

Kentucky Employees Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2022





March 14, 2023

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, 2022

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, 2022 and June 30, 2023. 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, 2021. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2022 using generally accepted actuarial principles. The proportionate share of the Collective OPEB Amounts for employers that participate in each plan are provided in Appendix A and B in this report.

Actuarial Assumptions

The single discount rates used to calculate the total OPEB liability within each plan changed since the prior year. Additional information regarding the single discount rates is provided in Section 1 of this report. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Plan Provisions

Senate Bill 209 passed during the 2022 legislative session and increased the insurance dollar contribution for members hired on or after July 1, 2003 by \$5 for each year of service a member attains over certain thresholds, depending on a member's retirement eligibility requirement. This increase in the insurance dollar contribution does not increase by 1.5% annually and is only payable for non-Medicare retirees. Additionally, it is only payable when the member's applicable insurance fund is at least 90% funded. The increase is first payable January 1, 2023. Senate Bill 209 also allows members receiving the insurance dollar contribution to participate in a medical insurance reimbursement plan that would provide the reimbursement of premiums for health plans other than those administered by KPPA.

The total OPEB liability as of June 30, 2022 is determined using these updated benefit provisions. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Implicit Employer Subsidy for non-Medicare retirees

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

401(h) Subaccount

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

Additional Disclosures

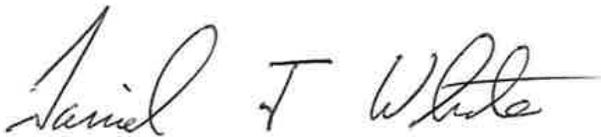
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 74 accounting valuation report as of June 30, 2022, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2021", 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, 2022. Please see the GASB 74 accounting valuation report as of June 30, 2022 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.



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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



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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 2022 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, 2021. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2022, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability increased from 5.26% to 5.72% for the KERS non-hazardous insurance plan and from 5.01% to 5.59% for the KERS hazardous insurance plan (see information regarding the calculation of the single discount rate later in this section of the report). There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

Senate Bill 209 passed during the 2022 legislative session and increased the insurance dollar contribution for members hired on or after July 1, 2003 by \$5 for each year of service a member attains over certain thresholds, depending on a member's retirement eligibility requirement. This increase in the insurance dollar contribution does not increase by 1.5% annually and is only payable for non-Medicare retirees. Additionally, it is only payable when the member's applicable insurance fund is at least 90% funded. The increase is first payable January 1, 2023.



To model the financial impact of the requirement for the funds to be 90% funded, we have assumed the increase in the insurance dollar contribution is payable in all calendar years for the KERS hazardous plan, as it was above 90% funded as of the June 30, 2021 Actuarial Valuation. For the KERS non-hazardous insurance plan, we have assumed the increases begin in the year 2047, which is our best estimate of when the fund will begin approaching 90% funded.

Senate Bill 209 also allows members receiving the insurance dollar contribution to participate in a medical insurance reimbursement plan that would provide the reimbursement of premiums for health plans other than those administered by KPPA. In general, allowing members to receive reimbursement to participate in health plans other than those administered by KPPA would increase the utilization of the dollar benefit. The current election assumption for future members receiving the dollar insurance benefit is 100%, so there is no immediate change in the total OPEB liability for active members due to this benefit change. For current retirees and beneficiaries eligible for the dollar insurance benefit who have not yet elected coverage, we have assumed 50% would elect coverage under this benefit change.

The total OPEB liability as of June 30, 2022 is determined using these updated benefit provisions. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

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

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2022.

Single Discount Rate

Single discount rates of 5.72% for the KERS non-hazardous insurance plan and 5.59% for the KERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2022. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 3.69%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022. 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, 2022. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 17% 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, 2022, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to be paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS hazardous insurance plan was determined using the employers' actual salary for the fiscal year ending June 30, 2022. No employer contributions were required for the hazardous insurance plan for the fiscal year but future contributions, if required, will be collected as a percentage of pay. These methods used for the KERS non-hazardous insurance plan and the KERS hazardous insurance plan are expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

FYE2022 Employer Contributions

Employer contributions paid in FY 2022 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, 2022 for either the non-hazardous or hazardous plans.



Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2021:

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	30,024	2,495
Inactive plan members entitled to but not yet receiving benefits:	17,429	924
Active plan members:	30,013	3,814
Total plan members:	77,466	7,233

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 2022 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 2022 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):	266,544	33,719
Total plan members:	77,466	7,233
Average expected remaining service life (years):	3.44	4.66

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



Implicit Subsidy

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

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

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2023.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Development of Single Discount Rate at June 30, 2022

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Single Discount Rate	5.72%	5.59%
Long-Term Expected Rate of Return	6.25%	6.25%
Long-Term Municipal Bond Rate ¹	3.69%	3.69%

¹ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022.

Exhibit 2

Schedule of the Employers' Net OPEB Liability as of June 30, 2022 (\$ in thousands)

Plan (1)	Total OPEB Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net OPEB Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5)	Covered Payroll ¹ (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 3,576,530	\$ 1,364,419	\$ 2,212,111	38.15%	\$ 1,437,132	153.93%
KERS Hazardous Plan	\$ 595,789	\$ 588,162	\$ 7,627	98.72%	\$ 188,648	4.04%

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 FYE2022.



Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2022 (\$ in thousands)

Change in the Net OPEB Liability (1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
Total OPEB liability		
Service Cost	\$ 62,548	\$ 14,474
Interest	190,531	30,599
Benefit Changes	21,884	10,289
Difference between actual and expected experience	(37,249)	(12,515)
Assumption Changes	(206,907)	(46,406)
Benefit Payments ^{1,2}	(153,081)	(22,804)
Net Change in Total OPEB Liability	(122,274)	(26,363)
Total OPEB Liability - Beginning	3,698,804	622,152
Total OPEB Liability - Ending (a)	\$ 3,576,530	\$ 595,789
Plan Fiduciary Net Position		
Contributions - Employer ²	\$ 181,294 ⁴	\$ 4,116
Contributions - Member	6,547	1,227
Benefit Payments ^{1,2}	(153,081)	(22,804)
Net Investment Income	(88,998)	(27,929)
Administrative Expense	(820)	(125)
Other	0	0
Net Change in Plan Fiduciary Net Position	(55,058)	(45,515)
Plan Fiduciary Net Position - Beginning	1,419,477	633,677
Plan Fiduciary Net Position - Ending (b)	\$ 1,364,419	\$ 588,162
Net OPEB Liability - Ending (a) - (b)	2,212,111	7,627
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	38.15%	98.72%
Covered Payroll³	\$ 1,437,132	\$ 188,648
Net OPEB Liability as a Percentage of Covered Payroll	153.93%	4.04%

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 \$40,600,669 for the non-hazardous plan and \$2,835,815 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 FYE2022.

⁴ Includes \$2.4 million employer cessation contribution.



Exhibit 4

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2022 (\$ 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	\$ 135,809	\$ 140,694	\$ (4,885)	\$ 1,437,132	9.79%
KERS Hazardous Plan	\$ 0	\$ 1,281	\$ (1,281)	\$ 188,648	0.68%

Note:

¹ Actuarially determined contribution for fiscal year ending 2022 is based on the contribution rates calculated with the June 30, 2020 actuarial valuation, as amended by HB8 (2021 legislative session) which adjusted how the employer contribution would be allocated amongst participating employers in the non-hazardous plan.

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 FYE2022.



Notes to Schedule of Employers' Contributions for FYE 2022

The actuarially determined contributions effective for fiscal year ending 2022 that are documented in the schedule on the previous page were calculated as of June 30, 2020. Based on the June 30, 2020 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below:

Item	KERS Non-Hazardous	KERS Hazardous
Determine by the Actuarial Valuation as of:	June 30, 2020	June 30, 2020
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate:	0.00%	0.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.
Healthcare Trend Rates: Pre-65	Initial trend starting at 6.40% at January 1, 2022, gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.40% at January 1, 2022, gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post-65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement. Additionally, Humana provided "Not to Exceed" 2022 Medicare premiums, which were incorporated and resulted in an assumed 2.90% increase in Medicare premiums at January 1, 2022.	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2021 premiums were known at the time of the valuation and were incorporated into the liability measurement. Additionally, Humana provided "Not to Exceed" 2022 Medicare premiums, which were incorporated and resulted in an assumed 2.90% increase in Medicare premiums at January 1, 2022.



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, 2022 (\$ in thousands)

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

Plan (1)	1.00% Decrease (4.72% for non-hazardous) (4.59% for hazardous) (2)	Current Discount Rate (5.72% for non-hazardous) (5.59% for hazardous) (3)	1.00% Increase (6.72% for non-hazardous) (6.59% for hazardous) (4)
KERS Non-Hazardous Plan	\$ 2,648,282	\$ 2,212,111	\$ 1,810,717
KERS Hazardous Plan	\$ 91,455	\$ 7,627	\$ (60,421)

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

Plan (1)	1.00% Decrease (2)	Current Healthcare Cost Trend Rate (3)	1.00% Increase (4)
KERS Non-Hazardous Plan	\$ 1,818,723	\$ 2,212,111	\$ 2,634,576
KERS Hazardous Plan	\$ (53,939)	\$ 7,627	\$ 82,395

Exhibit 6

Components of Aggregate OPEB Expense (Measurement Date of June 30, 2022)

(1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
1. Total service cost:	\$ 62,548,192	\$ 14,474,067
2. Interest on total OPEB liability:	190,531,068	30,598,558
3. Current-period benefit changes:	21,884,358	10,288,994
4. Member contributions:	(6,546,779)	(1,226,925)
5. Projected earnings on plan investments:	(89,777,965)	(39,055,252)
6. Administrative expense:	819,639	125,323
7. Other:	0	0
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(60,103,380)	12,511,102
9. Recognition of deferred outflows/ (inflows) due to assets: ²	5,637,888	(1,206,686)
10. Total Aggregate OPEB Expense:	\$ 124,993,021	\$ 26,509,181

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, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(3,920,786)	-	5.01	(7,826)	-	-	-	-	-	-
2017-2018	(191,148,173)	-	4.94	(36,372,325)	-	-	-	-	-	-
2018-2019	(302,189,376)	(50,364,896)	4.80	(62,956,120)	(50,364,896)	-	-	-	-	-
2019-2020	288,235,278	53,897,655	3.69	78,112,541	53,897,655	-	-	-	-	-
2020-2021	(231,630,013)	(100,394,879)	3.53	(65,617,567)	(65,617,567)	(34,777,312)	-	-	-	-
2021-2022	(37,249,948)	(26,421,475)	3.44	(10,828,473)	(10,828,473)	(10,828,473)	(4,764,529)	-	-	-
		(123,283,595)		(97,669,770)	(72,913,281)	(45,605,785)	(4,764,529)	-	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	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						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(41,028,840)	-	5.00	-	-	-	-	-	-	-
2017-2018	(12,636,398)	-	5.00	(2,527,278)	-	-	-	-	-	-
2018-2019	11,767,948	2,353,588	5.00	2,353,590	2,353,588	-	-	-	-	-
2019-2020	52,051,862	20,820,746	5.00	10,410,372	10,410,372	10,410,374	-	-	-	-
2020-2021	(201,770,254)	(121,062,152)	5.00	(40,354,051)	(40,354,051)	(40,354,051)	(40,354,050)	-	-	-
2021-2022	178,776,275	143,021,020	5.00	35,755,255	35,755,255	35,755,255	35,755,255	35,755,255	-	-
		45,133,202		5,637,888	8,165,164	5,811,578	(4,598,795)	35,755,255	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	414,835,550	-	5.01	828,015	-	-	-	-	-	-
2017-2018	(11,234,640)	-	4.94	(2,137,764)	-	-	-	-	-	-
2018-2019	158,004,101	26,334,017	4.80	32,917,521	26,334,017	-	-	-	-	-
2019-2020	13,766,951	2,574,308	3.69	3,730,881	2,574,308	-	-	-	-	-
2020-2021	220,184,236	95,433,960	3.53	62,375,138	62,375,138	33,058,822	-	-	-	-
2021-2022	(206,907,060)	(146,759,659)	3.44	(60,147,401)	(60,147,401)	(60,147,401)	(26,464,857)	-	-	-
		(22,417,374)		37,566,390	31,136,062	(27,088,579)	(26,464,857)	-	-	-



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		Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
		Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(1,029,090)	(47,448)	6.29	(163,607)	(47,448)	-	-	-	-	-
2017-2018	(31,240,284)	(6,602,834)	6.34	(4,927,490)	(4,927,490)	(1,675,344)	-	-	-	-
2018-2019	(30,947,022)	(11,204,106)	6.27	(4,935,729)	(4,935,729)	(4,935,729)	(1,332,648)	-	-	-
2019-2020	27,666,304	9,504,616	4.57	6,053,896	6,053,896	3,450,720	-	-	-	-
2020-2021	(6,402,116)	(3,723,406)	4.78	(1,339,355)	(1,339,355)	(1,339,355)	(1,044,696)	-	-	-
2021-2022	(12,514,417)	(9,828,920)	4.66	(2,685,497)	(2,685,497)	(2,685,497)	(2,685,497)	(1,772,429)	-	-
		(21,902,098)		(7,997,782)	(7,881,623)	(7,185,205)	(5,062,841)	(1,772,429)	-	-

Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred		Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments						
		Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	(26,997,552)	-	5.00	-	-	-	-	-	-	-
2017-2018	(12,793,867)	-	5.00	(2,558,775)	-	-	-	-	-	-
2018-2019	3,651,309	730,261	5.00	730,262	730,261	-	-	-	-	-
2019-2020	32,268,049	12,907,219	5.00	6,453,610	6,453,610	6,453,609	-	-	-	-
2020-2021	(96,143,578)	(57,686,146)	5.00	(19,228,716)	(19,228,716)	(19,228,716)	(19,228,714)	-	-	-
2021-2022	66,984,666	53,587,733	5.00	13,396,933	13,396,933	13,396,933	13,396,933	13,396,934	-	-
		9,539,067		(1,206,686)	1,352,088	621,826	(5,831,781)	13,396,934	-	-

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred		Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
		Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2016-2017	89,401,184	4,121,834	6.29	14,213,225	4,121,834	-	-	-	-	-
2017-2018	(581,104)	(122,819)	6.34	(91,657)	(91,657)	(31,162)	-	-	-	-
2018-2019	31,686,975	11,471,999	6.27	5,053,744	5,053,744	5,053,744	1,364,511	-	-	-
2019-2020	11,428,360	3,926,155	4.57	2,500,735	2,500,735	1,425,420	-	-	-	-
2020-2021	42,021,814	24,439,466	4.78	8,791,174	8,791,174	8,791,174	6,857,118	-	-	-
2021-2022	(46,405,852)	(36,447,515)	4.66	(9,958,337)	(9,958,337)	(9,958,337)	(9,958,337)	(6,572,504)	-	-
		7,389,120		20,508,884	10,417,493	5,280,839	(1,736,708)	(6,572,504)	-	-



Exhibit 8

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

Period	Non-Hazardous Plan	Hazardous Plan
(1)	(2)	(3)
Fiscal Year + 1	\$ (33,612,055)	\$ 3,887,958
Fiscal Year + 2	(66,882,786)	(1,282,540)
Fiscal Year + 3	(35,828,181)	(12,631,330)
Fiscal Year + 4	35,755,255	5,052,001
Fiscal Year + 5	-	-
Thereafter	-	-
Total	\$ (100,567,767)	\$ (4,973,911)

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



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

Applicable for the Non-Hazardous and Hazardous Plans

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	53.50%	
Public Equity	43.50%	4.45%
Private Equity	10.00%	10.15%
Fixed Income	26.50%	
Core Bonds	10.00%	0.28%
Specialty Credit/High Yield	15.00%	2.28%
Cash	1.50%	-0.91%
Inflation Protected	20.00%	
Real Estate	10.00%	3.67%
Real Return	10.00%	4.07%
Expected Real Return	100.00%	4.08%
Long Term Inflation Assumption		2.30%
Expected Nominal Return for Portfolio		6.38%

Source: Kentucky Public Pensions Authority

SECTION 4

DEVELOPMENT OF BASELINE CLAIMS COST

Development of Baseline Claims Cost

Due to the impact of the COVID-19 pandemic on claims experience for calendar years 2020 and 2021, the initial per capita costs were developed using retiree claims experience for calendar year 2019 for non-Medicare retirees. 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, 2022, 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.

FOR THOSE NOT ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE
40	\$394.59	\$641.19
50	639.64	787.97
60	1,087.09	1,070.41
64	1,321.93	1,247.54

FOR THOSE ELIGIBLE FOR MEDICARE		
AGE	MALE	FEMALE
65	\$188.91	\$178.18
75	221.03	215.67
85	233.72	236.47

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



Blake Orth, FSA, EA, MAAA



APPENDIX A

COLLECTIVE OPEB AMOUNTS – KERS NON-HAZARDOUS INSURANCE PLAN

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

Participating Employer Code	Participating Employer Name	2022		2021		Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	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	0.498885%	1.036442%	1,403,716	202,551	1,606,267	11,035,887	13,211,884	9,033,397	9,073,335	13,143,503		
1433	KET FOUNDATION	0.116241%	0.087704%	119,023	47,195	166,218	2,571,379	3,078,390	2,104,796	2,114,101	3,062,457		
1434	KY BAR ASSOCIATION	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1435	CHILD WATCH ADVOCACY CTR	0.014770%	0.006641%	9,223	5,997	15,220	326,729	391,151	267,443	268,625	389,127		
1436	LOTUS	0.070772%	0.024027%	31,000	28,734	59,734	1,565,555	1,874,242	1,281,481	1,287,146	1,864,542		
1437	SANCTUARY INC	0.040466%	0.021830%	27,429	16,429	43,858	895,153	1,071,654	732,725	735,964	1,066,107		
1438	O A S I S	0.058680%	0.025462%	32,943	23,824	56,767	1,298,066	1,554,012	1,062,529	1,067,227	1,545,969		
1439	BARREN RIVER CHILD ADVOCA	0.031299%	0.010395%	13,353	12,708	26,061	692,368	828,886	566,736	569,242	824,596		
1440	MOREHEAD STATE UNIVERSITY	0.340466%	0.549925%	743,642	138,231	881,873	7,531,484	9,016,501	6,164,877	6,192,133	8,969,834		
1445	MURRAY STATE UNIV	0.521679%	0.661034%	869,313	211,805	1,081,118	11,540,115	13,815,533	9,446,132	9,487,895	13,744,028		
1450	NORTHERN KY UNIVERSITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1451	SILVERLEAF	0.022473%	0.014744%	18,428	9,124	27,552	497,128	595,149	406,922	408,722	592,068		
1452	SPRINGHAVEN INC	0.039398%	0.017540%	22,019	15,996	38,015	871,527	1,043,370	713,386	716,540	1,037,970		
1453	SAFE HARBOR	0.055061%	0.022867%	26,555	22,355	48,910	1,218,010	1,458,171	996,999	1,001,407	1,450,624		
1454	D.O.V.E.S.	0.039048%	0.016450%	20,826	15,854	36,680	863,785	1,034,101	707,049	710,175	1,028,749		
1455	GATEWAY CHILD ADVOCACY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1456	JUDI'S PLACE FOR KIDS, INC.	0.021976%	0.009559%	11,894	8,922	20,816	486,133	581,987	397,923	399,683	578,974		
1457	KY RIVER CHILD ADVOCACY	0.010288%	0.003897%	5,196	4,177	9,373	227,582	272,455	186,287	187,110	271,045		
1458	BLUEGRASS RAPE CRISIS CTR	0.047261%	0.025707%	31,080	19,188	50,268	1,045,465	1,251,605	855,763	859,547	1,245,127		
1459	NURSING HOME OMBUDSMAN	0.017208%	0.007995%	10,705	6,987	17,692	380,660	455,716	311,588	312,966	453,358		
1465	WESTERN KENTUCKY UNIV	1.020325%	0.979451%	1,293,303	414,259	1,707,562	22,570,715	27,021,088	18,475,201	18,556,883	26,881,234		
1480	KASAP	0.041224%	0.012798%	19,680	16,737	36,417	911,920	1,091,728	746,450	749,750	1,086,077		
1481	KDVA	0.069430%	0.027501%	37,462	28,189	65,651	1,535,868	1,838,703	1,257,181	1,262,739	1,829,186		
1482	KACAC	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1483	PENNYRILE CHILD ADV CTR	0.012644%	0.004903%	6,917	5,134	12,051	279,699	334,849	228,947	229,959	333,116		
1484	BUFFALO TR CHILD ADV INC	0.012124%	0.004406%	5,662	4,922	10,584	268,196	321,078	219,531	220,502	319,416		
1485	CUMBERLAND V C A CENTER	0.015904%	0.008554%	9,942	6,457	16,399	351,814	421,183	287,976	289,250	419,003		
1486	LAKE CUMB CHILD ADV CTR	0.015641%	0.006155%	8,427	6,350	14,777	345,996	414,218	283,214	284,466	412,074		
1487	B.R.A.S.S.	0.044272%	0.022349%	26,871	17,975	44,846	979,345	1,172,448	801,641	805,185	1,166,379		
1488	WOMEN AWARE	0.016365%	0.008297%	10,891	6,644	17,535	362,012	433,391	296,324	297,634	431,148		
1489	BETHANY HOUSE ABUSE SHEL	0.033159%	0.015469%	20,527	13,463	33,990	733,514	878,144	600,416	603,070	873,599		
1490	HOPE HARBOR INC	0.037540%	0.014163%	17,746	15,241	32,987	830,426	994,165	679,743	682,749	989,020		
1491	CHILD ADV CTR OF GRN RVR	0.012126%	0.004838%	7,298	4,923	12,221	268,240	321,131	219,568	220,538	319,469		
1492	CSG HEADQUARTERS	0.247075%	0.146930%	187,701	100,314	288,015	5,465,572	6,543,244	4,473,830	4,493,609	6,509,378		
1994	KY HIGHER ED STUD LN CORP	0.717742%	0.534471%	677,896	291,408	969,304	15,877,245	19,007,836	12,996,278	13,053,737	18,909,456		
3022	LEX FAYETTE CO HLTH DEPT	0.500108%	0.481398%	636,570	203,047	839,617	11,062,941	13,244,272	9,055,542	9,095,578	13,175,724		
3023	LAKE CUMBERLAND DISTRICT	0.415495%	0.396552%	526,633	168,694	695,327	9,191,208	11,003,481	7,523,440	7,556,702	10,946,530		
3024	WEDCO DIST HEALTH DEPT	0.180246%	0.165320%	209,187	73,181	282,368	3,987,240	4,773,423	3,263,745	3,278,175	4,748,717		
3025	NORTHERN KY DIST HLTH DEP	0.460808%	0.337918%	443,493	187,091	630,584	10,193,581	12,203,497	8,343,930	8,380,820	12,140,335		
3026	BARREN RVR DIST HLTH DEPT	0.294832%	0.333239%	458,923	119,704	578,627	6,522,009	7,807,984	5,338,574	5,362,177	7,767,572		
3027	GREEN RVR DIST HLTH DEPT	0.449384%	0.436193%	584,896	182,453	767,349	9,940,870	11,900,958	8,137,074	8,173,049	11,839,361		
3028	LINCOLN TRL DIST HLTH DEP	0.291263%	0.336778%	449,010	118,255	567,265	6,443,059	7,713,467	5,273,949	5,297,266	7,673,544		
3029	PURCHASE DIST HLTH DEPT	0.170577%	0.204982%	291,292	69,255	360,547	3,773,351	4,517,361	3,088,667	3,102,323	4,493,980		
3030	MERCER CO HEALTH DEPT	0.038490%	0.044089%	66,019	15,627	81,646	851,441	1,019,324	696,945	700,026	1,014,048		
3031	CUMBERLAND VLY DIST HEALT	0.260577%	0.391519%	554,433	105,796	660,229	5,764,251	6,900,815	4,718,313	4,739,173	6,865,098		
3033	KY RIVER DIST HEALTH DEPT	0.255070%	0.321950%	453,447	103,560	557,007	5,642,430	6,754,974	4,618,596	4,639,016	6,720,012		
3034	BOURBON CO HEALTH CENTER	0.047265%	0.041956%	72,104	19,190	91,294	1,045,554	1,251,711	855,835	859,619	1,245,232		
3035	CLARK CO HEALTH DEPT	0.090311%	0.088847%	124,363	36,667	161,030	1,997,779	2,391,690	1,635,277	1,642,507	2,379,312		
3036	GATEWAY DIST HEALTH DEPT	0.166908%	0.159783%	211,042	67,766	278,808	3,692,189	4,420,195	3,022,232	3,035,594	4,397,318		
3037	BOYLE CO HEALTH DEPT	0.038995%	0.034990%	46,543	15,832	62,375	862,612	1,032,698	706,089	709,211	1,027,353		
3038	PIKE CO HEALTH DEPT	0.130670%	0.128496%	176,251	53,053	229,304	2,890,565	3,460,511	2,366,064	2,376,525	3,442,600		
3039	FLOYD CO HEALTH CENTER	0.075271%	0.066656%	92,822	30,561	123,383	1,665,078	1,993,389	1,362,945	1,368,971	1,983,071		
3040	MARTIN CO HEALTH DEPT	0.027324%	0.028969%	36,915	11,094	48,009	604,437	723,617	494,760	496,948	719,871		
3042	BUFFALO TRACE HEALTH DEPT	0.052983%	0.057009%	74,324	21,511	95,835	1,172,042	1,403,139	959,372	963,614	1,395,877		
3043	LITTLE SANDY DIST HEALTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
3044	N CENTRAL DIST HLTH DEPT	0.109514%	0.112573%	149,858	44,463	194,321	2,422,571	2,900,240	1,982,989	1,991,756	2,885,229		
3045	PENNYRILE DIST HLTH DEPT	0.108418%	0.088922%	122,970	44,018	166,988	2,398,326	2,871,215	1,963,143	1,971,823	2,856,354		
3047	BREATHITT CO HEALTH DEPT	0.093182%	0.093134%	128,771	37,833	166,604	2,061,289	2,467,723	1,687,263	1,694,722	2,454,950		
3048	GREENUP CO HLTH DEPT	0.068327%	0.062522%	83,545	27,741	111,286	1,511,469	1,809,492	1,237,209	1,242,679	1,800,127		
3049	WHITLEY CO HEALTH DEPT	0.136422%	0.144274%	197,071	55,388	252,459	3,017,805	3,612,840	2,470,217	2,481,138	3,594,141		
3050	LAUREL CO HEALTH DEPT	0.077434%	0.077475%	102,016	31,439	133,455	1,712,926	2,050,671	1,402,111	1,408,310	2,040,057		
3051	KNOX CO HEALTH DEPT	0.139635%	0.143451%	194,076	56,693	250,769	3,088,880	3,697,929	2,528,395	2,539,573	3,678,790		
3052	MONROE CO HEALTH DEPT	0.026671%	0.018039%	25,670	10,829	36,499	589,992	706,323	482,936	485,072	702,668		
3053	BULLITT CO HEALTH DEPT	0.091285%	0.079451%	103,664	37,062	140,726	2,019,325	2,417,485	1,652,913	1,660,221	2,404,972		
3054	THREE RIVERS DIST HLTH	0.135004%	0.122520%	165,642	54,813	220,455	2,986,437	3,575,287	2,444,541	2,455,348	3,556,783		
3055	ESTILL CO HEALTH DEPT	0.023348%	0.027742%	36,981	9,479	46,460	516,484	618,321	422,766	424,635	615,121		
3056	OLDHAM CO HEALTH DEPT	0.070940%	0.061118%	79,217	28,802	108,019	1,569,271	1,878,692	1,284,523	1,290,202	1,868,968		



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate	Health Care Trend Rate
							5.72%	4.72%	6.72%	1% Decrease	1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3057	LEWIS CO HEALTH DEPT	0.039020%	0.022511%	29,729	15,842	45,571	863,165	1,033,360	706,542	709,666	1,028,011
3058	FLEMING CO HEALTH DEP	0.026827%	0.024554%	32,121	10,892	43,013	593,443	710,455	485,761	487,909	706,778
3059	JESSAMINE CO HEALTH DEPT	0.091292%	0.050073%	77,452	37,065	114,517	2,019,480	2,417,670	1,653,040	1,660,348	2,405,157
3060	POWELL CO HEALTH DEPT	0.032142%	0.022559%	33,087	13,050	46,137	711,017	851,211	582,001	584,574	846,805
3061	ANDERSON CO HEALTH DEPT	0.038158%	0.027964%	39,741	15,492	55,233	844,097	1,010,532	690,933	693,988	1,005,301
3062	MADISON CO HEALTH DEP	0.226101%	0.275521%	355,753	91,799	447,552	5,001,604	5,987,793	4,094,050	4,112,150	5,956,802
3064	JOHNSON CO HEALTH DEPT	0.092370%	0.086225%	112,557	37,503	150,060	2,043,326	2,446,219	1,672,560	1,679,954	2,433,558
3065	MAGOFFIN CO HEALTH DEPT	0.036409%	0.034757%	46,230	14,782	61,012	805,407	964,213	659,264	662,179	959,223
3066	ALLEN CO HEALTH DEPT	0.053233%	0.046561%	59,685	21,613	81,298	1,177,573	1,409,760	963,899	968,161	1,402,464
3067	FRANKLIN CO HEALTH DEPT	0.164657%	0.133702%	175,619	66,852	242,471	3,642,395	4,360,582	2,981,473	2,994,654	4,338,013
3068	LINCOLN CO HEALTH DEPT	0.035073%	0.028289%	37,708	14,240	51,948	775,853	928,832	635,073	637,881	924,025
3069	WOODFORD CO HEALTH DEPT	0.052805%	0.031475%	46,946	21,439	68,385	1,168,105	1,398,426	956,149	960,377	1,391,188
3072	MUHLENBERG CO.HEALTH DEPT	0.060575%	0.045403%	62,202	24,594	86,796	1,339,986	1,604,197	1,096,842	1,101,691	1,595,894
3073	MARSHALL CO HEALTH DEPT	0.078845%	0.081146%	117,072	32,012	149,084	1,744,138	2,088,038	1,427,660	1,433,972	2,077,231
3074	CHRISTIAN CO HEALTH DEPT	0.087698%	0.078552%	100,002	35,606	135,608	1,939,977	2,322,491	1,587,963	1,594,983	2,310,470
3075	HOPKINS CO HEALTH DEPT	0.105961%	0.099977%	129,393	43,021	172,414	2,343,974	2,806,147	1,918,654	1,927,137	2,791,623
3076	TODD CO HEALTH DEPT	0.060193%	0.024110%	45,691	24,439	70,130	1,331,536	1,594,081	1,089,925	1,094,744	1,585,830
3077	BRACKEN CO HEALTH DEPT	0.023677%	0.016003%	20,870	9,613	30,483	523,761	627,034	428,724	430,619	623,788
3078	MONTGOMERY CO HEALTH DEPT	0.095122%	0.066393%	95,526	38,620	134,146	2,104,204	2,519,099	1,722,390	1,730,005	2,506,061
3079	GARRARD COUNTY HEALTH DPT	0.024572%	0.021840%	28,960	9,976	38,936	543,560	650,736	444,929	446,897	647,368
3080	BRECKINRIDGE CO HEALTH BD	0.028257%	0.037535%	49,630	11,473	61,103	625,076	748,325	511,654	513,916	744,452
3081	ASHLAND BOYD CO HEALTH DP	0.080772%	0.089483%	120,212	32,794	153,006	1,786,766	2,139,071	1,462,553	1,469,019	2,127,999
3082	LAWRENCE CO HEALTH DEPT	0.043369%	0.028173%	35,438	17,608	53,046	959,370	1,148,534	785,290	788,762	1,142,589
3083	GRAVES CO HEALTH CENTER	0.079235%	0.045092%	59,837	32,170	92,007	1,752,766	2,098,367	1,434,722	1,441,065	2,087,506
3084	CALLOWAY CO HEALTH DEPT	0.043442%	0.027903%	36,835	17,638	54,473	960,985	1,150,467	786,612	790,090	1,144,512
3085	BELL CO HEALTH DEPT	0.064957%	0.059828%	78,354	26,373	104,727	1,436,921	1,720,245	1,176,188	1,181,388	1,711,341
3086	GRAYSON COUNTY HEALTH DEPT	0.033633%	0.027026%	35,662	13,655	49,317	743,999	890,697	608,999	611,691	886,087
3087	HARLAN CO HEALTH DEPT	0.047137%	0.042092%	53,944	19,138	73,082	1,042,722	1,248,321	853,518	857,291	1,241,860
3088	CARTER CO HEALTH DEPT	0.038237%	0.030569%	42,216	15,524	57,740	845,845	1,012,624	692,364	695,425	1,007,383
3801	KENTUCKY STATE UNIVERSITY	0.264339%	0.251240%	322,520	107,323	429,843	5,847,470	7,000,443	4,786,432	4,807,593	6,964,211
5470	KCTCS	1.226650%	0.948001%	1,242,543	498,028	1,740,571	27,134,851	32,485,157	22,211,163	22,309,362	32,317,022
7403	ASST OF COMMONWEALTH ATTY	0.076152%	0.042462%	57,170	30,918	88,088	1,684,566	2,016,720	1,378,897	1,384,994	2,006,282
7407	KENTUCKY HOUSING CORP	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	0.018437%	0.010875%	17,643	7,486	25,129	407,847	488,264	333,842	335,318	485,737
7409	MUN ELEC POW ASSOC OF KY	0.009687%	0.009476%	12,432	3,933	16,365	214,287	256,539	175,404	176,180	255,211
7410	COMMONWEALTH CREDIT UNION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	0.001284%	0.005662%	7,701	521	8,222	28,403	34,004	23,250	23,352	33,828
7416	KY OFFICE OF BAR ADMISSIO	0.002869%	0.003971%	1,034	1,165	2,199	63,465	75,979	51,949	52,179	75,586
7417	KY ASSOC OF REGIONAL PROG	0.008902%	0.009449%	12,512	3,614	16,126	196,922	235,750	161,190	161,903	234,530
7716	MASTER COMMISSIONER BULLITT COUNTY	0.006334%	0.002455%	2,282	2,572	4,854	140,115	167,742	114,691	115,198	166,874
7718	MASTER COMM BOONE CO	0.010760%	0.002228%	3,876	4,369	8,245	238,023	284,955	194,833	195,695	283,480
7720	MASTER COMM CAMPBELL CO	0.004153%	0.001581%	1,496	1,686	3,182	91,869	109,983	75,199	75,532	109,414
7724	MASTER COMM CHRISTIAN CO	0.002393%	0.000707%	862	972	1,834	52,936	63,373	43,330	43,522	63,045
7725	MASTER COMM CLARK CO	0.001333%	0.000400%	480	541	1,021	29,487	35,302	24,137	24,244	35,119
7727	MASTER COMM CLINTON/CUMBE	0.003054%	0.000396%	1,100	1,240	2,340	67,558	80,879	55,299	55,544	80,460
7730	MASTER COMM DAVIESS CO	0.005969%	0.002001%	2,150	2,423	4,573	132,041	158,076	108,082	108,560	157,258
7734	MASTER COMM FAYETTE CO	0.011486%	0.003675%	4,138	4,663	8,801	254,083	304,182	207,979	208,898	302,607
7740	MASTER COMM GARRARD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	0.003932%	0.000859%	1,417	1,596	3,013	86,980	104,130	71,197	71,512	103,592
7743	MASTER COMM GRAYSON CO	0.002697%	0.000000%	972	1,095	2,067	59,661	71,424	48,835	49,051	71,055
7747	MASTER COMM HARDIN CO	0.009927%	0.002959%	3,576	4,030	7,606	219,596	262,895	179,750	180,545	261,534
7750	MASTER COMMISSIONER HART COUNTY	0.002389%	0.000497%	861	970	1,831	52,847	63,267	43,258	43,449	62,940
7751	MASTER COMM HENDERSON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	0.002986%	0.000518%	1,076	1,212	2,288	66,054	79,078	54,068	54,307	78,668
7753	MASTER COMM HOPKINS CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	0.024342%	0.007510%	8,769	9,883	18,652	538,472	644,645	440,765	442,713	641,308
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.002364%	0.000978%	852	960	1,812	52,294	62,605	42,805	42,995	62,281
7759	MASTER COMM KENTON CO	0.011092%	0.003984%	3,996	4,503	8,499	245,367	293,747	200,845	201,733	292,227
7763	MASTER COMM LAUREL CO	0.003695%	0.001154%	1,331	1,500	2,831	81,737	97,854	66,906	67,202	97,348
7773	MASTER COMM MCCRACKEN CO	0.006741%	0.002171%	2,428	2,737	5,165	149,118	178,521	122,060	122,600	177,597
7776	MASTER COMM MADISON CO	0.005988%	0.001780%	2,157	2,431	4,588	132,461	158,579	108,426	108,905	157,758
7781	MASTER COMM MASON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	0.002296%	0.000816%	827	932	1,759	50,790	60,805	41,574	41,758	60,490
7790	MASTER COMM NELSON CO	0.004248%	0.001358%	1,530	1,725	3,255	93,970	112,499	76,919	77,259	111,917
7792	MASTER COMM OHIO COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	0.004412%	0.000933%	1,589	1,791	3,380	97,598	116,842	79,889	80,242	116,237
7794	MASTER COMM OWEN CO	0.001453%	0.000359%	523	590	1,113	32,142	38,480	26,310	26,426	38,280



