

# Kentucky Employees Retirement System

GASB Statements No. 75 Accounting and Financial  
Reporting for Postemployment Benefits Other Than  
Pensions as of June 30, 2023





March 21, 2024

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, 2023 – KERS**

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 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, 2022. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2023 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 Board of Trustees adopted new actuarial assumptions on June 5, 2023. These assumptions are documented in the report titled "2022 Actuarial Experience Study for the Period Ending June 30, 2022". Additionally, 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**

House Bill 506 passed during the 2023 legislative session and reinstated the Partial Lump Sum Option Form of payment for members who retire on and after January 1, 2024, and adjusted the minimum required separation period before a retiree may become reemployed and continue to receive their retirement allowance to one month for all circumstances. Additional information related to this plan provision change is provided in the Discussion Section of this report.

There were no other material plan provision changes that would materially impact the total OPEB liability since June 30, 2022. It is our opinion that these procedures for determining the information contained in these reports are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

## **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**

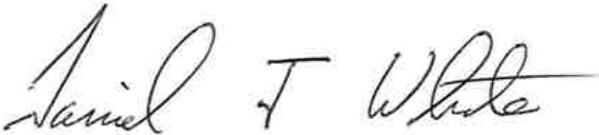
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 74 accounting valuation report as of June 30, 2023, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2022", which was provided for plan funding purposes and the "2022 Actuarial Experience Study for the Period Ending June 30, 2022", which documents the assumptions used in this report. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2023. Please see the GASB 74 accounting valuation report as of June 30, 2023 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.



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

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

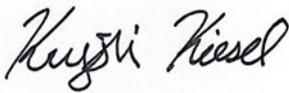
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# SECTION 1

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## DISCUSSION

# Discussion

## Report Purpose and Scope

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2023 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, 2022. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2023, using generally accepted actuarial principles.

The Board of Trustees adopted new actuarial assumptions on June 5, 2023. These assumptions are documented in the report titled "2022 Actuarial Experience Study for the Period Ending June 30, 2022". Additionally, the discount rate used to calculate the total OPEB liability increased from 5.72% to 5.94% for the KERS non-hazardous insurance plan and from 5.59% to 5.94% for the KERS hazardous insurance plan (see information regarding the calculation of the single discount rate later in this section of the report). The total OPEB liability as of June 30, 2023 is determined using these updated assumptions. It is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

House Bill 506 adjusted the minimum required separation period before a retiree may become reemployed and continue to receive their retirement allowance to one month under all circumstances. This is a minimal change for members in the hazardous plan, as the minimum separation period was already one month for members who became reemployed on a full-time basis in a hazardous position.



The requirement was previously three months only for members who became reemployed on a part-time basis or in any non-hazardous position. We believe this provision of House Bill 506 will have an insignificant impact on the retirement pattern of hazardous members and therefore have reflected no fiscal impact to the total OPEB liability of the hazardous plan.

Similarly, this is a relatively small change for future retirees in the non-hazardous plan. But as the minimum separation period was previously three months in almost every circumstance, we have assumed that there would be a 1.0% increase in the rate of retirement for each of the first two years a non-hazardous member becomes retirement eligible under the age of 65, in order to reflect a shift in the retirement pattern. The total OPEB liability as of June 30, 2023 for the non-hazardous plan is determined using these updated benefit provisions.

There were no other plan provision changes that would materially impact the total OPEB liability since June 30, 2022. It is our opinion that these procedures for determining the information contained in these reports are reasonable and appropriate, and comply with applicable requirements under GASB Statement No. 75.

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

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2023.

## **Single Discount Rate**

Single discount rates of 5.94% for the KERS non-hazardous insurance plan and 5.94% for the KERS hazardous insurance plan were used to measure the total OPEB liability as of June 30, 2023. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.50% and a municipal bond rate of 3.86%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2023. 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, 2023. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 8% 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, 2023, 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, 2023. 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.

## FYE2023 Employer Contributions

Employer contributions paid in FY 2023 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, 2023 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, 2022:

Membership Status	Non-Hazardous	Hazardous
	(1)	(2)
Inactive plan members currently receiving benefits:	29,976	2,548
Inactive plan members entitled to but not yet receiving benefits:	17,030	917
Active plan members:	29,391	3,601
Total plan members:	76,397	7,066

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 2023 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 2023 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):	259,471	31,889
Total plan members:	76,397	7,066
Average expected remaining service life (years):	3.40	4.51

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, 2024.



## SECTION 2

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### ACCOUNTING EXHIBITS

## Exhibit 1

### Development of Single Discount Rate at June 30, 2023

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Single Discount Rate	5.94%	5.94%
Long-Term Expected Rate of Return	6.50%	6.50%
Long-Term Municipal Bond Rate <sup>1</sup>	3.86%	3.86%

<sup>1</sup> 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, 2023.

## Exhibit 2

### Schedule of the Employers' Net OPEB Liability as of June 30, 2023 (\$ 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 <sup>1</sup> (6)	Net OPEB Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 2,317,344	\$ 1,532,752	\$ 784,592	66.14%	\$ 1,653,492	47.45%
KERS Hazardous Plan	\$ 417,361	\$ 625,356	\$ (207,995)	149.84%	\$ 223,922	-92.89%

Note:

<sup>1</sup> 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 FYE2023.



