECHNO	893,350	0.104295%	29,666	2,055	31,720
35618	OFFICE OF AUDITS	1,080,826	0.126182%	35,891	2,486	38,377
35619	DOT PAYROLL DIVISION	406,969	0.047512%	13,514	936	14,450
35625	TRAN DEPT OF HIGHWAYS	104,567,928	12.207878%	3,472,399	240,506	3,712,905
35628	TRAN DEPT OF INTERGOV PRO	353,863	0.041312%	11,751	814	12,565
35630	TRAN DEPT OF VEH REGULATE	6,300,341	0.735539%	209,216	14,491	223,707
36635	CAB FOR ECONOMIC DEVELOPMENT	2,517,476	0.293905%	83,598	5,790	89,388
39075	KHEAA DIV OF FINANCIAL AF	135,011	0.015762%	4,483	311	4,794
39079	COMMONWEALTH OF TECHNOL	6,586,458	0.768942%	218,717	15,149	233,866
39084	KY RIVER AUTHORITY	165,625	0.019336%	5,500	381	5,881
39103	OFFICE OF PVA'S	16,152,617	1.885752%	536,382	37,151	573,533
39130	DEPT OF REVENUE	18,557,258	2.166484%	616,233	42,682	658,915
39750	OFFICE OF SECRETARY	3,236,739	0.377876%	107,483	7,444	114,927
39757	FIN OFFICE OF INSP GENERAL	27,641	0.003227%	918	64	982
39758	OFF OF THE CONTROLLER	2,538,804	0.296395%	84,307	5,839	90,146
39785	DEPT FACILITIES SUPP SVCS	5,520,570	0.644504%	183,322	12,697	196,020
50235	KY STATE FAIR BOARD	5,484,329	0.640273%	182,119	12,614	194,733
50410	COMM KY HERITAGE COUNCIL	598,068	0.069822%	19,860	1,376	21,236
50529	KY ARTS COUNCIL	271,299	0.031673%	9,009	624	9,633
50550	KY HISTORICAL SOCIETY	909,959	0.106234%	30,217	2,093	32,310
50660	DEPT OF FISH & WILDLIFE	7,622,040	0.889842%	253,106	17,531	270,637
50665	COMM KY HORSE PARK	1,429,395	0.166876%	47,466	3,288	50,754
50670	DEPT OF PARKS	12,846,566	1.499784%	426,598	29,547	456,145
50850	COMM OFFICE OF SECRETARY	593,948	0.069341%	19,723	1,366	21,090
50852	KY ARTISANS CTR AT BEREA	358,642	0.041870%	11,909	825	12,734
50860	DEPT OF TOURISM	642,481	0.075007%	21,335	1,478	22,813
51106	DEPT OF WORKPLACE STANDARDS	2,441,747	0.285064%	81,083	5,616	86,699
51107	DEPARTMENT OF WORKERS' CLAIMS	4,075,595	0.475809%	135,339	9,374	144,713
51113	KY OSH REVIEW COMMISSION	108,029	0.012612%	3,587	248	3,836
51114	WORKERS' COMP FUNDING COMMISSION	393,847	0.045980%	13,078	906	13,984
51142	OFFICE OF UNEMPLOYMENT INSURANCE	4,193,500	0.489574%	139,254	9,645	148,899
51143	DISABILITY DETERMINATION SVCS PROG	9,162,753	1.069714%	304,269	21,074	325,343
51340	KY COMM DEAF/HARD OF HEAR	207,331	0.024205%	6,885	477	7,362
51407	KY ENVIRONMENTAL EDUC COU	42,520	0.004964%	1,412	98	1,510
51507	OFFICE OF THE SECRETARY	4,376,864	0.510981%	145,343	10,067	155,410
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	277,826	0.032435%	9,226	639	9,865
51509	OFFICE OR EDUCATIONAL PROGRAMS	43,710	0.005103%	1,451	101	1,552
51530	EDUC OFFICE OF SECRETARY	1,276	0.000149%	42	3	45
51531	DEPT WORKFORCE INVESTMENT	8,988,717	1.049396%	298,490	20,674	319,164
51532	KY COMM ON PROPRIETARY ED	53,998	0.006304%	1,793	124	1,917
51540	EDUC DEPT OF EDUCATION	7,137,569	0.833282%	237,018	16,416	253,435
51545	KY EDUCATIONAL TV AUTHOR	3,322,720	0.387914%	110,338	7,642	117,980
51555	KY DEPT LIBRARY & ARCHIVE	1,344,724	0.156991%	44,654	3,093	47,747
53721	H&FS OFF OF THE SECRETARY	11,186,199	1.305943%	371,462	25,728	397,190
53723	OFFICE INSPECTOR GENERAL	5,911,548	0.690149%	196,305	13,597	209,902
53725	DEPT OF AGING/INDEP LIVIN	2,379,775	0.277829%	79,025	5,473	84,499