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	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	0.005907%	0.001763%	2,128	2,398	4,526	130,669	156,434	106,959	107,432	155,624
7799	MASTER COMM FOR FLEMING	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	0.005425%	0.001374%	1,955	2,203	4,158	120,007	143,669	98,231	98,666	142,926
7807	MASTER COMM SIMPSON CO	0.002841%	0.000559%	1,023	1,153	2,176	62,846	75,238	51,442	51,670	74,848
7814	MASTER COMM WARREN CO	0.008162%	0.002565%	2,940	3,314	6,254	180,552	216,153	147,791	148,444	215,034
7817	LOGAN CO MASTER COM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	0.001827%	0.000530%	658	742	1,400	40,415	48,384	33,082	33,228	48,134
7821	MASTER COMM MUHLENBERG CO	0.004675%	0.000690%	1,684	1,898	3,582	103,416	123,807	84,651	85,025	123,166
8024	SEVEN CO SERVICES INC	0.140012%	0.617182%	-	56,846	56,846	3,097,220	3,707,913	2,535,221	2,546,430	3,688,722
8201	KY RIVER COMM CARE INC	0.024230%	0.106806%	145,371	9,838	155,209	535,994	641,679	438,737	440,677	638,358
8202	NORTHERN KY REG MHMR BD	0.061450%	0.231970%	315,599	24,949	340,548	1,359,342	1,627,370	1,112,686	1,117,605	1,618,947
8204	COMMUNICARE INC	0.405475%	0.352401%	487,028	164,626	651,654	8,969,554	10,738,123	7,342,006	7,374,466	10,682,546
8205	ADANTA/BEHAVIORAL HLTH SR	0.299463%	0.425011%	563,704	121,584	685,288	6,624,452	7,930,626	5,422,428	5,446,402	7,889,579
8208	CUMBERLAND RIVER MHMR	0.669591%	0.560427%	744,369	271,858	1,016,227	14,812,092	17,732,661	12,124,400	12,178,004	17,640,882
8209	WESTERN KY REG MHMR ADV	0.216321%	0.200557%	259,840	87,828	347,668	4,785,259	5,728,791	3,916,962	3,934,279	5,699,140
8210	NEW VISTA OF THE BLUEGRASS, INC.	2.304750%	1.362011%	2,817,273	935,744	3,753,017	50,983,613	61,036,290	41,732,505	41,917,012	60,720,383
8211	PENNYROYAL REG MHMR BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	0.156218%	0.161452%	224,091	63,426	287,517	3,455,715	4,137,094	2,828,666	2,841,172	4,115,681
8216	COMPREHEND INC REG MHMR B	0.282879%	0.196752%	250,724	114,851	365,575	6,257,596	7,491,435	5,122,139	5,144,785	7,452,661
8220	LIFESKILLS INC	0.964394%	0.763903%	1,088,570	391,550	1,480,120	21,333,459	25,539,877	17,462,448	17,539,653	25,407,690
8221	MOUNTAIN COMP CARE CENTER	0.358202%	0.273330%	364,208	145,432	509,640	7,923,823	9,486,201	6,486,025	6,514,701	9,437,103
9940	KY EMPLOYERS MUTUAL INS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	0.086674%	0.023074%	31,225	35,190	66,415	1,917,325	2,295,372	1,569,421	1,576,360	2,283,492
10010	LEGS LEGISLATIVE RES COMM	1.586254%	1.733820%	2,329,420	644,030	2,973,450	35,089,689	42,008,487	28,722,574	28,849,562	41,791,062
20020	JUDL JUDICIAL RET SYSTEM	0.010436%	0.002088%	3,760	4,237	7,997	230,856	276,375	188,966	189,802	274,944
20025	JUDL ADM OFF OF THE COURT	4.078255%	2.958125%	3,885,024	1,655,799	5,540,823	90,215,500	108,003,712	73,845,666	74,172,151	107,444,714
31030	UNIFIED PROSECUTORIAL SYS	3.840596%	3.958674%	5,165,581	1,559,308	6,724,889	84,958,221	101,709,830	69,542,333	69,849,793	101,183,408
31035	DEPT OF AGRICULTURE	0.727582%	0.697897%	978,595	295,403	1,273,998	16,094,917	19,268,427	13,174,453	13,232,699	19,168,698
31040	ATTORNEY GENERALS OFFICE	0.638161%	0.586229%	858,323	259,098	1,117,421	14,116,825	16,900,306	11,555,291	11,606,379	16,812,834
31045	AUDITOR OF PUBLIC ACCOUNT	0.503257%	0.542578%	676,878	204,326	881,204	11,132,600	13,327,667	9,112,561	9,152,849	13,258,686
31066	REGISTRY OF ELECTION	0.047225%	0.049837%	63,517	19,174	82,691	1,044,669	1,250,651	855,111	858,892	1,244,178
31070	GOVERNORS OFFICE	0.119487%	0.135004%	160,710	48,513	209,223	2,643,184	3,164,353	2,163,572	2,173,137	3,147,975
31074	DEPT OF VETERANS AFFAIRS	1.648338%	1.938760%	2,217,005	669,236	2,886,241	36,463,055	43,652,646	29,846,740	29,978,698	43,426,712
31076	MILITARY AFFAIRS COMM	0.004761%	0.004897%	6,404	1,933	8,337	105,319	126,085	86,208	86,589	125,432
31082	KY INFRASTRUCTURE	0.052271%	0.047425%	70,304	21,222	91,526	1,156,292	1,384,284	946,480	950,665	1,377,119
31085	LT GOVERNORS OFFICE	0.031203%	0.028175%	41,968	12,669	54,637	690,245	826,344	564,998	567,496	822,067
31089	AGRICULTURAL DEVELOP BD	0.000000%	0.044624%	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	0.061895%	0.064398%	83,248	25,130	108,378	1,369,186	1,639,154	1,120,743	1,125,698	1,630,671
31095	DEPT MILITARY AFFAIRS	1.181123%	1.278270%	1,588,604	479,544	2,068,148	26,127,744	31,279,473	21,386,798	21,481,353	31,117,579
31110	OFF OF SECRETARY TO CABIN	0.014553%	0.014961%	19,575	5,909	25,484	321,928	385,405	263,514	264,679	383,410
31112	GOV OFF LOCAL DEVELOPMENT	0.158943%	0.168444%	213,777	64,532	278,309	3,515,995	4,209,260	2,878,008	2,890,732	4,187,474
31120	SECRETARY OF STATE	0.115558%	0.117321%	155,424	46,917	202,341	2,556,270	3,060,302	2,092,429	2,101,680	3,044,463
31125	STATE TREASURERS OFFICE	0.106162%	0.108947%	142,788	43,102	185,890	2,348,421	2,811,470	1,922,294	1,930,792	2,796,918
31135	EARLY CHILDHOOD ADVISORY COUNCIL	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	0.009319%	0.008729%	12,533	3,784	16,317	206,147	246,793	168,741	169,487	245,516
31137	KY COMM NETWORK AUTH	0.060535%	0.074445%	81,420	24,578	105,998	1,339,101	1,603,138	1,096,118	1,100,964	1,594,840
31150	BOARD OF ACCOUNTANCY	0.014756%	0.015808%	19,846	5,991	25,837	326,419	390,781	267,189	268,371	388,758
31155	BOARD OF AUCTIONEERS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	0.008222%	0.010290%	11,059	3,338	14,397	181,880	217,742	148,877	149,535	216,615
31170	BOARD OF CHIROPRACTIC EXM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31180	BOARD OF DENTISTRY	0.019489%	0.018842%	26,213	7,913	34,126	431,118	516,124	352,891	354,451	513,452
31185	BOARD OF ELECTIONS	0.033333%	0.036169%	44,832	13,533	58,365	737,363	882,752	603,566	606,235	878,183
31190	BRD OF EMBALMERS/FUN DIR	0.004779%	0.011971%	6,427	1,940	8,367	105,717	126,561	86,534	86,917	125,906
31200	BOARD OF EXM ARCHITECTS	0.010811%	0.011120%	14,541	4,389	18,930	239,151	286,306	195,757	196,622	284,824
31205	KY LANDSCAPE ARCH REG BD	0.001847%	0.001827%	2,484	750	3,234	40,858	48,914	33,444	33,592	48,661
31215	BD EXAMINERS OF SOCIAL WK	0.004902%	0.007025%	6,593	1,990	8,583	108,438	129,819	88,761	89,154	129,147
31225	BD OF HAIRDRESSERS/CSMTG	0.049229%	0.043414%	66,212	19,987	86,199	1,089,000	1,303,723	891,398	895,339	1,296,975
31245	BD OF MEDICAL LICENSURE	0.051665%	0.051646%	69,490	20,976	90,466	1,142,887	1,368,235	935,507	939,643	1,361,154
31250	BOARD OF NURSING	0.213151%	0.211770%	286,687	86,541	373,228	4,715,135	5,644,841	3,859,562	3,876,626	5,615,624
31260	BOARD OF OPTOMETRIC EXM	0.005996%	0.005797%	8,064	2,434	10,498	132,638	158,791	108,571	109,051	157,969
31263	KY RESPIRATORY CARE BD	0.007097%	0.006917%	9,545	2,881	12,426	156,993	187,949	128,507	129,075	186,976
31268	PERSONNEL BOARD	0.024971%	0.024761%	33,586	10,138	43,724	552,386	661,303	452,154	454,153	657,880
31270	KY BOARD OF PHARMACY	0.078834%	0.079153%	106,031	32,007	138,038	1,743,895	2,087,747	1,427,461	1,433,772	2,076,941
31275	BD OF PHYSICAL THERAPY	0.011624%	0.009965%	15,635	4,719	20,354	257,136	307,836	210,478	211,408	306,243
31284	BOARD OF REAL ESTATE APPR	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	0.034148%	0.039022%	45,928	13,864	59,792	755,391	904,335	618,324	621,057	899,655



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
31345	SCHOOL FAC CONSTR COMM	0.010217%	0.010509%	13,742	4,148	17,890	226,011	270,575	185,001	185,819	269,175
31354	EXECUTIVE BRANCH ETH COMM	0.023816%	0.026114%	32,033	9,669	41,702	526,836	630,715	431,240	433,147	627,451
31370	COMMISSION ON HUMAN RIGHT	0.065108%	0.066099%	87,570	26,434	114,004	1,440,261	1,724,244	1,178,922	1,184,134	1,715,320
31395	COMMISSION- REAL ESTATE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	0.151811%	0.166029%	204,185	61,636	265,821	3,358,227	4,020,384	2,748,868	2,761,021	3,999,576
31765	OFFICE OF STATE BUD DIREC	0.092840%	0.093962%	124,869	37,694	162,563	2,053,723	2,458,665	1,681,070	1,688,502	2,445,940
35605	TRAN OFF OF THE SECRETARY	0.254830%	0.250139%	342,745	103,463	446,208	5,637,121	6,748,618	4,614,251	4,634,651	6,713,689
35607	TRAN OFFICE OF LEGAL SVC	0.141552%	0.139750%	190,386	57,471	247,857	3,131,286	3,748,697	2,563,106	2,574,438	3,729,295
35609	DIVISION OF FACILITY MANA	0.087981%	0.106075%	118,333	35,721	154,054	1,946,237	2,329,985	1,593,087	1,600,130	2,317,926
35615	TRAN DEPT OF AVIATION	0.075950%	0.074807%	102,153	30,836	132,989	1,680,098	2,011,371	1,375,240	1,381,320	2,000,960
35616	TRAN OFFICE OF PERSONNEL	0.102979%	0.108042%	138,507	41,810	180,317	2,278,009	2,727,175	1,864,658	1,872,902	2,713,060
35617	OFFICE OF INFORMAT TECHNO	0.124513%	0.136878%	167,470	50,553	218,023	2,754,365	3,297,456	2,254,578	2,264,546	3,280,389
35618	OFFICE OF AUDITS	0.161050%	0.172400%	216,612	65,387	281,999	3,562,604	4,265,059	2,916,160	2,929,053	4,242,984
35619	DOT PAYROLL DIVISION	0.051381%	0.058235%	69,107	20,861	89,968	1,136,604	1,360,714	930,365	934,478	1,353,671
35625	TRAN DEPT OF HIGHWAYS	12.418204%	12.935815%	16,702,424	5,041,879	21,744,303	274,704,377	328,869,116	224,858,548	225,852,693	327,166,986
35628	TRAN DEPT OF INTERGOV PRO	0.051419%	0.043661%	69,158	20,876	90,034	1,137,445	1,361,720	931,053	935,169	1,354,672
35630	TRAN DEPT OF VEH REGULATE	0.520798%	0.530157%	700,470	211,447	911,917	11,520,626	13,792,202	9,430,179	9,471,872	13,720,817
36635	CAB FOR ECONOMIC DEVELOPMENT	0.288009%	0.288694%	387,369	116,934	504,303	6,371,077	7,627,292	5,215,029	5,238,085	7,587,815
39075	KHEAA DIV OF FINANCIAL AF	0.040952%	0.057622%	55,079	16,627	71,706	905,903	1,084,525	741,525	744,803	1,078,911
39079	COMMONWEALTH OF TECHNOL	0.993726%	1.147598%	1,336,557	403,459	1,740,016	21,982,316	26,316,671	17,993,568	18,073,121	26,180,463
39084	KY RIVER AUTHORITY	0.027911%	0.029151%	37,540	11,332	48,872	617,422	739,162	505,389	507,624	735,336
39103	OFFICE OF PVA'S	2.098452%	2.152569%	2,822,407	851,986	3,674,393	46,420,073	55,572,936	37,997,032	38,165,024	55,285,306
39130	DEPT OF REVENUE	2.304428%	2.460323%	3,099,443	935,613	4,035,056	50,976,490	61,027,763	41,726,675	41,911,156	60,711,899
39750	OFFICE OF SECRETARY	0.355863%	0.355042%	478,634	144,483	623,117	7,872,082	9,424,257	6,443,673	6,472,161	9,375,480
39757	FIN OFFICE OF INSP GENERAL	0.000371%	0.009461%	499	151	650	8,207	9,825	6,718	6,747	9,774
39758	OFF OF THE CONTROLLER	0.256619%	0.255567%	345,151	104,189	449,340	5,676,695	6,795,996	4,646,644	4,667,188	6,760,822
39785	DEPT FACILITIES SUPP SVCS	0.667140%	0.708695%	897,299	270,863	1,168,162	14,757,873	17,667,752	12,080,019	12,133,427	17,576,308
50235	KY STATE FAIR BOARD	0.553243%	0.529356%	744,110	224,620	968,730	12,238,346	14,651,437	10,017,666	10,061,956	14,575,605
50410	COMM KY HERITAGE COUNCIL	0.056102%	0.065685%	75,457	22,778	98,235	1,241,038	1,485,739	1,015,849	1,020,340	1,478,050
50529	KY ARTS COUNCIL	0.039128%	0.038349%	52,627	15,886	68,513	865,555	1,036,220	708,497	711,630	1,030,857
50550	KY HISTORICAL SOCIETY	0.110351%	0.117291%	148,421	44,803	193,224	2,441,086	2,922,406	1,998,145	2,006,979	2,907,281
50660	DEPT OF FISH & WILDLIFE	1.028696%	1.049947%	1,383,590	417,657	1,801,247	22,755,890	27,242,776	18,626,776	18,709,128	27,101,774
50665	COMM KY HORSE PARK	0.156095%	0.160102%	209,946	63,376	273,322	3,452,994	4,133,837	2,826,439	2,838,935	4,112,441
50670	DEPT OF PARKS	1.458726%	1.531912%	1,961,979	592,253	2,554,232	32,268,629	38,631,185	26,413,403	26,530,181	38,431,240
50850	COMM OFFICE OF SECRETARY	0.092678%	0.100060%	124,652	37,628	162,280	2,050,140	2,454,375	1,678,137	1,685,556	2,441,672
50852	KY ARTISANS CTR AT BEREA	0.035822%	0.037632%	48,181	14,544	62,725	792,422	948,668	648,635	651,503	943,758
50860	DEPT OF TOURISM	0.084881%	0.081483%	114,164	34,462	148,626	1,877,661	2,247,889	1,536,955	1,543,750	2,236,254
51183	EDUC PROF STANDARDS BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	0.039111%	0.040681%	52,604	15,879	68,483	865,178	1,035,770	708,190	711,321	1,030,409
51407	KY ENVIRONMENTAL EDUC COU	0.006955%	0.007154%	9,354	2,824	12,178	153,852	184,188	125,935	126,492	183,235
51530	EDUC OFFICE OF SECRETARY	0.294969%	0.301269%	396,732	119,759	516,491	6,525,040	7,811,612	5,341,054	5,364,668	7,771,181
51531	DEPT WORKFORCE INVESTMENT	0.561673%	0.668689%	755,447	228,043	983,490	12,424,826	14,874,688	10,170,310	10,215,275	14,797,700
51532	KY COMM ON PROPRIETARY ED	0.007796%	0.008334%	10,486	3,165	13,651	172,456	206,460	141,164	141,788	205,392
51540	EDUC DEPT OF EDUCATION	0.895524%	0.821530%	1,204,475	363,589	1,568,064	19,809,979	23,716,005	16,215,407	16,287,099	23,593,257
51545	KY EDUCATIONAL TV AUTHOR	0.464115%	0.453709%	624,233	188,434	812,667	10,266,736	12,291,076	8,403,810	8,440,965	12,227,461
51555	KY DEPT LIBRARY & ARCHIVE	0.163184%	0.172247%	219,482	66,254	285,736	3,609,810	4,321,573	2,954,801	2,967,865	4,299,206
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1.523081%	1.560723%	2,048,535	618,381	2,666,916	33,692,232	40,335,487	27,578,690	27,700,620	40,126,721
53723	OFFICE INSPECTOR GENERAL	0.608404%	0.676142%	818,300	247,016	1,065,316	13,458,568	16,112,256	11,016,476	11,065,182	16,028,864
53724	OFFICE OF HEALTH POLICY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	0.545711%	0.551452%	733,978	221,562	955,540	12,071,729	14,451,969	9,881,283	9,924,970	14,377,169
53727	DEPT FOR INCOME SUPPORT	1.286691%	1.245587%	1,730,592	522,405	2,252,997	28,463,025	34,075,212	23,298,336	23,401,342	33,898,848
53728	DEPT FOR PUBLIC HEALTH	1.332779%	1.339522%	1,792,580	541,117	2,333,697	29,482,542	35,295,753	24,132,859	24,239,555	35,113,071
53729	OFF HUMAN RESOURCE MANAGE	1.094020%	1.131514%	1,471,451	444,179	1,915,630	24,200,929	28,972,740	19,809,609	19,897,190	28,822,785
53730	SERVE KY	0.056606%	0.060477%	76,135	22,982	99,117	1,252,187	1,499,087	1,024,975	1,029,506	1,491,328
53736	H&FS DEPT FOR COMM BASE S	12.190415%	12.491690%	16,396,044	4,949,390	21,345,434	269,665,430	322,836,623	220,733,944	221,709,849	321,165,707
53739	HEALTH DATA AND ANALYTICS	0.067864%	0.080958%	91,276	27,553	118,829	1,501,227	1,797,230	1,228,825	1,234,258	1,787,928
53746	DEPT FOR MEDICAID SERVICE	0.447693%	0.483268%	602,145	181,766	783,911	9,903,463	11,856,175	8,106,454	8,142,294	11,794,811
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	0.362208%	0.413317%	487,167	147,059	634,226	8,012,441	9,592,291	6,558,563	6,587,559	9,542,644
54500	J&PS OFF OF SECRETARY	0.536603%	0.535860%	721,728	217,864	939,592	11,870,250	14,210,763	9,716,363	9,759,321	14,137,212
54515	DEPT OF PUBLIC ADVOCACY	1.933205%	2.030977%	2,600,151	784,894	3,385,045	42,764,628	51,196,729	35,004,876	35,159,639	50,931,748
54520	J&PS DEPT OF KY STATE POL	2.436841%	2.422881%	3,277,539	989,374	4,266,913	53,905,612	64,534,433	44,124,300	44,319,381	64,200,420
54523	J&PS OF JUVENILE JUSTICE	1.893014%	1.935501%	2,546,094	768,576	3,314,670	41,875,558	50,132,358	34,277,131	34,428,676	49,872,886
54525	DEPT OF CRIMINAL JUST TRN	0.548796%	0.561292%	738,129	222,815	960,944	12,139,973	14,533,668	9,937,144	9,981,078	14,458,446
54527	J&PS DEPT OF CORRECTIONS	1.159695%	1.141524%	1,559,785	470,844	2,030,629	25,653,733	30,711,999	20,998,797	21,091,637	30,553,042
55790	OFFICE OF THE SECRETARY	0.348439%	0.364614%	468,649	141,469	610,118	7,707,855	9,227,649	6,309,245	6,337,139	9,179,889



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

Participating Employer Code	Participating Employer Name	2022		2021		Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase		
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
55793	DEPT PERSONNEL ADMIN	0.138123%	0.137424%	185,775	56,079	241,854	3,055,433	3,657,887	2,501,017	2,512,074	3,638,955		
55794	DEPT FOR EMPLOYEE INS	0.176041%	0.179083%	236,774	71,474	308,248	3,894,221	4,662,063	3,187,605	3,201,698	4,637,933		
56102	OFFICE OF THE SECRETARY	0.385192%	0.348091%	518,080	156,391	674,471	8,520,872	10,200,972	6,974,738	7,005,574	10,148,175		
56106	DEPT OF WRKPLACE STANDARD	0.343599%	0.354903%	462,138	139,503	601,641	7,600,789	9,099,472	6,221,606	6,249,113	9,052,376		
56107	DEPT OF WORKERS CLAIMS	0.436509%	0.501059%	587,102	177,226	764,328	9,656,061	11,559,991	7,903,944	7,938,888	11,500,160		
56113	KY OSH REVIEW COMMISSION	0.014811%	0.016368%	19,922	6,013	25,935	327,636	392,237	268,185	269,371	390,207		
56114	WORKERS COMP FUNDING COMM	0.062443%	0.058163%	83,986	25,352	109,338	1,381,308	1,653,667	1,130,666	1,135,665	1,645,108		
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	1.166192%	0.783076%	1,568,523	473,482	2,042,005	25,797,454	30,884,058	21,116,439	21,209,799	30,724,211		
57122	MINE SAFETY REV COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
57123	KY PUBLIC SVC COMMISSION	0.279173%	0.277106%	375,487	113,346	488,833	6,175,615	7,393,290	5,055,034	5,077,383	7,355,024		
57124	KY STATE NATURE PRES COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
57126	OFFICE OF THE SECRETARY	0.191135%	0.181349%	257,076	77,602	334,678	4,228,117	5,061,795	3,460,914	3,476,216	5,035,596		
57127	DEPT FOR ENERGY DEV & IND	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
57128	DEPT FOR NATURAL RESOURCE	1.574238%	1.663464%	2,117,342	639,151	2,756,493	34,823,881	41,690,269	28,504,999	28,631,024	41,474,491		
57129	DEPT FOR ENVIRONM PROTECT	2.190089%	2.283034%	2,945,657	889,191	3,834,848	48,447,185	57,999,743	39,656,319	39,831,647	57,699,552		
57139	OFFICE OF ADMINISTRATIVE SERVICES	0.277822%	0.279513%	373,669	112,798	486,467	6,145,729	7,357,511	5,030,571	5,052,812	7,319,431		
57140	KY NATURE PRESERVES	0.069048%	0.069075%	92,870	28,034	120,904	1,527,418	1,828,586	1,250,264	1,255,792	1,819,122		
57141	OFFICE OF ENERGY POLICY	0.027509%	0.025532%	36,999	11,169	48,168	608,529	728,516	498,110	500,312	724,745		
58175	BRD OF CLMS & CRIME VICTI	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
58300	KY BOARD OF TAX APPEALS	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
58374	KY HORSE RACING AUTHORITY	0.181659%	0.180653%	244,331	73,755	318,086	4,018,498	4,810,843	3,289,331	3,303,874	4,785,944		
58671	KY CLAIMS COMMISSION	0.000000%	0.004356%	-	-	-	-	-	-	-	-		
58672	OFFICE OF CLAIMS AND APPEALS	0.030589%	0.015985%	41,142	12,419	53,561	676,662	810,083	553,880	556,329	805,890		
58675	OFFICE OF THE SECRETARY	0.238064%	0.235819%	320,194	96,656	416,850	5,266,238	6,304,607	4,310,666	4,329,724	6,271,976		
58676	DEPT OF INSURANCE	0.237091%	0.248300%	318,886	96,261	415,147	5,244,715	6,278,839	4,293,048	4,312,028	6,246,342		
58677	OFF OF OCCUP & PROFESSION	0.094328%	0.101621%	126,870	38,298	165,168	2,086,639	2,498,072	1,708,013	1,715,565	2,485,143		
58678	KY BOXING & WRESTLING AUT	0.003898%	0.004110%	5,243	1,583	6,826	86,228	103,230	70,582	70,894	102,696		
58680	DEPT OF ALCOHOL & BEVERA	0.045912%	0.057877%	61,751	18,641	80,392	1,015,624	1,215,879	831,336	835,012	1,209,586		
58681	DEPT OF CHARITABLE GAMING	0.082702%	0.081326%	111,235	33,578	144,813	1,829,459	2,190,183	1,497,499	1,504,120	2,178,847		
58685	DEPT OF FINANCIAL INSTITU	0.395036%	0.402931%	531,320	160,387	691,707	8,738,632	10,461,669	7,152,985	7,184,610	10,407,522		
58690	DEPT OF HOUSING & BUILD C	0.648681%	0.657823%	872,472	263,369	1,135,841	14,349,539	17,178,905	11,745,779	11,797,709	17,089,992		
014A	BRECKINRIDGE CO ATTORNEY	0.005006%	0.005414%	7,073	2,032	9,105	110,738	132,573	90,645	91,045	131,887		
024A	CHRISTIAN COUNTY ATTORNEY	0.002482%	0.004353%	5,929	1,008	6,937	54,905	65,730	44,942	45,141	65,390		
031A	EDMONSON COUNTY ATTORNEY	0.003966%	0.003004%	3,859	1,610	5,469	87,732	105,031	71,813	72,131	104,487		
060A	KNOTT COUNTY ATTORNEY	0.006228%	0.005608%	6,857	2,529	9,386	137,770	164,935	112,771	113,270	164,081		
071A	LOGAN COUNTY ATTORNEY	0.005923%	0.008720%	11,253	2,405	13,658	131,023	156,858	107,249	107,723	156,046		
086A	MONROE CO ATTORNEY	0.000560%	0.002470%	3,365	227	3,592	12,388	14,830	10,140	10,185	14,754		
116A	WAYNE COUNTY ATTORNEY	0.000606%	0.002673%	3,647	246	3,893	13,405	16,049	10,973	11,021	15,966		
W002	ALLEN COUNTY ATTORNEY	0.007947%	0.008696%	11,355	3,227	14,582	175,796	210,459	143,898	144,534	209,370		
W003	ANDERSON COUNTY ATTORNEY	0.001790%	0.007890%	10,742	727	11,469	39,597	47,404	32,412	32,555	47,159		
W005	BARREN COUNTY ATTORNEY	0.012326%	0.015444%	19,162	5,004	24,166	272,665	326,427	223,189	224,176	324,738		
W006	BATH COUNTY ATTORNEY	0.000002%	0.000008%	17	1	18	44	53	36	36	53		
W007	BELL COUNTY ATTORNEY	0.012118%	0.010673%	14,258	4,920	19,178	268,064	320,919	219,423	220,393	319,258		
W008	BOONE COUNTY ATTORNEY	0.046185%	0.031429%	42,720	18,751	61,471	1,021,663	1,223,109	836,280	839,977	1,216,779		
W011	BOYLE COUNTY ATTORNEY	0.001191%	0.000888%	1,223	484	1,707	26,346	31,541	21,566	21,661	31,378		
W015	BULLITT COUNTY ATTORNEY	0.012640%	0.004054%	8,159	5,132	13,291	279,611	334,743	228,875	229,887	333,010		
W018	CALLOWAY COUNTY ATTORNEY	0.000050%	0.000218%	302	20	322	1,106	1,324	905	909	1,317		
W021	CARROLL COUNTY ATTORNEY	0.005744%	0.005035%	6,547	2,332	8,879	127,064	152,117	104,008	104,467	151,330		
W022	CHILD SUPPORT ENFORCEMENT	0.004982%	0.002261%	3,108	2,023	5,131	110,207	131,937	90,210	90,609	131,255		
W023	CASEY COUNTY ATTORNEY	0.004680%	0.004994%	6,534	1,900	8,434	103,527	123,940	84,742	85,116	123,298		
W025	CLARK COUNTY ATTORNEY	0.012451%	0.008575%	11,264	5,055	16,319	275,430	329,738	225,452	226,449	328,031		
W028	CRITTENDEN CO ATTORNEY	0.004177%	0.002271%	3,377	1,696	5,073	92,400	110,619	75,634	75,968	110,046		
W030	DAVISS COUNTY ATTORNEY	0.004181%	0.007054%	9,587	1,698	11,285	92,488	110,725	75,706	76,041	110,152		
W036	FLOYD COUNTY ATTORNEY	0.010644%	0.006884%	9,575	4,322	13,897	235,457	281,883	192,733	193,585	280,424		
W037	FRANKLIN COUNTY ATTORNEY	0.019087%	0.023677%	31,626	7,749	39,375	422,225	505,478	345,612	347,140	502,861		
W039	GALLATIN COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
W040	GARRARD COUNTY ATTORNEY	0.005403%	0.005285%	7,011	2,194	9,205	119,520	143,087	97,833	98,266	142,346		
W041	GRANT COUNTY CHILD SUPPOR	0.002772%	0.002138%	2,860	1,125	3,985	61,320	73,410	50,193	50,415	73,030		
W042	GRAVES COUNTY ATTORNEY	0.013156%	0.016014%	21,497	5,341	26,838	291,025	348,408	238,218	239,271	346,605		
W046	HANCOCK COUNTY ATTORNEY	0.001881%	0.001950%	2,657	764	3,421	41,610	49,814	34,060	34,210	49,556		
W049	HARRISON COUNTY ATTORNEY	0.004100%	0.001711%	2,066	1,665	3,731	90,697	108,580	74,239	74,568	108,018		
W053	HICKMAN COUNTY ATTORNEY	0.004257%	0.005142%	6,804	1,728	8,532	94,170	112,737	77,082	77,423	112,154		
W054	HOPKINS COUNTY ATTORNEY	0.023865%	0.011868%	17,571	9,689	27,260	527,920	632,013	432,128	434,038	628,741		
W055	JACKSON COUNTY ATTORNEY	0.000892%	0.002843%	3,906	362	4,268	19,732	23,623	16,152	16,223	23,500		
W056	JEFFERSON CO ATTORNEY	0.023957%	0.069304%	96,474	9,727	106,201	529,955	634,449	433,794	435,711	631,165		