## Exhibit 3

### Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2023 (\$ in thousands)

Change in the Net OPEB Liability (1)	Non-Hazardous Plan (2)	Hazardous Plan (3)
<b>Total OPEB liability</b>		
Service Cost	\$ 43,199	\$ 9,435
Interest	200,910	32,737
Benefit Changes	3,209	0
Difference between actual and expected experience	(1,440,201)	(198,459)
Assumption Changes	61,925	(1,820)
Benefit Payments <sup>1,2</sup>	(128,228)	(20,321)
<b>Net Change in Total OPEB Liability</b>	<b>(1,259,186)</b>	<b>(178,428)</b>
<b>Total OPEB Liability - Beginning</b>	<b>3,576,530</b>	<b>595,789</b>
<b>Total OPEB Liability - Ending (a)</b>	<b>\$ 2,317,344</b>	<b>\$ 417,361</b>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer <sup>2</sup>	\$ 156,543	\$ 2,282
Contributions - Member	8,358	1,584
Benefit Payments <sup>1,2</sup>	(128,228)	(20,321)
Net Investment Income	132,431	53,772
Administrative Expense	(771)	(123)
Other	0	0
<b>Net Change in Plan Fiduciary Net Position</b>	<b>168,333</b>	<b>37,194</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>1,364,419</b>	<b>588,162</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 1,532,752</b>	<b>\$ 625,356</b>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<b>784,592</b>	<b>(207,995)</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>	<b>66.14%</b>	<b>149.84%</b>
<b>Covered Payroll<sup>3</sup></b>	<b>\$ 1,653,492</b>	<b>\$ 223,922</b>
<b>Net OPEB Liability as a Percentage of Covered Payroll</b>	<b>47.45%</b>	<b>-92.89%</b>

Notes:

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

<sup>2</sup> Employer contributions and benefit payments include expected benefits due to the implicit subsidy for members under age 65, equal to \$27,435,836 for the non-hazardous plan and \$792,418 for the hazardous plan.

<sup>3</sup> Based on derived compensation using the provided employer contribution information.

<sup>3</sup> Derived compensation for KERS Hazardous plan is based on pension contribution information, as there were no required employer contributions for the insurance plan for FYE2023.



## Exhibit 4

### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2023 (\$ in thousands)

Plan (1)	Actuarially Determined Contribution <sup>1</sup> (2)	Total Employer Contributions <sup>2</sup> (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll <sup>3</sup> (5)	Actual Contributions as a Percentage of Covered Payroll (6)
KERS Non-Hazardous Plan	\$ 123,952	\$ 129,108	\$ (5,156)	\$ 1,653,492	7.81%
KERS Hazardous Plan	\$ 0	\$ 1,489	\$ (1,489)	\$ 223,922	0.66%

Note:

<sup>1</sup> Actuarially determined contribution for fiscal year ending 2023 is based on the contribution rates calculated with the June 30, 2021 actuarial valuation.

<sup>2</sup> Employer contributions do not include the expected implicit subsidy included in exhibit 3.

<sup>3</sup> 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 FYE2023.



## Notes to Schedule of Employers' Contributions for FYE 2023

The actuarially determined contributions effective for fiscal year ending 2023 that are documented in the schedule on the previous page were calculated as of June 30, 2021. Based on the June 30, 2021 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below:

Item	KERS Non-Hazardous	KERS Hazardous
Determine by the Actuarial Valuation as of:	June 30, 2021	June 30, 2021
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate:	0.00%	0.00%
Investment Return:	6.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.
Healthcare Trend Rates: Pre-65	Initial trend starting at 6.30% at January 1, 2023, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.30% at January 1, 2023, gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.
Post-65	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.	Initial trend starting at 6.30% at January 1, 2023 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2022 premiums were known at the time of the valuation and were incorporated into the liability measurement.



## Exhibit 5

### Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate for the Measurement Period Ending June 30, 2023 (\$ in thousands)

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

Plan (1)	1.00% Decrease (4.94% for non-hazardous) (4.94% for hazardous) (2)	Current Discount Rate (5.94% for non-hazardous) (5.94% for hazardous) (3)	1.00% Increase (6.94% for non-hazardous) (6.94% for hazardous) (4)
KERS Non-Hazardous Plan	\$ 1,055,209	\$ 784,592	\$ 557,024
KERS Hazardous Plan	\$ (155,851)	\$ (207,995)	\$ (251,094)

**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	\$ 575,159	\$ 784,592	\$ 1,038,116
KERS Hazardous Plan	\$ (239,711)	\$ (207,995)	\$ (169,294)



## Exhibit 6

### Components of Aggregate OPEB Expense (Measurement Date of June 30, 2023)

	Non-Hazardous Plan	Hazardous Plan	
(1)	(2)	(3)	
1. Total service cost:	\$ 43,199,415	\$ 9,435,217	
2. Interest on total OPEB liability:	200,910,184	32,736,642	
3. Current-period benefit changes:	3,208,681	0	
4. Member contributions:	(8,358,082)	(1,584,431)	
5. Projected earnings on plan investments:	(86,398,171)	(36,242,045)	
6. Administrative expense:	770,974	123,177	
7. Other:	0	0	
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	(447,152,697)	(41,871,970)	
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	(1,041,218)	(2,153,960)	
<b>10. Total Aggregate OPEB Expense:</b>	<b>\$ (294,860,914)</b>	<b>\$ (39,557,370)</b>	

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> 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, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2016-2017	(3,920,786)	-	5.01	-	-	-	-	-	-	-
2017-2018	(191,148,173)	-	4.94	-	-	-	-	-	-	-
2018-2019	(302,189,376)	-	4.80	(50,364,896)	-	-	-	-	-	-
2019-2020	288,235,278	-	3.69	53,897,655	-	-	-	-	-	-
2020-2021	(231,630,013)	(34,777,312)	3.53	(65,617,567)	(34,777,312)	-	-	-	-	-
2021-2022	(37,249,948)	(15,593,002)	3.44	(10,828,473)	(10,828,473)	(4,764,529)	-	-	-	-
2022-2023	(1,440,201,981)	<u>(1,016,613,163)</u>	3.40	<u>(423,588,818)</u>	<u>(423,588,818)</u>	<u>(423,588,818)</u>	<u>(169,435,527)</u>	-	-	-
		(1,066,983,477)		(496,502,099)	(469,194,603)	(428,353,347)	(169,435,527)	-	-	-

#### Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	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						
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2016-2017	(41,028,840)	-	5.00	-	-	-	-	-	-	-
2017-2018	(12,636,398)	-	5.00	-	-	-	-	-	-	-
2018-2019	11,767,948	-	5.00	2,353,588	-	-	-	-	-	-
2019-2020	52,051,862	10,410,374	5.00	10,410,372	10,410,374	-	-	-	-	-
2020-2021	(201,770,254)	(80,708,101)	5.00	(40,354,051)	(40,354,051)	(40,354,050)	-	-	-	-
2021-2022	178,776,275	107,265,765	5.00	35,755,255	35,755,255	35,755,255	35,755,255	-	-	-
2022-2023	(46,031,908)	<u>(36,825,526)</u>	5.00	<u>(9,206,382)</u>	<u>(9,206,382)</u>	<u>(9,206,382)</u>	<u>(9,206,382)</u>	<u>(9,206,380)</u>	-	-
		142,512		(1,041,218)	(3,394,804)	(13,805,177)	26,548,873	(9,206,380)	-	-

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2016-2017	414,835,550	-	5.01	-	-	-	-	-	-	-
2017-2018	(11,234,640)	-	4.94	-	-	-	-	-	-	-
2018-2019	158,004,101	-	4.80	26,334,017	-	-	-	-	-	-
2019-2020	13,766,951	-	3.69	2,574,308	-	-	-	-	-	-
2020-2021	220,184,236	33,058,822	3.53	62,375,138	33,058,822	-	-	-	-	-
2021-2022	(206,907,060)	(86,612,258)	3.44	(60,147,401)	(60,147,401)	(26,464,857)	-	-	-	-
2022-2023	61,925,356	<u>43,712,016</u>	3.40	<u>18,213,340</u>	<u>18,213,340</u>	<u>18,213,340</u>	<u>7,285,336</u>	-	-	-
		(9,841,420)		49,349,402	(8,875,239)	(8,251,517)	7,285,336	-	-	-



## Exhibit 7b

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

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience						
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2016-2017	(1,029,090)	-	6.29	(47,448)	-	-	-	-	-	-
2017-2018	(31,240,284)	(1,675,344)	6.34	(4,927,490)	(1,675,344)	-	-	-	-	-
2018-2019	(30,947,022)	(6,268,377)	6.27	(4,935,729)	(4,935,729)	(1,332,648)	-	-	-	-
2019-2020	27,666,304	3,450,720	4.57	6,053,896	3,450,720	-	-	-	-	-
2020-2021	(6,402,116)	(2,384,051)	4.78	(1,339,355)	(1,339,355)	(1,044,696)	-	-	-	-
2021-2022	(12,514,417)	(7,143,423)	4.66	(2,685,497)	(2,685,497)	(2,685,497)	(1,772,429)	-	-	-
2022-2023	(198,459,286)	<u>(154,455,010)</u>	4.51	<u>(44,004,276)</u>	<u>(44,004,276)</u>	<u>(44,004,276)</u>	<u>(44,004,276)</u>	<u>(22,442,182)</u>	-	-
		(168,475,485)		(51,885,899)	(51,189,481)	(49,067,117)	(45,776,705)	(22,442,182)	-	-

#### Differences Between Projected and Actual Earnings on OPEB Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	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						
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2016-2017	(26,997,552)	-	5.00	-	-	-	-	-	-	-
2017-2018	(12,793,867)	-	5.00	-	-	-	-	-	-	-
2018-2019	3,651,309	-	5.00	730,261	-	-	-	-	-	-
2019-2020	32,268,049	6,453,609	5.00	6,453,610	6,453,609	-	-	-	-	-
2020-2021	(96,143,578)	(38,457,430)	5.00	(19,228,716)	(19,228,716)	(19,228,714)	-	-	-	-
2021-2022	66,984,666	40,190,800	5.00	13,396,933	13,396,933	13,396,933	13,396,934	-	-	-
2022-2023	(17,530,238)	<u>(14,024,190)</u>	5.00	<u>(3,506,048)</u>	<u>(3,506,048)</u>	<u>(3,506,048)</u>	<u>(3,506,048)</u>	<u>(3,506,046)</u>	-	-
		(5,837,211)		(2,153,960)	(2,884,222)	(9,337,829)	9,890,886	(3,506,046)	-	-

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions						
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2016-2017	89,401,184	-	6.29	4,121,834	-	-	-	-	-	-
2017-2018	(581,104)	(31,162)	6.34	(91,657)	(31,162)	-	-	-	-	-
2018-2019	31,686,975	6,418,255	6.27	5,053,744	5,053,744	1,364,511	-	-	-	-
2019-2020	11,428,360	1,425,420	4.57	2,500,735	1,425,420	-	-	-	-	-
2020-2021	42,021,814	15,648,292	4.78	8,791,174	8,791,174	6,857,118	-	-	-	-
2021-2022	(46,405,852)	(26,489,178)	4.66	(9,958,337)	(9,958,337)	(9,958,337)	(6,572,504)	-	-	-
2022-2023	(1,820,072)	<u>(1,416,508)</u>	4.51	<u>(403,564)</u>	<u>(403,564)</u>	<u>(403,564)</u>	<u>(403,564)</u>	<u>(205,816)</u>	-	-
		(4,444,881)		10,013,929	4,877,275	(2,140,272)	(6,976,068)	(205,816)	-	-



## Exhibit 8

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

	Period		Non-Hazardous Plan		Hazardous Plan
	(1)		(2)		(3)
1.	Fiscal Year + 1	\$	(481,464,646)	\$	(49,196,428)
2.	Fiscal Year + 2		(450,410,041)		(60,545,218)
3.	Fiscal Year + 3		(135,601,318)		(42,861,887)
4.	Fiscal Year + 4		(9,206,380)		(26,154,044)
5.	Fiscal Year + 5		-		-
6.	Thereafter		-		-
7.	<b>Total</b>		<b>\$ (1,076,682,385)</b>	<b>\$</b>	<b>(178,757,577)</b>

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**

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### **DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION**

## Long-Term Expected Investment Return

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
<b>Equity</b>		
Public Equity	43.50%	5.90%
Private Equity	10.00%	11.73%
<b>Fixed Income</b>		
Core Fixed Income	10.00%	2.45%
Specialty Credit	15.00%	3.65%
Cash	1.50%	1.39%
<b>Inflation Protected</b>		
Real Estate	10.00%	4.99%
Real Return	10.00%	5.15%
<b>Expected Real Return</b>	<b>100.00%</b>	<b>5.56%</b>
<b>Long Term Inflation Assumption</b>		<b>2.50%</b>
<b>Expected Nominal Return for Portfolio</b>		<b>8.06%</b>

Source: Kentucky Public Pensions Authority

## **SECTION 4**

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### **DEVELOPMENT OF BASELINE CLAIMS COST**

## Development of Baseline Claims Cost

For non-Medicare retirees, the initial per capita costs were developed using retiree claims experience for calendar years 2020 through 2022. 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, 2023, 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.