53727	DEPT FOR INCOME SUPPORT	3,067,791	0.358152%	101,873	7,056	108,929
53728	DEPT FOR PUBLIC HEALTH	18,956,099	2.213047%	629,477	43,599	673,076
53729	OFF HUMAN RESOURCE MANAGE	10,538,099	1.230280%	349,940	24,238	374,178
53730	SERVE KY	543,137	0.063409%	18,036	1,249	19,285

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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Insurance Only)	FYE 2025 Amortization Cost Contributions (Insurance Only)	FYE 2025 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
53736	H&FS DEPT FOR COMM BASE S	132,065,276	15.418081%	4,385,508	303,750	4,689,258
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	-	-	-
53746	DEPT FOR MEDICAID SERVICE	6,428,174	0.750463%	213,461	14,785	228,246
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	142,617	0.016650%	4,736	328	5,064
54500	J&PS OFF OF SECRETARY	5,082,439	0.593354%	168,773	11,690	180,463
54515	DEPT OF PUBLIC ADVOCACY	19,515,570	2.278363%	648,056	44,886	692,942
54520	J&PS DEPT OF KY STATE POL	19,303,134	2.253562%	641,002	44,397	685,399
54523	J&PS OF JUVENILE JUSTICE	17,273,444	2.016604%	573,601	39,729	613,330
54525	DEPT OF CRIMINAL JUST TRN	4,060,322	0.474026%	134,832	9,339	144,170
54527	J&PS DEPT OF CORRECTIONS	9,347,968	1.091337%	310,419	21,500	331,920
55790	OFFICE OF THE SECRETARY	2,381,154	0.277990%	79,071	5,477	84,548
55793	DEPT PERSONNEL ADMIN	1,047,386	0.122278%	34,781	2,409	37,190
55794	DEPT FOR EMPLOYEE INS	1,199,228	0.140005%	39,823	2,758	42,581
56102	OFFICE OF THE SECRETARY	-	0.000000%	-	-	-
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	-	-	-
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	-	-	-
56113	KY OSH REVIEW COMMISSION	-	0.000000%	-	-	-
56114	WORKERS COMP FUNDING COMM	-	0.000000%	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	0.000000%	-	-	-
57123	KY PUBLIC SVC COMMISSION	2,673,884	0.312165%	88,792	6,150	94,942
57126	OFFICE OF THE SECRETARY	1,444,993	0.168697%	47,984	3,323	51,308
57128	DEPT FOR NATURAL RESOURCE	11,660,186	1.361279%	387,201	26,818	414,020
57129	DEPT FOR ENVIRONM PROTECT	18,122,733	2.115755%	601,804	41,682	643,486
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,207,315	0.257695%	73,299	5,077	78,375
57140	KY NATURE PRESERVES	555,797	0.064887%	18,456	1,278	19,735
57141	OFFICE OF ENERGY POLICY	267,812	0.031266%	8,893	616	9,509
58374	KY HORSE RACING & GAMING CORP	1,791,532	0.209154%	59,492	4,121	63,612
58672	OFFICE OF CLAIMS AND APPEALS	311,043	0.036313%	10,329	715	11,044
58675	OFFICE OF THE SECRETARY	1,934,783	0.225878%	64,249	4,450	68,699
58676	DEPT OF INSURANCE	1,996,070	0.233033%	66,284	4,591	70,875
58677	OFF OF OCCUP & PROFESSION	944,864	0.110309%	31,376	2,173	33,549
58678	KY BOXING & WRESTLING AUT	29,697	0.003467%	986	68	1,055
58680	DEPT OF ALCOHOL & BEVERA	415,252	0.048479%	13,789	955	14,745
58681	DEPT OF CHARITABLE GAMING	570,709	0.066628%	18,952	1,313	20,264
58685	DEPT OF FINANCIAL INSTITU	3,506,744	0.409398%	116,449	8,066	124,515
58690	DEPT OF HOUSING & BUILD C	5,200,105	0.607091%	172,680	11,960	184,641
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	667,543,980	77.933030%	22,167,217	1,535,351	23,702,568
1430	EASTERN KY UNIV	10,883,472	1.270600%	88,904	25,032	113,936