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

Participating Employer Code	Participating Employer Name	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.72%	Discount Rate Less 1.00% 4.72%	Discount Rate Plus 1.00% 6.72%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
W058	JOHNSON COUNTY ATTORNEY	0.000210%	0.000926%	1,261	85	1,346	4,645	5,561	3,803	3,819	5,533
W061	KNOX COUNTY ATTORNEY	0.000005%	0.000023%	31	2	33	111	132	91	91	132
W062	LARUE COUNTY ATTORNEY	0.006227%	0.005960%	7,582	2,528	10,110	137,748	164,909	112,753	113,252	164,055
W063	LAUREL COUNTY ATTORNEY	0.001873%	0.001867%	2,487	760	3,247	41,433	49,602	33,915	34,065	49,346
W065	LEE COUNTY ATTORNEY	0.003603%	0.004381%	5,843	1,463	7,306	79,702	95,418	65,240	65,529	94,924
W073	MCCRACKEN COUNTY ATTORNEY	0.003981%	0.005244%	7,027	1,616	8,643	88,064	105,428	72,085	72,403	104,882
W074	MCCREARY COUNTY ATTORNEY	0.008609%	0.009959%	12,935	3,495	16,430	190,441	227,991	155,885	156,574	226,811
W076	MADISON COUNTY ATTORNEY	0.032942%	0.032568%	45,011	13,375	58,386	728,713	872,397	596,486	599,124	867,882
W077	MAGOFFIN CO ATTORNEY	0.004960%	0.002204%	2,787	2,014	4,801	109,721	131,355	89,812	90,209	130,675
W082	MEADE COUNTY ATTORNEY	0.006921%	0.007592%	10,104	2,810	12,914	153,100	183,288	125,320	125,874	182,339
W083	MENIFEE COUNTY ATTORNEY	0.001725%	0.002637%	3,531	700	4,231	38,159	45,683	31,235	31,373	45,446
W084	MERCER COUNTY ATTORNEY	0.002962%	0.002658%	3,664	1,203	4,867	65,523	78,442	53,633	53,871	78,036
W087	MONTGOMERY CO ATTORNEY	0.007418%	0.008382%	11,301	3,012	14,313	164,094	196,450	134,319	134,913	195,433
W088	MORGAN COUNTY ATTORNEY	0.007845%	0.009122%	12,121	3,185	15,306	173,540	207,758	142,051	142,679	206,682
W092	OHIO COUNTY ATTORNEY	0.000778%	0.000233%	280	316	596	17,210	20,604	14,087	14,150	20,497
W093	OLDHAM COUNTY ATTORNEY	0.016647%	0.011023%	14,655	6,759	21,414	368,250	440,860	301,430	302,763	438,578
W094	OWEN COUNTY ATTORNEY	0.003595%	0.002959%	3,804	1,460	5,264	79,525	95,206	65,095	65,383	94,713
W096	PENDLETON COUNTY ATTORNEY	0.000142%	0.000625%	844	58	902	3,141	3,761	2,571	2,583	3,741
W099	POWELL COUNTY ATTORNEY	0.000024%	0.000105%	146	10	156	531	636	435	436	632
W100	PULASKI COUNTY ATTORNEY	0.014291%	0.010254%	13,356	5,802	19,158	316,133	378,466	258,770	259,914	376,507
W102	ROCKCASTLE CO ATTORNEY	0.007324%	0.005108%	6,606	2,974	9,580	162,015	193,960	132,617	133,203	192,956
W103	ROWAN COUNTY ATTORNEY	0.004584%	0.004628%	5,854	1,861	7,715	101,403	121,397	83,003	83,370	120,769
W106	SHELBY COUNTY ATTORNEY	0.004409%	0.002774%	3,636	1,790	5,426	97,532	116,763	79,835	80,187	116,158
W107	SIMPSON COUNTY ATTORNEY	0.001924%	0.002651%	3,369	781	4,150	42,561	50,953	34,838	34,992	50,689
W108	SPENCER COUNTY ATTORNEY	0.004311%	0.005743%	7,705	1,750	9,455	95,364	114,167	78,060	78,405	113,577
W110	TODD COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	0.005298%	0.005050%	6,688	2,151	8,839	117,198	140,306	95,932	96,356	139,580
W112	TRIMBLE COUNTY ATTORNEY	0.003892%	0.004300%	5,242	1,580	6,822	86,095	103,071	70,473	70,785	102,538
W113	UNION COUNTY ATTORNEY	0.006435%	0.002889%	3,816	2,613	6,429	142,349	170,417	116,520	117,035	169,535
W117	WEBSTER COUNTY ATTORNEY	0.005683%	0.007454%	9,287	2,307	11,594	125,714	150,502	102,903	103,358	149,723
W118	WHITLEY COUNTY ATTORNEY	0.011408%	0.011199%	14,424	4,632	19,056	252,358	302,116	206,567	207,480	300,552
X034	FAYETTE CO ATTORNEY OFF	0.006406%	0.013679%	18,371	2,601	20,972	141,708	169,649	115,995	116,507	168,771
X059	KENTON COUNTY ATTORNEY	0.005705%	0.005449%	7,286	2,316	9,602	126,201	151,085	103,301	103,758	150,303
TOTAL		100.000000%	100.000000%	131,509,400	40,600,669	172,110,069	2,212,110,331	2,648,282,465	1,810,717,227	1,818,722,734	2,634,575,663



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		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	623,571	(7,343,175)	(6,719,604)	-	(6,719,604)	220,296
1433	KET FOUNDATION	145,293	(66,416)	78,877	-	78,877	51,329
1434	KY BAR ASSOCIATION	-	(748,312)	(748,312)	-	(748,312)	-
1435	CHILD WATCH ADVOCACY CTR	18,461	5,626	24,087	-	24,087	6,522
1436	LOTUS	88,460	189,725	278,185	-	278,185	31,251
1437	SANCTUARY INC	50,580	20,496	71,076	-	71,076	17,869
1438	O A S I S	73,346	93,219	166,565	-	166,565	25,912
1439	BARREN RIVER CHILD ADVOCA	39,122	131,541	170,663	-	170,663	13,821
1440	MOREHEAD STATE UNIVERSITY	425,559	(1,438,849)	(1,013,290)	-	(1,013,290)	150,342
1445	MURRAY STATE UNIV	652,062	(2,527,350)	(1,875,288)	-	(1,875,288)	230,361
1450	NORTHERN KY UNIVERSITY	-	(15,572,901)	(15,572,901)	-	(15,572,901)	-
1451	SILVERLEAF	28,090	(329)	27,761	-	27,761	9,924
1452	SPRINGHAVEN INC	49,245	73,563	122,808	-	122,808	17,397
1453	SAFE HARBOR	68,822	72,798	141,620	-	141,620	24,314
1454	D.O.V.E.S.	48,807	111,706	160,513	-	160,513	17,243
1455	GATEWAY CHILD ADVOCACY	-	(22,336)	(22,336)	-	(22,336)	-
1456	JUDI'S PLACE FOR KIDS, INC.	27,468	39,414	66,882	-	66,882	9,704
1457	KY RIVER CHILD ADVOCACY	12,859	21,906	34,765	-	34,765	4,543
1458	BLUEGRASS RAPE CRISIS CTR	59,073	12,131	71,204	-	71,204	20,869
1459	NURSING HOME OMBUDSMAN	21,509	59	21,568	-	21,568	7,599
1465	WESTERN KENTUCKY UNIV	1,275,335	(2,035,400)	(760,065)	-	(760,065)	450,552
1480	KASAP	51,527	85,646	137,173	-	137,173	18,204
1481	KDVA	86,783	120,530	207,313	-	207,313	30,659
1482	KACAC	-	(11,675)	(11,675)	-	(11,675)	-
1483	PENNYRILE CHILD ADV CTR	15,804	16,228	32,032	-	32,032	5,583
1484	BUFFALO TR CHILD ADV INC	15,154	38,053	53,207	-	53,207	5,354
1485	CUMBERLAND V C A CENTER	19,879	1,101	20,980	-	20,980	7,023
1486	LAKE CUMB CHILD ADV CTR	19,550	36,556	56,106	-	56,106	6,907
1487	B.R.A.S.S.	55,337	(7,267)	48,070	-	48,070	19,549
1488	WOMEN AWARE	20,455	2,915	23,370	-	23,370	7,226
1489	BETHANY HOUSE ABUSE SHEL	41,446	7,623	49,069	-	49,069	14,642
1490	HOPE HARBOR INC	46,922	123,774	170,696	-	170,696	16,577
1491	CHILD ADV CTR OF GRN RVR	15,157	10,438	25,595	-	25,595	5,355
1492	CSG HEADQUARTERS	308,827	(362,821)	(53,994)	-	(53,994)	109,103
1994	KY HIGHER ED STUD LN CORP	897,127	(1,054,536)	(157,409)	-	(157,409)	316,938
3022	LEX FAYETTE CO HLTH DEPT	625,100	265,333	890,433	-	890,433	220,836
3023	LAKE CUMBERLAND DISTRICT	519,340	(112,241)	407,099	-	407,099	183,473
3024	WEDCO DIST HEALTH DEPT	225,295	(143,664)	81,631	-	81,631	79,592
3025	NORTHERN KY DIST HLTH DEP	575,978	(2,421)	573,557	-	573,557	203,482
3026	BARREN RVR DIST HLTH DEPT	368,519	(816,444)	(447,925)	-	(447,925)	130,191
3027	GREEN RVR DIST HLTH DEPT	561,699	(57,493)	504,206	-	504,206	198,438
3028	LINCOLN TRL DIST HLTH DEP	364,058	190,114	554,172	-	554,172	128,615
3029	PURCHASE DIST HLTH DEPT	213,209	86,114	299,323	-	299,323	75,323
3030	MERCER CO HEALTH DEPT	48,110	(93,652)	(45,542)	-	(45,542)	16,996
3031	CUMBERLAND VLY DIST HEALT	325,703	194,029	519,732	-	519,732	115,065
3033	KY RIVER DIST HEALTH DEPT	318,820	(168,090)	150,730	-	150,730	112,633
3034	BOURBON CO HEALTH CENTER	59,078	55,949	115,027	-	115,027	20,871
3035	CLARK CO HEALTH DEPT	112,882	(354,670)	(241,788)	-	(241,788)	39,879
3036	GATEWAY DIST HEALTH DEPT	208,623	207,110	415,733	-	415,733	73,703
3037	BOYLE CO HEALTH DEPT	48,741	(6,838)	41,903	-	41,903	17,219
3038	PIKE CO HEALTH DEPT	163,328	(233,431)	(70,103)	-	(70,103)	57,701
3039	FLOYD CO HEALTH CENTER	94,083	(51,837)	42,246	-	42,246	33,238
3040	MARTIN CO HEALTH DEPT	34,153	(40,568)	(6,415)	-	(6,415)	12,066
3042	BUFFALO TRACE HEALTH DEPT	66,225	(42,982)	23,243	-	23,243	23,396
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	136,885	(25,443)	111,442	-	111,442	48,359
3045	PENNYRILE DIST HLTH DEPT	135,515	(22,012)	113,503	-	113,503	47,875
3047	BREATHITT CO HEALTH DEPT	116,471	(116,694)	(223)	-	(223)	41,147
3048	GREENUP CO HLTH DEPT	85,404	(37,813)	47,591	-	47,591	30,172
3049	WHITLEY CO HEALTH DEPT	170,518	(152,509)	18,009	-	18,009	60,241
3050	LAUREL CO HEALTH DEPT	96,787	(29,869)	66,918	-	66,918	34,193
3051	KNOX CO HEALTH DEPT	174,534	(53,872)	120,662	-	120,662	61,660
3052	MONROE CO HEALTH DEPT	33,337	4,405	37,742	-	37,742	11,777
3053	BULLITT CO HEALTH DEPT	114,100	43,714	157,814	-	157,814	40,309
3054	THREE RIVERS DIST HLTH	168,746	(29,899)	138,847	-	138,847	59,615
3055	ESTILL CO HEALTH DEPT	29,183	(93,388)	(64,205)	-	(64,205)	10,310
3056	OLDHAM CO HEALTH DEPT	88,670	17,771	106,441	-	106,441	31,325



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		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	48,772	(5,501)	43,271	-	43,271	17,230
3058	FLEMING CO HEALTH DEP	33,532	(4,571)	28,961	-	28,961	11,846
3059	JESSAMINE CO HEALTH DEPT	114,109	117,046	231,155	-	231,155	40,312
3060	POWELL CO HEALTH DEPT	40,175	73,544	113,719	-	113,719	14,193
3061	ANDERSON CO HEALTH DEPT	47,695	19,163	66,858	-	66,858	16,850
3062	MADISON CO HEALTH DEP	282,610	(449,477)	(166,867)	-	(166,867)	99,841
3064	JOHNSON CO HEALTH DEPT	115,456	3,430	118,886	-	118,886	40,788
3065	MAGOFFIN CO HEALTH DEPT	45,509	(9,532)	35,977	-	35,977	16,077
3066	ALLEN CO HEALTH DEPT	66,538	(48,414)	18,124	-	18,124	23,506
3067	FRANKLIN CO HEALTH DEPT	205,810	(109,717)	96,093	-	96,093	72,709
3068	LINCOLN CO HEALTH DEPT	43,839	6,784	50,623	-	50,623	15,487
3069	WOODFORD CO HEALTH DEPT	66,003	102,669	168,672	-	168,672	23,317
3072	MUHLENBERG CO.HEALTH DEPT	75,715	37,312	113,027	-	113,027	26,749
3073	MARSHALL CO HEALTH DEPT	98,551	(222,214)	(123,663)	-	(123,663)	34,816
3074	CHRISTIAN CO HEALTH DEPT	109,616	(101,119)	8,497	-	8,497	38,725
3075	HOPKINS CO HEALTH DEPT	132,444	6,384	138,828	-	138,828	46,790
3076	TODD CO HEALTH DEPT	75,237	147,577	222,814	-	222,814	26,580
3077	BRACKEN CO HEALTH DEPT	29,595	(8,563)	21,032	-	21,032	10,455
3078	MONTGOMERY CO HEALTH DEPT	118,896	(86,480)	32,416	-	32,416	42,004
3079	GARRARD COUNTY HEALTH DPT	30,713	(30,540)	173	-	173	10,850
3080	BRECKINRIDGE CO HEALTH BD	35,319	(65,979)	(30,660)	-	(30,660)	12,478
3081	ASHLAND BOYD CO HEALTH DP	100,959	(30,257)	70,702	-	70,702	35,667
3082	LAWRENCE CO HEALTH DEPT	54,208	(50,097)	4,111	-	4,111	19,151
3083	GRAVES CO HEALTH CENTER	99,038	62,952	161,990	-	161,990	34,988
3084	CALLOWAY CO HEALTH DEPT	54,299	(1,114)	53,185	-	53,185	19,183
3085	BELL CO HEALTH DEPT	81,192	(70,663)	10,529	-	10,529	28,684
3086	GRAYSON COUNTY HEALTH DEPT	42,039	(11,703)	30,336	-	30,336	14,852
3087	HARLAN CO HEALTH DEPT	58,918	(136,931)	(78,013)	-	(78,013)	20,815
3088	CARTER CO HEALTH DEPT	47,794	45,853	93,647	-	93,647	16,885
3801	KENTUCKY STATE UNIVERSITY	330,405	(97,682)	232,723	-	232,723	116,726
5470	KCTCS	1,533,227	(2,095,521)	(562,294)	-	(562,294)	541,660
7403	ASST OF COMMONWEALTH ATTY	95,185	43,884	139,069	-	139,069	33,627
7407	KENTUCKY HOUSING CORP	-	(4,984,817)	(4,984,817)	-	(4,984,817)	-
7408	FRANKLIN CO COUNCIL AGING	23,045	57,406	80,451	-	80,451	8,141
7409	MUN ELEC POW ASSOC OF KY	12,108	2,438	14,546	-	14,546	4,278
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	1,605	(152,307)	(150,702)	-	(150,702)	567
7416	KY OFFICE OF BAR ADMISSIO	3,586	(69,591)	(66,005)	-	(66,005)	1,267
7417	KY ASSOC OF REGIONAL PROG	11,127	(6,021)	5,106	-	5,106	3,931
7716	MASTER COMMISSIONER BULLITT COUNTY	7,917	43,128	51,045	-	51,045	2,797
7718	MASTER COMM BOONE CO	13,449	(8,368)	5,081	-	5,081	4,751
7720	MASTER COMM CAMPBELL CO	5,191	(20,600)	(15,409)	-	(15,409)	1,834
7724	MASTER COMM CHRISTIAN CO	2,991	2,194	5,185	-	5,185	1,057
7725	MASTER COMM CLARK CO	1,666	(199)	1,467	-	1,467	589
7727	MASTER COMM CLINTON/CUMBE	3,817	7,359	11,176	-	11,176	1,349
7730	MASTER COMM DAVIESS CO	7,461	(17,127)	(9,666)	-	(9,666)	2,636
7734	MASTER COMM FAYETTE CO	14,357	(14,738)	(381)	-	(381)	5,072
7740	MASTER COMM GARRARD CO	-	(8,109)	(8,109)	-	(8,109)	-
7741	MASTER COMM GRANT CO	4,915	(10,404)	(5,489)	-	(5,489)	1,736
7743	MASTER COMM GRAYSON CO	3,371	(2,774)	597	-	597	1,191
7747	MASTER COMM HARDIN CO	12,408	(823)	11,585	-	11,585	4,384
7750	MASTER COMMISSIONER HART COUNTY	2,986	8,630	11,616	-	11,616	1,055
7751	MASTER COMM HENDERSON CO	-	(6,824)	(6,824)	-	(6,824)	-
7752	HENRY/ TRIMBLE MASTER COM	3,732	11,700	15,432	-	15,432	1,319
7753	MASTER COMM HOPKINS CO	-	(38,453)	(38,453)	-	(38,453)	-
7756	MASTER COMM JEFF CIRCUIT	30,426	(38,451)	(8,025)	-	(8,025)	10,749
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	2,955	(26,456)	(23,501)	-	(23,501)	1,044
7759	MASTER COMM KENTON CO	13,864	(8,171)	5,693	-	5,693	4,898
7763	MASTER COMM LAUREL CO	4,618	(5,959)	(1,341)	-	(1,341)	1,632
7773	MASTER COMM MCCracken CO	8,426	(1,027)	7,399	-	7,399	2,977
7776	MASTER COMM MADISON CO	7,485	(5,353)	2,132	-	2,132	2,644
7781	MASTER COMM MASON CO	-	(9,996)	(9,996)	-	(9,996)	-
7782	MASTER COMM MEADE CO	2,870	(20,433)	(17,563)	-	(17,563)	1,014
7790	MASTER COMM NELSON CO	5,310	(11,135)	(5,825)	-	(5,825)	1,876
7792	MASTER COMM OHIO COUNTY	-	(3,393)	(3,393)	-	(3,393)	-
7793	MASTER COMM OLDHAM CO	5,515	(8,438)	(2,923)	-	(2,923)	1,948
7794	MASTER COMM OWEN CO	1,816	(1,975)	(159)	-	(159)	642



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		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	7,383	2,706	10,089	-	10,089	2,608
7799	MASTER COMM FOR FLEMING	-	(8,636)	(8,636)	-	(8,636)	-
7805	MASTER COMM SCOTT CO	6,781	(12,148)	(5,367)	-	(5,367)	2,396
7807	MASTER COMM SIMPSON CO	3,551	(1,373)	2,178	-	2,178	1,255
7814	MASTER COMM WARREN CO	10,202	(9,708)	494	-	494	3,604
7817	LOGAN CO MASTER COM	-	(17,003)	(17,003)	-	(17,003)	-
7819	MASTER COMM FLOYD CO	-	(19,208)	(19,208)	-	(19,208)	-
7820	MASTER COMM BARREN CO	2,284	(19,882)	(17,598)	-	(17,598)	807
7821	MASTER COMM MUHLENBERG CO	5,843	7,896	13,739	-	13,739	2,064
8024	SEVEN CO SERVICES INC	175,005	463,582	638,587	-	638,587	61,826
8201	KY RIVER COMM CARE INC	30,286	122,486	152,772	-	152,772	10,699
8202	NORTHERN KY REG MHMR BD	76,808	(899,157)	(822,349)	-	(822,349)	27,135
8204	COMMUNICARE INC	506,815	(696,019)	(189,204)	-	(189,204)	179,048
8205	ADANTA/BEHAVIORAL HLTH SR	374,308	(1,768,443)	(1,394,135)	-	(1,394,135)	132,236
8208	CUMBERLAND RIVER MHMR	836,942	(1,524,607)	(687,665)	-	(687,665)	295,676
8209	WESTERN KY REG MHMR ADV	270,386	(434,426)	(164,040)	-	(164,040)	95,522
8210	NEW VISTA OF THE BLUEGRASS, INC.	2,880,777	(2,543,655)	337,122	-	337,122	1,017,724
8211	PENNYROYAL REG MHMR BD	-	(3,087,223)	(3,087,223)	-	(3,087,223)	-
8213	GREEN RVR REG MHMR BD	195,262	(858,889)	(663,627)	-	(663,627)	68,982
8216	COMPREHEND INC REG MHMR B	353,579	(121,743)	231,836	-	231,836	124,913
8220	LIFESKILLS INC	1,205,425	1,315,494	2,520,919	-	2,520,919	425,854
8221	MOUNTAIN COMP CARE CENTER	447,728	(389,500)	58,228	-	58,228	158,174
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	108,336	45,029	153,365	-	153,365	38,273
10010	LEGS LEGISLATIVE RES COMM	1,982,707	1,608,420	3,591,127	-	3,591,127	700,453
20020	JUDL JUDICIAL RET SYSTEM	13,044	(7,196)	5,848	-	5,848	4,608
20025	JUDL ADM OFF OF THE COURT	5,097,534	3,523,640	8,621,174	-	8,621,174	1,800,863
31030	UNIFIED PROSECUTORIAL SYS	4,800,477	3,160,746	7,961,223	-	7,961,223	1,695,918
31035	DEPT OF AGRICULTURE	909,427	763,382	1,672,809	-	1,672,809	321,283
31040	ATTORNEY GENERALS OFFICE	797,657	422,481	1,220,138	-	1,220,138	281,797
31045	AUDITOR OF PUBLIC ACCOUNT	629,036	261,627	890,663	-	890,663	222,227
31066	REGISTRY OF ELECTION	59,028	25,932	84,960	-	84,960	20,853
31070	GOVERNORS OFFICE	149,350	(110,886)	38,464	-	38,464	52,763
31074	DEPT OF VETERANS AFFAIRS	2,060,307	(1,597,069)	463,238	-	463,238	727,868
31076	MILITARY AFFAIRS COMM	5,951	(17,506)	(11,555)	-	(11,555)	2,102
31082	KY INFRASTRUCTURE	65,335	95,327	160,662	-	160,662	23,082
31085	LT GOVERNORS OFFICE	39,002	35,815	74,817	-	74,817	13,779
31089	AGRICULTURAL DEVELOP BD	-	(308,448)	(308,448)	-	(308,448)	-
31094	OFF OF HOMELAND SECURITY	77,364	28,047	105,411	-	105,411	27,331
31095	DEPT MILITARY AFFAIRS	1,476,321	(294,205)	1,182,116	-	1,182,116	521,557
31110	OFF OF SECRETARY TO CABIN	18,190	19,350	37,540	-	37,540	6,426
31112	GOV OFF LOCAL DEVELOPMENT	198,668	(9,055)	189,613	-	189,613	70,186
31120	SECRETARY OF STATE	144,439	149,227	293,666	-	293,666	51,028
31125	STATE TREASURERS OFFICE	132,695	80,720	213,415	-	213,415	46,879
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	(174,209)	(174,209)	-	(174,209)	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	11,648	24,178	35,826	-	35,826	4,115
31137	KY COMM NETWORK AUTH	75,665	109,197	184,862	-	184,862	26,731
31150	BOARD OF ACCOUNTANCY	18,444	3,644	22,088	-	22,088	6,516
31155	BOARD OF AUCTIONEERS	-	(4,859)	(4,859)	-	(4,859)	-
31165	BOARD OF BARBERING	10,277	10,533	20,810	-	20,810	3,631
31170	BOARD OF CHIROPRACTIC EXM	-	(49,123)	(49,123)	-	(49,123)	-
31180	BOARD OF DENTISTRY	24,360	57,557	81,917	-	81,917	8,606
31185	BOARD OF ELECTIONS	41,664	(5,203)	36,461	-	36,461	14,719
31190	BRD OF EMBALMERS/FUN DIR	5,973	(47,184)	(41,211)	-	(41,211)	2,110
31200	BOARD OF EXM ARCHITECTS	13,513	(5,258)	8,255	-	8,255	4,774
31205	KY LANDSCAPE ARCH REG BD	2,309	1,402	3,711	-	3,711	816
31215	BD EXAMINERS OF SOCIAL WK	6,127	(30,140)	(24,013)	-	(24,013)	2,165
31225	BD OF HAIRDRESSERS/CSMTG	61,533	128,523	190,056	-	190,056	21,738
31245	BD OF MEDICAL LICENSURE	64,578	34,392	98,970	-	98,970	22,814
31250	BOARD OF NURSING	266,424	272,359	538,783	-	538,783	94,123
31260	BOARD OF OPTOMETRIC EXM	7,495	8,726	16,221	-	16,221	2,648
31263	KY RESPIRATORY CARE BD	8,871	5,664	14,535	-	14,535	3,134
31268	PERSONNEL BOARD	31,212	33,454	64,666	-	64,666	11,027
31270	KY BOARD OF PHARMACY	98,537	123,929	222,466	-	222,466	34,811
31275	BD OF PHYSICAL THERAPY	14,529	22,249	36,778	-	36,778	5,133
31284	BOARD OF REAL ESTATE APPR	-	(32,362)	(32,362)	-	(32,362)	-
31290	BD OF PROF ENGINEERS & LA	42,683	(23,336)	19,347	-	19,347	15,079



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
31345	SCHOOL FAC CONSTR COMM	12,771	(7,859)	4,912	-	4,912	4,512
31354	EXECUTIVE BRANCH ETH COMM	29,768	32,732	62,500	-	62,500	10,517
31370	COMMISSION ON HUMAN RIGHT	81,380	10,583	91,963	-	91,963	28,750
31395	COMMISSION- REAL ESTATE	-	(82,230)	(82,230)	-	(82,230)	-
31400	COMMISSION ON WOMEN	-	(29,552)	(29,552)	-	(29,552)	-
31415	KY COUNCIL POSTSEC EDUCAT	189,753	(195,735)	(5,982)	-	(5,982)	67,036
31765	OFFICE OF STATE BUD DIREC	116,044	(31,460)	84,584	-	84,584	40,996
35605	TRAN OFF OF THE SECRETARY	318,520	240,287	558,807	-	558,807	112,527
35607	TRAN OFFICE OF LEGAL SVC	176,930	(79,022)	97,908	-	97,908	62,506
35609	DIVISION OF FACILITY MANA	109,970	(272,653)	(162,683)	-	(162,683)	38,850
35615	TRAN DEPT OF AVIATION	94,932	12,077	107,009	-	107,009	33,538
35616	TRAN OFFICE OF PERSONNEL	128,717	(71,126)	57,591	-	57,591	45,473
35617	OFFICE OF INFORMAT TECHNO	155,633	(152,875)	2,758	-	2,758	54,982
35618	OFFICE OF AUDITS	201,301	157,960	359,261	-	359,261	71,116
35619	DOT PAYROLL DIVISION	64,223	(12,846)	51,377	-	51,377	22,689
35625	TRAN DEPT OF HIGHWAYS	15,521,893	6,299,888	21,821,781	-	21,821,781	5,483,587
35628	TRAN DEPT OF INTERGOV PRO	64,270	99,327	163,597	-	163,597	22,705
35630	TRAN DEPT OF VEH REGULATE	650,961	177,115	828,076	-	828,076	229,972
36635	CAB FOR ECONOMIC DEVELOPMENT	359,991	59,005	418,996	-	418,996	127,178
39075	KHEAA DIV OF FINANCIAL AF	51,187	(246,527)	(195,340)	-	(195,340)	18,083
39079	COMMONWEALTH OF TECHNOL	1,242,088	(2,515,355)	(1,273,267)	-	(1,273,267)	438,806
39084	KY RIVER AUTHORITY	34,887	26,493	61,380	-	61,380	12,325
39103	OFFICE OF PVA'S	2,622,919	1,122,208	3,745,127	-	3,745,127	926,628
39130	DEPT OF REVENUE	2,880,374	(135,552)	2,744,822	-	2,744,822	1,017,582
39750	OFFICE OF SECRETARY	444,804	(14,759)	430,045	-	430,045	157,141
39757	FIN OFFICE OF INSP GENERAL	464	(196,977)	(196,513)	-	(196,513)	164
39758	OFF OF THE CONTROLLER	320,756	111,590	432,346	-	432,346	113,317
39785	DEPT FACILITIES SUPP SVCS	833,878	23,531	857,409	-	857,409	294,594
50235	KY STATE FAIR BOARD	691,515	(20,811)	670,704	-	670,704	244,299
50410	COMM KY HERITAGE COUNCIL	70,124	5,205	75,329	-	75,329	24,773
50529	KY ARTS COUNCIL	48,907	(49,272)	(365)	-	(365)	17,278
50550	KY HISTORICAL SOCIETY	137,931	(69,712)	68,219	-	68,219	48,728
50660	DEPT OF FISH & WILDLIFE	1,285,798	468,961	1,754,759	-	1,754,759	454,248
50665	COMM KY HORSE PARK	195,108	(163,201)	31,907	-	31,907	68,928
50670	DEPT OF PARKS	1,823,306	(794,735)	1,028,571	-	1,028,571	644,140
50850	COMM OFFICE OF SECRETARY	115,841	(102,439)	13,402	-	13,402	40,924
50852	KY ARTISANS CTR AT BEREA	44,775	13,163	57,938	-	57,938	15,818
50860	DEPT OF TOURISM	106,095	(27,142)	78,953	-	78,953	37,481
51183	EDUC PROF STANDARDS BD	-	(202,283)	(202,283)	-	(202,283)	-
51340	KY COMM DEAF/HARD OF HEAR	48,886	5,396	54,282	-	54,282	17,271
51407	KY ENVIRONMENTAL EDUC COU	8,693	13,305	21,998	-	21,998	3,071
51530	EDUC OFFICE OF SECRETARY	368,691	192,233	560,924	-	560,924	130,251
51531	DEPT WORKFORCE INVESTMENT	702,052	(5,730,320)	(5,028,268)	-	(5,028,268)	248,022
51532	KY COMM ON PROPRIETARY ED	9,744	17,559	27,303	-	27,303	3,443
51540	EDUC DEPT OF EDUCATION	1,119,343	1,347,907	2,467,250	-	2,467,250	395,443
51545	KY EDUCATIONAL TV AUTHOR	580,111	568,149	1,148,260	-	1,148,260	204,942
51555	KY DEPT LIBRARY & ARCHIVE	203,969	(190,379)	13,590	-	13,590	72,058
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	(324,248)	(324,248)	-	(324,248)	-
53721	H&FS OFF OF THE SECRETARY	1,903,745	2,845,264	4,749,009	-	4,749,009	672,557
53723	OFFICE INSPECTOR GENERAL	760,463	(490,530)	269,933	-	269,933	268,657
53724	OFFICE OF HEALTH POLICY	-	(162,841)	(162,841)	-	(162,841)	-
53725	DEPT OF AGING/INDEP LIVIN	682,101	823,689	1,505,790	-	1,505,790	240,973
53727	DEPT FOR INCOME SUPPORT	1,608,274	586,119	2,194,393	-	2,194,393	568,173
53728	DEPT FOR PUBLIC HEALTH	1,665,881	1,262,727	2,928,608	-	2,928,608	588,524
53729	OFF HUMAN RESOURCE MANAGE	1,367,449	(2,657,375)	(1,289,926)	-	(1,289,926)	483,094
53730	SERVE KY	70,754	72,124	142,878	-	142,878	24,996
53736	H&FS DEPT FOR COMM BASE S	15,237,168	7,262,052	22,499,220	-	22,499,220	5,383,005
53739	HEALTH DATA AND ANALYTICS	84,825	324,178	409,003	-	409,003	29,967
53746	DEPT FOR MEDICAID SERVICE	559,585	(413,893)	145,692	-	145,692	197,691
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	452,735	(362,168)	90,567	-	90,567	159,943
54500	J&PS OFF OF SECRETARY	670,716	1,060,472	1,731,188	-	1,731,188	236,951
54515	DEPT OF PUBLIC ADVOCACY	2,416,371	1,886,911	4,303,282	-	4,303,282	853,658
54520	J&PS DEPT OF KY STATE POL	3,045,881	2,597,796	5,643,677	-	5,643,677	1,076,052
54523	J&PS OF JUVENILE JUSTICE	2,366,135	(7,321,793)	(4,955,658)	-	(4,955,658)	835,911
54525	DEPT OF CRIMINAL JUST TRN	685,957	717,740	1,403,697	-	1,403,697	242,336
54527	J&PS DEPT OF CORRECTIONS	1,449,538	1,572,141	3,021,679	-	3,021,679	512,094
55790	OFFICE OF THE SECRETARY	435,524	(250,009)	185,515	-	185,515	153,863