<b>FOR THOSE NOT ELIGIBLE FOR MEDICARE</b> (as of January 1, 2023)		
<b>AGE</b>	<b>MALE</b>	<b>FEMALE</b>
40	\$373.36	\$606.68
50	605.22	745.56
60	1,028.58	1,012.80
64	1,250.79	1,180.40

<b>FOR THOSE ELIGIBLE FOR MEDICARE</b> (as of January 1, 2023)		
<b>AGE</b>	<b>MALE</b>	<b>FEMALE</b>
65	\$78.14	\$73.71
75	91.43	89.21
85	96.68	97.82

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

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Blake Orth, FSA, EA, MAAA



## **APPENDIX A**

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### **COLLECTIVE OPEB AMOUNTS – KERS NON-HAZARDOUS INSURANCE PLAN**

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

Participating Employer Code	Participating Employer Name	2023		2022		Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.94%	Discount Rate Less 1.00% 4.94%	Discount Rate Plus 1.00% 6.94%	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	0.403252%	0.498885%	1,233,522	110,636	1,344,158	3,163,880	4,255,152	2,246,211	2,319,342	4,186,222		
1433	KET FOUNDATION	0.188993%	0.116241%	137,918	51,852	189,770	1,482,823	1,994,271	1,052,737	1,087,011	1,961,966		
1434	KY BAR ASSOCIATION	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1435	CHILD WATCH ADVOCACY CTR	0.019499%	0.014770%	10,547	5,350	15,897	152,987	205,755	108,614	112,150	202,422		
1436	LOTUS	0.062760%	0.070772%	28,117	17,219	45,336	492,410	662,249	349,588	360,970	651,521		
1437	SANCTUARY INC	0.044494%	0.040466%	28,114	12,207	40,321	349,096	469,505	247,842	255,911	461,899		
1438	O A S I S	0.059342%	0.058680%	32,617	16,281	48,898	465,592	626,182	330,549	341,311	616,039		
1439	BARREN RIVER CHILD ADVOCA	0.043839%	0.031299%	18,024	12,028	30,052	343,957	462,593	244,194	252,144	455,099		
1440	MOREHEAD STATE UNIVERSITY	0.284458%	0.340466%	654,065	78,043	732,108	2,231,833	3,001,627	1,584,500	1,636,087	2,953,003		
1445	MURRAY STATE UNIV	0.446983%	0.521679%	766,963	122,634	889,597	3,506,990	4,716,605	2,489,803	2,570,865	4,640,200		
1450	NORTHERN KY UNIVERSITY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1451	SILVERLEAF	0.030196%	0.022473%	20,554	8,285	28,839	236,915	318,631	168,199	173,675	313,469		
1452	SPRINGHAVEN INC	0.040039%	0.039398%	21,883	10,985	32,868	314,143	422,495	223,027	230,288	415,651		
1453	SAFE HARBOR	0.064496%	0.055061%	29,866	17,695	47,561	506,030	680,568	359,258	370,955	669,543		
1454	D.O.V.E.S.	0.045636%	0.039048%	22,965	12,521	35,486	358,056	481,555	254,204	262,480	473,754		
1455	GATEWAY CHILD ADVOCACY	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1456	JUDI'S PLACE FOR KIDS, INC.	0.021331%	0.021976%	11,482	5,852	17,334	167,361	225,087	118,819	122,687	221,440		
1457	KY RIVER CHILD ADVOCACY	0.017114%	0.010288%	7,657	4,695	12,352	134,275	180,588	95,329	98,433	177,663		
1458	BLUEGRASS RAPE CRISIS CTR	0.033973%	0.047261%	25,346	9,321	34,667	266,549	358,486	189,238	195,399	352,679		
1459	NURSING HOME OMBUDSMAN	0.018528%	0.017208%	10,813	5,083	15,896	145,369	195,509	103,205	106,566	192,342		
1465	WESTERN KENTUCKY UNIV	0.808857%	1.020325%	1,118,331	221,917	1,340,248	6,346,222	8,535,133	4,505,528	4,652,217	8,396,871		
1480	KASAP	0.044254%	0.041224%	20,692	12,141	32,833	347,213	466,972	246,505	254,531	459,408		
1481	KDVA	0.082405%	0.069430%	41,692	22,609	64,301	646,543	869,545	459,016	473,960	855,459		
1482	KACAC	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
1483	PENNYRILE CHILD ADV CTR	0.015810%	0.012644%	7,974	4,338	12,312	124,044	166,829	88,066	90,933	164,126		
1484	BUFFALO TR CHILD ADV INC	0.017290%	0.012124%	7,543	4,744	12,287	135,656	182,446	96,309	99,445	179,490		
1485	CUMBERLAND V C A CENTER	0.021996%	0.015904%	11,942	6,035	17,977	172,579	232,104	122,523	126,512	228,344		
1486	LAKE CUMB CHILD ADV CTR	0.022503%	0.015641%	10,830	6,174	17,004	176,557	237,454	125,347	129,428	233,607		
1487	B.R.A.S.S.	0.058757%	0.044272%	31,595	16,120	47,715	461,002	620,009	327,291	337,946	609,966		
1488	WOMEN AWARE	0.013707%	0.016365%	9,609	3,761	13,370	107,544	144,638	76,351	78,837	142,295		
1489	BETHANY HOUSE ABUSE SHEL	0.036268%	0.033159%	21,185	9,950	31,135	284,556	382,703	202,021	208,599	376,504		