1433	KET FOUNDATION	686,028	0.080090%	47,489	1,578	49,067
1435	CHILD WATCH ADVOCACY CTR	39,000	0.003820%	4,082	90	4,171
1436	LOTUS	58,452	0.005710%	20,064	134	20,198
1437	SANCTUARY INC	136,440	0.013340%	12,483	314	12,797
1438	O A S I S	125,316	0.012250%	16,144	288	16,432
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	9,472	51	9,523
1440	MOREHEAD STATE UNIVERSITY	5,509,320	0.643190%	65,113	12,671	77,784
1445	MURRAY STATE UNIV	6,041,676	0.705340%	101,133	13,896	115,029
1451	SILVERLEAF	109,716	0.010730%	9,686	252	9,939
1452	SPRINGHAVEN INC	83,088	0.008120%	14,724	191	14,915
1453	SAFE HARBOR	71,340	0.006980%	16,646	164	16,810
1454	D.O.V.E.S.	71,760	0.007010%	10,841	165	11,006
1456	JUDI'S PLACE FOR KIDS, INC.	42,240	0.004130%	4,093	97	4,190
1457	KY RIVER CHILD ADVOCACY	15,816	0.001550%	4,935	36	4,971
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	149,232	0.014590%	9,364	343	9,707
1459	NURSING HOME OMBUDSMAN	40,092	0.004680%	7,461	92	7,553
1465	WESTERN KENTUCKY UNIV	8,232,084	0.961060%	174,401	18,934	193,335
1480	KASAP	51,276	0.005020%	12,314	118	12,432
1481	ZEROV	132,180	0.012920%	25,471	304	25,775
1483	PENNYRILE CHILD ADV CTR	25,068	0.002450%	4,993	58	5,050
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	4,593	32	4,625
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	7,537	103	7,640
1486	LAKE CUMB CHILD ADV CTR	29,640	0.002900%	5,873	68	5,941
1487	B.R.A.S.S.	115,956	0.011330%	17,157	267	17,423
1488	WOMEN AWARE	53,052	0.005190%	2,831	122	2,953
1489	BETHANY HOUSE ABUSE SHELT	91,104	0.008900%	9,519	210	9,729
1490	HOPE HARBOR INC	44,832	0.004380%	10,380	103	10,483
1491	CHILD ADV CTR OF GRN RVR	31,092	0.003040%	4,408	72	4,479
1492	CSG HEADQUARTERS	877,644	0.102460%	54,927	2,019	56,945

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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Insurance Only)	FYE 2025 Amortization Cost Contributions (Insurance Only)	FYE 2025 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1994	KY HIGHER ED STUD LN CORP	3,728,868	0.435330%	153,269	8,576	161,846
3022	LEX FAYETTE CO HLTH DEPT	4,766,472	0.466060%	145,438	10,963	156,401
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	108,410	9,205	117,616
3024	WEDCO DIST HEALTH DEPT	1,531,596	0.149760%	23,838	3,523	27,360
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	160,024	6,776	166,801
3026	BARREN RVR DIST HLTH DEPT	3,717,372	0.363480%	81,330	8,550	89,880
3027	GREEN RVR DIST HLTH DEPT	4,443,708	0.434500%	128,322	10,221	138,543
3028	LINCOLN TRL DIST HLTH DEP	3,615,264	0.353490%	82,100	8,315	90,415
3029	PURCHASE DIST HLTH DEPT	2,389,896	0.233680%	34,437	5,497	39,934
3030	MERCER CO HEALTH DEPT	482,604	0.047190%	11,823	1,110	12,933
3031	CUMBERLAND VLY DIST HEALT	4,890,000	0.478140%	65,506	11,247	76,753
3033	KY RIVER DIST HEALTH DEPT	3,817,500	0.373270%	66,199	8,780	74,979
3034	BOURBON CO HEALTH CENTER	422,712	0.041330%	12,333	972	13,306
3035	CLARK CO HEALTH DEPT	895,008	0.087510%	25,040	2,059	27,099
3036	GATEWAY DIST HEALTH DEPT	1,602,312	0.156670%	49,119	3,685	52,804
3037	BOYLE CO HEALTH DEPT	345,036	0.033740%	11,591	794	12,384
3038	PIKE CO HEALTH DEPT	1,314,696	0.128550%	36,734	3,024	39,757
3039	FLOYD CO HEALTH CENTER	668,532	0.065370%	21,263	1,538	22,801