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		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
55793	DEPT PERSONNEL ADMIN	172,644	(23,923)	148,721	-	148,721	60,992
55794	DEPT FOR EMPLOYEE INS	220,039	97,773	317,812	-	317,812	77,736
56102	OFFICE OF THE SECRETARY	481,463	1,386,804	1,868,267	-	1,868,267	170,092
56106	DEPT OF WRKPLACE STANDARD	429,475	54,232	483,707	-	483,707	151,725
56107	DEPT OF WORKERS CLAIMS	545,606	(24,839)	520,767	-	520,767	192,752
56113	KY OSH REVIEW COMMISSION	18,513	(13,601)	4,912	-	4,912	6,540
56114	WORKERS COMP FUNDING COMM	78,049	72,562	150,611	-	150,611	27,573
56115	GEN ADM PROG SUPP S SERVI	-	(706,483)	(706,483)	-	(706,483)	-
56116	OFF OF INSPCT GEN S SVCS	-	(58,106)	(58,106)	-	(58,106)	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	1,457,659	7,771,397	9,229,056	-	9,229,056	514,963
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	348,947	2,370	351,317	-	351,317	123,276
57124	KY STATE NATURE PRES COMM	-	(209,238)	(209,238)	-	(209,238)	-
57126	OFFICE OF THE SECRETARY	238,905	345,189	584,094	-	584,094	84,401
57127	DEPT FOR ENERGY DEV & IND	-	(220,758)	(220,758)	-	(220,758)	-
57128	DEPT FOR NATURAL RESOURCE	1,967,688	223,664	2,191,352	-	2,191,352	695,147
57129	DEPT FOR ENVIRONM PROTECT	2,737,458	1,063,567	3,801,025	-	3,801,025	967,093
57139	OFFICE OF ADMINISTRATIVE SERVICES	347,258	1,302,532	1,649,790	-	1,649,790	122,680
57140	KY NATURE PRESERVES	86,305	362,077	448,382	-	448,382	30,490
57141	OFFICE OF ENERGY POLICY	34,384	147,074	181,458	-	181,458	12,147
58175	BRD OF CLMS & CRIME VICTI	-	(38,998)	(38,998)	-	(38,998)	-
58300	KY BOARD OF TAX APPEALS	-	(9,761)	(9,761)	-	(9,761)	-
58374	KY HORSE RACING AUTHORITY	227,061	337,352	564,413	-	564,413	80,216
58671	KY CLAIMS COMMISSION	-	(193,671)	(193,671)	-	(193,671)	-
58672	OFFICE OF CLAIMS AND APPEALS	38,234	205,231	243,465	-	243,465	13,507
58675	OFFICE OF THE SECRETARY	297,563	482,368	779,931	-	779,931	105,124
58676	DEPT OF INSURANCE	296,347	(301,168)	(4,821)	-	(4,821)	104,694
58677	OFF OF OCCUP & PROFESSION	117,903	112,654	230,557	-	230,557	41,653
58678	KY BOXING & WRESTLING AUT	4,872	16,418	21,290	-	21,290	1,721
58680	DEPT OF ALCOHOL & BEVERA	57,387	(194,142)	(136,755)	-	(136,755)	20,274
58681	DEPT OF CHARITABLE GAMING	103,372	58,290	161,662	-	161,662	36,519
58685	DEPT OF FINANCIAL INSTITU	493,767	449,136	942,903	-	942,903	174,439
58690	DEPT OF HOUSING & BUILD C	810,806	512,451	1,323,257	-	1,323,257	286,442
014A	BRECKINRIDGE CO ATTORNEY	6,257	(8,189)	(1,932)	-	(1,932)	2,211
024A	CHRISTIAN COUNTY ATTORNEY	3,102	5,393	8,495	-	8,495	1,096
031A	EDMONSON COUNTY ATTORNEY	4,957	7,282	12,239	-	12,239	1,751
060A	KNOTT COUNTY ATTORNEY	7,785	(2,102)	5,683	-	5,683	2,750
071A	LOGAN COUNTY ATTORNEY	7,403	(8,275)	(872)	-	(872)	2,615
086A	MONROE CO ATTORNEY	700	(8,554)	(7,854)	-	(7,854)	247
116A	WAYNE COUNTY ATTORNEY	757	(38,735)	(37,978)	-	(37,978)	268
W002	ALLEN COUNTY ATTORNEY	9,933	4,679	14,612	-	14,612	3,509
W003	ANDERSON COUNTY ATTORNEY	2,237	(2,919)	(682)	-	(682)	790
W005	BARREN COUNTY ATTORNEY	15,407	(24,506)	(9,099)	-	(9,099)	5,443
W006	BATH COUNTY ATTORNEY	2	12	14	-	14	1
W007	BELL COUNTY ATTORNEY	15,147	(5,401)	9,746	-	9,746	5,351
W008	BOONE COUNTY ATTORNEY	57,728	21,918	79,646	-	79,646	20,394
W011	BOYLE COUNTY ATTORNEY	1,489	2,293	3,782	-	3,782	526
W015	BULLITT COUNTY ATTORNEY	15,799	54,985	70,784	-	70,784	5,582
W018	CALLOWAY COUNTY ATTORNEY	62	255	317	-	317	22
W021	CARROLL COUNTY ATTORNEY	7,180	4,490	11,670	-	11,670	2,536
W022	CHILD SUPPORT ENFORCEMENT	6,227	7,625	13,852	-	13,852	2,200
W023	CASEY COUNTY ATTORNEY	5,850	(4,243)	1,607	-	1,607	2,067
W025	CLARK COUNTY ATTORNEY	15,563	15,440	31,003	-	31,003	5,498
W028	CRITTENDEN CO ATTORNEY	5,221	6,187	11,408	-	11,408	1,844
W030	DAVISS COUNTY ATTORNEY	5,226	(1,792)	3,434	-	3,434	1,846
W036	FLOYD COUNTY ATTORNEY	13,304	(64,498)	(51,194)	-	(51,194)	4,700
W037	FRANKLIN COUNTY ATTORNEY	23,857	2,824	26,681	-	26,681	8,428
W039	GALLATIN COUNTY ATTORNEY	-	(1,091)	(1,091)	-	(1,091)	-
W040	GARRARD COUNTY ATTORNEY	6,753	(3,018)	3,735	-	3,735	2,386
W041	GRANT COUNTY CHILD SUPPOR	3,465	5,768	9,233	-	9,233	1,224
W042	GRAVES COUNTY ATTORNEY	16,444	(5,151)	11,293	-	11,293	5,809
W046	HANCOCK COUNTY ATTORNEY	2,351	1,308	3,659	-	3,659	831
W049	HARRISON COUNTY ATTORNEY	5,125	(16,939)	(11,814)	-	(11,814)	1,810
W053	HICKMAN COUNTY ATTORNEY	5,321	11,095	16,416	-	16,416	1,880
W054	HOPKINS COUNTY ATTORNEY	29,830	18,329	48,159	-	48,159	10,538
W055	JACKSON COUNTY ATTORNEY	1,115	(460)	655	-	655	394
W056	JEFFERSON CO ATTORNEY	29,945	53,480	83,425	-	83,425	10,579



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
W058	JOHNSON COUNTY ATTORNEY	262	1,061	1,323	-	1,323	93
W061	KNOX COUNTY ATTORNEY	6	25	31	-	31	2
W062	LARUE COUNTY ATTORNEY	7,783	(6,921)	862	-	862	2,750
W063	LAUREL COUNTY ATTORNEY	2,341	(1,011)	1,330	-	1,330	827
W065	LEE COUNTY ATTORNEY	4,503	(3,318)	1,185	-	1,185	1,591
W073	MCCRACKEN COUNTY ATTORNEY	4,976	2,663	7,639	-	7,639	1,758
W074	MCCREARY COUNTY ATTORNEY	10,761	676	11,437	-	11,437	3,802
W076	MADISON COUNTY ATTORNEY	41,175	(9,959)	31,216	-	31,216	14,546
W077	MAGOFFIN CO ATTORNEY	6,200	(2,807)	3,393	-	3,393	2,190
W082	MEADE COUNTY ATTORNEY	8,651	(221)	8,430	-	8,430	3,056
W083	MENIFEE COUNTY ATTORNEY	2,156	2,569	4,725	-	4,725	762
W084	MERCER COUNTY ATTORNEY	3,702	5,677	9,379	-	9,379	1,308
W087	MONTGOMERY CO ATTORNEY	9,272	(6,955)	2,317	-	2,317	3,276
W088	MORGAN COUNTY ATTORNEY	9,806	3,151	12,957	-	12,957	3,464
W092	OHIO COUNTY ATTORNEY	972	5,356	6,328	-	6,328	344
W093	OLDHAM COUNTY ATTORNEY	20,808	(18,944)	1,864	-	1,864	7,351
W094	OWEN COUNTY ATTORNEY	4,493	(1,636)	2,857	-	2,857	1,587
W096	PENDLETON COUNTY ATTORNEY	177	(16,031)	(15,854)	-	(15,854)	63
W099	POWELL COUNTY ATTORNEY	30	123	153	-	153	11
W100	PULASKI COUNTY ATTORNEY	17,863	(20,535)	(2,672)	-	(2,672)	6,311
W102	ROCKCASTLE CO ATTORNEY	9,154	(317)	8,837	-	8,837	3,234
W103	ROWAN COUNTY ATTORNEY	5,730	(19,590)	(13,860)	-	(13,860)	2,024
W106	SHELBY COUNTY ATTORNEY	5,511	(3,574)	1,937	-	1,937	1,947
W107	SIMPSON COUNTY ATTORNEY	2,405	(15,956)	(13,551)	-	(13,551)	850
W108	SPENCER COUNTY ATTORNEY	5,388	(5,216)	172	-	172	1,904
W110	TODD COUNTY ATTORNEY	-	(7,415)	(7,415)	-	(7,415)	-
W111	TRIGG COUNTY ATTORNEY	6,622	(12,268)	(5,646)	-	(5,646)	2,339
W112	TRIMBLE COUNTY ATTORNEY	4,865	(1,490)	3,375	-	3,375	1,719
W113	UNION COUNTY ATTORNEY	8,043	5,532	13,575	-	13,575	2,842
W117	WEBSTER COUNTY ATTORNEY	7,103	(5,813)	1,290	-	1,290	2,509
W118	WHITLEY COUNTY ATTORNEY	14,259	(9,379)	4,880	-	4,880	5,038
X034	FAYETTE CO ATTORNEY OFF	8,007	(28,011)	(20,004)	-	(20,004)	2,829
X059	KENTON COUNTY ATTORNEY	7,131	4,752	11,883	-	11,883	2,519
TOTAL		124,993,021	(20,567,752)	104,425,269	-	104,425,269	44,157,681

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
1430	EASTERN KY UNIV	268,887	620,325	829,124	3,412,709	5,131,045	883,931	732,162	603,961	12,040,074	14,260,128
1433	KET FOUNDATION	62,651	144,537	193,187	486,896	887,271	205,957	170,595	140,724	430,777	948,053
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	591,738	591,738
1435	CHILD WATCH ADVOCACY CTR	7,961	18,365	24,547	137,684	188,557	26,170	21,676	17,881	95,841	161,568
1436	LOTUS	38,144	88,000	117,620	824,310	1,068,074	125,395	103,865	85,678	388,613	703,551
1437	SANCTUARY INC	21,810	50,316	67,253	292,217	431,596	71,698	59,388	48,989	208,992	389,067
1438	O A S I S	31,627	72,964	97,523	549,226	751,340	103,970	86,119	71,039	224,676	485,804
1439	BARREN RIVER CHILD ADVOCA	16,869	38,918	52,017	423,889	531,693	55,456	45,934	37,891	206,471	345,752
1440	MOREHEAD STATE UNIVERSITY	183,503	423,343	565,839	2,377,420	3,550,105	603,242	499,667	412,175	4,368,086	5,883,170
1445	MURRAY STATE UNIV	281,173	648,668	867,006	-	1,796,847	924,317	765,614	631,556	3,665,792	5,987,279
1450	NORTHERN KY UNIVERSITY	-	-	-	91,228	91,228	-	-	-	23,609,782	23,609,782
1451	SILVERLEAF	12,112	27,943	37,349	138,018	215,422	39,818	32,981	27,206	124,211	224,216
1452	SPRINGHAVEN INC	21,235	48,988	65,478	389,102	524,803	69,806	57,820	47,696	199,159	374,481
1453	SAFE HARBOR	29,677	68,464	91,509	554,372	744,022	97,558	80,807	66,658	339,709	584,732
1454	D.O.V.E.S.	21,046	48,553	64,896	396,006	530,501	69,186	57,307	47,272	174,079	347,844
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	11,650	11,650
1456	JUDI'S PLACE FOR KIDS, INC.	11,845	27,325	36,523	213,683	289,376	38,937	32,252	26,605	59,347	157,141
1457	KY RIVER CHILD ADVOCACY	5,545	12,792	17,098	115,451	150,886	18,228	15,099	12,455	55,369	101,151
1458	BLUEGRASS RAPE CRISIS CTR	25,473	58,765	78,546	354,151	516,935	83,738	69,360	57,215	250,467	460,780
1459	NURSING HOME OMBUDSMAN	9,275	21,397	28,599	145,272	204,543	30,489	25,254	20,832	86,895	163,470
1465	WESTERN KENTUCKY UNIV	549,931	1,268,695	1,695,733	585,931	4,100,290	1,807,825	1,497,425	1,235,227	2,267,624	6,808,101
1480	KASAP	22,219	51,259	68,512	466,172	608,162	73,041	60,500	49,907	208,104	391,552
1481	KDVA	37,421	86,331	115,389	691,995	931,136	123,017	101,895	84,053	307,776	616,741
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	6,815	15,722	21,014	122,363	165,914	22,403	18,556	15,307	55,316	111,582
1484	BUFFALO TR CHILD ADV INC	6,535	15,075	20,150	134,055	175,815	21,481	17,793	14,678	44,343	98,295
1485	CUMBERLAND V C A CENTER	8,572	19,775	26,432	132,541	187,320	28,179	23,341	19,254	117,377	188,151
1486	LAKE CUMB CHILD ADV CTR	8,430	19,448	25,995	150,815	204,688	27,713	22,955	18,935	46,858	116,461
1487	B.R.A.S.S.	23,862	55,049	73,578	344,139	496,628	78,442	64,973	53,597	241,824	438,836
1488	WOMEN AWARE	8,820	20,349	27,198	129,891	186,258	28,996	24,017	19,812	78,953	151,778
1489	BETHANY HOUSE ABUSE SHEL	17,872	41,231	55,109	286,044	400,256	58,752	48,664	40,143	188,714	336,273
1490	HOPE HARBOR INC	20,233	46,678	62,390	409,271	538,572	66,514	55,094	45,447	186,650	353,705
1491	CHILD ADV CTR OF GRN RVR	6,536	15,078	20,153	115,537	157,304	21,485	17,796	14,680	44,847	98,808
1492	CSG HEADQUARTERS	133,168	307,219	410,627	1,569,329	2,420,343	437,771	362,606	299,114	1,262,594	2,362,085
1994	KY HIGHER ED STUD LN CORP	386,846	892,457	1,192,854	2,844,111	5,316,268	1,271,704	1,053,356	868,914	3,104,246	6,298,220
3022	LEX FAYETTE CO HLTH DEPT	269,546	621,846	831,156	493,019	2,215,567	886,098	733,957	605,442	25,316	2,250,813
3023	LAKE CUMBERLAND DISTRICT	223,942	516,636	690,533	328,126	1,759,237	736,179	609,779	503,007	174,319	2,023,284
3024	WEDCO DIST HEALTH DEPT	97,148	224,122	299,560	219,306	840,136	319,362	264,528	218,210	412,942	1,215,042
3025	NORTHERN KY DIST HLTH DEP	248,365	572,979	765,841	1,919,658	3,506,843	816,465	676,280	557,864	1,176,062	3,226,671
3026	BARREN RVR DIST HLTH DEPT	158,908	366,601	489,997	366,497	1,382,003	522,387	432,694	356,930	1,172,640	2,484,651
3027	GREEN RVR DIST HLTH DEPT	242,207	558,774	746,855	208,302	1,756,138	796,224	659,514	544,034	147,815	2,147,587
3028	LINCOLN TRL DIST HLTH DEP	156,984	362,163	484,066	782,430	1,785,643	516,063	427,457	352,609	766,112	2,062,241
3029	PURCHASE DIST HLTH DEPT	91,937	212,099	283,491	727,510	1,315,037	302,230	250,338	206,504	650,871	1,409,943
3030	MERCER CO HEALTH DEPT	20,745	47,859	63,969	18,959	151,532	68,197	56,488	46,597	117,062	288,344
3031	CUMBERLAND VLY DIST HEALT	140,445	324,007	433,067	2,303,584	3,201,103	461,694	382,422	315,460	2,376,386	3,535,962
3033	KY RIVER DIST HEALTH DEPT	137,477	317,160	423,914	1,241,884	2,120,435	451,936	374,340	308,793	1,387,910	2,522,979
3034	BOURBON CO HEALTH CENTER	25,475	58,770	78,552	114,700	277,497	83,745	69,366	57,220	4,155	214,486
3035	CLARK CO HEALTH DEPT	48,676	112,295	150,093	22,686	333,750	160,014	132,540	109,332	355,188	757,074
3036	GATEWAY DIST HEALTH DEPT	89,959	207,537	277,393	221,729	796,618	295,730	244,954	202,062	-	742,746
3037	BOYLE CO HEALTH DEPT	21,017	48,487	64,808	61,395	195,707	69,092	57,229	47,208	27,238	200,767
3038	PIKE CO HEALTH DEPT	70,428	162,478	217,167	62,533	512,606	231,523	191,771	158,192	134,728	716,214
3039	FLOYD CO HEALTH CENTER	40,569	93,594	125,097	135,483	394,743	133,366	110,467	91,125	120,162	455,120
3040	MARTIN CO HEALTH DEPT	14,727	33,975	45,411	-	94,113	48,413	40,101	33,079	67,495	189,088
3042	BUFFALO TRACE HEALTH DEPT	28,557	65,880	88,055	86,141	268,633	93,876	77,758	64,142	121,165	356,941
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	59,025	136,172	182,007	120,987	498,191	194,038	160,722	132,580	115,871	603,211
3045	PENNYRILE DIST HLTH DEPT	58,435	134,809	180,186	324,721	698,151	192,096	159,114	131,253	186,943	669,406
3047	BREATHITT CO HEALTH DEPT	50,223	115,865	154,864	51,680	372,632	165,101	136,754	112,808	84,953	499,616
3048	GREENUP CO HLTH DEPT	36,827	84,959	113,556	88,615	323,957	121,063	100,276	82,718	65,694	369,751
3049	WHITLEY CO HEALTH DEPT	73,528	169,630	226,727	199,996	669,881	241,714	200,212	165,155	289,500	896,581
3050	LAUREL CO HEALTH DEPT	41,735	96,283	128,692	21,047	287,757	137,199	113,642	93,743	86,182	430,766
3051	KNOX CO HEALTH DEPT	75,260	173,625	232,067	189,526	670,478	247,407	204,928	169,045	187,242	808,622
3052	MONROE CO HEALTH DEPT	14,375	33,163	44,326	140,155	232,019	47,256	39,142	32,288	66,048	184,734
3053	BULLITT CO HEALTH DEPT	49,200	113,506	151,711	198,729	513,146	161,740	133,970	110,512	137,725	543,947
3054	THREE RIVERS DIST HLTH	72,764	167,867	224,370	267,718	732,719	239,202	198,131	163,439	144,586	745,358
3055	ESTILL CO HEALTH DEPT	12,584	29,031	38,803	13,709	94,127	41,368	34,265	28,266	116,074	219,973
3056	OLDHAM CO HEALTH DEPT	38,235	88,208	117,899	170,268	414,610	125,692	104,111	85,881	120,580	436,264



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	21,031	48,518	64,849	263,574	397,972	69,136	57,266	47,238	156,041	329,681
3058	FLEMING CO HEALTH DEP	14,459	33,357	44,585	34,206	126,607	47,532	39,371	32,477	14,069	133,449
3059	JESSAMINE CO HEALTH DEPT	49,204	113,515	151,723	656,445	970,887	161,752	133,980	110,520	190,413	596,665
3060	POWELL CO HEALTH DEPT	17,324	39,966	53,419	172,322	283,031	56,950	47,171	38,912	-	143,033
3061	ANDERSON CO HEALTH DEPT	20,566	47,447	63,417	173,429	304,859	67,609	56,001	46,195	15,714	185,519
3062	MADISON CO HEALTH DEP	121,863	281,139	375,769	138,261	917,032	400,609	331,825	273,723	926,609	1,932,766
3064	JOHNSON CO HEALTH DEPT	49,785	114,855	153,515	90,912	409,067	163,662	135,562	111,825	51,389	462,438
3065	MAGOFFIN CO HEALTH DEPT	19,624	45,272	60,510	46,582	171,988	64,510	53,434	44,078	22,409	184,431
3066	ALLEN CO HEALTH DEPT	28,691	66,191	88,471	118,641	301,994	94,319	78,125	64,445	160,810	397,699
3067	FRANKLIN CO HEALTH DEPT	88,746	204,738	273,652	480,392	1,047,528	291,741	241,650	199,337	407,770	1,140,498
3068	LINCOLN CO HEALTH DEPT	18,904	43,611	58,290	109,149	229,954	62,143	51,473	42,460	44,997	201,073
3069	WOODFORD CO HEALTH DEPT	28,461	65,659	87,759	339,015	520,894	93,561	77,496	63,927	61,755	296,739
3072	MUHLBERG CO.HEALTH DEPT	32,649	75,320	100,673	238,609	447,251	107,328	88,900	73,333	73,623	343,184
3073	MARSHALL CO HEALTH DEPT	42,496	98,038	131,037	-	271,571	139,699	115,713	95,451	193,050	543,913
3074	CHRISTIAN CO HEALTH DEPT	47,267	109,046	145,750	137,096	439,159	155,384	128,705	106,169	193,947	584,205
3075	HOPKINS CO HEALTH DEPT	57,110	131,754	176,102	96,538	461,504	187,743	155,508	128,279	84,376	555,906
3076	TODD CO HEALTH DEPT	32,443	74,845	100,038	593,262	800,588	106,651	88,339	72,871	66,800	334,661
3077	BRACKEN CO HEALTH DEPT	12,761	29,441	39,350	130,058	211,610	41,951	34,748	28,664	100,624	205,987
3078	MONTGOMERY CO HEALTH DEPT	51,269	118,277	158,088	455,570	783,204	168,538	139,601	115,157	424,186	847,482
3079	GARRARD COUNTY HEALTH DPT	13,244	30,553	40,838	41,926	126,561	43,537	36,062	29,747	49,724	159,070
3080	BRECKINRIDGE CO HEALTH BD	15,230	35,135	46,962	22,342	119,669	50,066	41,470	34,209	165,433	291,178
3081	ASHLAND BOYD CO HEALTH DP	43,534	100,434	134,239	126,880	405,087	143,113	118,541	97,784	193,150	552,588
3082	LAWRENCE CO HEALTH DEPT	23,375	53,926	72,077	237,198	386,576	76,842	63,648	52,503	224,126	417,119
3083	GRAVES CO HEALTH CENTER	42,706	98,523	131,685	554,774	827,688	140,390	116,285	95,924	311,599	664,198
3084	CALLOWAY CO HEALTH DEPT	23,414	54,017	72,199	249,118	398,748	76,971	63,755	52,592	145,637	338,955
3085	BELL CO HEALTH DEPT	35,010	80,769	107,956	76,937	300,672	115,092	95,331	78,638	106,649	395,710
3086	GRAYSON COUNTY HEALTH DEPT	18,127	41,820	55,896	102,750	218,593	59,591	49,360	40,717	82,920	232,588
3087	HARLAN CO HEALTH DEPT	25,406	58,611	78,340	75,995	238,352	83,518	69,178	57,065	180,601	390,362
3088	CARTER CO HEALTH DEPT	20,609	47,545	63,548	181,920	313,622	67,749	56,116	46,291	17,466	187,622
3801	KENTUCKY STATE UNIVERSITY	142,473	328,685	439,319	486,999	1,397,476	468,359	387,943	320,014	751,184	1,927,500
5470	KCTCS	661,136	1,525,245	2,038,635	4,339,413	8,564,429	2,173,394	1,800,227	1,485,009	4,807,718	10,266,348
7403	ASST OF COMMONWEALTH ATTY	41,044	94,689	126,561	570,678	832,972	134,927	111,760	92,191	341,666	680,544
7407	KENTUCKY HOUSING CORP	-	-	-	261,345	261,345	-	-	-	7,950,560	7,950,560
7408	FRANKLIN CO COUNCIL AGING	9,937	22,925	30,641	136,043	199,546	32,667	27,058	22,320	-	82,045
7409	MUN ELEC POW ASSOC OF KY	5,221	12,045	16,099	3,950	37,315	17,164	14,217	11,727	3,248	46,356
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	692	1,597	2,134	-	4,423	2,275	1,884	1,554	199,387	205,100
7416	KY OFFICE OF BAR ADMISSIO	1,546	3,567	4,768	1,010	10,891	5,083	4,211	3,473	114,038	126,805
7417	KY ASSOC OF REGIONAL PROG	4,798	11,069	14,795	8,207	38,869	15,773	13,065	10,777	11,133	50,748
7716	MASTER COMMISSIONER BULLITT COUNTY	3,414	7,876	10,527	76,194	98,011	11,223	9,296	7,668	-	28,187
7718	MASTER COMM BOONE CO	5,799	13,379	17,883	135,377	172,438	19,065	15,791	13,026	82,503	130,385
7720	MASTER COMM CAMPBELL CO	2,238	5,164	6,902	41,109	55,413	7,358	6,095	5,028	58,341	76,822
7724	MASTER COMM CHRISTIAN CO	1,290	2,976	3,977	27,774	36,017	4,240	3,512	2,897	19,190	29,839
7725	MASTER COMM CLARK CO	718	1,657	2,215	15,114	19,704	2,362	1,956	1,614	10,857	16,789
7727	MASTER COMM CLINTON/CUMBE	1,646	3,797	5,076	45,706	56,225	5,411	4,482	3,697	24,688	38,278
7730	MASTER COMM DAVIESS CO	3,217	7,422	9,920	64,877	85,436	10,576	8,760	7,226	54,326	80,888
7734	MASTER COMM FAYETTE CO	6,191	14,282	19,089	129,071	168,633	20,351	16,857	13,905	111,363	162,476
7740	MASTER COMM GARRARD CO	-	-	-	427	427	-	-	-	11,021	11,021
7741	MASTER COMM GRANT CO	2,119	4,889	6,535	48,717	62,260	6,967	5,771	4,760	36,335	53,833
7743	MASTER COMM GRAYSON CO	1,454	3,354	4,482	43,316	52,606	4,779	3,958	3,265	23,658	35,660
7747	MASTER COMM HARDIN CO	5,350	12,343	16,498	117,812	152,003	17,589	14,569	12,018	87,271	131,447
7750	MASTER COMMISSIONER HART COUNTY	1,288	2,971	3,970	34,847	43,076	4,233	3,506	2,892	27,140	37,771
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-	-	-	2,467	2,467
7752	HENRY/ TRIMBLE MASTER COM	1,609	3,713	4,963	57,559	67,844	5,291	4,382	3,615	38,267	51,555
7753	MASTER COMM HOPKINS CO	-	-	-	4,498	4,498	-	-	-	67,821	67,821
7756	MASTER COMM JEFF CIRCUIT	13,120	30,267	40,455	279,986	363,828	43,129	35,724	29,469	224,833	333,155
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	1,274	2,939	3,929	23,797	31,939	4,189	3,469	2,862	46,292	56,812
7759	MASTER COMM KENTON CO	5,978	13,792	18,434	111,456	149,660	19,653	16,279	13,428	85,975	135,335
7763	MASTER COMM LAUREL CO	1,992	4,594	6,141	39,954	52,681	6,547	5,423	4,473	32,794	49,237
7773	MASTER COMM MCCracken CO	3,633	8,382	11,203	77,957	101,175	11,944	9,893	8,161	58,811	88,809
7776	MASTER COMM MADISON CO	3,227	7,446	9,952	67,157	87,782	10,610	8,788	7,249	51,144	77,791
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	1,237	2,855	3,816	26,687	34,595	4,068	3,370	2,780	42,702	52,920
7790	MASTER COMM NELSON CO	2,290	5,282	7,060	45,479	60,111	7,527	6,234	5,143	43,013	61,917
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	2,378	5,486	7,333	55,989	71,186	7,817	6,475	5,341	39,027	58,660
7794	MASTER COMM OWEN CO	783	1,807	2,415	22,014	27,019	2,574	2,132	1,759	24,592	31,057



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	3,184	7,345	9,817	70,334	90,680	10,466	8,669	7,151	47,805	74,091
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	3,722	3,722
7805	MASTER COMM SCOTT CO	2,924	6,746	9,016	64,043	82,729	9,612	7,962	6,568	54,663	78,805
7807	MASTER COMM SIMPSON CO	1,531	3,533	4,722	42,611	52,397	5,034	4,169	3,439	29,919	42,561
7814	MASTER COMM WARREN CO	4,399	10,149	13,565	88,407	116,520	14,462	11,979	9,881	70,383	106,705
7817	LOGAN CO MASTER COM	-	-	-	3,672	3,672	-	-	-	27,177	27,177
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	14,210	14,210
7820	MASTER COMM BARREN CO	985	2,272	3,036	20,437	26,730	3,237	2,681	2,212	29,260	37,390
7821	MASTER COMM MUHLENBERG CO	2,520	5,813	7,770	68,256	84,359	8,283	6,861	5,660	38,146	58,950
8024	SEVEN CO SERVICES INC	75,463	174,094	232,693	5,824,572	6,306,822	248,075	205,481	169,502	8,157,720	8,780,778
8201	KY RIVER COMM CARE INC	13,059	30,128	40,269	1,007,967	1,091,423	42,931	35,560	29,333	1,308,611	1,416,435
8202	NORTHERN KY REG MHMR BD	33,120	76,408	102,127	2,096,954	2,308,609	108,878	90,184	74,393	3,650,179	3,923,634
8204	COMMUNICARE INC	218,542	504,177	673,881	832,623	2,229,223	718,426	595,074	490,877	627,635	2,432,012
8205	ADANTA/BEHAVIORAL HLTH SR	161,404	372,359	497,694	950,045	1,981,502	530,592	439,491	362,536	2,660,271	3,992,890
8208	CUMBERLAND RIVER MHMR	360,894	832,585	1,112,829	1,694,075	4,000,383	1,186,390	982,689	810,621	2,465,346	5,445,046
8209	WESTERN KY REG MHMR ADV	116,592	268,978	359,515	233,315	978,400	383,280	317,472	261,883	543,450	1,506,085
8210	NEW VISTA OF THE BLUEGRASS, INC.	1,242,206	2,865,779	3,830,387	15,539,344	23,477,716	4,083,585	3,382,443	2,790,180	12,429,249	22,685,457
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	3,483,549	3,483,549
8213	GREEN RVR REG MHMR BD	84,198	194,245	259,627	-	538,070	276,789	229,265	189,121	668,527	1,363,702
8216	COMPREHEND INC REG MHMR B	152,465	351,738	470,132	1,420,635	2,394,970	501,209	415,152	342,459	1,190,430	2,449,250
8220	LIFESKILLS INC	519,786	1,199,150	1,602,778	3,757,977	7,079,691	1,708,725	1,415,341	1,167,516	519,507	4,811,089
8221	MOUNTAIN COMP CARE CENTER	193,062	445,397	595,315	1,326,991	2,560,765	634,667	525,696	433,647	1,094,184	2,688,194
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	46,715	107,772	144,048	1,063,980	1,362,515	153,570	127,202	104,929	788,601	1,174,302
10010	LEGS LEGISLATIVE RES COMM	854,954	1,972,384	2,636,280	3,488,374	8,951,992	2,810,545	2,327,981	1,920,353	2,410,315	9,469,194
20020	JUDL JUDICIAL RET SYSTEM	5,625	12,976	17,344	136,262	172,207	18,491	15,316	12,634	102,020	148,461
20025	JUDL ADM OFF OF THE COURT	2,198,084	5,070,995	6,777,870	20,252,902	34,299,851	7,225,903	5,985,233	4,937,223	11,614,493	29,762,852
31030	UNIFIED PROSECUTORIAL SYS	2,069,991	4,775,485	6,382,892	4,338,155	17,566,523	6,804,816	5,636,446	4,649,508	2,152,833	19,243,603
31035	DEPT OF AGRICULTURE	392,150	904,692	1,209,207	1,170,074	3,676,123	1,289,139	1,067,797	880,826	-	3,237,762
31040	ATTORNEY GENERALS OFFICE	343,954	793,504	1,060,594	1,323,371	3,521,423	1,130,702	936,563	772,571	140,905	2,980,741
31045	AUDITOR OF PUBLIC ACCOUNT	271,244	625,761	836,390	645,489	2,378,884	891,677	738,578	609,254	682,831	2,922,340
31066	REGISTRY OF ELECTION	25,453	58,721	78,486	51,471	214,131	83,674	69,307	57,172	45,965	256,118
31070	GOVERNORS OFFICE	64,401	148,573	198,582	77,230	488,786	211,709	175,359	144,654	265,985	797,707
31074	DEPT OF VETERANS AFFAIRS	888,416	2,049,581	2,739,461	558,194	6,235,652	2,920,546	2,419,095	1,995,513	6,051,022	13,386,176
31076	MILITARY AFFAIRS COMM	2,566	5,920	7,913	1,372	17,771	8,436	6,987	5,764	24,205	45,392
31082	KY INFRASTRUCTURE	28,173	64,995	86,872	132,006	312,046	92,614	76,713	63,280	8,474	241,081
31085	LT GOVERNORS OFFICE	16,818	38,799	51,858	139,608	247,083	55,286	45,793	37,775	27,382	166,236
31089	AGRICULTURAL DEVELOP BD	-	-	-	34,656	34,656	-	-	-	814,287	814,287
31094	OFF OF HOMELAND SECURITY	33,360	76,962	102,867	117,453	330,642	109,666	90,837	74,931	45,996	321,430
31095	DEPT MILITARY AFFAIRS	636,598	1,468,635	1,962,972	669,141	4,737,346	2,092,728	1,733,412	1,429,893	1,684,277	6,940,310
31110	OFF OF SECRETARY TO CABIN	7,844	18,096	24,186	41,471	91,597	25,785	21,358	17,618	12,460	77,221
31112	GOV OFF LOCAL DEVELOPMENT	85,667	197,633	264,156	331,769	879,225	281,617	233,264	192,420	234,594	941,895
31120	SECRETARY OF STATE	62,283	143,687	192,052	222,309	620,331	204,747	169,593	139,897	41,929	556,166
31125	STATE TREASURERS OFFICE	57,219	132,004	176,436	106,650	472,309	188,099	155,803	128,522	131,577	604,001
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	31,550	31,550	-	-	-	115,623	115,623
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	5,023	11,587	15,488	29,880	61,978	16,512	13,677	11,282	-	41,471
31137	KY COMM NETWORK AUTH	32,627	75,271	100,606	164,803	373,307	107,257	88,841	73,285	236,392	505,775
31150	BOARD OF ACCOUNTANCY	7,953	18,348	24,524	12,495	63,320	26,145	21,656	17,864	21,268	86,933
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	4,431	10,223	13,665	29,541	57,860	14,568	12,067	9,954	40,018	76,607
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	34,201	34,201
31180	BOARD OF DENTISTRY	10,504	24,233	32,390	41,636	108,763	34,531	28,602	23,594	-	86,727
31185	BOARD OF ELECTIONS	17,966	41,447	55,398	60,703	175,514	59,060	48,919	40,354	66,707	215,040
31190	BRD OF EMBALMERS/FUN DIR	2,576	5,942	7,942	9,708	26,168	8,467	7,014	5,786	122,269	143,536
31200	BOARD OF EXM ARCHITECTS	5,827	13,443	17,967	10,356	47,593	19,155	15,866	13,088	15,117	63,226
31205	KY LANDSCAPE ARCH REG BD	995	2,297	3,070	1,600	7,962	3,273	2,711	2,236	-	8,220
31215	BD EXAMINERS OF SOCIAL WK	2,642	6,095	8,147	943	17,827	8,685	7,194	5,934	52,364	74,177
31225	BD OF HAIRDRESSERS/CSMTG	26,533	61,212	81,816	184,789	354,350	87,225	72,248	59,598	-	219,071
31245	BD OF MEDICAL LICENSURE	27,846	64,241	85,865	37,011	214,963	91,541	75,823	62,547	1,951	231,862
31250	BOARD OF NURSING	114,883	265,037	354,247	388,862	1,123,029	377,664	312,820	258,045	18,065	966,594
31260	BOARD OF OPTOMETRIC EXM	3,232	7,456	9,965	33,417	54,070	10,624	8,800	7,259	8,982	35,665
31263	KY RESPIRATORY CARE BD	3,825	8,825	11,795	9,876	34,321	12,575	10,416	8,592	-	31,583
31268	PERSONNEL BOARD	13,459	31,050	41,501	27,219	113,229	44,244	36,647	30,230	-	111,121
31270	KY BOARD OF PHARMACY	42,490	98,024	131,018	100,283	371,815	139,679	115,697	95,438	8,825	359,639
31275	BD OF PHYSICAL THERAPY	6,265	14,454	19,319	41,478	81,516	20,596	17,059	14,072	-	51,727
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	18,405	42,460	56,752	33,527	151,144	60,504	50,115	41,340	83,400	235,359