1490	HOPE HARBOR INC	0.043125%	0.037540%	19,721	11,832	31,553	338,355	455,059	240,217	248,037	447,687		
1491	CHILD ADV CTR OF GRN RVR	0.017052%	0.012126%	8,950	4,678	13,628	133,789	179,934	94,984	98,076	177,019		
1492	CSG HEADQUARTERS	0.223601%	0.247075%	169,753	61,347	231,100	1,754,354	2,359,458	1,245,511	1,286,062	2,321,237		
1994	KY HIGHER ED STUD LN CORP	0.636196%	0.717742%	605,809	174,546	780,355	4,991,539	6,713,198	3,543,765	3,659,141	6,604,450		
3022	LEX FAYETTE CO HLTH DEPT	0.498076%	0.500108%	594,173	136,651	730,824	3,907,861	5,255,743	2,774,403	2,864,731	5,170,605		
3023	LAKE CUMBERLAND DISTRICT	0.419354%	0.415495%	498,864	115,053	613,917	3,290,215	4,425,061	2,335,903	2,411,954	4,353,379		
3024	WEDCO DIST HEALTH DEPT	0.107912%	0.180246%	171,571	29,607	201,178	846,668	1,138,697	601,096	620,666	1,120,251		
3025	NORTHERN KY DIST HLTH DEP	0.522133%	0.460808%	445,734	143,252	588,986	4,096,611	5,509,595	2,908,406	3,003,097	5,420,344		
3026	BARREN RVR DIST HLTH DEPT	0.315135%	0.294832%	436,188	86,460	522,648	2,472,522	3,325,333	1,755,378	1,812,529	3,271,466		
3027	GREEN RVR DIST HLTH DEPT	0.473606%	0.449384%	557,159	129,938	687,097	3,715,872	4,997,534	2,638,099	2,723,989	4,916,578		
3028	LINCOLN TRL DIST HLTH DEP	0.303634%	0.291263%	422,976	83,305	506,281	2,382,286	3,203,974	1,691,314	1,746,379	3,152,072		
3029	PURCHASE DIST HLTH DEPT	0.156106%	0.170577%	263,553	42,829	306,382	1,224,794	1,647,245	869,548	897,858	1,620,561		
3030	MERCER CO HEALTH DEPT	0.043040%	0.038490%	57,385	11,808	69,193	337,688	454,162	239,743	247,549	446,805		
3031	CUMBERLAND VLY DIST HEALT	0.257666%	0.260577%	515,830	70,693	586,523	2,021,625	2,718,915	1,435,262	1,481,990	2,674,871		
3033	KY RIVER DIST HEALTH DEPT	0.257551%	0.255070%	423,588	70,661	494,249	2,020,723	2,717,702	1,434,621	1,481,329	2,673,677		
3034	BOURBON CO HEALTH CENTER	0.050115%	0.047265%	54,831	13,749	68,580	393,198	528,818	279,153	288,241	520,252		
3035	CLARK CO HEALTH DEPT	0.102131%	0.090311%	115,188	28,020	143,208	801,311	1,077,696	568,894	587,416	1,060,238		
3036	GATEWAY DIST HEALTH DEPT	0.181203%	0.166908%	204,619	49,715	254,334	1,421,703	1,912,071	1,009,344	1,042,206	1,881,097		
3037	BOYLE CO HEALTH DEPT	0.040949%	0.038995%	44,770	11,235	56,005	321,282	432,098	228,096	235,522	425,098		
3038	PIKE CO HEALTH DEPT	0.133686%	0.130670%	162,770	36,678	199,448	1,048,889	1,410,667	744,663	768,908	1,387,815		
3039	FLOYD CO HEALTH CENTER	0.069793%	0.075271%	83,438	19,148	102,586	547,590	736,462	388,764	401,421	724,532		
3040	MARTIN CO HEALTH DEPT	0.026230%	0.027324%	34,397	7,196	41,593	205,798	276,781	146,107	150,864	272,298		
3042	BUFFALO TRACE HEALTH DEPT	0.052698%	0.052983%	69,883	14,458	84,341	413,464	556,074	293,541	303,097	547,066		
3043	LITTLE SANDY DIST HEALTH	0.000000%	0.000000%	-	-	-	-	-	-	-	-		
3044	N CENTRAL DIST HLTH DEPT	0.127641%	0.109514%	147,884	35,019	182,903	1,001,460	1,346,879	710,991	734,139	1,325,061		
3045	PENNYRILE DIST HLTH DEPT	0.112006%	0.108418%	114,511	30,730	145,241	878,789	1,181,897	623,900	644,213	1,162,752		
3047	BREATHITT CO HEALTH DEPT	0.090636%	0.093182%	118,352	24,867	143,219	711,122	956,399	504,864	521,301	940,906		
3048	GREENUP CO HLTH DEPT	0.080539%	0.068327%	83,499	22,097	105,596	631,902	849,855	448,622	463,228	836,088		
3049	WHITLEY CO HEALTH DEPT	0.133441%	0.136422%	184,320	36,611	220,931	1,046,967	1,408,082	743,298	767,498	1,385,272		
3050	LAUREL CO HEALTH DEPT	0.075000%	0.077434%	95,348	20,577	115,925	588,444	791,407	417,768	431,370	778,587		
3051	KNOX CO HEALTH DEPT	0.125556%	0.139635%	177,622	34,447	212,069	985,102	1,324,878	699,377	722,147	1,303,416		
3052	MONROE CO HEALTH DEPT	0.028192%	0.026671%	25,054	7,735	32,789	221,192	297,485	157,036	162,149	292,666		
3053	BULLITT CO HEALTH DEPT	0.089320%	0.091285%	97,563	24,506	122,069	700,797	942,513	497,534	513,732	927,245		
3054	THREE RIVERS DIST HLTH	0.151470%	0.135004%	162,684	41,557	204,241	1,188,421	1,598,325	843,724	871,194	1,572,434		
3055	ESTILL CO HEALTH DEPT	0.023033%	0.023348%	34,591	6,319	40,910	180,715	243,046	128,299	132,476	239,109		
3056	OLDHAM CO HEALTH DEPT	0.073078%	0.070940%	75,938	20,050	95,988	573,364	771,126	407,062	420,315	758,634		