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	9,549	661	10,210
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	13,678	1,349	15,027
3044	N CENTRAL DIST HLTH DEPT	1,172,244	0.114620%	33,280	2,696	35,976
3045	PENNYRILE DIST HLTH DEPT	851,436	0.083250%	25,308	1,958	27,266
3047	BREATHITT CO HEALTH DEPT	985,272	0.096340%	17,309	2,266	19,575
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	18,273	1,439	19,713
3049	WHITLEY CO HEALTH DEPT	1,570,596	0.153570%	31,440	3,612	35,052
3050	LAUREL CO HEALTH DEPT	786,972	0.076950%	16,193	1,810	18,003
3051	KNOX CO HEALTH DEPT	1,526,520	0.149260%	26,832	3,511	30,343
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	8,390	392	8,782
3053	BULLITT CO HEALTH DEPT	751,512	0.073480%	23,065	1,728	24,793
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	49,520	2,857	52,378
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	6,750	698	7,448
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	17,424	1,310	18,735
3057	LEWIS CO HEALTH DEPT	166,380	0.016270%	12,747	383	13,130
3058	FLEMING CO HEALTH DEP	238,440	0.023320%	5,756	548	6,304
3059	JESSAMINE CO HEALTH DEPT	457,236	0.044700%	23,691	1,052	24,742
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	9,294	525	9,819
3061	ANDERSON CO HEALTH DEPT	275,976	0.026980%	7,869	635	8,503
3062	MADISON CO HEALTH DEP	2,906,172	0.284160%	45,695	6,684	52,380
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	21,571	1,936	23,507
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	10,698	809	11,506
3066	ALLEN CO HEALTH DEPT	430,092	0.042050%	16,225	989	17,214
3067	FRANKLIN CO HEALTH DEPT	1,212,264	0.118540%	42,295	2,788	45,083
3068	LINCOLN CO HEALTH DEPT	266,220	0.026030%	7,869	612	8,481
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	17,096	682	17,777
3072	MUHLENBERG CO.HEALTH DEPT	428,748	0.041920%	15,052	986	16,038
3073	MARSHALL CO HEALTH DEPT	829,812	0.081130%	21,124	1,909	23,033
3074	CHRISTIAN CO HEALTH DEPT	726,348	0.071020%	24,179	1,671	25,850
3075	HOPKINS CO HEALTH DEPT	968,520	0.094700%	28,212	2,228	30,439
3076	TODD CO HEALTH DEPT	254,868	0.024920%	16,973	586	17,559
3077	BRACKEN CO HEALTH DEPT	131,040	0.012810%	7,221	301	7,522
3078	MONTGOMERY CO HEALTH DEPT	581,700	0.056880%	35,090	1,338	36,428
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	7,384	491	7,875
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	7,637	963	8,600
3081	ASHLAND BOYD CO HEALTH DP	955,008	0.093380%	17,562	2,197	19,759
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	15,966	484	16,450
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	18,005	764	18,769
3084	CALLOWAY CO HEALTH DEPT	224,940	0.021990%	11,022	517	11,540
3085	BELL CO HEALTH DEPT	583,464	0.057050%	13,783	1,342	15,125
3086	GRAYSON COUNTY HEALTH DEPT	249,984	0.024440%	15,634	575	16,209
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	11,079	903	11,982
3088	CARTER CO HEALTH DEPT	301,980	0.029530%	10,821	695	11,516
3801	KENTUCKY STATE UNIVERSITY	2,021,244	0.235970%	37,197	4,649	41,846
5470	KCTCS	7,111,872	0.830280%	219,282	16,357	235,640
7403	ASST OF COMMONWEALTH ATTY	264,432	0.030870%	19,641	608	20,249
7408	FRANKLIN CO COUNCIL AGING	97,740	0.011410%	5,281	225	5,505