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
31345	SCHOOL FAC CONSTR COMM	5,507	12,704	16,980	7,849	43,040	18,103	14,994	12,369	15,000	60,466
31354	EXECUTIVE BRANCH ETH COMM	12,836	29,613	39,581	42,599	124,629	42,197	34,952	28,832	54,337	160,318
31370	COMMISSION ON HUMAN RIGHT	35,092	80,957	108,206	46,036	270,291	115,359	95,552	78,821	22,205	311,937
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	24,025	24,025
31415	KY COUNCIL POSTSEC EDUCAT	81,823	188,765	252,303	28,914	551,805	268,981	222,797	183,786	310,115	985,679
31765	OFFICE OF STATE BUD DIREC	50,039	115,439	154,296	31,260	351,034	164,495	136,252	112,394	88,169	501,310
35605	TRAN OFF OF THE SECRETARY	137,347	316,861	423,516	352,967	1,230,691	451,511	373,988	308,503	15,438	1,149,440
35607	TRAN OFFICE OF LEGAL SVC	76,293	176,009	235,253	83,675	571,230	250,804	207,741	171,366	43,379	673,290
35609	DIVISION OF FACILITY MANA	47,420	109,398	146,220	27,149	330,187	155,886	129,121	106,512	349,176	740,695
35615	TRAN DEPT OF AVIATION	40,935	94,438	126,225	24,066	285,664	134,569	111,464	91,947	32,976	370,956
35616	TRAN OFFICE OF PERSONNEL	55,503	128,046	171,146	5,027	359,722	182,459	151,132	124,669	139,043	597,303
35617	OFFICE OF INFORMAT TECHNO	67,110	154,822	206,935	20,984	449,851	220,614	182,735	150,738	282,289	836,376
35618	OFFICE OF AUDITS	86,802	200,253	267,658	433,666	988,379	285,350	236,356	194,971	197,793	914,470
35619	DOT PAYROLL DIVISION	27,693	63,888	85,393	84,324	261,298	91,037	75,407	62,203	133,099	361,746
35625	TRAN DEPT OF HIGHWAYS	6,693,119	15,441,086	20,638,479	10,332,694	53,105,378	22,002,720	18,224,922	15,033,750	9,243,138	64,504,530
35628	TRAN DEPT OF INTERGOV PRO	27,714	63,936	85,456	149,836	326,942	91,105	75,462	62,249	9,492	238,308
35630	TRAN DEPT OF VEH REGULATE	280,698	647,572	865,542	426,034	2,219,846	922,756	764,321	630,489	180,144	2,497,710
36635	CAB FOR ECONOMIC DEVELOPMENT	155,230	358,117	478,658	73,497	1,065,502	510,298	422,681	348,670	196,772	1,478,421
39075	KHEAA DIV OF FINANCIAL AF	22,072	50,921	68,060	18,632	159,685	72,559	60,101	49,577	338,740	520,977
39079	COMMONWEALTH OF TECHNOL	535,595	1,235,622	1,651,526	-	3,422,743	1,760,696	1,458,389	1,203,026	3,620,542	8,042,653
39084	KY RIVER AUTHORITY	15,043	34,705	46,387	40,990	137,125	49,453	40,962	33,790	25,223	149,428
39103	OFFICE OF PVA'S	1,131,016	2,609,263	3,487,530	1,895,760	9,123,569	3,718,063	3,079,681	2,540,431	1,001,538	10,339,713
39130	DEPT OF REVENUE	1,242,033	2,865,378	3,829,852	1,119,892	9,057,155	4,083,014	3,381,971	2,789,790	2,963,502	13,218,277
39750	OFFICE OF SECRETARY	191,802	442,488	591,428	33,940	1,259,658	630,523	522,263	430,815	27,441	1,611,042
39757	FIN OFFICE OF INSP GENERAL	200	461	617	-	1,278	657	544	449	336,529	338,179
39758	OFF OF THE CONTROLLER	138,312	319,086	426,489	202,952	1,086,839	454,681	376,613	310,668	-	1,141,962
39785	DEPT FACILITIES SUPP SVCS	359,573	829,537	1,108,756	511,404	2,809,270	1,182,047	979,092	807,654	727,570	3,696,363
50235	KY STATE FAIR BOARD	298,185	687,915	919,464	616,839	2,522,403	980,243	811,938	669,768	780,735	3,242,684
50410	COMM KY HERITAGE COUNCIL	30,238	69,759	93,239	61,082	254,318	99,402	82,335	67,918	163,490	413,145
50529	KY ARTS COUNCIL	21,089	48,653	65,029	53,119	187,890	69,327	57,424	47,369	34,728	208,848
50550	KY HISTORICAL SOCIETY	59,477	137,213	183,398	66,004	446,092	195,521	161,951	133,593	185,162	676,227
50660	DEPT OF FISH & WILDLIFE	554,443	1,279,104	1,709,645	721,789	4,264,981	1,822,656	1,509,711	1,245,362	402,283	4,980,012
50665	COMM KY HORSE PARK	84,132	194,092	259,423	11,986	549,633	276,571	229,084	188,972	166,793	861,420
50670	DEPT OF PARKS	786,219	1,813,813	2,424,335	67,756	5,092,123	2,584,589	2,140,821	1,765,965	1,516,908	8,008,283
50850	COMM OFFICE OF SECRETARY	49,951	115,238	154,027	49,320	368,536	164,208	136,014	112,198	175,789	588,209
50852	KY ARTISANS CTR AT BEREA	19,307	44,542	59,534	48,295	171,678	63,470	52,572	43,367	39,715	199,124
50860	DEPT OF TOURISM	45,749	105,543	141,068	87,435	379,795	150,393	124,571	102,759	34,284	412,007
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	146,971	146,971
51340	KY COMM DEAF/HARD OF HEAR	21,080	48,632	65,001	38,235	172,948	69,297	57,399	47,349	28,100	202,145
51407	KY ENVIRONMENTAL EDUC COU	3,749	8,648	11,559	16,850	40,806	12,323	10,207	8,420	3,650	34,600
51530	EDUC OFFICE OF SECRETARY	158,981	366,771	490,225	230,686	1,246,663	522,630	432,895	357,096	292,534	1,605,155
51531	DEPT WORKFORCE INVESTMENT	302,729	698,397	933,474	140,936	2,075,536	995,179	824,309	679,973	7,987,066	10,486,527
51532	KY COMM ON PROPRIETARY ED	4,202	9,694	12,957	28,165	55,018	13,813	11,441	9,438	9,382	44,074
51540	EDUC DEPT OF EDUCATION	482,666	1,113,515	1,488,319	2,168,222	5,252,722	1,586,701	1,314,268	1,084,141	-	3,985,110
51545	KY EDUCATIONAL TV AUTHOR	250,147	577,091	771,338	590,303	2,188,879	822,325	681,134	561,868	28,014	2,093,341
51555	KY DEPT LIBRARY & ARCHIVE	87,952	202,907	271,204	264,378	826,441	289,131	239,488	197,554	294,004	1,020,177
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	97,739	97,739
53721	H&FS OFF OF THE SECRETARY	820,905	1,893,834	2,531,290	3,069,715	8,315,744	2,698,614	2,235,268	1,843,875	699,426	7,477,183
53723	OFFICE INSPECTOR GENERAL	327,915	756,503	1,011,139	218,326	2,313,883	1,077,978	892,892	736,547	1,356,311	4,063,728
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	114,976	114,976
53725	DEPT OF AGING/INDEP LIVIN	294,125	678,550	906,946	921,546	2,801,167	966,898	800,884	660,649	120,444	2,548,875
53727	DEPT FOR INCOME SUPPORT	693,496	1,599,901	2,138,421	1,848,783	6,280,601	2,279,775	1,888,343	1,557,696	67,559	5,793,373
53728	DEPT FOR PUBLIC HEALTH	718,337	1,657,208	2,215,017	1,705,973	6,296,535	2,361,434	1,955,982	1,613,491	171,862	6,102,769
53729	OFF HUMAN RESOURCE MANAGE	589,651	1,360,329	1,818,210	361,137	4,129,327	1,938,398	1,605,580	1,324,444	1,560,377	6,428,799
53730	SERVE KY	30,509	70,385	94,077	68,576	263,547	100,295	83,075	68,528	67,532	319,430
53736	H&FS DEPT FOR COMM BASE S	6,570,348	15,157,841	20,259,903	7,640,381	49,628,473	21,599,130	17,890,611	14,757,979	5,597,994	59,845,714
53739	HEALTH DATA AND ANALYTICS	36,577	84,384	112,787	365,700	599,448	120,242	99,597	82,158	223,004	525,001
53746	DEPT FOR MEDICAID SERVICE	241,296	556,672	744,045	246,362	1,788,375	793,228	657,033	541,987	802,550	2,794,798
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	195,222	450,378	601,973	229,821	1,477,394	641,765	531,575	438,497	967,604	2,579,441
54500	J&PS OFF OF SECRETARY	289,216	667,224	891,809	888,325	2,736,574	950,760	787,517	649,623	11,092	2,398,992
54515	DEPT OF PUBLIC ADVOCACY	1,041,952	2,403,791	3,212,897	2,437,759	9,096,399	3,425,277	2,837,165	2,340,380	1,727,823	10,330,645
54520	J&PS DEPT OF KY STATE POL	1,313,400	3,030,024	4,049,917	3,022,077	11,415,418	4,317,625	3,576,300	2,950,092	-	10,844,017
54523	J&PS OF JUVENILE JUSTICE	1,020,290	2,353,817	3,146,101	288,734	6,808,942	3,354,066	2,778,181	2,291,723	7,156,509	15,580,479
54525	DEPT OF CRIMINAL JUST TRN	295,788	682,385	912,073	841,968	2,732,214	972,364	805,411	664,384	234,084	2,676,243
54527	J&PS DEPT OF CORRECTIONS	625,048	1,441,991	1,927,359	1,766,427	5,760,825	2,054,762	1,701,964	1,403,952	-	5,160,678
55790	OFFICE OF THE SECRETARY	187,800	433,257	579,089	74,906	1,275,052	617,369	511,368	421,828	423,473	1,974,038



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
55793	DEPT PERSONNEL ADMIN	74,445	171,745	229,554	101,737	577,481	244,728	202,709	167,215	9,931	624,583
55794	DEPT FOR EMPLOYEE INS	94,882	218,893	292,572	220,922	827,269	311,912	258,357	213,119	62,003	845,391
56102	OFFICE OF THE SECRETARY	207,609	478,957	640,171	1,844,318	3,171,055	682,488	565,306	466,322	57,726	1,771,842
56106	DEPT OF WRKPLACE STANDARD	185,192	427,239	571,046	217,117	1,400,594	608,793	504,265	415,968	325,556	1,854,548
56107	DEPT OF WORKERS CLAIMS	235,268	542,765	725,458	999,526	2,503,017	773,412	640,619	528,447	1,264,010	3,206,488
56113	KY OSH REVIEW COMMISSION	7,983	18,416	24,615	4,283	55,297	26,242	21,737	17,931	31,893	97,803
56114	WORKERS COMP FUNDING COMM	33,655	77,643	103,777	148,875	363,950	110,637	91,641	75,595	9,076	286,949
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	188,990	188,990
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	16,288	16,288
56142	OFFICE OF UNEMPLOYMENT INSURANCE	628,550	1,450,070	1,938,157	14,272,032	18,288,809	2,066,274	1,711,499	1,411,817	-	5,189,590
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	150,468	347,130	463,973	127,352	1,088,923	494,642	409,713	337,973	16,228	1,258,556
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	165,966	165,966
57126	OFFICE OF THE SECRETARY	103,017	237,662	317,657	430,737	1,089,073	338,655	280,509	231,392	-	850,556
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	225,251	225,251
57128	DEPT FOR NATURAL RESOURCE	848,477	1,957,444	2,616,310	1,517,467	6,939,698	2,789,255	2,310,346	1,905,806	1,592,314	8,597,721
57129	DEPT FOR ENVIRONM PROTECT	1,180,407	2,723,207	3,639,826	2,049,711	9,593,151	3,880,427	3,214,167	2,651,369	1,774,188	11,520,151
57139	OFFICE OF ADMINISTRATIVE SERVICES	149,740	345,450	461,727	629,818	1,586,735	492,248	407,731	336,337	40,620	1,276,936
57140	KY NATURE PRESERVES	37,215	85,856	114,755	275,718	513,544	122,340	101,335	83,591	3,487	310,753
57141	OFFICE OF ENERGY POLICY	14,827	34,205	45,719	154,164	248,915	48,741	40,372	33,303	-	122,416
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	97,910	225,879	301,909	364,807	990,505	321,866	266,602	219,920	-	808,388
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	291,900	291,900
58672	OFFICE OF CLAIMS AND APPEALS	16,487	38,035	50,837	405,021	510,380	54,198	44,892	37,032	-	136,122
58675	OFFICE OF THE SECRETARY	128,311	296,014	395,651	451,418	1,271,394	421,805	349,382	288,205	-	1,059,392
58676	DEPT OF INSURANCE	127,786	294,804	394,034	-	816,624	420,081	347,954	287,027	477,187	1,532,249
58677	OFF OF OCCUP & PROFESSION	50,841	117,290	156,769	123,267	448,167	167,132	138,435	114,196	129,978	549,741
58678	KY BOXING & WRESTLING AUT	2,101	4,847	6,478	5,277	18,703	6,907	5,721	4,719	3,733	21,080
58680	DEPT OF ALCOHOL & BEVERA	24,745	57,088	76,304	18,599	176,736	81,347	67,380	55,582	244,434	448,743
58681	DEPT OF CHARITABLE GAMING	44,574	102,834	137,447	117,247	402,102	146,532	121,373	100,121	27,608	395,634
58685	DEPT OF FINANCIAL INSTITU	212,915	491,197	656,531	546,329	1,906,972	699,930	579,753	478,239	150,019	1,907,941
58690	DEPT OF HOUSING & BUILD C	349,624	806,585	1,078,078	686,092	2,920,379	1,149,341	952,002	785,307	182,116	3,068,766
014A	BRECKINRIDGE CO ATTORNEY	2,698	6,225	8,320	2,690	19,933	8,870	7,347	6,060	12,443	34,720
024A	CHRISTIAN COUNTY ATTORNEY	1,338	3,086	4,125	26,347	34,896	4,398	3,643	3,005	29,710	40,756
031A	EDMONSON COUNTY ATTORNEY	2,138	4,931	6,591	17,539	31,199	7,027	5,820	4,801	1,545	19,193
060A	KNOTT COUNTY ATTORNEY	3,357	7,744	10,351	14,246	35,698	11,035	9,140	7,540	19,474	47,189
071A	LOGAN COUNTY ATTORNEY	3,192	7,365	9,844	30,236	50,637	10,494	8,693	7,171	50,793	77,151
086A	MONROE CO ATTORNEY	302	696	931	23,635	25,564	992	822	678	38,442	40,934
116A	WAYNE COUNTY ATTORNEY	327	754	1,007	25,226	27,314	1,074	889	734	65,151	67,848
W002	ALLEN COUNTY ATTORNEY	4,283	9,881	13,208	13,366	40,738	14,081	11,663	9,621	12,462	47,827
W003	ANDERSON COUNTY ATTORNEY	965	2,226	2,975	73,600	79,766	3,172	2,627	2,167	99,612	107,578
W005	BARREN COUNTY ATTORNEY	6,643	15,326	20,485	8,565	51,019	21,839	18,090	14,922	58,123	112,974
W006	BATH COUNTY ATTORNEY	1	2	3	76	82	4	3	2	90	99
W007	BELL COUNTY ATTORNEY	6,531	15,068	20,140	25,142	66,881	21,471	17,784	14,670	23,670	77,595
W008	BOONE COUNTY ATTORNEY	24,893	57,427	76,757	240,312	399,389	81,831	67,781	55,913	121,117	326,642
W011	BOYLE COUNTY ATTORNEY	642	1,481	1,979	8,097	12,199	2,110	1,748	1,442	3,273	8,573
W015	BULLITT COUNTY ATTORNEY	6,813	15,717	21,007	154,797	198,334	22,396	18,550	15,302	7,960	64,208
W018	CALLOWAY COUNTY ATTORNEY	27	62	83	2,058	2,230	89	73	61	2,659	2,882
W021	CARROLL COUNTY ATTORNEY	3,096	7,142	9,546	12,966	32,750	10,177	8,430	6,954	4,600	30,161
W022	CHILD SUPPORT ENFORCEMENT	2,685	6,195	8,280	54,947	72,107	8,827	7,312	6,031	36,241	58,411
W023	CASEY COUNTY ATTORNEY	2,522	5,819	7,778	2,565	18,684	8,292	6,868	5,666	8,575	29,401
W025	CLARK COUNTY ATTORNEY	6,711	15,482	20,693	73,926	116,812	22,061	18,273	15,073	34,597	90,004
W028	CRITTENDEN CO ATTORNEY	2,251	5,194	6,942	33,342	47,729	7,401	6,130	5,057	4,518	23,106
W030	DAVISS COUNTY ATTORNEY	2,253	5,199	6,949	37,437	51,838	7,408	6,136	5,062	49,350	67,956
W036	FLOYD COUNTY ATTORNEY	5,737	13,235	17,690	95,450	132,112	18,859	15,621	12,886	84,761	132,127
W037	FRANKLIN COUNTY ATTORNEY	10,287	23,733	31,722	56,952	122,694	33,819	28,012	23,107	76,199	161,137
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	2,912	6,718	8,980	3,062	21,672	9,573	7,929	6,541	5,908	29,951
W041	GRANT COUNTY CHILD SUPPOR	1,494	3,447	4,607	12,677	22,225	4,911	4,068	3,356	3,562	15,897
W042	GRAVES COUNTY ATTORNEY	7,091	16,358	21,865	37,033	82,347	23,310	19,308	15,927	54,388	112,933
W046	HANCOCK COUNTY ATTORNEY	1,014	2,339	3,126	4,587	11,066	3,333	2,761	2,277	1,990	10,361
W049	HARRISON COUNTY ATTORNEY	2,210	5,098	6,814	37,517	51,639	7,264	6,017	4,964	42,903	61,148
W053	HICKMAN COUNTY ATTORNEY	2,294	5,293	7,075	23,273	37,935	7,543	6,248	5,154	14,303	33,248
W054	HOPKINS COUNTY ATTORNEY	12,863	29,674	39,663	190,235	272,435	42,284	35,024	28,891	81,518	187,717
W055	JACKSON COUNTY ATTORNEY	481	1,109	1,482	25,679	28,751	1,580	1,309	1,080	34,302	38,271
W056	JEFFERSON CO ATTORNEY	12,912	29,789	39,815	622,734	705,250	42,447	35,159	29,003	750,267	856,876



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
W058	JOHNSON COUNTY ATTORNEY	113	261	349	8,739	9,462	372	308	254	11,347	12,281
W061	KNOX COUNTY ATTORNEY	3	6	8	217	234	9	7	6	285	307
W062	LARUE COUNTY ATTORNEY	3,356	7,743	10,349	5,603	27,051	11,033	9,139	7,539	13,852	41,563
W063	LAUREL COUNTY ATTORNEY	1,010	2,329	3,113	1,900	8,352	3,319	2,749	2,267	3,948	12,283
W065	LEE COUNTY ATTORNEY	1,942	4,480	5,988	11,834	24,244	6,384	5,288	4,362	16,961	32,995
W073	MCCRACKEN COUNTY ATTORNEY	2,146	4,950	6,616	25,421	39,133	7,054	5,843	4,819	26,365	44,081
W074	MCCRERY COUNTY ATTORNEY	4,640	10,705	14,308	12,718	42,371	15,254	12,635	10,422	22,101	60,412
W076	MADISON COUNTY ATTORNEY	17,755	40,961	54,748	73,957	187,421	58,367	48,346	39,880	145,843	292,436
W077	MAGOFFIN CO ATTORNEY	2,673	6,167	8,243	44,219	61,302	8,788	7,279	6,005	31,000	53,072
W082	MEADE COUNTY ATTORNEY	3,730	8,606	11,502	11,775	35,613	12,263	10,157	8,379	11,015	41,814
W083	MENIFEE COUNTY ATTORNEY	930	2,145	2,867	12,741	18,683	3,056	2,532	2,088	14,766	22,442
W084	MERCER COUNTY ATTORNEY	1,596	3,683	4,923	8,123	18,325	5,248	4,347	3,586	-	13,181
W087	MONTGOMERY CO ATTORNEY	3,998	9,224	12,328	6,439	31,989	13,143	10,887	8,980	23,209	56,219
W088	MORGAN COUNTY ATTORNEY	4,228	9,755	13,038	20,800	47,821	13,900	11,513	9,497	23,355	58,265
W092	OHIO COUNTY ATTORNEY	419	967	1,293	11,394	14,073	1,378	1,142	942	-	3,462
W093	OLDHAM COUNTY ATTORNEY	8,972	20,699	27,667	88,284	145,622	29,495	24,431	20,153	64,843	138,922
W094	OWEN COUNTY ATTORNEY	1,938	4,470	5,975	10,108	22,491	6,370	5,276	4,352	8,933	24,931
W096	PENDLETON COUNTY ATTORNEY	77	177	236	5,898	6,388	252	208	172	20,725	21,357
W099	POWELL COUNTY ATTORNEY	13	30	40	991	1,074	43	35	29	1,281	1,388
W100	PULASKI COUNTY ATTORNEY	7,703	17,770	23,751	63,046	112,270	25,321	20,973	17,301	64,049	127,644
W102	ROCKCASTLE CO ATTORNEY	3,947	9,107	12,172	34,963	60,189	12,977	10,749	8,867	28,628	61,221
W103	ROWAN COUNTY ATTORNEY	2,471	5,700	7,618	-	15,789	8,122	6,727	5,549	27,328	47,726
W106	SHELBY COUNTY ATTORNEY	2,376	5,482	7,328	25,652	40,838	7,812	6,471	5,338	18,873	38,494
W107	SIMPSON COUNTY ATTORNEY	1,037	2,392	3,198	2,285	8,912	3,409	2,824	2,329	32,543	41,105
W108	SPENCER COUNTY ATTORNEY	2,324	5,360	7,165	16,705	31,554	7,638	6,327	5,219	30,808	49,992
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	4,700	4,700
W111	TRIGG COUNTY ATTORNEY	2,855	6,588	8,805	3,624	21,872	9,387	7,775	6,414	10,600	34,176
W112	TRIMBLE COUNTY ATTORNEY	2,098	4,839	6,468	4,719	18,124	6,896	5,712	4,712	13,097	30,417
W113	UNION COUNTY ATTORNEY	3,468	8,001	10,695	58,849	81,013	11,402	9,444	7,790	34,796	63,432
W117	WEBSTER COUNTY ATTORNEY	3,063	7,066	9,445	4,917	24,491	10,069	8,340	6,880	28,843	54,132
W118	WHITLEY COUNTY ATTORNEY	6,149	14,185	18,960	2,358	41,652	20,213	16,742	13,811	13,385	64,151
X034	FAYETTE CO ATTORNEY OFF	3,453	7,965	10,646	86,339	108,403	11,350	9,401	7,755	131,309	159,815
X059	KENTON COUNTY ATTORNEY	3,075	7,094	9,481	6,875	26,525	10,108	8,373	6,907	-	25,388
TOTAL		53,897,655	124,342,285	166,195,354	190,148,916	534,584,210	177,181,250	146,759,659	121,062,152	217,565,892	662,568,953



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	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
1430	EASTERN KY UNIV	(4,940,246)	(2,649,395)	(1,717,820)	178,377	-	-
1433	KET FOUNDATION	(98,084)	(43,388)	39,128	41,562	-	-
1434	KY BAR ASSOCIATION	(591,738)	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(5,697)	9,542	17,861	5,282	-	-
1436	LOTUS	111,677	120,027	107,515	25,304	-	-
1437	SANCTUARY INC	(35,760)	25,624	38,197	14,468	-	-
1438	O A S I S	74,013	97,258	73,283	20,981	-	-
1439	BARREN RIVER CHILD ADVOCA	77,191	49,357	48,202	11,191	-	-
1440	MOREHEAD STATE UNIVERSITY	(962,296)	(769,690)	(722,815)	121,735	-	-
1445	MURRAY STATE UNIV	(2,395,864)	(1,389,241)	(591,855)	186,528	-	-
1450	NORTHERN KY UNIVERSITY	(15,371,220)	(8,147,334)	-	-	-	-
1451	SILVERLEAF	(25,284)	(5,227)	13,680	8,036	-	-
1452	SPRINGHAVEN INC	42,918	45,474	47,842	14,087	-	-
1453	SAFE HARBOR	15,889	52,403	71,312	19,687	-	-
1454	D.O.V.E.S.	59,287	59,289	50,121	13,961	-	-
1455	GATEWAY CHILD ADVOCACY	(11,650)	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	28,764	68,296	27,317	7,858	-	-
1457	KY RIVER CHILD ADVOCACY	16,311	15,254	14,492	3,678	-	-
1458	BLUEGRASS RAPE CRISIS CTR	(26,641)	22,049	43,848	16,898	-	-
1459	NURSING HOME OMBUDSMAN	(3,779)	18,674	20,024	6,154	-	-
1465	WESTERN KENTUCKY UNIV	(1,896,274)	(916,453)	(259,904)	364,820	-	-
1480	KASAP	50,450	84,958	66,462	14,740	-	-
1481	KDVA	76,911	118,188	94,470	24,826	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	9,059	23,215	17,535	4,522	-	-
1484	BUFFALO TR CHILD ADV INC	28,315	27,284	17,585	4,336	-	-
1485	CUMBERLAND V C A CENTER	(17,850)	(3,650)	14,983	5,686	-	-
1486	LAKE CUMB CHILD ADV CTR	22,873	38,360	21,403	5,592	-	-
1487	B.R.A.S.S.	(38,982)	34,908	46,037	15,830	-	-
1488	WOMEN AWARE	(3,588)	15,184	17,032	5,851	-	-
1489	BETHANY HOUSE ABUSE SHEL	(12,933)	26,679	38,381	11,856	-	-
1490	HOPE HARBOR INC	53,884	64,662	52,899	13,422	-	-
1491	CHILD ADV CTR OF GRN RVR	9,869	27,801	16,490	4,337	-	-
1492	CSG HEADQUARTERS	(289,892)	65,336	194,472	88,343	-	-
1994	KY HIGHER ED STUD LN CORP	(1,227,780)	(266,522)	255,718	256,631	-	-
3022	LEX FAYETTE CO HLTH DEPT	75,437	(158,433)	(131,063)	178,814	-	-
3023	LAKE CUMBERLAND DISTRICT	(167,085)	(146,647)	(98,876)	148,561	-	-
3024	WEDCO DIST HEALTH DEPT	(259,892)	(154,428)	(25,032)	64,447	-	-
3025	NORTHERN KY DIST HLTH DEP	(161,914)	96,254	181,069	164,763	-	-
3026	BARREN RVR DIST HLTH DEPT	(669,795)	(321,904)	(216,367)	105,419	-	-
3027	GREEN RVR DIST HLTH DEPT	(195,186)	(229,846)	(127,094)	160,678	-	-
3028	LINCOLN TRL DIST HLTH DEP	82,319	(225,808)	(237,252)	104,142	-	-
3029	PURCHASE DIST HLTH DEPT	87,000	(84,093)	(158,804)	60,991	-	-
3030	MERCER CO HEALTH DEPT	(66,271)	(55,065)	(29,238)	13,761	-	-
3031	CUMBERLAND VLY DIST HEALT	261,525	(223,451)	(466,103)	93,169	-	-
3033	KY RIVER DIST HEALTH DEPT	(38,321)	(173,483)	(281,942)	91,201	-	-
3034	BOURBON CO HEALTH CENTER	33,301	12,942	(130)	16,899	-	-
3035	CLARK CO HEALTH DEPT	(323,808)	(103,543)	(28,266)	32,293	-	-
3036	GATEWAY DIST HEALTH DEPT	86,719	(51,271)	(41,253)	59,677	-	-
3037	BOYLE CO HEALTH DEPT	(11,896)	(4,206)	(2,900)	13,942	-	-
3038	PIKE CO HEALTH DEPT	(145,369)	(63,759)	(41,201)	46,721	-	-
3039	FLOYD CO HEALTH CENTER	(65,357)	(19,397)	(2,537)	26,913	-	-
3040	MARTIN CO HEALTH DEPT	(51,247)	(38,527)	(14,970)	9,769	-	-
3042	BUFFALO TRACE HEALTH DEPT	(38,235)	(37,809)	(31,210)	18,945	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(38,953)	(56,178)	(49,046)	39,157	-	-
3045	PENNYRILE DIST HLTH DEPT	(58,698)	32,228	16,449	38,766	-	-
3047	BREATHITT CO HEALTH DEPT	(81,996)	(44,767)	(33,537)	33,317	-	-
3048	GREENUP CO HLTH DEPT	(44,758)	(16,966)	(8,500)	24,430	-	-
3049	WHITLEY CO HEALTH DEPT	(128,921)	(74,544)	(72,014)	48,779	-	-
3050	LAUREL CO HEALTH DEPT	(65,111)	(76,830)	(28,753)	27,686	-	-
3051	KNOX CO HEALTH DEPT	(71,464)	(54,711)	(61,896)	49,927	-	-
3052	MONROE CO HEALTH DEPT	1,337	21,328	15,084	9,537	-	-
3053	BULLITT CO HEALTH DEPT	(32,451)	(30,973)	(16)	32,638	-	-
3054	THREE RIVERS DIST HLTH	(60,702)	13,442	(13,649)	48,270	-	-
3055	ESTILL CO HEALTH DEPT	(73,118)	(39,926)	(21,151)	8,348	-	-
3056	OLDHAM CO HEALTH DEPT	(21,168)	(27,563)	1,711	25,366	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
3057	LEWIS CO HEALTH DEPT	(9,139)	30,656	32,824	13,951	-	-
3058	FLEMING CO HEALTH DEP	(6,467)	(6,525)	(3,444)	9,593	-	-
3059	JESSAMINE CO HEALTH DEPT	95,686	160,226	85,667	32,642	-	-
3060	POWELL CO HEALTH DEPT	70,411	42,124	15,969	11,493	-	-
3061	ANDERSON CO HEALTH DEPT	49,302	40,961	15,434	13,643	-	-
3062	MADISON CO HEALTH DEP	(437,915)	(432,720)	(225,940)	80,842	-	-
3064	JOHNSON CO HEALTH DEPT	(34,528)	(35,170)	(16,700)	33,027	-	-
3065	MAGOFFIN CO HEALTH DEPT	(10,104)	(6,679)	(8,678)	13,018	-	-
3066	ALLEN CO HEALTH DEPT	(64,942)	(48,995)	(801)	19,033	-	-
3067	FRANKLIN CO HEALTH DEPT	(143,685)	(35,793)	27,634	58,874	-	-
3068	LINCOLN CO HEALTH DEPT	2,276	7,562	6,502	12,542	-	-
3069	WOODFORD CO HEALTH DEPT	75,886	87,174	42,215	18,880	-	-
3072	MUHLENBERG CO.HEALTH DEPT	17,409	43,674	21,325	21,659	-	-
3073	MARSHALL CO HEALTH DEPT	(185,266)	(80,832)	(34,436)	28,192	-	-
3074	CHRISTIAN CO HEALTH DEPT	(108,561)	(61,143)	(6,699)	31,358	-	-
3075	HOPKINS CO HEALTH DEPT	(45,326)	(64,612)	(22,350)	37,886	-	-
3076	TODD CO HEALTH DEPT	161,660	199,964	82,781	21,522	-	-
3077	BRACKEN CO HEALTH DEPT	(14,560)	(1,462)	13,179	8,466	-	-
3078	MONTGOMERY CO HEALTH DEPT	(135,013)	(11,347)	48,072	34,010	-	-
3079	GARRARD COUNTY HEALTH DPT	(30,017)	(10,035)	(1,244)	8,786	-	-
3080	BRECKINRIDGE CO HEALTH BD	(70,634)	(74,004)	(36,974)	10,103	-	-
3081	ASHLAND BOYD CO HEALTH DP	(53,737)	(68,150)	(54,494)	28,880	-	-
3082	LAWRENCE CO HEALTH DEPT	(68,456)	(4,829)	27,235	15,506	-	-
3083	GRAVES CO HEALTH CENTER	6,336	60,360	68,463	28,331	-	-
3084	CALLOWAY CO HEALTH DEPT	(10,407)	26,252	28,414	15,533	-	-
3085	BELL CO HEALTH DEPT	(79,688)	(29,176)	(9,399)	23,225	-	-
3086	GRAYSON COUNTY HEALTH DEPT	(24,401)	(8,097)	6,479	12,025	-	-
3087	HARLAN CO HEALTH DEPT	(131,095)	(34,586)	(3,184)	16,855	-	-
3088	CARTER CO HEALTH DEPT	59,179	45,096	8,053	13,672	-	-
3801	KENTUCKY STATE UNIVERSITY	(202,044)	(361,161)	(61,334)	94,516	-	-
5470	KCTCS	(2,004,348)	(479,194)	343,031	438,592	-	-
7403	ASST OF COMMONWEALTH ATTY	8,596	48,194	68,408	27,229	-	-
7407	KENTUCKY HOUSING CORP	(5,066,593)	(2,622,621)	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	54,557	41,106	15,246	6,592	-	-
7409	MUN ELEC POW ASSOC OF KY	(3,020)	(6,499)	(2,985)	3,463	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(125,613)	(62,553)	(12,972)	461	-	-
7416	KY OFFICE OF BAR ADMISSIO	(70,939)	(41,249)	(4,751)	1,025	-	-
7417	KY ASSOC OF REGIONAL PROG	(3,315)	(6,898)	(4,848)	3,182	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	36,442	22,481	8,637	2,264	-	-
7718	MASTER COMM BOONE CO	(6,790)	24,438	20,557	3,848	-	-
7720	MASTER COMM CAMPBELL CO	(22,268)	(6,376)	5,749	1,485	-	-
7724	MASTER COMM CHRISTIAN CO	(1,244)	2,634	3,931	856	-	-
7725	MASTER COMM CLARK CO	(1,098)	1,367	2,171	476	-	-
7727	MASTER COMM CLINTON/CUMBE	3,522	6,780	6,551	1,093	-	-
7730	MASTER COMM DAVIESS CO	(9,370)	2,699	9,085	2,134	-	-
7734	MASTER COMM FAYETTE CO	(20,002)	4,037	18,015	4,107	-	-
7740	MASTER COMM GARRARD CO	(7,421)	(3,173)	-	-	-	-
7741	MASTER COMM GRANT CO	(7,733)	7,378	7,376	1,406	-	-
7743	MASTER COMM GRAYSON CO	(1,275)	10,411	6,845	965	-	-
7747	MASTER COMM HARDIN CO	(7,314)	8,095	16,228	3,548	-	-
7750	MASTER COMMISSIONER HART COUNTY	(2,481)	2,373	4,557	855	-	-
7751	MASTER COMM HENDERSON CO	(2,467)	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	7,395	1,818	6,008	1,068	-	-
7753	MASTER COMM HOPKINS CO	(39,829)	(23,494)	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	(37,518)	20,464	39,023	8,704	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(22,921)	(5,833)	3,036	845	-	-
7759	MASTER COMM KENTON CO	(14,098)	8,379	16,079	3,965	-	-
7763	MASTER COMM LAUREL CO	(6,804)	3,046	5,881	1,321	-	-
7773	MASTER COMM MCCRACKEN CO	(5,113)	4,539	10,530	2,410	-	-
7776	MASTER COMM MADISON CO	(7,576)	5,623	9,804	2,141	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(17,370)	(5,130)	3,354	821	-	-
7790	MASTER COMM NELSON CO	(11,698)	1,707	6,666	1,519	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(6,850)	9,426	8,370	1,579	-	-
7794	MASTER COMM OWEN CO	(4,760)	(2,399)	2,599	521	-	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
7798	MASTER COMM PIKE CO	(1,403)	6,230	9,650	2,112	-	-
7799	MASTER COMM FOR FLEMING	(3,722)	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(12,614)	4,993	9,605	1,939	-	-
7807	MASTER COMM SIMPSON CO	(1,540)	4,843	5,516	1,017	-	-
7814	MASTER COMM WARREN CO	(12,533)	6,489	12,943	2,917	-	-
7817	LOGAN CO MASTER COM	(16,285)	(7,220)	-	-	-	-
7819	MASTER COMM FLOYD CO	(14,210)	-	-	-	-	-
7820	MASTER COMM BARREN CO	(16,432)	2,088	3,030	654	-	-
7821	MASTER COMM MUHLENBERG CO	2,722	11,241	9,774	1,672	-	-
8024	SEVEN CO SERVICES INC	416,521	(1,419,310)	(1,521,228)	50,061	-	-
8201	KY RIVER COMM CARE INC	114,342	(203,357)	(244,660)	8,663	-	-
8202	NORTHERN KY REG MHMR BD	(705,208)	(422,390)	(509,398)	21,970	-	-
8204	COMMUNICARE INC	(338,696)	(13,942)	4,871	144,978	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	(954,566)	(694,395)	(469,503)	107,075	-	-
8208	CUMBERLAND RIVER MHMR	(1,378,694)	(370,970)	65,587	239,414	-	-
8209	WESTERN KY REG MHMR ADV	(372,496)	(197,105)	(35,431)	77,346	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(2,930,419)	922,181	1,976,427	824,069	-	-
8211	PENNYROYAL REG MHMR BD	(2,667,311)	(816,238)	-	-	-	-
8213	GREEN RVR REG MHMR BD	(577,651)	(232,558)	(71,279)	55,856	-	-
8216	COMPREHEND INC REG MHMR B	(261,446)	(34,763)	140,786	101,143	-	-
8220	LIFESKILLS INC	1,011,795	684,316	227,667	344,824	-	-
8221	MOUNTAIN COMP CARE CENTER	(366,623)	162	110,957	128,075	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(97,292)	104,458	150,056	30,991	-	-
10010	LEGS LEGISLATIVE RES COMM	953,263	(1,034,661)	(1,002,973)	567,169	-	-
20020	JUDL JUDICIAL RET SYSTEM	(12,137)	11,994	20,159	3,731	-	-
20025	JUDL ADM OFF OF THE COURT	958,601	424,267	1,695,940	1,458,191	-	-
31030	UNIFIED PROSECUTORIAL SYS	1,136,056	(2,422,119)	(1,764,232)	1,373,215	-	-
31035	DEPT OF AGRICULTURE	484,474	(129,765)	(176,495)	260,148	-	-
31040	ATTORNEY GENERALS OFFICE	303,669	85,175	(76,338)	228,176	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	42,121	(462,076)	(303,441)	179,941	-	-
31066	REGISTRY OF ELECTION	4,379	(38,041)	(25,209)	16,885	-	-
31070	GOVERNORS OFFICE	(89,865)	(171,003)	(90,774)	42,722	-	-
31074	DEPT OF VETERANS AFFAIRS	(2,743,560)	(3,512,698)	(1,483,635)	589,368	-	-
31076	MILITARY AFFAIRS COMM	(17,266)	(9,901)	(2,156)	1,702	-	-
31082	KY INFRASTRUCTURE	62,198	(5,465)	(4,458)	18,690	-	-
31085	LT GOVERNORS OFFICE	41,309	30,632	(2,251)	11,157	-	-
31089	AGRICULTURAL DEVELOP BD	(314,781)	(329,635)	(135,215)	-	-	-
31094	OFF OF HOMELAND SECURITY	47,396	(30,066)	(30,251)	22,132	-	-
31095	DEPT MILITARY AFFAIRS	(622,135)	(1,276,247)	(726,897)	422,315	-	-
31110	OFF OF SECRETARY TO CABIN	17,529	(1,792)	(6,565)	5,204	-	-
31112	GOV OFF LOCAL DEVELOPMENT	35,106	(67,613)	(86,994)	56,831	-	-
31120	SECRETARY OF STATE	95,152	(24,642)	(47,660)	41,316	-	-
31125	STATE TREASURERS OFFICE	(2,487)	(119,847)	(47,316)	37,958	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	(84,073)	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	17,775	1,026	(1,625)	3,331	-	-
31137	KY COMM NETWORK AUTH	12,222	(102,017)	(64,317)	21,644	-	-
31150	BOARD OF ACCOUNTANCY	(5,452)	(14,845)	(8,592)	5,276	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	1,517	(13,926)	(9,277)	2,939	-	-
31170	BOARD OF CHIROPRACTIC EXM	(34,201)	-	-	-	-	-
31180	BOARD OF DENTISTRY	24,862	(4,619)	(5,177)	6,969	-	-
31185	BOARD OF ELECTIONS	(2,558)	(28,087)	(20,801)	11,919	-	-
31190	BRD OF EMBALMERS/FUN DIR	(44,845)	(50,688)	(23,542)	1,707	-	-
31200	BOARD OF EXM ARCHITECTS	(8,638)	(5,966)	(4,895)	3,866	-	-
31205	KY LANDSCAPE ARCH REG BD	496	(798)	(616)	660	-	-
31215	BD EXAMINERS OF SOCIAL WK	(26,469)	(23,407)	(8,228)	1,754	-	-
31225	BD OF HAIRDRESSERS/CSMTG	89,308	28,778	(408)	17,601	-	-
31245	BD OF MEDICAL LICENSURE	10,387	(26,895)	(18,863)	18,473	-	-
31250	BOARD OF NURSING	180,691	(26,595)	(73,872)	76,211	-	-
31260	BOARD OF OPTOMETRIC EXM	10,383	7,472	(1,593)	2,143	-	-
31263	KY RESPIRATORY CARE BD	4,361	(2,106)	(2,054)	2,537	-	-
31268	PERSONNEL BOARD	13,051	(11,364)	(8,509)	8,930	-	-
31270	KY BOARD OF PHARMACY	44,241	(30,414)	(29,836)	28,187	-	-
31275	BD OF PHYSICAL THERAPY	19,914	4,948	770	4,157	-	-
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(22,462)	(46,689)	(27,274)	12,210	-	-