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

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				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
							5.94%	4.94%	6.94%	1% Decrease	1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3057	LEWIS CO HEALTH DEPT	0.044133%	0.039020%	30,560	12,108	42,668	346,264	465,695	245,831	253,835	458,152
3058	FLEMING CO HEALTH DEP	0.027577%	0.026827%	30,675	7,566	38,241	216,367	290,995	153,611	158,612	286,281
3059	JESSAMINE CO HEALTH DEPT	0.093361%	0.091292%	73,821	25,614	99,435	732,502	985,154	520,043	536,975	969,195
3060	POWELL CO HEALTH DEPT	0.028544%	0.032142%	30,162	7,831	37,993	223,954	301,199	158,997	164,173	296,320
3061	ANDERSON CO HEALTH DEPT	0.037536%	0.038158%	37,570	10,298	47,868	294,504	396,083	209,085	215,892	389,667
3062	MADISON CO HEALTH DEP	0.201580%	0.226101%	324,383	55,305	379,688	1,581,579	2,127,090	1,122,849	1,159,406	2,092,633
3064	JOHNSON CO HEALTH DEPT	0.089421%	0.092370%	105,371	24,533	129,904	701,589	943,579	498,096	514,313	928,293
3065	MAGOFFIN CO HEALTH DEPT	0.035487%	0.036409%	43,326	9,736	53,062	278,428	374,462	197,671	204,107	368,396
3066	ALLEN CO HEALTH DEPT	0.053563%	0.053233%	56,736	14,695	71,431	420,251	565,202	298,359	308,073	556,046
3067	FRANKLIN CO HEALTH DEPT	0.163779%	0.164657%	164,780	44,934	209,714	1,284,996	1,728,211	912,288	941,990	1,700,215
3068	LINCOLN CO HEALTH DEPT	0.033535%	0.035073%	35,258	9,201	44,459	263,113	353,864	186,798	192,880	348,132
3069	WOODFORD CO HEALTH DEPT	0.063063%	0.052805%	48,723	17,302	66,025	494,787	665,447	351,276	362,713	654,667
3072	MUHLENBERG CO.HEALTH DEPT	0.062809%	0.060575%	60,020	17,232	77,252	492,794	662,766	349,861	361,252	652,030
3073	MARSHALL CO HEALTH DEPT	0.088079%	0.078845%	104,626	24,165	128,791	691,060	929,418	490,621	506,595	914,362
3074	CHRISTIAN CO HEALTH DEPT	0.083548%	0.087698%	93,273	22,922	116,195	655,510	881,606	465,382	480,534	867,325
3075	HOPKINS CO HEALTH DEPT	0.105807%	0.105961%	122,312	29,029	151,341	830,153	1,116,485	589,370	608,559	1,098,399
3076	TODD CO HEALTH DEPT	0.062112%	0.060193%	44,792	17,041	61,833	487,325	655,411	345,979	357,243	644,794
3077	BRACKEN CO HEALTH DEPT	0.023388%	0.023677%	19,885	6,417	26,302	183,500	246,792	130,277	134,518	242,794
3078	MONTGOMERY CO HEALTH DEPT	0.121400%	0.095122%	94,741	33,307	128,048	952,494	1,281,024	676,227	698,244	1,260,272
3079	GARRARD COUNTY HEALTH DPT	0.023401%	0.024572%	26,990	6,420	33,410	183,602	246,929	130,349	134,593	242,929
3080	BRECKINRIDGE CO HEALTH BD	0.027697%	0.028257%	46,254	7,599	53,853	217,308	292,261	154,279	159,302	287,527
3081	ASHLAND BOYD CO HEALTH DP	0.075243%	0.080772%	109,907	20,644	130,551	590,350	793,971	419,122	432,767	781,109
3082	LAWRENCE CO HEALTH DEPT	0.047117%	0.043369%	35,445	12,927	48,372	369,676	497,183	262,453	270,998	489,129
3083	GRAVES CO HEALTH CENTER	0.079364%	0.079235%	57,800	21,774	79,574	622,683	837,456	442,077	456,469	823,890
3084	CALLOWAY CO HEALTH DEPT	0.046743%	0.043442%	36,560	12,824	49,384	366,742	493,236	260,370	268,847	485,246
3085	BELL CO HEALTH DEPT	0.055868%	0.064957%	70,789	15,328	86,117	438,336	589,524	311,198	321,330	579,974
3086	GRAYSON COUNTY HEALTH DEPT	0.045983%	0.033633%	38,439	12,616	51,055	360,779	485,217	256,136	264,476	477,357
3087	HARLAN CO HEALTH DEPT	0.045421%	0.047137%	50,499	12,462	62,961	356,369	479,287	253,006	261,243	471,522
3088	CARTER CO HEALTH DEPT	0.039497%	0.038237%	40,531	10,836	51,367	309,890	416,776	220,008	227,171	410,025