7409	MUN ELEC POW ASSOC OF KY	-	0.009280%	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	64,428	0.007520%	-	148	148
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	1,722	227	1,949
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-

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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Insurance Only)	FYE 2025 Amortization Cost Contributions (Insurance Only)	FYE 2025 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
8201	KY RIVER COMM CARE INC	-	0.141860%	-	-	-
8202	NORTHERN KY REG MHMR BD	3,113,520	0.304430%	2,387	7,161	9,549
8204	COMMUNICARE INC	3,619,104	0.353870%	124,878	8,324	133,202
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,048	0.473160%	82,572	11,130	93,702
8208	CUMBERLAND RIVER MHMR	5,341,404	0.522270%	288,056	12,285	300,341
8209	FOUR RIVERS BEHAVIORAL HEALTH	1,931,424	0.188850%	151,461	4,442	155,903
8210	NEW VISTA OF THE BLUEGRASS, INC.	9,991,092	0.976910%	572,789	22,980	595,769
8213	GREEN RVR REG MHMR BD	1,622,796	0.158670%	339,376	3,732	343,108
8216	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	56,747	3,634	60,381
8220	LIFESKILLS INC	7,024,716	0.686860%	353,621	16,157	369,778
8221	MOUNTAIN COMP CARE CENTER	2,490,348	0.243500%	66,647	5,728	72,375
014A	BRECKINRIDGE CO ATTORNEY	46,860	0.005470%	1,790	108	1,898
024A	CHRISTIAN COUNTY ATTORNEY	44,808	0.005230%	394	103	497
031A	EDMONSON COUNTY ATTORNEY	21,600	0.002520%	348	50	398
060A	KNOTT COUNTY ATTORNEY	48,946	0.004790%	376	113	489
071A	LOGAN COUNTY ATTORNEY	81,132	0.009470%	1,892	187	2,078
086A	MONROE CO ATTORNEY	28,104	0.003280%	-	65	65
116A	WAYNE COUNTY ATTORNEY	30,420	0.003550%	-	70	70
W002	ALLEN COUNTY ATTORNEY	75,564	0.008820%	1,688	174	1,862
W003	ANDERSON COUNTY ATTORNEY	88,770	0.010480%	-	204	204
W005	BARREN COUNTY ATTORNEY	130,896	0.015280%	2,697	301	2,998
W006	BATH COUNTY ATTORNEY	96	0.000010%	-	0	0
W007	BELL COUNTY ATTORNEY	87,972	0.010270%	4,019	202	4,222
W008	BOONE COUNTY ATTORNEY	231,888	0.027070%	9,437	533	9,970
W011	BOYLE COUNTY ATTORNEY	7,128	0.000830%	392	16	408
W015	BULLITT COUNTY ATTORNEY	32,052	0.003740%	5,555	74	5,629
W018	CALLOWAY COUNTY ATTORNEY	2,496	0.000290%	-	6	6
W021	CARROLL COUNTY ATTORNEY	39,756	0.004640%	1,786	91	1,877
W022	CHILD SUPPORT ENFORCEMENT	11,664	0.001360%	1,267	27	1,294
W023	CASEY COUNTY ATTORNEY	43,188	0.005040%	1,028	99	1,128
W025	CLARK COUNTY ATTORNEY	60,228	0.007030%	3,025	139	3,163
W028	CRITTENDEN CO ATTORNEY	16,632	0.001940%	-	38	38
W030	DAVISS COUNTY ATTORNEY	71,868	0.008390%	675	165	840
W036	FLOYD COUNTY ATTORNEY	51,060	0.005960%	3,205	117	3,323
W037	FRANKLIN COUNTY ATTORNEY	220,152	0.025700%	4,150	506	4,657
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	154	-	154
W040	GARRARD COUNTY ATTORNEY	45,060	0.005260%	1,221	104	1,325
W041	GRANT COUNTY CHILD SUPPOR	16,548	0.001930%	201	38	239
W042	GRAVES COUNTY ATTORNEY	149,052	0.017400%	1,304	343	1,647
W046	HANCOCK COUNTY ATTORNEY	17,568	0.002050%	480	40	521
W049	HARRISON COUNTY ATTORNEY	5,232	0.000610%	1,338	12	1,350
W053	HICKMAN COUNTY ATTORNEY	46,860	0.005470%	935	108	1,042
W054	HOPKINS COUNTY ATTORNEY	79,764	0.009310%	6,800	183	6,983
W055	JACKSON COUNTY ATTORNEY	31,884	0.003720%	295	73	369