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(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
31345	SCHOOL FAC CONSTR COMM	(9,434)	(7,018)	(4,627)	3,653	-	-
31354	EXECUTIVE BRANCH ETH COMM	8,747	(37,267)	(15,685)	8,516	-	-
31370	COMMISSION ON HUMAN RIGHT	(2,399)	(35,683)	(26,846)	23,280	-	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	(24,025)	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(197,313)	(192,166)	(98,676)	54,280	-	-
31765	OFFICE OF STATE BUD DIREC	(64,776)	(81,296)	(37,398)	33,195	-	-
35605	TRAN OFF OF THE SECRETARY	125,289	(56,046)	(79,106)	91,114	-	-
35607	TRAN OFFICE OF LEGAL SVC	(42,133)	(64,163)	(46,377)	50,613	-	-
35609	DIVISION OF FACILITY MANA	(177,823)	(177,095)	(87,046)	31,457	-	-
35615	TRAN DEPT OF AVIATION	(32,381)	(55,716)	(24,350)	27,155	-	-
35616	TRAN OFFICE OF PERSONNEL	(100,097)	(121,250)	(53,053)	36,819	-	-
35617	OFFICE OF INFORMAT TECHNO	(153,390)	(194,590)	(83,065)	44,520	-	-
35618	OFFICE OF AUDITS	177,026	(67,333)	(93,369)	57,584	-	-
35619	DOT PAYROLL DIVISION	(16,890)	(62,345)	(39,584)	18,371	-	-
35625	TRAN DEPT OF HIGHWAYS	(776,141)	(8,947,152)	(6,116,009)	4,440,151	-	-
35628	TRAN DEPT OF INTERGOV PRO	45,859	19,713	4,678	18,385	-	-
35630	TRAN DEPT OF VEH REGULATE	83,581	(328,581)	(219,077)	186,213	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	(168,289)	(240,064)	(107,546)	102,978	-	-
39075	KHEAA DIV OF FINANCIAL AF	(173,954)	(136,472)	(65,508)	14,643	-	-
39079	COMMONWEALTH OF TECHNOL	(2,257,791)	(1,887,276)	(830,153)	355,310	-	-
39084	KY RIVER AUTHORITY	12,257	(20,560)	(13,978)	9,979	-	-
39103	OFFICE OF PVA'S	236,557	(1,270,566)	(932,442)	750,307	-	-
39130	DEPT OF REVENUE	(1,227,926)	(2,440,882)	(1,316,269)	823,955	-	-
39750	OFFICE OF SECRETARY	(122,517)	(228,276)	(127,831)	127,240	-	-
39757	FIN OFFICE OF INSP GENERAL	(200,268)	(109,088)	(27,679)	134	-	-
39758	OFF OF THE CONTROLLER	52,933	(109,025)	(90,788)	91,756	-	-
39785	DEPT FACILITIES SUPP SVCS	(172,797)	(582,610)	(370,225)	238,538	-	-
50235	KY STATE FAIR BOARD	(301,935)	(485,937)	(130,220)	197,812	-	-
50410	COMM KY HERITAGE COUNCIL	(28,196)	(101,110)	(49,582)	20,061	-	-
50529	KY ARTS COUNCIL	(14,622)	(8,359)	(11,969)	13,992	-	-
50550	KY HISTORICAL SOCIETY	(107,430)	(100,722)	(61,440)	39,457	-	-
50660	DEPT OF FISH & WILDLIFE	(18,994)	(622,744)	(441,106)	367,813	-	-
50665	COMM KY HORSE PARK	(148,210)	(150,087)	(69,304)	55,814	-	-
50670	DEPT OF PARKS	(1,199,346)	(1,482,433)	(755,953)	521,572	-	-
50850	COMM OFFICE OF SECRETARY	(91,177)	(105,326)	(56,307)	33,138	-	-
50852	KY ARTISANS CTR AT BERA	813	(22,465)	(18,602)	12,808	-	-
50860	DEPT OF TOURISM	(18,675)	(23,098)	(20,787)	30,349	-	-
51183	EDUC PROF STANDARDS BD	(146,971)	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	2,616	(26,719)	(19,080)	13,986	-	-
51407	KY ENVIRONMENTAL EDUC COU	7,700	(831)	(3,150)	2,488	-	-
51530	EDUC OFFICE OF SECRETARY	(30,694)	(306,155)	(127,109)	105,466	-	-
51531	DEPT WORKFORCE INVESTMENT	(4,941,469)	(3,140,396)	(529,955)	200,829	-	-
51532	KY COMM ON PROPRIETARY ED	13,417	(776)	(4,485)	2,788	-	-
51540	EDUC DEPT OF EDUCATION	944,840	106,313	(103,737)	320,195	-	-
51545	KY EDUCATIONAL TV AUTHOR	227,956	(159,934)	(138,430)	165,945	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(81,952)	(82,911)	(87,221)	58,347	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	(97,739)	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1,599,901	(634,104)	(671,818)	544,582	-	-
53723	OFFICE INSPECTOR GENERAL	(730,601)	(808,726)	(428,053)	217,535	-	-
53724	OFFICE OF HEALTH POLICY	(114,976)	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	472,981	(198,572)	(217,237)	195,120	-	-
53727	DEPT FOR INCOME SUPPORT	587,822	(214,011)	(346,644)	460,060	-	-
53728	DEPT FOR PUBLIC HEALTH	709,103	(483,374)	(508,502)	476,539	-	-
53729	OFF HUMAN RESOURCE MANAGE	(1,291,880)	(884,516)	(514,245)	391,169	-	-
53730	SERVE KY	10,947	(54,611)	(32,459)	20,240	-	-
53736	H&FS DEPT FOR COMM BASE S	(499,547)	(8,699,330)	(5,377,078)	4,358,714	-	-
53739	HEALTH DATA AND ANALYTICS	212,508	(97,798)	(64,528)	24,264	-	-
53746	DEPT FOR MEDICAID SERVICE	(427,615)	(467,140)	(271,743)	160,074	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(422,917)	(521,132)	(287,508)	129,510	-	-
54500	J&PS OFF OF SECRETARY	550,449	(210,473)	(194,255)	191,862	-	-
54515	DEPT OF PUBLIC ADVOCACY	630,663	(1,551,924)	(1,004,207)	691,221	-	-
54520	J&PS DEPT OF KY STATE POL	1,482,670	(932,485)	(850,083)	871,299	-	-
54523	J&PS OF JUVENILE JUSTICE	(6,197,017)	(2,429,402)	(821,970)	676,852	-	-
54525	DEPT OF CRIMINAL JUST TRN	389,224	(290,641)	(238,836)	196,223	-	-
54527	J&PS DEPT OF CORRECTIONS	939,900	(384,777)	(369,626)	414,651	-	-
55790	OFFICE OF THE SECRETARY	(322,196)	(324,762)	(176,611)	124,584	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
55793	DEPT PERSONNEL ADMIN	30,756	(78,781)	(48,463)	49,386	-	-
55794	DEPT FOR EMPLOYEE INS	69,151	(76,532)	(73,684)	62,943	-	-
56102	OFFICE OF THE SECRETARY	917,830	372,296	(28,640)	137,726	-	-
56106	DEPT OF WRKPLACE STANDARD	(73,120)	(343,645)	(160,080)	122,856	-	-
56107	DEPT OF WORKERS CLAIMS	(106,007)	(398,096)	(355,444)	156,075	-	-
56113	KY OSH REVIEW COMMISSION	(15,008)	(22,651)	(10,142)	5,295	-	-
56114	WORKERS COMP FUNDING COMM	59,313	5,260	(9,898)	22,326	-	-
56115	GEN ADM PROG SUPP S SERVI	(188,990)	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	(16,288)	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	7,379,416	4,569,016	733,811	416,975	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	8,702	(182,184)	(95,972)	99,821	-	-
57124	KY STATE NATURE PRES COMM	(165,966)	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	220,867	(10,349)	(40,342)	68,340	-	-
57127	DEPT FOR ENERGY DEV & IND	(225,251)	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(22,667)	(1,351,372)	(846,856)	562,873	-	-
57129	DEPT FOR ENVIRONM PROTECT	185,875	(1,812,296)	(1,083,653)	783,073	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	502,584	(185,259)	(106,864)	99,337	-	-
57140	KY NATURE PRESERVES	249,962	(46,491)	(25,368)	24,688	-	-
57141	OFFICE OF ENERGY POLICY	113,129	7,618	(4,084)	9,836	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	202,246	(21,606)	(63,476)	64,953	-	-
58671	KY CLAIMS COMMISSION	(191,234)	(87,466)	(13,199)	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	194,949	135,323	33,050	10,937	-	-
58675	OFFICE OF THE SECRETARY	238,041	(30,781)	(80,378)	85,120	-	-
58676	DEPT OF INSURANCE	(373,960)	(305,648)	(120,788)	84,771	-	-
58677	OFF OF OCCUP & PROFESSION	2,691	(81,351)	(56,642)	33,728	-	-
58678	KY BOXING & WRESTLING AUT	1,637	(3,337)	(2,070)	1,393	-	-
58680	DEPT OF ALCOHOL & BEVERA	(112,209)	(123,146)	(53,068)	16,416	-	-
58681	DEPT OF CHARITABLE GAMING	25,772	(22,758)	(26,117)	29,571	-	-
58685	DEPT OF FINANCIAL INSTITU	222,434	(196,062)	(168,587)	141,246	-	-
58690	DEPT OF HOUSING & BUILD C	254,095	(369,169)	(265,252)	231,939	-	-
014A	BRECKINRIDGE CO ATTORNEY	(8,255)	(5,297)	(3,026)	1,791	-	-
024A	CHRISTIAN COUNTY ATTORNEY	4,364	(4,863)	(6,247)	886	-	-
031A	EDMONSON COUNTY ATTORNEY	6,265	3,048	1,274	1,419	-	-
060A	KNOTT COUNTY ATTORNEY	(5,926)	(7,195)	(596)	2,226	-	-
071A	LOGAN COUNTY ATTORNEY	(5,836)	(12,572)	(10,224)	2,117	-	-
086A	MONROE CO ATTORNEY	(5,207)	(4,704)	(5,659)	201	-	-
116A	WAYNE COUNTY ATTORNEY	(29,539)	(5,089)	(6,123)	217	-	-
W002	ALLEN COUNTY ATTORNEY	4,312	(9,146)	(5,094)	2,840	-	-
W003	ANDERSON COUNTY ATTORNEY	4,940	(15,319)	(18,073)	640	-	-
W005	BARREN COUNTY ATTORNEY	(24,300)	(28,430)	(13,631)	4,406	-	-
W006	BATH COUNTY ATTORNEY	11	(12)	(17)	(0)	-	-
W007	BELL COUNTY ATTORNEY	(9,423)	(5,304)	(321)	4,334	-	-
W008	BOONE COUNTY ATTORNEY	7,599	23,317	25,318	16,513	-	-
W011	BOYLE COUNTY ATTORNEY	2,742	24	433	426	-	-
W015	BULLITT COUNTY ATTORNEY	55,536	53,812	20,256	4,521	-	-
W018	CALLOWAY COUNTY ATTORNEY	238	(410)	(497)	17	-	-
W021	CARROLL COUNTY ATTORNEY	1,641	(999)	(106)	2,054	-	-
W022	CHILD SUPPORT ENFORCEMENT	3,686	2,268	5,961	1,782	-	-
W023	CASEY COUNTY ATTORNEY	(5,336)	(4,418)	(2,635)	1,673	-	-
W025	CLARK COUNTY ATTORNEY	11,309	4,562	6,484	4,453	-	-
W028	CRITTENDEN CO ATTORNEY	9,968	9,202	3,959	1,494	-	-
W030	DAVISS COUNTY ATTORNEY	653	(8,536)	(9,730)	1,494	-	-
W036	FLOYD COUNTY ATTORNEY	(40,421)	29,710	6,888	3,807	-	-
W037	FRANKLIN COUNTY ATTORNEY	(1,871)	(23,260)	(20,137)	6,825	-	-
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	(4,505)	(4,053)	(1,654)	1,933	-	-
W041	GRANT COUNTY CHILD SUPPOR	3,565	976	795	992	-	-
W042	GRAVES COUNTY ATTORNEY	(7,514)	(14,784)	(12,992)	4,704	-	-
W046	HANCOCK COUNTY ATTORNEY	1,056	(141)	(882)	672	-	-
W049	HARRISON COUNTY ATTORNEY	(16,571)	299	5,296	1,466	-	-
W053	HICKMAN COUNTY ATTORNEY	8,920	(1,651)	(4,102)	1,520	-	-
W054	HOPKINS COUNTY ATTORNEY	11,548	38,880	25,755	8,535	-	-
W055	JACKSON COUNTY ATTORNEY	579	(4,526)	(5,893)	320	-	-
W056	JEFFERSON CO ATTORNEY	72,112	(94,343)	(137,960)	8,565	-	-



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	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
W058	JOHNSON COUNTY ATTORNEY	990	(1,763)	(2,121)	75	-	-
W061	KNOX COUNTY ATTORNEY	23	(45)	(53)	2	-	-
W062	LARUE COUNTY ATTORNEY	(8,045)	(7,120)	(1,573)	2,226	-	-
W063	LAUREL COUNTY ATTORNEY	(1,326)	(2,604)	(672)	671	-	-
W065	LEE COUNTY ATTORNEY	(3,047)	(3,444)	(3,549)	1,288	-	-
W073	MCCRACKEN COUNTY ATTORNEY	3,329	(4,630)	(5,071)	1,423	-	-
W074	MCCRERY COUNTY ATTORNEY	(2,884)	(11,166)	(7,069)	3,078	-	-
W076	MADISON COUNTY ATTORNEY	(35,587)	(70,367)	(10,841)	11,779	-	-
W077	MAGOFFIN CO ATTORNEY	(3,285)	3,705	6,038	1,772	-	-
W082	MEADE COUNTY ATTORNEY	1,394	(5,602)	(4,466)	2,474	-	-
W083	MENIFEE COUNTY ATTORNEY	1,956	(3,092)	(3,240)	618	-	-
W084	MERCER COUNTY ATTORNEY	3,560	730	(204)	1,059	-	-
W087	MONTGOMERY CO ATTORNEY	(9,672)	(11,741)	(5,468)	2,652	-	-
W088	MORGAN COUNTY ATTORNEY	1,220	(7,928)	(6,542)	2,806	-	-
W092	OHIO COUNTY ATTORNEY	5,094	3,971	1,268	278	-	-
W093	OLDHAM COUNTY ATTORNEY	(15,713)	6,505	9,956	5,952	-	-
W094	OWEN COUNTY ATTORNEY	(2,826)	(1,377)	479	1,285	-	-
W096	PENDLETON COUNTY ATTORNEY	(12,398)	(1,191)	(1,432)	52	-	-
W099	POWELL COUNTY ATTORNEY	115	(198)	(240)	9	-	-
W100	PULASKI COUNTY ATTORNEY	(24,185)	(2,548)	6,249	5,110	-	-
W102	ROCKCASTLE CO ATTORNEY	(7,064)	(203)	3,618	2,617	-	-
W103	ROWAN COUNTY ATTORNEY	(19,736)	(11,990)	(1,852)	1,640	-	-
W106	SHELBY COUNTY ATTORNEY	(3,837)	1,559	3,046	1,576	-	-
W107	SIMPSON COUNTY ATTORNEY	(17,159)	(12,916)	(2,807)	688	-	-
W108	SPENCER COUNTY ATTORNEY	(7,824)	(6,481)	(5,674)	1,542	-	-
W110	TODD COUNTY ATTORNEY	(4,700)	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(10,497)	(2,456)	(1,244)	1,894	-	-
W112	TRIMBLE COUNTY ATTORNEY	(3,437)	(7,585)	(2,660)	1,390	-	-
W113	UNION COUNTY ATTORNEY	971	6,540	7,769	2,301	-	-
W117	WEBSTER COUNTY ATTORNEY	(9,415)	(15,020)	(7,237)	2,032	-	-
W118	WHITLEY COUNTY ATTORNEY	(12,432)	(10,484)	(3,662)	4,079	-	-
X034	FAYETTE CO ATTORNEY OFF	(8,824)	(21,742)	(23,136)	2,291	-	-
X059	KENTON COUNTY ATTORNEY	2,157	(1,697)	(1,363)	2,040	-	-
TOTAL		(51,278,351)	(75,458,719)	(37,002,927)	35,755,255	-	-

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 6/30/2022	2022 Proportionate Share	2021 Proportionate Share	Employer Contributions for FYE June 30, 2022			Net OPEB Liability as of June 30, 2022				
					Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.59%	Discount Rate Less 1.00% 4.59%	Discount Rate Plus 1.00% 6.59%	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	1,295,116	0.716181%	0.708881%	-	20,310	20,310	54,626	654,980	(432,727)	(386,299)	590,096
1440	MOREHEAD STATE UNIVERSITY	298,979	0.165331%	0.207091%	-	4,688	4,688	12,610	151,203	(99,895)	(89,177)	136,224
1445	MURRAY STATE UNIV	597,660	0.330497%	0.366672%	-	9,372	9,372	25,208	302,254	(199,691)	(178,266)	272,312
1450	NORTHERN KY UNIVERSITY	717,169	0.396584%	0.359216%	-	11,246	11,246	30,249	362,694	(239,622)	(213,912)	326,765
1465	WESTERN KENTUCKY UNIV	1,031,211	0.570245%	0.591965%	-	16,171	16,171	43,495	521,515	(344,550)	(307,583)	469,852
3801	KENTUCKY STATE UNIVERSITY	204,671	0.113180%	0.101948%	-	3,210	3,210	8,633	103,508	(68,385)	(61,048)	93,254
31040	ATTORNEY GENERALS OFFICE	1,046,439	0.578666%	0.499075%	-	16,410	16,410	44,137	529,216	(349,638)	(312,125)	476,791
31095	DEPT MILITARY AFFAIRS	1,905,090	1.053487%	1.103203%	-	29,875	29,875	80,353	963,462	(636,532)	(568,238)	868,019
35615	TRAN DEPT OF AVIATION	131,338	0.072628%	0.074660%	-	2,060	2,060	5,540	66,422	(43,883)	(39,175)	59,842
39079	COMMONWEALTH OF TECHNOL	249,403	0.137916%	0.142662%	-	3,911	3,911	10,519	126,130	(83,331)	(74,390)	113,636
50660	DEPT OF FISH & WILDLIFE	5,739,433	3.173824%	3.088958%	-	90,004	90,004	242,079	2,902,606	(1,917,669)	(1,711,921)	2,615,067
50665	COMM KY HORSE PARK	303,196	0.167663%	0.176106%	-	4,755	4,755	12,788	153,335	(101,304)	(90,435)	138,146
50670	DEPT OF PARKS	1,136,002	0.628192%	0.657346%	-	17,814	17,814	47,915	574,510	(379,562)	(338,839)	517,598
53729	OFF HUMAN RESOURCE MANAGE	2,516,194	1.391419%	1.648801%	-	39,458	39,458	106,129	1,272,516	(840,715)	(750,514)	1,146,457
54520	J&PS DEPT OF KY STATE POL	5,494,280	3.038258%	2.663158%	-	86,159	86,159	231,739	2,778,624	(1,835,758)	(1,638,798)	2,503,367
54523	J&PS OF JUVENILE JUSTICE	14,902,291	8.240752%	9.184156%	-	233,692	233,692	628,553	7,536,540	(4,979,178)	(4,444,959)	6,789,953
54527	J&PS DEPT OF CORRECTIONS	141,388,058	78.185564%	77.385673%	-	2,217,198	2,217,198	5,963,503	71,504,235	(47,240,812)	(42,172,319)	64,420,858
58676	DEPT OF INSURANCE	277,501	0.153454%	0.211216%	-	4,352	4,352	11,705	140,341	(92,719)	(82,771)	126,438
58680	DEPT OF ALCOHOL & BEVERA	1,602,500	0.886159%	0.829213%	-	25,130	25,130	67,591	810,432	(535,430)	(477,983)	730,149
TOTAL		180,836,531	100.000000%	100.000000%	-	2,835,815	2,835,815	7,627,372	91,454,523	(60,421,401)	(53,938,752)	82,394,824

Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2023
		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	189,854	(13,809)	176,045	-	176,045	25,132
1440	MOREHEAD STATE UNIVERSITY	43,828	5,241	49,069	-	49,069	5,802
1445	MURRAY STATE UNIV	87,612	(2,606)	85,006	-	85,006	11,598
1450	NORTHERN KY UNIVERSITY	105,131	(6,374)	98,757	-	98,757	13,917
1465	WESTERN KENTUCKY UNIV	151,167	(6,969)	144,198	-	144,198	20,011
3801	KENTUCKY STATE UNIVERSITY	30,003	(5,473)	24,530	-	24,530	3,972
31040	ATTORNEY GENERALS OFFICE	153,400	(5,331)	148,069	-	148,069	20,306
31095	DEPT MILITARY AFFAIRS	279,271	(19,754)	259,517	-	259,517	36,969
35615	TRAN DEPT OF AVIATION	19,253	2,474	21,727	-	21,727	2,549
39079	COMMONWEALTH OF TECHNOL	36,560	14,173	50,733	-	50,733	4,840
50660	DEPT OF FISH & WILDLIFE	841,355	(19,972)	821,383	-	821,383	111,375
50665	COMM KY HORSE PARK	44,446	313	44,759	-	44,759	5,884
50670	DEPT OF PARKS	166,529	1,666	168,195	-	168,195	22,044
53729	OFF HUMAN RESOURCE MANAGE	368,854	23,586	392,440	-	392,440	48,827
54520	J&PS DEPT OF KY STATE POL	805,417	33,800	839,217	-	839,217	106,618
54523	J&PS OF JUVENILE JUSTICE	2,184,556	(738,450)	1,446,106	-	1,446,106	289,182
54527	J&PS DEPT OF CORRECTIONS	20,726,353	(703,843)	20,022,510	-	20,022,510	2,743,668
58676	DEPT OF INSURANCE	40,679	3,624	44,303	-	44,303	5,385
58680	DEPT OF ALCOHOL & BEVERA	234,913	(12,683)	222,230	-	222,230	31,097
TOTAL		26,509,181	(1,450,388)	25,058,793	-	25,058,793	3,509,176

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	68,070	314,829	481,454	-	864,353	224,929	261,910	413,137	32,583	932,559
1440	MOREHEAD STATE UNIVERSITY	15,714	72,679	111,144	11,692	211,229	51,925	60,462	95,373	1,623	209,383
1445	MURRAY STATE UNIV	31,412	145,285	222,177	3,485	402,359	103,798	120,864	190,651	7,984	423,297
1450	NORTHERN KY UNIVERSITY	37,694	174,336	266,604	968	479,602	124,554	145,032	228,774	13,259	511,619
1465	WESTERN KENTUCKY UNIV	54,200	250,677	383,348	7,749	695,974	179,095	208,541	328,952	23,816	740,404
3801	KENTUCKY STATE UNIVERSITY	10,757	49,753	76,085	17,427	154,022	35,546	41,390	65,289	22,131	164,356
31040	ATTORNEY GENERALS OFFICE	55,000	254,378	389,009	3,286	701,673	181,740	211,620	333,810	20,081	747,251
31095	DEPT MILITARY AFFAIRS	100,130	463,107	708,209	-	1,271,446	330,866	385,264	607,716	42,804	1,366,650
35615	TRAN DEPT OF AVIATION	6,903	31,927	48,824	6,422	94,076	22,810	26,560	41,896	2,026	93,292
39079	COMMONWEALTH OF TECHNOL	13,108	60,627	92,714	25,706	192,155	43,315	50,436	79,558	1,596	174,905
50660	DEPT OF FISH & WILDLIFE	301,660	1,395,196	2,133,610	16,118	3,846,584	996,794	1,160,678	1,830,857	69,501	4,057,830
50665	COMM KY HORSE PARK	15,936	73,704	112,712	4,751	207,103	52,657	61,315	96,718	6,571	217,261
50670	DEPT OF PARKS	59,707	276,150	422,303	13,885	772,045	197,294	229,732	362,380	11,424	800,830
53729	OFF HUMAN RESOURCE MANAGE	132,249	611,660	935,384	55,837	1,735,130	436,999	508,847	802,656	3,452	1,751,954
54520	J&PS DEPT OF KY STATE POL	288,775	1,335,602	2,042,475	102,314	3,769,166	954,217	1,111,101	1,752,654	61,349	3,879,321
54523	J&PS OF JUVENILE JUSTICE	783,252	3,622,590	5,539,863	-	9,945,705	2,588,149	3,013,671	4,753,772	1,264,412	11,620,004
54527	J&PS DEPT OF CORRECTIONS	7,431,238	34,369,945	52,560,416	417,510	94,779,109	24,555,518	28,592,721	45,102,240	2,111,282	100,361,761
58676	DEPT OF INSURANCE	14,585	67,458	103,160	15,675	200,878	48,195	56,119	88,522	13,250	206,086
58680	DEPT OF ALCOHOL & BEVERA	84,226	389,551	595,722	8,303	1,077,802	278,313	324,071	511,191	29,368	1,142,943
TOTAL		9,504,616	43,959,454	67,225,213	711,129	121,400,412	31,406,714	36,570,334	57,686,146	3,738,510	129,401,704