3801	KENTUCKY STATE UNIVERSITY	0.206724%	0.264339%	277,005	56,716	333,721	1,621,939	2,181,370	1,151,502	1,188,993	2,146,034
5470	KCTCS	1.010129%	1.226650%	1,080,729	277,137	1,357,866	7,925,385	10,658,973	5,626,662	5,809,852	10,486,307
7403	ASST OF COMMONWEALTH ATTY	0.076087%	0.076152%	54,353	20,875	75,228	596,972	802,877	423,823	437,622	789,871
7407	KENTUCKY HOUSING CORP	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	0.020311%	0.018437%	17,189	5,572	22,761	159,358	214,324	113,137	116,821	210,852
7409	MUN ELEC POW ASSOC OF KY	0.008503%	0.009687%	11,054	2,333	13,387	66,714	89,724	47,364	48,906	88,271
7410	COMMONWEALTH CREDIT UNION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	0.000584%	0.001284%	6,638	160	6,798	4,582	6,162	3,253	3,359	6,063
7416	KY OFFICE OF BAR ADMISSIO	0.000000%	0.002869%	-	-	-	-	-	-	-	-
7417	KY ASSOC OF REGIONAL PROG	0.007692%	0.008902%	11,336	2,110	13,446	60,351	81,167	42,846	44,241	79,852
7716	MASTER COMMISSIONER BULLITT COUNTY	0.008549%	0.006334%	3,144	2,345	5,489	67,075	90,210	47,620	49,170	88,749
7718	MASTER COMM BOONE CO	0.008894%	0.010760%	3,271	2,440	5,711	69,782	93,850	49,542	51,155	92,330
7720	MASTER COMM CAMPBELL CO	0.004134%	0.004153%	1,520	1,134	2,654	32,435	43,622	23,027	23,777	42,916
7724	MASTER COMM CHRISTIAN CO	0.002474%	0.002393%	910	679	1,589	19,411	26,106	13,781	14,229	25,683
7725	MASTER COMM CLARK CO	0.001276%	0.001333%	469	350	819	10,011	13,464	7,108	7,339	13,246
7727	MASTER COMM CLINTON/CUMBE	0.002035%	0.003054%	748	558	1,306	15,966	21,474	11,335	11,704	21,126
7730	MASTER COMM DAVIESS CO	0.006433%	0.005969%	2,366	1,765	4,131	50,473	67,882	35,833	37,000	66,782
7734	MASTER COMM FAYETTE CO	0.009078%	0.011486%	3,339	2,491	5,830	71,225	95,792	50,567	52,213	94,240
7740	MASTER COMM GARRARD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	0.003222%	0.003932%	1,185	884	2,069	25,280	33,999	17,947	18,532	33,448
7743	MASTER COMM GRAYSON CO	0.004255%	0.002697%	1,565	1,167	2,732	33,384	44,899	23,701	24,473	44,172
7747	MASTER COMM HARDIN CO	0.010086%	0.009927%	3,710	2,767	6,477	79,134	106,428	56,181	58,011	104,704
7750	MASTER COMMISSIONER HART COUNTY	0.000000%	0.002389%	-	-	-	-	-	-	-	-
7751	MASTER COMM HENDERSON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	0.003484%	0.002986%	1,281	956	2,237	27,335	36,763	19,407	20,039	36,168
7753	MASTER COMM HOPKINS CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	0.023081%	0.024342%	8,490	6,332	14,822	181,092	243,553	128,567	132,753	239,607
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	0.003779%	0.002364%	1,390	1,037	2,427	29,650	39,876	21,050	21,735	39,230
7759	MASTER COMM KENTON CO	0.010640%	0.011092%	3,913	2,919	6,832	83,481	112,274	59,267	61,197	110,455
7763	MASTER COMM LAUREL CO	0.003684%	0.003695%	1,355	1,011	2,366	28,904	38,874	20,521	21,189	38,244
7773	MASTER COMM MCCracken CO	0.007401%	0.006741%	2,722	2,031	4,753	58,068	78,096	41,225	42,568	76,831
7776	MASTER COMM MADISON CO	0.006111%	0.005988%	2,248	1,677	3,925	47,946	64,484	34,040	35,148	63,439
7781	MASTER COMM MASON CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	0.002894%	0.002296%	1,065	794	1,859	22,706	30,538	16,120	16,645	30,043
7790	MASTER COMM NELSON CO	0.003222%	0.004248%	1,185	884	2,069	25,280	33,999	17,947	18,532	33,448
7792	MASTER COMM OHIO COUNTY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	0.004137%	0.004412%	1,521	1,135	2,656	32,459	43,654	23,044	23,794	42,947
7794	MASTER COMM OWEN CO	0.002830%	0.001453%	1,041	776	1,817	22,204	29,862	15,764	16,277	29,379