W056	JEFFERSON CO ATTORNEY	777,768	0.090800%	6,432	1,789	8,221
W058	JOHNSON COUNTY ATTORNEY	10,536	0.001230%	-	24	24
W061	KNOX COUNTY ATTORNEY	276	0.000030%	-	1	1
W062	LARUE COUNTY ATTORNEY	47,472	0.005540%	1,658	109	1,768
W063	LAUREL COUNTY ATTORNEY	16,116	0.001880%	741	37	778
W065	LEE COUNTY ATTORNEY	40,440	0.004720%	-	93	93
W067	LETCHER COUNTY ATTORNEY	-	0.000000%	581	-	581
W073	MCCRACKEN COUNTY ATTORNEY	49,776	0.005810%	649	114	763
W074	MCCREARY COUNTY ATTORNEY	87,468	0.010210%	1,898	201	2,099
W076	MADISON COUNTY ATTORNEY	294,672	0.034400%	6,206	678	6,884
W077	MAGOFFIN CO ATTORNEY	8,916	0.001040%	1,346	21	1,366
W082	MEADE COUNTY ATTORNEY	67,668	0.007900%	2,099	156	2,255
W083	MENIFEE COUNTY ATTORNEY	25,872	0.003020%	311	60	371
W084	MERCER COUNTY ATTORNEY	23,136	0.002700%	344	53	398
W087	MONTGOMERY CO ATTORNEY	76,752	0.008960%	1,712	177	1,888
W088	MORGAN COUNTY ATTORNEY	98,594	0.009650%	1,554	227	1,781
W092	OHIO COUNTY ATTORNEY	-	0.000000%	185	-	185
W093	OLDHAM COUNTY ATTORNEY	77,016	0.008990%	4,666	177	4,843
W094	OWEN COUNTY ATTORNEY	22,368	0.002610%	904	51	955
W096	PENDLETON COUNTY ATTORNEY	7,128	0.000830%	-	16	16
W099	POWELL COUNTY ATTORNEY	1,212	0.000140%	-	3	3
W100	PULASKI COUNTY ATTORNEY	72,984	0.008520%	5,999	168	6,167
W102	ROCKCASTLE CO ATTORNEY	35,304	0.004120%	1,734	81	1,816
W103	ROWAN COUNTY ATTORNEY	37,356	0.004360%	370	86	456
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	347	-	347

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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Insurance Only)	FYE 2025 Amortization Cost Contributions (Insurance Only)	FYE 2025 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
W106	SHELBY COUNTY ATTORNEY	18,252	0.002130%	2,403	42	2,445
W107	SIMPSON COUNTY ATTORNEY	23,736	0.002770%	586	55	641
W108	SPENCER COUNTY ATTORNEY	54,660	0.006380%	1,305	126	1,430
W111	TRIGG COUNTY ATTORNEY	42,504	0.004960%	-	98	98
W112	TRIMBLE COUNTY ATTORNEY	34,188	0.003990%	1,098	79	1,177
W113	UNION COUNTY ATTORNEY	13,368	0.001560%	1,741	31	1,771
W117	WEBSTER COUNTY ATTORNEY	64,344	0.007510%	1,340	148	1,488
W118	WHITLEY COUNTY ATTORNEY	91,752	0.010710%	2,139	211	2,350
X034	FAYETTE CO ATTORNEY OFF	142,800	0.016670%	957	328	1,285
X059	KENTON COUNTY ATTORNEY	46,512	0.005430%	1,396	107	1,503
SUBTOTAL	ALL OTHER AGENCIES	161,800,638	17.733910%	5,219,184	372,141	5,591,326
TOTAL		866,459,946	100.000000%	29,160,152	1,992,858	31,153,010

Notes:

- Column 3 - Amortization Cost contributions for the Legislative Branch, Judicial Branch, and Executive Branch were available in aggregate from KPPA. Within each Branch, the amortization cost contribution was allocated based on the proportionate share calculation determined in Appendix C. For example, for agency 31030, $33,103,481 = 667,543,980 \times 3.864696\% / 77.933030\%$
- Column 4 - See Appendix C, Column 4
- Column 5 - Payroll-based contributions for each agency provided by KPPA.
- Column 6 = Column 3 x 0.23%
The amortization cost contribution attributable to the insurance fund is 0.23% of the total amortization contribution for FY2025, as determined in the June 30, 2023 Actuarial Valuation.
- Column 7 = Column 5 + Column 6