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	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
1430	EASTERN KY UNIV	14,807	(21,383)	(96,410)	34,780	-	-
1440	MOREHEAD STATE UNIVERSITY	12,044	1,681	(20,510)	8,632	-	-
1445	MURRAY STATE UNIV	10,712	(5,337)	(42,911)	16,598	-	-
1450	NORTHERN KY UNIVERSITY	9,492	(8,517)	(51,789)	18,797	-	-
1465	WESTERN KENTUCKY UNIV	15,927	(13,098)	(75,335)	28,077	-	-
3801	KENTUCKY STATE UNIVERSITY	(1,016)	(129)	(14,546)	5,357	-	-
31040	ATTORNEY GENERALS OFFICE	17,831	(12,844)	(77,645)	27,081	-	-
31095	DEPT MILITARY AFFAIRS	22,397	(28,590)	(141,011)	52,000	-	-
35615	TRAN DEPT OF AVIATION	5,448	1,036	(9,265)	3,566	-	-
39079	COMMONWEALTH OF TECHNOL	19,992	7,151	(16,677)	6,784	-	-
50660	DEPT OF FISH & WILDLIFE	107,605	(54,755)	(417,505)	153,409	-	-
50665	COMM KY HORSE PARK	7,080	(3,042)	(22,479)	8,284	-	-
50670	DEPT OF PARKS	27,096	(6,916)	(79,966)	31,001	-	-
53729	OFF HUMAN RESOURCE MANAGE	80,480	2,002	(170,645)	71,340	-	-
54520	J&PS DEPT OF KY STATE POL	156,686	(16,457)	(393,165)	142,781	-	-
54523	J&PS OF JUVENILE JUSTICE	(418,053)	(563,055)	(1,107,651)	414,460	-	-
54527	J&PS DEPT OF CORRECTIONS	2,436,667	(1,523,921)	(10,292,433)	3,797,035	-	-
58676	DEPT OF INSURANCE	9,920	(3,088)	(20,314)	8,275	-	-
58680	DEPT OF ALCOHOL & BEVERA	22,840	(16,320)	(114,033)	42,373	-	-
TOTAL		2,557,955	(2,265,585)	(13,164,292)	4,870,629	-	-

APPENDIX C

PROPORTIONATE SHARE CALCULATION – KERS NON-HAZARDOUS INSURANCE PLAN

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

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,419,304	0.000000%	0.104527%	0.086674%
10010	LEGS LEGISLATIVE RES COMM	20,870,737	1.825050%	1.537066%	1.586254%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	22,290,041	1.825050%	1.641593%	1.672928%
7416	KY OFFICE OF BAR ADMISSIO	46,984	0.000000%	0.003460%	0.002869%
7716	MASTER COMMISSIONER BULLITT COUNTY	103,729	0.000000%	0.007639%	0.006334%
7718	MASTER COMM BOONE CO	176,188	0.000000%	0.012976%	0.010760%
7720	MASTER COMM CAMPBELL CO	68,000	0.000000%	0.005008%	0.004153%
7724	MASTER COMM CHRISTIAN CO	39,186	0.000000%	0.002886%	0.002393%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001608%	0.001333%
7727	MASTER COMM CLINTON/CUMBE	50,013	0.000000%	0.003683%	0.003054%
7730	MASTER COMM DAVIESS CO	97,743	0.000000%	0.007199%	0.005969%
7734	MASTER COMM FAYETTE CO	188,083	0.000000%	0.013852%	0.011486%
7741	MASTER COMM GRANT CO	64,392	0.000000%	0.004742%	0.003932%
7743	MASTER COMM GRAYSON CO	44,167	0.000000%	0.003253%	0.002697%
7747	MASTER COMM HARDIN CO	162,557	0.000000%	0.011972%	0.009927%
7750	MASTER COMMISSIONER HART COUNTY	39,124	0.000000%	0.002881%	0.002389%
7752	HENRY/ TRIMBLE MASTER COM	48,900	0.000000%	0.003601%	0.002986%
7756	MASTER COMM JEFF CIRCUIT	398,609	0.000000%	0.029356%	0.024342%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	38,713	0.000000%	0.002851%	0.002364%
7759	MASTER COMM KENTON CO	181,637	0.000000%	0.013377%	0.011092%
7763	MASTER COMM LAUREL CO	60,500	0.000000%	0.004456%	0.003695%
7773	MASTER COMM MCCracken CO	110,374	0.000000%	0.008129%	0.006741%
7776	MASTER COMM MADISON CO	98,043	0.000000%	0.007221%	0.005988%
7782	MASTER COMM MEADE CO	37,603	0.000000%	0.002769%	0.002296%
7790	MASTER COMM NELSON CO	69,565	0.000000%	0.005123%	0.004248%
7793	MASTER COMM OLDHAM CO	72,244	0.000000%	0.005321%	0.004412%
7794	MASTER COMM OWEN CO	23,795	0.000000%	0.001752%	0.001453%
7798	MASTER COMM PIKE CO	96,736	0.000000%	0.007124%	0.005907%
7805	MASTER COMM SCOTT CO	88,843	0.000000%	0.006543%	0.005425%
7807	MASTER COMM SIMPSON CO	46,518	0.000000%	0.003426%	0.002841%
7814	MASTER COMM WARREN CO	133,651	0.000000%	0.009843%	0.008162%
7820	MASTER COMM BARREN CO	29,910	0.000000%	0.002203%	0.001827%
7821	MASTER COMM MUHLENBERG CO	76,558	0.000000%	0.005638%	0.004675%
20020	JUDL JUDICIAL RET SYSTEM	170,896	0.000000%	0.012586%	0.010436%
20025	JUDL ADM OFF OF THE COURT	59,767,527	2.508010%	4.401697%	4.078255%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	62,652,623	2.508010%	4.614175%	4.254441%
31030	UNIFIED PROSECUTORIAL SYS	51,724,900	3.992135%	3.809382%	3.840596%
31035	DEPT OF AGRICULTURE	9,799,039	0.756291%	0.721669%	0.727582%
31040	ATTORNEY GENERALS OFFICE	8,594,710	0.663341%	0.632974%	0.638161%
31045	AUDITOR OF PUBLIC ACCOUNT	6,777,834	0.523114%	0.499167%	0.503257%
31066	REGISTRY OF ELECTION	636,024	0.049088%	0.046841%	0.047225%
31070	GOVERNORS OFFICE	1,609,249	0.124202%	0.118516%	0.119487%
31074	DEPT OF VETERANS AFFAIRS	22,199,703	1.713376%	1.634941%	1.648338%
31076	MILITARY AFFAIRS COMM	64,119	0.004949%	0.004722%	0.004761%
31082	KY INFRASTRUCTURE	703,979	0.054333%	0.051846%	0.052271%
31085	LT GOVERNORS OFFICE	420,234	0.032434%	0.030949%	0.031203%
31094	OFF OF HOMELAND SECURITY	833,601	0.064337%	0.061392%	0.061895%
31095	DEPT MILITARY AFFAIRS	15,907,288	1.227727%	1.171523%	1.181123%
31110	OFF OF SECRETARY TO CABIN	196,007	0.015128%	0.014435%	0.014553%
31112	GOV OFF LOCAL DEVELOPMENT	2,140,628	0.165214%	0.157651%	0.158943%
31120	SECRETARY OF STATE	1,556,325	0.120117%	0.114619%	0.115558%
31125	STATE TREASURERS OFFICE	1,429,785	0.110351%	0.105299%	0.106162%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	125,498	0.009686%	0.009243%	0.009319%
31137	KY COMM NETWORK AUTH	815,287	0.062924%	0.060043%	0.060535%
31150	BOARD OF ACCOUNTANCY	198,727	0.015338%	0.014636%	0.014756%
31165	BOARD OF BARBERING	110,737	0.008547%	0.008155%	0.008222%
31180	BOARD OF DENTISTRY	262,481	0.020258%	0.019331%	0.019489%
31185	BOARD OF ELECTIONS	448,919	0.034648%	0.033062%	0.033333%
31190	BRD OF EMBALMERS/FUN DIR	64,359	0.004967%	0.004740%	0.004779%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011238%	0.010723%	0.010811%
31205	KY LANDSCAPE ARCH REG BD	24,876	0.001920%	0.001832%	0.001847%
31215	BD EXAMINERS OF SOCIAL WK	66,015	0.005095%	0.004862%	0.004902%
31225	BD OF HAIRDRESSERS/CSMTG	663,011	0.051171%	0.048829%	0.049229%
31245	BD OF MEDICAL LICENSURE	695,823	0.053704%	0.051245%	0.051665%
31250	BOARD OF NURSING	2,870,705	0.221561%	0.211419%	0.213151%
31260	BOARD OF OPTOMETRIC EXM	80,750	0.006232%	0.005947%	0.005996%
31263	KY RESPIRATORY CARE BD	95,581	0.007377%	0.007039%	0.007097%
31268	PERSONNEL BOARD	336,309	0.025956%	0.024768%	0.024971%
31270	KY BOARD OF PHARMACY	1,061,724	0.081944%	0.078193%	0.078834%



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

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31275	BD OF PHYSICAL THERAPY	156,562	0.012083%	0.011530%	0.011624%
31290	BD OF PROF ENGINEERS & LA	459,894	0.035495%	0.033870%	0.034148%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010620%	0.010134%	0.010217%
31354	EXECUTIVE BRANCH ETH COMM	320,751	0.024756%	0.023622%	0.023816%
31370	COMMISSION ON HUMAN RIGHT	876,866	0.067677%	0.064579%	0.065108%
31415	KY COUNCIL POSTSEC EDUCAT	2,044,582	0.157801%	0.150577%	0.151811%
31765	OFFICE OF STATE BUD DIREC	1,250,366	0.096503%	0.092086%	0.092840%
35605	TRAN OFF OF THE SECRETARY	3,432,035	0.264885%	0.252759%	0.254830%
35607	TRAN OFFICE OF LEGAL SVC	1,906,413	0.147137%	0.140402%	0.141552%
35609	DIVISION OF FACILITY MANA	1,184,920	0.091452%	0.087266%	0.087981%
35615	TRAN DEPT OF AVIATION	1,022,892	0.078947%	0.075333%	0.075950%
35616	TRAN OFFICE OF PERSONNEL	1,386,918	0.107043%	0.102142%	0.102979%
35617	OFFICE OF INFORMAT TECHNO	1,676,938	0.129426%	0.123501%	0.124513%
35618	OFFICE OF AUDITS	2,169,011	0.167405%	0.159741%	0.161050%
35619	DOT PAYROLL DIVISION	691,989	0.053408%	0.050963%	0.051381%
35625	TRAN DEPT OF HIGHWAYS	167,247,631	12.908195%	12.317277%	12.418204%
35628	TRAN DEPT OF INTERGOV PRO	692,504	0.053448%	0.051001%	0.051419%
35630	TRAN DEPT OF VEH REGULATE	7,014,071	0.541347%	0.516565%	0.520798%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,878,880	0.299372%	0.285668%	0.288009%
39075	KHEAA DIV OF FINANCIAL AF	551,530	0.042567%	0.040619%	0.040952%
39079	COMMONWEALTH OF TECHNOL	13,383,447	1.032936%	0.985650%	0.993726%
39084	KY RIVER AUTHORITY	375,906	0.029012%	0.027684%	0.027911%
39103	OFFICE OF PVA'S	28,261,817	2.181251%	2.081397%	2.098452%
39130	DEPT OF REVENUE	31,035,892	2.395354%	2.285699%	2.304428%
39750	OFFICE OF SECRETARY	4,792,741	0.369904%	0.352971%	0.355863%
39757	FIN OFFICE OF INSP GENERAL	5,000	0.000386%	0.000368%	0.000371%
39758	OFF OF THE CONTROLLER	3,456,125	0.266744%	0.254533%	0.256619%
39785	DEPT FACILITIES SUPP SVCS	8,984,995	0.693463%	0.661718%	0.667140%
50235	KY STATE FAIR BOARD	7,451,052	0.575073%	0.548747%	0.553243%
50410	COMM KY HERITAGE COUNCIL	755,583	0.058316%	0.055646%	0.056102%
50529	KY ARTS COUNCIL	526,979	0.040672%	0.038810%	0.039128%
50550	KY HISTORICAL SOCIETY	1,486,202	0.114705%	0.109454%	0.110351%
50660	DEPT OF FISH & WILDLIFE	13,854,401	1.069285%	1.020335%	1.028696%
50665	COMM KY HORSE PARK	2,102,268	0.162253%	0.154826%	0.156095%
50670	DEPT OF PARKS	19,646,023	1.516283%	1.446870%	1.458726%
50850	COMM OFFICE OF SECRETARY	1,248,183	0.096335%	0.091925%	0.092678%
50852	KY ARTISANS CTR AT BERA	482,451	0.037236%	0.035531%	0.035822%
50860	DEPT OF TOURISM	1,143,170	0.088230%	0.084191%	0.084881%
51340	KY COMM DEAF/HARD OF HEAR	526,743	0.040654%	0.038793%	0.039111%
51407	KY ENVIRONMENTAL EDUC COU	93,670	0.007229%	0.006899%	0.006955%
51530	EDUC OFFICE OF SECRETARY	3,972,625	0.306608%	0.292572%	0.294969%
51531	DEPT WORKFORCE INVESTMENT	7,564,571	0.583835%	0.557108%	0.561673%
51532	KY COMM ON PROPRIETARY ED	105,000	0.008104%	0.007733%	0.007796%
51540	EDUC DEPT OF EDUCATION	12,060,868	0.930859%	0.888246%	0.895524%
51545	KY EDUCATIONAL TV AUTHOR	6,250,672	0.482428%	0.460343%	0.464115%
51555	KY DEPT LIBRARY & ARCHIVE	2,197,759	0.169623%	0.161858%	0.163184%
53721	H&FS OFF OF THE SECRETARY	20,512,749	1.583177%	1.510702%	1.523081%
53723	OFFICE INSPECTOR GENERAL	8,193,950	0.632410%	0.603459%	0.608404%
53725	DEPT OF AGING/INDEP LIVIN	7,349,601	0.567243%	0.541276%	0.545711%
53727	DEPT FOR INCOME SUPPORT	17,329,065	1.337460%	1.276233%	1.286691%
53728	DEPT FOR PUBLIC HEALTH	17,949,781	1.385366%	1.321947%	1.332779%
53729	OFF HUMAN RESOURCE MANAGE	14,734,189	1.137187%	1.085128%	1.094020%
53730	SERVE KY	762,372	0.058840%	0.056146%	0.056606%
53736	H&FS DEPT FOR COMM BASE S	164,179,729	12.671414%	12.091338%	12.190415%
53739	HEALTH DATA AND ANALYTICS	913,978	0.070541%	0.067312%	0.067864%
53746	DEPT FOR MEDICAID SERVICE	6,029,501	0.465358%	0.444054%	0.447693%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,878,188	0.376499%	0.359264%	0.362208%
54500	J&PS OFF OF SECRETARY	7,226,935	0.557776%	0.532242%	0.536603%
54515	DEPT OF PUBLIC ADVOCACY	26,036,287	2.009484%	1.917493%	1.933205%
54520	J&PS DEPT OF KY STATE POL	32,819,224	2.532992%	2.417036%	2.436841%
54523	J&PS OF JUVENILE JUSTICE	25,494,991	1.967707%	1.877629%	1.893014%
54525	DEPT OF CRIMINAL JUST TRN	7,391,159	0.570451%	0.544336%	0.548796%
54527	J&PS DEPT OF CORRECTIONS	15,618,708	1.205454%	1.150270%	1.159695%
55790	OFFICE OF THE SECRETARY	4,692,759	0.362188%	0.345607%	0.348439%
55793	DEPT PERSONNEL ADMIN	1,860,227	0.143573%	0.137000%	0.138123%
55794	DEPT FOR EMPLOYEE INS	2,370,906	0.182987%	0.174610%	0.176041%
56102	OFFICE OF THE SECRETARY	5,187,734	0.400390%	0.382061%	0.385192%
56106	DEPT OF WRKPLACE STANDARD	4,627,570	0.357156%	0.340806%	0.343599%
56107	DEPT OF WORKERS CLAIMS	5,878,874	0.453732%	0.432961%	0.436509%
56113	KY OSH REVIEW COMMISSION	199,485	0.015396%	0.014691%	0.014811%
56114	WORKERS COMP FUNDING COMM	840,978	0.064907%	0.061935%	0.062443%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	15,706,199	1.212207%	1.156714%	1.166192%
57123	KY PUBLIC SVC COMMISSION	3,759,890	0.290189%	0.276904%	0.279173%



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

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
57126	OFFICE OF THE SECRETARY	2,574,202	0.198677%	0.189582%	0.191135%
57128	DEPT FOR NATURAL RESOURCE	21,201,744	1.636353%	1.561444%	1.574238%
57129	DEPT FOR ENVIRONM PROTECT	29,495,974	2.276503%	2.172289%	2.190089%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,741,692	0.288784%	0.275564%	0.277822%
57140	KY NATURE PRESERVES	929,935	0.071773%	0.068487%	0.069048%
57141	OFFICE OF ENERGY POLICY	370,484	0.028594%	0.027285%	0.027509%
58374	KY HORSE RACING AUTHORITY	2,446,577	0.188827%	0.180183%	0.181659%
58672	OFFICE OF CLAIMS AND APPEALS	411,967	0.031796%	0.030340%	0.030589%
58675	OFFICE OF THE SECRETARY	3,206,227	0.247457%	0.236129%	0.238064%
58676	DEPT OF INSURANCE	3,193,124	0.246446%	0.235164%	0.237091%
58677	OFF OF OCCUP & PROFESSION	1,270,397	0.098049%	0.093561%	0.094328%
58678	KY BOXING & WRESTLING AUT	52,500	0.004052%	0.003866%	0.003898%
58680	DEPT OF ALCOHOL & BEVERA	618,339	0.047723%	0.045539%	0.045912%
58681	DEPT OF CHARITABLE GAMING	1,113,831	0.085966%	0.082030%	0.082702%
58685	DEPT OF FINANCIAL INSTITU	5,320,308	0.410622%	0.391825%	0.395036%
58690	DEPT OF HOUSING & BUILD C	8,736,394	0.674276%	0.643409%	0.648681%
SUBTOTAL EXECUTIVE BRANCH AGENCIES		1,009,755,047	77.933030%	74.365386%	74.974741%
1430	EASTERN KY UNIV	4,615,608	1.270600%	0.339926%	0.498885%
1433	KET FOUNDATION	1,679,476	0.080090%	0.123688%	0.116241%
1435	CHILD WATCH ADVOCACY CTR	231,172	0.003820%	0.017025%	0.014770%
1436	LOTUS	1,142,920	0.005710%	0.084173%	0.070772%
1437	SANCTUARY INC	625,341	0.013340%	0.046054%	0.040466%
1438	O A S I S	926,642	0.012250%	0.068244%	0.058680%
1439	BARREN RIVER CHILD ADVOCA	506,489	0.002160%	0.037301%	0.031299%
1440	MOREHEAD STATE UNIVERSITY	3,776,279	0.643190%	0.278111%	0.340466%
1445	MURRAY STATE UNIV	6,569,835	0.705340%	0.483848%	0.521679%
1451	SILVERLEALF	337,988	0.010730%	0.024892%	0.022473%
1452	SPRINGHAVEN INC	622,443	0.008120%	0.045841%	0.039398%
1453	SAFE HARBOR	882,111	0.006980%	0.064965%	0.055061%
1454	D.O.V.E.S.	619,814	0.007010%	0.045647%	0.039048%
1456	JUDI'S PLACE FOR KIDS, INC.	348,307	0.004130%	0.025652%	0.021976%
1457	KY RIVER CHILD ADVOCACY	164,137	0.001550%	0.012088%	0.010288%
1458	BLUEGRASS RAPE CRISIS CTR	733,102	0.014590%	0.053991%	0.047261%
1459	NURSING HOME OMBUDSMAN	268,683	0.004680%	0.019788%	0.017208%
1465	WESTERN KENTUCKY UNIV	14,020,022	0.961060%	1.032532%	1.020325%
1480	KASAP	661,008	0.005020%	0.048681%	0.041224%
1481	KDVA	1,100,793	0.012920%	0.081070%	0.069430%
1483	PENNYRILE CHILD ADV CTR	200,192	0.002450%	0.014744%	0.012644%
1484	BUFFALO TR CHILD ADV INC	194,775	0.001340%	0.014345%	0.012124%
1485	CUMBERLAND V C A CENTER	248,217	0.004370%	0.018280%	0.015904%
1486	LAKE CUMB CHILD ADV CTR	248,014	0.002900%	0.018266%	0.015641%
1487	B.R.A.S.S.	693,261	0.011330%	0.051057%	0.044272%
1488	WOMEN AWARE	253,463	0.005190%	0.018667%	0.016365%
1489	BETHANY HOUSE ABUSE SHEL	518,097	0.008900%	0.038156%	0.033159%
1490	HOPE HARBOR INC	602,466	0.004380%	0.044370%	0.037540%
1491	CHILD ADV CTR OF GRN RVR	190,049	0.003040%	0.013997%	0.012126%
1492	CSG HEADQUARTERS	3,759,330	0.102460%	0.276863%	0.247075%
1994	KY HIGHER ED STUD LN CORP	10,535,584	0.435330%	0.775914%	0.717742%
3022	LEX FAYETTE CO HLTH DEPT	6,885,842	0.466060%	0.507121%	0.500108%
3023	LAKE CUMBERLAND DISTRICT	5,709,264	0.391340%	0.420470%	0.415495%
3024	WEDCO DIST HEALTH DEPT	2,532,711	0.149760%	0.186526%	0.180246%
3025	NORTHERN KY DIST HLTH DEP	6,740,087	0.288080%	0.496387%	0.460808%
3026	BARREN RVR DIST HLTH DEPT	3,811,324	0.363480%	0.280692%	0.294832%
3027	GREEN RVR DIST HLTH DEPT	6,143,505	0.434500%	0.452450%	0.449384%
3028	LINCOLN TRL DIST HLTH DEP	3,780,802	0.353490%	0.278445%	0.291263%
3029	PURCHASE DIST HLTH DEPT	2,139,655	0.233680%	0.157579%	0.170577%
3030	MERCER CO HEALTH DEPT	498,297	0.047190%	0.036698%	0.038490%
3031	CUMBERLAND VLY DIST HEALT	2,929,696	0.478140%	0.215763%	0.260577%
3033	KY RIVER DIST HEALTH DEPT	3,132,825	0.373270%	0.230723%	0.255070%
3034	BOURBON CO HEALTH CENTER	658,370	0.041330%	0.048487%	0.047265%
3035	CLARK CO HEALTH DEPT	1,234,101	0.087510%	0.090888%	0.090311%
3036	GATEWAY DIST HEALTH DEPT	2,294,959	0.156670%	0.169017%	0.166908%
3037	BOYLE CO HEALTH DEPT	544,173	0.033740%	0.040077%	0.038995%
3038	PIKE CO HEALTH DEPT	1,780,209	0.128550%	0.131107%	0.130670%
3039	FLOYD CO HEALTH CENTER	1,049,756	0.065370%	0.077311%	0.075271%
3040	MARTIN CO HEALTH DEPT	368,847	0.028100%	0.027164%	0.027324%
3042	BUFFALO TRACE HEALTH DEPT	707,194	0.057350%	0.052083%	0.052983%
3044	N CENTRAL DIST HLTH DEPT	1,472,729	0.114620%	0.108462%	0.109514%
3045	PENNYRILE DIST HLTH DEPT	1,542,524	0.083250%	0.113602%	0.108418%
3047	BREATHITT CO HEALTH DEPT	1,256,419	0.096340%	0.092531%	0.093182%
3048	GREENUP CO HLTH DEPT	947,749	0.061180%	0.069799%	0.068327%



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

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3049	WHITLEY CO HEALTH DEPT	1,804,424	0.153570%	0.132890%	0.136422%
3050	LAUREL CO HEALTH DEPT	1,052,774	0.076950%	0.077534%	0.077434%
3051	KNOX CO HEALTH DEPT	1,869,089	0.149260%	0.137653%	0.139635%
3052	MONROE CO HEALTH DEPT	390,090	0.016680%	0.028729%	0.026671%
3053	BULLITT CO HEALTH DEPT	1,289,280	0.073480%	0.094952%	0.091285%
3054	THREE RIVERS DIST HLTH	1,870,981	0.121470%	0.137792%	0.135004%
3055	ESTILL CO HEALTH DEPT	299,374	0.029660%	0.022048%	0.023348%
3056	OLDHAM CO HEALTH DEPT	1,005,836	0.055710%	0.074077%	0.070940%
3057	LEWIS CO HEALTH DEPT	593,459	0.016270%	0.043706%	0.039020%
3058	FLEMING CO HEALTH DEP	374,065	0.023320%	0.027549%	0.026827%
3059	JESSAMINE CO HEALTH DEPT	1,369,896	0.044700%	0.100889%	0.091292%
3060	POWELL CO HEALTH DEPT	463,869	0.022330%	0.034163%	0.032142%
3061	ANDERSON CO HEALTH DEPT	549,398	0.026980%	0.040461%	0.038158%
3062	MADISON CO HEALTH DEP	2,907,677	0.284160%	0.214142%	0.226101%
3064	JOHNSON CO HEALTH DEPT	1,282,356	0.082310%	0.094442%	0.092370%
3065	MAGOFFIN CO HEALTH DEPT	500,046	0.034380%	0.036827%	0.036409%
3066	ALLEN CO HEALTH DEPT	754,093	0.042050%	0.055537%	0.053233%
3067	FRANKLIN CO HEALTH DEPT	2,364,737	0.118540%	0.174156%	0.164657%
3068	LINCOLN CO HEALTH DEPT	501,521	0.026030%	0.036936%	0.035073%
3069	WOODFORD CO HEALTH DEPT	783,608	0.028990%	0.057710%	0.052805%
3072	MUHLENBERG CO.HEALTH DEPT	874,685	0.041920%	0.064418%	0.060575%
3073	MARSHALL CO HEALTH DEPT	1,064,185	0.081130%	0.078374%	0.078845%
3074	CHRISTIAN CO HEALTH DEPT	1,237,428	0.071020%	0.091133%	0.087698%
3075	HOPKINS CO HEALTH DEPT	1,470,255	0.094700%	0.108280%	0.105961%
3076	TODD CO HEALTH DEPT	915,982	0.024920%	0.067459%	0.060193%
3077	BRACKEN CO HEALTH DEPT	351,886	0.012810%	0.025915%	0.023677%
3078	MONTGOMERY CO HEALTH DEPT	1,398,550	0.056880%	0.102999%	0.095122%
3079	GARRARD COUNTY HEALTH DPT	343,997	0.020870%	0.025334%	0.024572%
3080	BRECKINRIDGE CO HEALTH BD	348,185	0.040950%	0.025643%	0.028257%
3081	ASHLAND BOYD CO HEALTH DP	1,061,477	0.093380%	0.078175%	0.080772%
3082	LAWRENCE CO HEALTH DEPT	652,666	0.020560%	0.048067%	0.043369%
3083	GRAVES CO HEALTH CENTER	1,206,642	0.032480%	0.088866%	0.079235%
3084	CALLOWAY CO HEALTH DEPT	649,871	0.021990%	0.047861%	0.043442%
3085	BELL CO HEALTH DEPT	904,126	0.057050%	0.066586%	0.064957%
3086	GRAYSON COUNTY HEALTH DEPT	482,380	0.024440%	0.035526%	0.033633%
3087	HARLAN CO HEALTH DEPT	664,566	0.038370%	0.048943%	0.047137%
3088	CARTER CO HEALTH DEPT	543,538	0.029530%	0.040030%	0.038237%
3801	KENTUCKY STATE UNIVERSITY	3,668,609	0.235970%	0.270182%	0.264339%
5470	KCTCS	17,764,410	0.830280%	1.308295%	1.226650%
7403	ASST OF COMMONWEALTH ATTY	1,160,664	0.030870%	0.085479%	0.076152%
7408	FRANKLIN CO COUNCIL AGING	270,009	0.011410%	0.019885%	0.018437%
7409	MUN ELEC POW ASSOC OF KY	132,668	0.009280%	0.009771%	0.009687%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.001284%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008746%	0.008902%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.140012%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.024230%
8202	NORTHERN KY REG MHMR BD	154,801	0.304430%	0.011401%	0.061450%
8204	COMMUNICARE INC	5,649,996	0.353870%	0.416105%	0.405475%
8205	ADANTA/BEHAVIORAL HLTH SR	3,580,395	0.473160%	0.263685%	0.299463%
8208	CUMBERLAND RIVER MHMR	9,503,940	0.522270%	0.699936%	0.669591%
8209	WESTERN KY REG MHMR ADV	3,014,111	0.188850%	0.221980%	0.216321%
8210	NEW VISTA OF THE BLUEGRASS, INC.	35,008,382	0.976910%	2.578261%	2.304750%
8213	GREEN RVR REG MHMR BD	2,114,316	0.158670%	0.155713%	0.156218%
8216	COMPREHEND INC REG MHMR B	4,200,074	0.154500%	0.309323%	0.282879%
8220	LIFESKILLS INC	13,871,059	0.686860%	1.021561%	0.964394%
8221	MOUNTAIN COMP CARE CENTER	5,184,585	0.243500%	0.381829%	0.358202%
014A	BRECKINRIDGE CO ATTORNEY	66,665	0.005470%	0.004910%	0.005006%
024A	CHRISTIAN COUNTY ATTORNEY	26,015	0.005230%	0.001916%	0.002482%
031A	EDMONSON COUNTY ATTORNEY	57,900	0.002520%	0.004264%	0.003966%
060A	KNOTT COUNTY ATTORNEY	88,587	0.004790%	0.006524%	0.006228%
071A	LOGAN COUNTY ATTORNEY	70,492	0.009470%	0.005192%	0.005923%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.000560%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.000606%
W002	ALLEN COUNTY ATTORNEY	105,460	0.008820%	0.007767%	0.007947%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.001790%
W005	BARREN COUNTY ATTORNEY	159,108	0.015280%	0.011718%	0.012326%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000002%
W007	BELL COUNTY ATTORNEY	169,709	0.010270%	0.012499%	0.012118%
W008	BOONE COUNTY ATTORNEY	680,574	0.027070%	0.050122%	0.046185%
W011	BOYLE COUNTY ATTORNEY	17,179	0.000830%	0.001265%	0.001191%
W015	BULLITT COUNTY ATTORNEY	196,513	0.003740%	0.014473%	0.012640%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000050%
W021	CARROLL COUNTY ATTORNEY	81,086	0.004640%	0.005972%	0.005744%



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

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W022	CHILD SUPPORT ENFORCEMENT	77,770	0.001360%	0.005728%	0.004982%
W023	CASEY COUNTY ATTORNEY	62,543	0.005040%	0.004606%	0.004680%
W025	CLARK COUNTY ATTORNEY	184,234	0.007030%	0.013568%	0.012451%
W028	CRITTENDEN CO ATTORNEY	62,974	0.001940%	0.004638%	0.004177%
W030	DAVISS COUNTY ATTORNEY	44,999	0.008390%	0.003314%	0.004181%
W036	FLOYD COUNTY ATTORNEY	157,630	0.005960%	0.011609%	0.010644%
W037	FRANKLIN COUNTY ATTORNEY	240,680	0.025700%	0.017725%	0.019087%
W040	GARRARD COUNTY ATTORNEY	73,768	0.005260%	0.005433%	0.005403%
W041	GRANT COUNTY CHILD SUPPOR	40,004	0.001930%	0.002946%	0.002772%
W042	GRAVES COUNTY ATTORNEY	166,764	0.017400%	0.012282%	0.013156%
W046	HANCOCK COUNTY ATTORNEY	25,066	0.002050%	0.001846%	0.001881%
W049	HARRISON COUNTY ATTORNEY	65,435	0.000610%	0.004819%	0.004100%
W053	HICKMAN COUNTY ATTORNEY	54,413	0.005470%	0.004007%	0.004257%
W054	HOPKINS COUNTY ATTORNEY	364,760	0.009310%	0.026863%	0.023865%
W055	JACKSON COUNTY ATTORNEY	4,198	0.003720%	0.000309%	0.000892%
W056	JEFFERSON CO ATTORNEY	138,355	0.090800%	0.010189%	0.023957%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000210%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000005%
W062	LARUE COUNTY ATTORNEY	86,462	0.005540%	0.006368%	0.006227%
W063	LAUREL COUNTY ATTORNEY	25,400	0.001880%	0.001871%	0.001873%
W065	LEE COUNTY ATTORNEY	45,806	0.004720%	0.003373%	0.003603%
W073	MCCRACKEN COUNTY ATTORNEY	48,933	0.005810%	0.003604%	0.003981%
W074	MCCREARY COUNTY ATTORNEY	112,409	0.010210%	0.008279%	0.008609%
W076	MADISON COUNTY ATTORNEY	443,225	0.034400%	0.032642%	0.032942%
W077	MAGOFFIN CO ATTORNEY	78,313	0.001040%	0.005768%	0.004960%
W082	MEADE COUNTY ATTORNEY	91,238	0.007900%	0.006719%	0.006921%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001458%	0.001725%
W084	MERCER COUNTY ATTORNEY	40,953	0.002700%	0.003016%	0.002962%
W087	MONTGOMERY CO ATTORNEY	96,403	0.008960%	0.007100%	0.007418%
W088	MORGAN COUNTY ATTORNEY	101,464	0.009650%	0.007473%	0.007845%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000938%	0.000778%
W093	OLDHAM COUNTY ATTORNEY	247,446	0.008990%	0.018224%	0.016647%
W094	OWEN COUNTY ATTORNEY	51,568	0.002610%	0.003798%	0.003595%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000142%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000024%
W100	PULASKI COUNTY ATTORNEY	210,188	0.008520%	0.015480%	0.014291%
W102	ROCKCASTLE CO ATTORNEY	108,415	0.004120%	0.007984%	0.007324%
W103	ROWAN COUNTY ATTORNEY	62,868	0.004360%	0.004630%	0.004584%
W106	SHELBY COUNTY ATTORNEY	66,230	0.002130%	0.004878%	0.004409%
W107	SIMPSON COUNTY ATTORNEY	23,762	0.002770%	0.001750%	0.001924%
W108	SPENCER COUNTY ATTORNEY	52,745	0.006380%	0.003885%	0.004311%
W111	TRIGG COUNTY ATTORNEY	72,884	0.004960%	0.005368%	0.005298%
W112	TRIMBLE COUNTY ATTORNEY	52,576	0.003990%	0.003872%	0.003892%
W113	UNION COUNTY ATTORNEY	101,004	0.001560%	0.007439%	0.006435%
W117	WEBSTER COUNTY ATTORNEY	72,056	0.007510%	0.005307%	0.005683%
W118	WHITLEY COUNTY ATTORNEY	156,859	0.010710%	0.011552%	0.011408%
X034	FAYETTE CO ATTORNEY OFF	58,274	0.016670%	0.004292%	0.006406%
X059	KENTON COUNTY ATTORNEY	78,244	0.005430%	0.005762%	0.005705%
SUBTOTAL ALL OTHER AGENCIES		263,131,562	17.733910%	19.378846%	19.097890%
TOTAL		1,357,829,273	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, 2022, within the Executive Branch.

For example, for agency 31030, $3.992135\% = 51,724,900 / 1,009,755,047 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2022 for the entire plan.

For example, for agency 31030, $3.809382\% = 51,724,900 / 1,357,829,273$

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 17% of the aggregate required contribution for the plan.

Column 6 = $17.08\% \times \text{Column 4} + 82.92\% \times \text{Column 5}$



APPENDIX D

EMPLOYER CONTRIBUTION AMOUNTS – KERS NON-HAZARDOUS INSURANCE PLAN

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

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Insurance Only)	FYE 2022 Amortization Cost Contributions (Insurance Only)	FYE 2022 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005	LEGS GENERAL ASSEMBLY	-	0.000000%	31,225	-	31,225
10010	LEGS LEGISLATIVE RES COMM	18,665,304	1.825050%	459,156	1,870,263	2,329,420
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	18,665,304	1.825050%	490,381	1,870,263	2,360,644
7416	KY OFFICE OF BAR ADMISSIO	-	0.000000%	1,034	-	1,034
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	2,282	-	2,282
7718	MASTER COMM BOONE CO	-	0.000000%	3,876	-	3,876
7720	MASTER COMM CAMPBELL CO	-	0.000000%	1,496	-	1,496
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	862	-	862
7725	MASTER COMM CLARK CO	-	0.000000%	480	-	480
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	1,100	-	1,100
7730	MASTER COMM DAVIESS CO	-	0.000000%	2,150	-	2,150
7734	MASTER COMM FAYETTE CO	-	0.000000%	4,138	-	4,138
7741	MASTER COMM GRANT CO	-	0.000000%	1,417	-	1,417
7743	MASTER COMM GRAYSON CO	-	0.000000%	972	-	972
7747	MASTER COMM HARDIN CO	-	0.000000%	3,576	-	3,576
7750	MASTER COMMISSIONER HART COUNTY	-	0.000000%	861	-	861
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	1,076	-	1,076
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	8,769	-	8,769
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	852	-	852
7759	MASTER COMM KENTON CO	-	0.000000%	3,996	-	3,996
7763	MASTER COMM LAUREL CO	-	0.000000%	1,331	-	1,331
7773	MASTER COMM MCCRACKEN CO	-	0.000000%	2,428	-	2,428
7776	MASTER COMM MADISON CO	-	0.000000%	2,157	-	2,157
7782	MASTER COMM MEADE CO	-	0.000000%	827	-	827
7790	MASTER COMM NELSON CO	-	0.000000%	1,530	-	1,530
7793	MASTER COMM OLDHAM CO	-	0.000000%	1,589	-	1,589
7794	MASTER COMM OWEN CO	-	0.000000%	523	-	523
7798	MASTER COMM PIKE CO	-	0.000000%	2,128	-	2,128
7805	MASTER COMM SCOTT CO	-	0.000000%	1,955	-	1,955
7807	MASTER COMM SIMPSON CO	-	0.000000%	1,023	-	1,023
7814	MASTER COMM WARREN CO	-	0.000000%	2,940	-	2,940
7820	MASTER COMM BARREN CO	-	0.000000%	658	-	658
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	1,684	-	1,684
20020	JUDL JUDICIAL RET SYSTEM	-	0.000000%	3,760	-	3,760
20025	JUDL ADM OFF OF THE COURT	25,650,084	2.508010%	1,314,886	2,570,138	3,885,024
SUBTOTAL	JUDICIAL BRANCH AGENCIES	25,650,084	2.508010%	1,378,358	2,570,138	3,948,496
31030	UNIFIED PROSECUTORIAL SYS	40,195,945	3.992135%	1,137,948	4,027,634	5,165,581
31035	DEPT OF AGRICULTURE	7,614,931	0.756291%	215,579	763,016	978,595
31040	ATTORNEY GENERALS OFFICE	6,679,037	0.663341%	189,084	669,240	858,323
31045	AUDITOR OF PUBLIC ACCOUNT	5,267,122	0.523114%	149,112	527,766	676,878
31066	REGISTRY OF ELECTION	494,256	0.049088%	13,993	49,524	63,517
31070	GOVERNORS OFFICE	1,250,563	0.124202%	35,403	125,306	160,710
31074	DEPT OF VETERANS AFFAIRS	17,251,613	1.713376%	488,393	1,728,612	2,217,005
31076	MILITARY AFFAIRS COMM	49,830	0.004949%	1,411	4,993	6,404
31082	KY INFRASTRUCTURE	547,067	0.054333%	15,488	54,816	70,304
31085	LT GOVERNORS OFFICE	326,571	0.032434%	9,245	32,722	41,968
31094	OFF OF HOMELAND SECURITY	647,795	0.064337%	18,339	64,909	83,248
31095	DEPT MILITARY AFFAIRS	12,361,718	1.227727%	349,960	1,238,644	1,588,604
31110	OFF OF SECRETARY TO CABIN	152,321	0.015128%	4,312	15,263	19,575
31112	GOV OFF LOCAL DEVELOPMENT	1,663,504	0.165214%	47,094	166,683	213,777
31120	SECRETARY OF STATE	1,209,432	0.120117%	34,239	121,185	155,424
31125	STATE TREASURERS OFFICE	1,111,100	0.110351%	31,455	111,332	142,788
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	97,526	0.009686%	2,761	9,772	12,533
31137	KY COMM NETWORK AUTH	633,568	0.062924%	17,936	63,484	81,420
31150	BOARD OF ACCOUNTANCY	154,435	0.015338%	4,372	15,474	19,846
31165	BOARD OF BARBERING	86,058	0.008547%	2,436	8,623	11,059
31180	BOARD OF DENTISTRY	203,973	0.020258%	5,775	20,438	26,213
31185	BOARD OF ELECTIONS	348,863	0.034648%	9,876	34,956	44,832
31190	BRD OF EMBALMERS/FUN DIR	50,012	0.004967%	1,416	5,011	6,427
31200	BOARD OF EXM ARCHITECTS	113,153	0.011238%	3,203	11,338	14,541
31205	KY LANDSCAPE ARCH REG BD	19,332	0.001920%	547	1,937	2,484
31215	BD EXAMINERS OF SOCIAL WK	51,300	0.005095%	1,452	5,140	6,593
31225	BD OF HAIRDRESSERS/CSMTG	515,230	0.051171%	14,586	51,626	66,212
31245	BD OF MEDICAL LICENSURE	540,734	0.053704%	15,308	54,182	69,490
31250	BOARD OF NURSING	2,230,850	0.221561%	63,156	223,531	286,687
31260	BOARD OF OPTOMETRIC EXM	62,749	0.006232%	1,777	6,287	8,064
31263	KY RESPIRATORY CARE BD	74,277	0.007377%	2,103	7,443	9,545
31268	PERSONNEL BOARD	261,345	0.025956%	7,399	26,187	33,586
31270	KY BOARD OF PHARMACY	825,076	0.081944%	23,358	82,673	106,031



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

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Insurance Only)	FYE 2022 Amortization Cost Contributions (Insurance Only)	FYE 2022 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31275	BD OF PHYSICAL THERAPY	121,661	0.012083%	3,444	12,190	15,635
31290	BD OF PROF ENGINEERS & LA	357,391	0.035495%	10,118	35,811	45,928
31345	SCHOOL FAC CONSTR COMM	106,930	0.010620%	3,027	10,714	13,742
31354	EXECUTIVE BRANCH ETH COMM	249,263	0.024756%	7,057	24,976	32,033
31370	COMMISSION ON HUMAN RIGHT	681,425	0.067677%	19,291	68,279	87,570
31415	KY COUNCIL POSTSEC EDUCAT	1,588,864	0.157801%	44,981	159,204	204,185
31765	OFFICE OF STATE BUD DIREC	971,668	0.096503%	27,508	97,361	124,869
35605	TRAN OFF OF THE SECRETARY	2,667,070	0.264885%	75,505	267,240	342,745
35607	TRAN OFFICE OF LEGAL SVC	1,481,491	0.147137%	41,941	148,445	190,386
35609	DIVISION OF FACILITY MANA	920,810	0.091452%	26,068	92,265	118,333
35615	TRAN DEPT OF AVIATION	794,900	0.078947%	22,504	79,649	102,153
35616	TRAN OFFICE OF PERSONNEL	1,077,793	0.107043%	30,512	107,995	138,507
35617	OFFICE OF INFORMAT TECHNO	1,303,162	0.129426%	36,893	130,577	167,470
35618	OFFICE OF AUDITS	1,685,565	0.167405%	47,718	168,894	216,612
35619	DOT PAYROLL DIVISION	537,754	0.053408%	15,224	53,883	69,107
35625	TRAN DEPT OF HIGHWAYS	129,969,826	12.908195%	3,679,448	13,022,977	16,702,424
35628	TRAN DEPT OF INTERGOV PRO	538,156	0.053448%	15,235	53,923	69,158
35630	TRAN DEPT OF VEH REGULATE	5,450,706	0.541347%	154,310	546,161	700,470
36635	CAB FOR ECONOMIC DEVELOPMENT	3,014,312	0.299372%	85,335	302,034	387,369
39075	KHEAA DIV OF FINANCIAL AF	428,598	0.042567%	12,134	42,946	55,079
39079	COMMONWEALTH OF TECHNOL	10,400,409	1.032936%	294,436	1,042,121	1,336,557
39084	KY RIVER AUTHORITY	292,116	0.029012%	8,270	29,270	37,540
39103	OFFICE OF PVA'S	21,962,545	2.181251%	621,760	2,200,647	2,822,407
39130	DEPT OF REVENUE	24,118,302	2.395354%	682,790	2,416,654	3,099,443
39750	OFFICE OF SECRETARY	3,724,483	0.369904%	105,440	373,193	478,634
39757	FIN OFFICE OF INSP GENERAL	3,887	0.000386%	110	389	499
39758	OFF OF THE CONTROLLER	2,685,788	0.266744%	76,035	269,116	345,151
39785	DEPT FACILITIES SUPP SVCS	6,982,329	0.693463%	197,670	699,629	897,299
50235	KY STATE FAIR BOARD	5,790,286	0.575073%	163,923	580,187	744,110
50410	COMM KY HERITAGE COUNCIL	587,171	0.058316%	16,623	58,835	75,457
50529	KY ARTS COUNCIL	409,518	0.040672%	11,594	41,034	52,627
50550	KY HISTORICAL SOCIETY	1,154,940	0.114705%	32,696	115,725	148,421
50660	DEPT OF FISH & WILDLIFE	10,766,400	1.069285%	304,797	1,078,793	1,383,590
50665	COMM KY HORSE PARK	1,633,690	0.162253%	46,250	163,696	209,946
50670	DEPT OF PARKS	15,267,126	1.516283%	432,213	1,529,766	1,961,979
50850	COMM OFFICE OF SECRETARY	969,976	0.096335%	27,460	97,192	124,652
50852	KY ARTISANS CTR AT BEREA	374,921	0.037236%	10,614	37,567	48,181
50860	DEPT OF TOURISM	888,369	0.088230%	25,150	89,015	114,164
51340	KY COMM DEAF/HARD OF HEAR	409,336	0.040654%	11,588	41,016	52,604
51407	KY ENVIRONMENTAL EDUC COU	72,787	0.007229%	2,061	7,293	9,354
51530	EDUC OFFICE OF SECRETARY	3,087,170	0.306608%	87,398	309,334	396,732
51531	DEPT WORKFORCE INVESTMENT	5,878,508	0.583835%	166,421	589,027	755,447
51532	KY COMM ON PROPRIETARY ED	81,597	0.008104%	2,310	8,176	10,486
51540	EDUC DEPT OF EDUCATION	9,372,618	0.930859%	265,339	939,136	1,204,475
51545	KY EDUCATIONAL TV AUTHOR	4,857,463	0.482428%	137,515	486,718	624,233
51555	KY DEPT LIBRARY & ARCHIVE	1,707,897	0.169623%	48,351	171,131	219,482
53721	H&FS OFF OF THE SECRETARY	15,940,667	1.583177%	451,280	1,597,255	2,048,535
53723	OFFICE INSPECTOR GENERAL	6,367,600	0.632410%	180,267	638,033	818,300
53725	DEPT OF AGING/INDEP LIVIN	5,711,447	0.567243%	161,691	572,287	733,978
53727	DEPT FOR INCOME SUPPORT	13,466,596	1.337460%	381,239	1,349,353	1,730,592
53728	DEPT FOR PUBLIC HEALTH	13,948,951	1.385366%	394,895	1,397,685	1,792,580
53729	OFF HUMAN RESOURCE MANAGE	11,450,090	1.137187%	324,152	1,147,299	1,471,451
53730	SERVE KY	592,447	0.058840%	16,772	59,363	76,135
53736	H&FS DEPT FOR COMM BASE S	127,585,729	12.671414%	3,611,954	12,784,090	16,396,044
53739	HEALTH DATA AND ANALYTICS	710,262	0.070541%	20,108	71,168	91,276
53746	DEPT FOR MEDICAID SERVICE	4,685,589	0.465358%	132,649	469,496	602,145
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,790,887	0.376499%	107,320	379,847	487,167
54500	J&PS OFF OF SECRETARY	5,616,126	0.557776%	158,993	562,736	721,728
54515	DEPT OF PUBLIC ADVOCACY	20,233,060	2.009484%	572,798	2,027,353	2,600,151
54520	J&PS DEPT OF KY STATE POL	25,504,149	2.532992%	722,023	2,555,516	3,277,539
54523	J&PS OF JUVENILE JUSTICE	19,812,417	1.967707%	560,890	1,985,204	2,546,094
54525	DEPT OF CRIMINAL JUST TRN	5,743,748	0.570451%	162,606	575,524	738,129
54527	J&PS DEPT OF CORRECTIONS	12,137,456	1.205454%	343,612	1,216,173	1,559,785
55790	OFFICE OF THE SECRETARY	3,646,793	0.362188%	103,241	365,409	468,649
55793	DEPT PERSONNEL ADMIN	1,445,606	0.143573%	40,925	144,850	185,775
55794	DEPT FOR EMPLOYEE INS	1,842,457	0.182987%	52,160	184,614	236,774
56102	OFFICE OF THE SECRETARY	4,031,440	0.400390%	114,130	403,950	518,080
56106	DEPT OF WRKPLACE STANDARD	3,596,127	0.357156%	101,807	360,332	462,138
56107	DEPT OF WORKERS CLAIMS	4,568,529	0.453732%	129,335	457,767	587,102
56113	KY OSH REVIEW COMMISSION	155,019	0.015396%	4,389	15,533	19,922
56114	WORKERS COMP FUNDING COMM	653,535	0.064907%	18,502	65,484	83,986
56142	OFFICE OF UNEMPLOYMENT INSURANCE	12,205,450	1.212207%	345,536	1,222,986	1,568,523
57123	KY PUBLIC SVC COMMISSION	2,921,850	0.290189%	82,718	292,769	375,487
57126	OFFICE OF THE SECRETARY	2,000,436	0.198677%	56,632	200,444	257,076



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
57128	DEPT FOR NATURAL RESOURCE	16,476,085	1.636353%	466,438	1,650,904	2,117,342
57129	DEPT FOR ENVIRONM PROTECT	22,921,617	2.276503%	648,911	2,296,746	2,945,657
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,907,704	0.288784%	82,317	291,352	373,669
57140	KY NATURE PRESERVES	722,667	0.071773%	20,459	72,411	92,870
57141	OFFICE OF ENERGY POLICY	287,907	0.028594%	8,151	28,848	36,999
58374	KY HORSE RACING AUTHORITY	1,901,258	0.188827%	53,825	190,506	244,331
58672	OFFICE OF CLAIMS AND APPEALS	320,147	0.031796%	9,063	32,079	41,142
58675	OFFICE OF THE SECRETARY	2,491,591	0.247457%	70,537	249,657	320,194
58676	DEPT OF INSURANCE	2,481,412	0.246446%	70,249	248,637	318,886
58677	OFF OF OCCUP & PROFESSION	987,234	0.098049%	27,949	98,921	126,870
58678	KY BOXING & WRESTLING AUT	40,799	0.004052%	1,155	4,088	5,243
58680	DEPT OF ALCOHOL & BEVERA	480,513	0.047723%	13,603	48,147	61,751
58681	DEPT OF CHARITABLE GAMING	865,573	0.085966%	24,504	86,730	111,235
58685	DEPT OF FINANCIAL INSTITU	4,134,464	0.410622%	117,047	414,273	531,320
58690	DEPT OF HOUSING & BUILD C	6,789,139	0.674276%	192,201	680,272	872,472
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	784,690,836	77.933030%	22,214,611	78,626,022	100,840,633
1430	EASTERN KY UNIV	12,995,736	1.270600%	101,543	1,302,173	1,403,716
1433	KET FOUNDATION	819,108	0.080090%	36,948	82,075	119,023
1435	CHILD WATCH ADVOCACY CTR	41,292	0.003820%	5,086	4,137	9,223
1436	LOTUS	58,440	0.005710%	25,144	5,856	31,000
1437	SANCTUARY INC	136,440	0.013340%	13,758	13,671	27,429
1438	O A S I S	125,316	0.012250%	20,386	12,557	32,943
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	11,143	2,210	13,353
1440	MOREHEAD STATE UNIVERSITY	6,592,452	0.643190%	83,078	660,564	743,642
1445	MURRAY STATE UNIV	7,233,300	0.705340%	144,536	724,777	869,313
1451	SILVERLEAF	109,704	0.010730%	7,436	10,992	18,428
1452	SPRINGHAVEN INC	83,088	0.008120%	13,694	8,325	22,019
1453	SAFE HARBOR	71,340	0.006980%	19,406	7,148	26,555
1454	D.O.V.E.S.	71,760	0.007010%	13,636	7,190	20,826
1456	JUDI'S PLACE FOR KIDS, INC.	42,228	0.004130%	7,663	4,231	11,894
1457	KY RIVER CHILD ADVOCACY	15,816	0.001550%	3,611	1,585	5,196
1458	BLUEGRASS RAPE CRISIS CTR	149,220	0.014590%	16,128	14,952	31,080
1459	NURSING HOME OMBUDSMAN	47,844	0.004680%	5,911	4,794	10,705
1465	WESTERN KENTUCKY UNIV	9,828,972	0.961060%	308,440	984,863	1,293,303
1480	KASAP	51,276	0.005020%	14,542	5,138	19,680
1481	KDVA	132,180	0.012920%	24,217	13,244	37,462
1483	PENNYRILE CHILD ADV CTR	25,080	0.002450%	4,404	2,513	6,917
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	4,285	1,377	5,662
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	5,461	4,481	9,942
1486	LAKE CUMB CHILD ADV CTR	29,652	0.002900%	5,456	2,971	8,427
1487	B.R.A.S.S.	115,956	0.011330%	15,252	11,619	26,871
1488	WOMEN AWARE	53,040	0.005190%	5,576	5,315	10,891
1489	BETHANY HOUSE ABUSE SHEL	91,104	0.008900%	11,398	9,129	20,527
1490	HOPE HARBOR INC	44,832	0.004380%	13,254	4,492	17,746
1491	CHILD ADV CTR OF GRN RVR	31,104	0.003040%	4,181	3,117	7,298
1492	CSG HEADQUARTERS	1,047,864	0.102460%	82,705	104,996	187,701
1994	KY HIGHER ED STUD LN CORP	4,452,228	0.435330%	231,783	446,113	677,896
3022	LEX FAYETTE CO HLTH DEPT	4,841,136	0.466060%	151,489	485,082	636,570
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	125,604	401,029	526,633
3024	WEDCO DIST HEALTH DEPT	1,531,608	0.149760%	55,720	153,467	209,187
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	148,282	295,211	443,493
3026	BARREN RVR DIST HLTH DEPT	3,743,256	0.363480%	83,849	375,074	458,923
3027	GREEN RVR DIST HLTH DEPT	4,488,408	0.434500%	135,157	449,738	584,896
3028	LINCOLN TRL DIST HLTH DEP	3,651,024	0.353490%	83,178	365,833	449,010
3029	PURCHASE DIST HLTH DEPT	2,437,320	0.233680%	47,072	244,219	291,292
3030	MERCER CO HEALTH DEPT	549,468	0.047190%	10,963	55,057	66,019
3031	CUMBERLAND VLY DIST HEALT	4,890,012	0.478140%	64,453	489,979	554,433
3033	KY RIVER DIST HEALTH DEPT	3,837,576	0.373270%	68,922	384,525	453,447
3034	BOURBON CO HEALTH CENTER	575,052	0.041330%	14,484	57,620	72,104
3035	CLARK CO HEALTH DEPT	970,188	0.087510%	27,150	97,213	124,363
3036	GATEWAY DIST HEALTH DEPT	1,602,324	0.156670%	50,489	160,553	211,042
3037	BOYLE CO HEALTH DEPT	345,024	0.033740%	11,972	34,571	46,543
3038	PIKE CO HEALTH DEPT	1,368,132	0.128550%	39,165	137,087	176,251
3039	FLOYD CO HEALTH CENTER	695,880	0.065370%	23,095	69,727	92,822
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	8,115	28,800	36,915
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	15,558	58,766	74,324
3044	N CENTRAL DIST HLTH DEPT	1,172,232	0.114620%	32,400	117,458	149,858
3045	PENNYRILE DIST HLTH DEPT	888,564	0.083250%	33,936	89,034	122,970
3047	BREATHITT CO HEALTH DEPT	1,009,284	0.096340%	27,641	101,130	128,771
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	20,850	62,694	83,545
3049	WHITLEY CO HEALTH DEPT	1,570,596	0.153570%	39,697	157,374	197,071



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
3050	LAUREL CO HEALTH DEPT	786,972	0.076950%	23,161	78,855	102,016
3051	KNOX CO HEALTH DEPT	1,526,508	0.149260%	41,120	152,956	194,076
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	8,582	17,089	25,670
3053	BULLITT CO HEALTH DEPT	751,500	0.073480%	28,364	75,300	103,664
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	41,162	124,481	165,642
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	6,586	30,394	36,981
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	22,128	57,089	79,217
3057	LEWIS CO HEALTH DEPT	166,392	0.016270%	13,056	16,672	29,729
3058	FLEMING CO HEALTH DEP	238,440	0.023320%	8,229	23,892	32,121
3059	JESSAMINE CO HEALTH DEPT	472,200	0.044700%	30,138	47,314	77,452
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	10,205	22,882	33,087
3061	ANDERSON CO HEALTH DEPT	275,988	0.026980%	12,087	27,654	39,741
3062	MADISON CO HEALTH DEP	2,912,016	0.284160%	63,969	291,784	355,753
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	28,212	84,345	112,557
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	11,001	35,229	46,230
3066	ALLEN CO HEALTH DEPT	430,092	0.042050%	16,590	43,095	59,685
3067	FRANKLIN CO HEALTH DEPT	1,233,480	0.118540%	52,024	123,595	175,619
3068	LINCOLN CO HEALTH DEPT	266,208	0.026030%	11,033	26,674	37,708
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	17,239	29,706	46,946
3072	MUHLENBERG CO.HEALTH DEPT	428,736	0.041920%	19,243	42,959	62,202
3073	MARSHALL CO HEALTH DEPT	934,728	0.081130%	23,412	93,660	117,072
3074	CHRISTIAN CO HEALTH DEPT	726,336	0.071020%	27,223	72,779	100,002
3075	HOPKINS CO HEALTH DEPT	968,532	0.094700%	32,346	97,047	129,393
3076	TODD CO HEALTH DEPT	254,880	0.024920%	20,152	25,539	45,691
3077	BRACKEN CO HEALTH DEPT	131,028	0.012810%	7,741	13,129	20,870
3078	MONTGOMERY CO HEALTH DEPT	646,284	0.056880%	30,768	64,758	95,526
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	7,568	21,392	28,960
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	7,660	41,970	49,630
3081	ASHLAND BOYD CO HEALTH DP	966,660	0.093380%	23,353	96,859	120,212
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	14,359	21,079	35,438
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	26,546	33,291	59,837
3084	CALLOWAY CO HEALTH DEPT	224,928	0.021990%	14,297	22,538	36,835
3085	BELL CO HEALTH DEPT	583,464	0.057050%	19,891	58,463	78,354
3086	GRAYSON COUNTY HEALTH DEPT	249,996	0.024440%	10,612	25,050	35,662
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	14,620	39,323	53,944
3088	CARTER CO HEALTH DEPT	301,980	0.029530%	11,958	30,258	42,216
3801	KENTUCKY STATE UNIVERSITY	2,413,284	0.235970%	80,709	241,811	322,520
5470	KCTCS	8,500,260	0.830280%	390,817	851,726	1,242,543
7403	ASST OF COMMONWEALTH ATTY	315,720	0.030870%	25,535	31,635	57,170
7408	FRANKLIN CO COUNCIL AGING	116,796	0.011410%	5,940	11,703	17,643
7409	MUN ELEC POW ASSOC OF KY	94,944	0.009280%	2,919	9,513	12,432
7415	HIGHSCHOOL ATHLETIC ASSOC	76,860	0.007520%	-	7,701	7,701
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	2,613	9,899	12,512
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-
8201	KY RIVER COMM CARE INC	1,450,812	0.141860%	-	145,371	145,371
8202	NORTHERN KY REG MHMR BD	3,115,704	0.304430%	3,406	312,194	315,599
8204	COMMUNICARE INC	3,620,040	0.353870%	124,300	362,728	487,028
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,672	0.473160%	78,769	484,935	563,704
8208	CUMBERLAND RIVER MHMR	5,342,136	0.522270%	209,087	535,282	744,369
8209	WESTERN KY REG MHMR ADV	1,931,436	0.188850%	66,310	193,530	259,840
8210	NEW VISTA OF THE BLUEGRASS, INC.	20,430,024	0.976910%	770,184	2,047,088	2,817,273
8213	GREEN RVR REG MHMR BD	1,772,220	0.158670%	46,515	177,576	224,091
8216	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	92,402	158,322	250,724
8220	LIFESKILLS INC	7,818,432	0.686860%	305,163	783,407	1,088,570
8221	MOUNTAIN COMP CARE CENTER	2,496,480	0.243500%	114,061	250,147	364,208
014A	BRECKINRIDGE CO ATTORNEY	55,956	0.005470%	1,467	5,607	7,073
024A	CHRISTIAN COUNTY ATTORNEY	53,460	0.005230%	572	5,357	5,929
031A	EDMONSON COUNTY ATTORNEY	25,800	0.002520%	1,274	2,585	3,859
060A	KNOTT COUNTY ATTORNEY	48,984	0.004790%	1,949	4,908	6,857
071A	LOGAN COUNTY ATTORNEY	96,828	0.009470%	1,551	9,702	11,253
086A	MONROE CO ATTORNEY	33,587	0.003280%	-	3,365	3,365
116A	WAYNE COUNTY ATTORNEY	36,395	0.003550%	-	3,647	3,647
W002	ALLEN COUNTY ATTORNEY	90,168	0.008820%	2,320	9,035	11,355
W003	ANDERSON COUNTY ATTORNEY	107,208	0.010480%	-	10,742	10,742
W005	BARREN COUNTY ATTORNEY	156,300	0.015280%	3,500	15,661	19,162
W006	BATH COUNTY ATTORNEY	172	0.000010%	-	17	17
W007	BELL COUNTY ATTORNEY	105,036	0.010270%	3,734	10,525	14,258
W008	BOONE COUNTY ATTORNEY	276,924	0.027070%	14,973	27,748	42,720
W011	BOYLE COUNTY ATTORNEY	8,436	0.000830%	378	845	1,223
W015	BULLITT COUNTY ATTORNEY	38,280	0.003740%	4,323	3,836	8,159
W018	CALLOWAY COUNTY ATTORNEY	3,016	0.000290%	-	302	302
W021	CARROLL COUNTY ATTORNEY	47,532	0.004640%	1,784	4,763	6,547
W022	CHILD SUPPORT ENFORCEMENT	13,944	0.001360%	1,711	1,397	3,108
W023	CASEY COUNTY ATTORNEY	51,480	0.005040%	1,376	5,158	6,534



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

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Insurance Only)	FYE 2022 Amortization Cost Contributions (Insurance Only)	FYE 2022 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
W025	CLARK COUNTY ATTORNEY	71,964	0.007030%	4,053	7,211	11,264
W028	CRITTENDEN CO ATTORNEY	19,872	0.001940%	1,385	1,991	3,377
W030	DAVISS COUNTY ATTORNEY	85,800	0.008390%	990	8,597	9,587
W036	FLOYD COUNTY ATTORNEY	60,948	0.005960%	3,468	6,107	9,575
W037	FRANKLIN COUNTY ATTORNEY	262,788	0.025700%	5,295	26,331	31,626
W040	GARRARD COUNTY ATTORNEY	53,772	0.005260%	1,623	5,388	7,011
W041	GRANT COUNTY CHILD SUPPOR	19,764	0.001930%	880	1,980	2,860
W042	GRAVES COUNTY ATTORNEY	177,924	0.017400%	3,669	17,828	21,497
W046	HANCOCK COUNTY ATTORNEY	21,012	0.002050%	551	2,105	2,657
W049	HARRISON COUNTY ATTORNEY	6,252	0.000610%	1,440	626	2,066
W053	HICKMAN COUNTY ATTORNEY	55,956	0.005470%	1,197	5,607	6,804
W054	HOPKINS COUNTY ATTORNEY	95,268	0.009310%	8,025	9,546	17,571
W055	JACKSON COUNTY ATTORNEY	38,064	0.003720%	92	3,814	3,906
W056	JEFFERSON CO ATTORNEY	932,436	0.090800%	3,044	93,430	96,474
W058	JOHNSON COUNTY ATTORNEY	12,582	0.001230%	-	1,261	1,261
W061	KNOX COUNTY ATTORNEY	312	0.000030%	-	31	31
W062	LARUE COUNTY ATTORNEY	56,688	0.005540%	1,902	5,680	7,582
W063	LAUREL COUNTY ATTORNEY	19,248	0.001880%	559	1,929	2,487
W065	LEE COUNTY ATTORNEY	48,252	0.004720%	1,008	4,835	5,843
W073	MCCRACKEN COUNTY ATTORNEY	59,388	0.005810%	1,077	5,951	7,027
W074	MCCREARY COUNTY ATTORNEY	104,412	0.010210%	2,473	10,462	12,935
W076	MADISON COUNTY ATTORNEY	351,900	0.034400%	9,751	35,260	45,011
W077	MAGOFFIN CO ATTORNEY	10,620	0.001040%	1,723	1,064	2,787
W082	MEADE COUNTY ATTORNEY	80,808	0.007900%	2,007	8,097	10,104
W083	MENIFEE COUNTY ATTORNEY	30,888	0.003020%	436	3,095	3,531
W084	MERCER COUNTY ATTORNEY	27,576	0.002700%	901	2,763	3,664
W087	MONTGOMERY CO ATTORNEY	91,620	0.008960%	2,121	9,180	11,301
W088	MORGAN COUNTY ATTORNEY	98,688	0.009650%	2,232	9,889	12,121
W092	OHIO COUNTY ATTORNEY	-	0.000000%	280	-	280
W093	OLDHAM COUNTY ATTORNEY	91,932	0.008990%	5,444	9,212	14,655
W094	OWEN COUNTY ATTORNEY	26,640	0.002610%	1,135	2,669	3,804
W096	PENDLETON COUNTY ATTORNEY	8,423	0.000830%	-	844	844
W099	POWELL COUNTY ATTORNEY	1,456	0.000140%	-	146	146
W100	PULASKI COUNTY ATTORNEY	87,144	0.008520%	4,624	8,732	13,356
W102	ROCKCASTLE CO ATTORNEY	42,120	0.004120%	2,385	4,220	6,606
W103	ROWAN COUNTY ATTORNEY	44,616	0.004360%	1,383	4,471	5,854
W106	SHELBY COUNTY ATTORNEY	21,744	0.002130%	1,457	2,179	3,636
W107	SIMPSON COUNTY ATTORNEY	28,404	0.002770%	523	2,846	3,369
W108	SPENCER COUNTY ATTORNEY	65,316	0.006380%	1,160	6,545	7,705
W111	TRIGG COUNTY ATTORNEY	50,748	0.004960%	1,603	5,085	6,688
W112	TRIMBLE COUNTY ATTORNEY	40,776	0.003990%	1,157	4,086	5,242
W113	UNION COUNTY ATTORNEY	15,912	0.001560%	2,222	1,594	3,816
W117	WEBSTER COUNTY ATTORNEY	76,860	0.007510%	1,585	7,701	9,287
W118	WHITLEY COUNTY ATTORNEY	109,512	0.010710%	3,451	10,973	14,424
X034	FAYETTE CO ATTORNEY OFF	170,544	0.016670%	1,282	17,089	18,371
X059	KENTON COUNTY ATTORNEY	55,536	0.005430%	1,721	5,565	7,286
SUBTOTAL ALL OTHER AGENCIES		185,336,655	17.733910%	5,788,894	18,570,733	24,359,627
TOTAL		1,014,342,879	100.000000%	29,872,244	101,637,156	131,509,400

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, $40,195,945 = 784,690,836 \times 3.992135\% / 77.933030\%$
- Column 4 - See Appendix C, Column 4
- Column 5 - Payroll-based contributions for each agency provided by KPPA.
- Column 6 = Column 3 x 10.02%
The amortization cost contribution attributable to the insurance fund is 10.02% of the total amortization contribution for FY2022, as determined in the June 30, 2020 Actuarial Valuation, amended by HB8.
- Column 7 = Column 5 + Column 6