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

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.94%	Discount Rate Less 1.00% 4.94%	Discount Rate Plus 1.00% 6.94%	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	0.005487%	0.005907%	2,018	1,505	3,523	43,051	57,899	30,564	31,559	56,961
7799	MASTER COMM FOR FLEMING	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	0.006321%	0.005425%	2,325	1,734	4,059	49,594	66,700	35,209	36,356	65,619
7807	MASTER COMM SIMPSON CO	0.002337%	0.002841%	860	641	1,501	18,336	24,660	13,018	13,441	24,261
7814	MASTER COMM WARREN CO	0.007189%	0.008162%	2,644	1,972	4,616	56,404	75,859	40,044	41,348	74,630
7817	LOGAN CO MASTER COM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	0.001879%	0.001827%	691	516	1,207	14,742	19,827	10,466	10,807	19,506
7821	MASTER COMM MUHLENBERG CO	0.004610%	0.004675%	1,696	1,265	2,961	36,170	48,645	25,679	26,515	47,857
8024	SEVEN CO SERVICES INC	0.063694%	0.140012%	-	17,475	17,475	499,738	672,105	354,791	366,342	661,217
8201	KY RIVER COMM CARE INC	0.011023%	0.024230%	-	3,024	3,024	86,486	116,316	61,401	63,400	114,431
8202	NORTHERN KY REG MHMR BD	0.033253%	0.061450%	280,323	9,123	289,446	260,900	350,889	185,227	191,258	345,205
8204	COMMUNICARE INC	0.457074%	0.405475%	479,751	125,402	605,153	3,586,163	4,823,086	2,546,012	2,628,904	4,744,956
8205	ADANTA/BEHAVIORAL HLTH SR	0.276544%	0.299463%	518,392	75,872	594,264	2,169,740	2,918,117	1,540,417	1,590,569	2,870,846
8208	CUMBERLAND RIVER MHMR	1.127853%	0.669591%	874,772	309,436	1,184,208	8,849,037	11,901,207	6,282,413	6,486,952	11,708,418
8209	WESTERN KY REG MHMR ADV	0.412435%	0.216321%	318,007	113,155	431,162	3,235,929	4,352,052	2,297,362	2,372,159	4,281,552
8210	NEW VISTA OF THE BLUEGRASS, INC.	2.072588%	2.304750%	1,699,953	568,632	2,268,585	16,261,347	21,870,137	11,544,814	11,920,685	21,515,859
8211	PENNYROYAL REG MHMR BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	0.696049%	0.156218%	396,856	190,967	587,823	5,461,140	7,344,772	3,877,160	4,003,391	7,225,793
8216	COMPREHEND INC REG MHMR B	0.259379%	0.282879%	231,456	71,163	302,619	2,035,065	2,736,991	1,444,803	1,491,843	2,692,654
8220	LIFESKILLS INC	1.141209%	0.964394%	1,024,620	313,100	1,337,720	8,953,827	12,042,141	6,356,809	6,563,771	11,847,069
8221	MOUNTAIN COMP CARE CENTER	0.338284%	0.358202%	338,904	92,811	431,715	2,654,147	3,569,603	1,884,323	1,945,672	3,511,779
9940	KY EMPLOYERS MUTUAL INS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	0.081183%	0.086674%	29,860	22,273	52,133	636,955	856,650	452,209	466,932	842,773
10010	LEGS LEGISLATIVE RES COMM	1.561631%	1.586254%	2,128,724	428,447	2,557,171	12,252,422	16,478,472	8,698,661	8,981,867	16,211,535
20020	JUDL JUDICIAL RET SYSTEM	0.011332%	0.010436%	4,168	3,109	7,277	88,910	119,576	63,122	65,177	117,639
20025	JUDL ADM OFF OF THE COURT	4.474015%	4.078255%	3,781,598	1,227,483	5,009,081	35,102,736	47,210,213	24,921,340	25,732,717	46,445,448
31030	UNIFIED PROSECUTORIAL SYS	3.771364%	3.840596%	4,764,187	1,034,705	5,798,892	29,589,797	39,795,775	21,007,405	21,691,354	39,151,118
31035	DEPT OF AGRICULTURE	0.666325%	0.727582%	841,738	182,812	1,024,550	5,227,929	7,031,122	3,711,591	3,832,431	6,917,224
31040	ATTORNEY GENERALS OFFICE	0.628062%	0.638161%	793,402	172,314	965,716	4,927,720	6,627,367	3,498,457	3,612,358	6,520,010
31045	AUDITOR OF PUBLIC ACCOUNT	0.507587%	0.503257%	641,211	139,261	780,472	3,982,484	5,356,104	2,827,382	2,919,434	5,269,340
31066	REGISTRY OF ELECTION	0.040855%	0.047225%	51,610	11,209	62,819	320,545	431,106	227,572	234,981	424,122
31070	GOVERNORS OFFICE	0.120343%	0.119487%	152,024	33,017	185,041	944,201	1,269,870	670,339	692,164	1,249,299
31074	DEPT OF VETERANS AFFAIRS	1.428706%	1.648338%	1,804,817	391,977	2,196,794	11,209,504	15,075,835	7,958,236	8,217,337	14,831,620
31076	MILITARY AFFAIRS COMM	0.004394%	0.004761%	5,551	1,206	6,757	34,475	46,366	24,476	25,273	45,615
31082	KY INFRASTRUCTURE	0.055277%	0.052271%	69,828	15,166	84,994	433,699	583,288	307,906	317,931	573,839
31085	LT GOVERNORS OFFICE	0.031876%	0.031203%	40,267	8,745	49,012	250,096	336,358	177,557	183,338	330,910
31089	AGRICULTURAL DEVELOP BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	0.064695%	0.061895%	81,726	17,750	99,476	507,591	682,668	360,367	372,099	671,609
31095	DEPT MILITARY AFFAIRS	1.075077%	1.181123%	1,358,094	294,956	1,653,050	8,434,961	11,344,310	5,988,438	6,183,406	11,160,542
31097	OFF OF MINORITY EMPOWMENT	0.000477%	0.000000%	603	131	734	3,743	5,033	2,657	2,744	4,952
31110	OFF OF SECRETARY TO CABIN	0.002121%	0.014553%	2,679	582	3,261	16,641	22,381	11,814	12,199	22,018
31112	GOV OFF LOCAL DEVELOPMENT	0.157638%	0.158943%	199,137	43,249	242,386	1,236,814	1,663,410	878,082	906,670	1,636,465
31120	SECRETARY OF STATE	0.113859%	0.115558%	143,833	31,238	175,071	893,328	1,201,451	634,222	654,871	1,181,988
31125	STATE TREASURERS OFFICE	0.102316%	0.106162%	129,252	28,071	157,323	802,763	1,079,648	569,925	588,480	1,062,158
31135	EARLY CHILDHOOD ADVISORY COUNCIL	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	0.008125%	0.009319%	10,264	2,229	12,493	63,748	85,736	45,258	46,732	84,347
31137	KY COMM NETWORK AUTH	0.052961%	0.060535%	66,903	14,530	81,433	415,527	558,849	295,006	304,610	549,796
31150	BOARD OF ACCOUNTANCY	0.013618%	0.014756%	17,204	3,736	20,940	106,846	143,698	75,856	78,325	141,371
31155	BOARD OF AUCTIONEERS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	0.007019%	0.008222%	8,867	1,926	10,793	55,070	74,065	39,098	40,370	72,865
31170	BOARD OF CHIROPRACTIC EXM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31179	Off of the KY Brd of Emergency Med Svcs	0.023293%	0.000000%	29,425	6,391	35,816	182,755	245,790	129,748	133,972	241,808
31180	BOARD OF DENTISTRY	0.016594%	0.019489%	20,962	4,553	25,515	130,195	175,101	92,433	95,442	172,265
31185	BOARD OF ELECTIONS	0.033908%	0.033333%	42,834	9,303	52,137	266,039	357,800	188,876	195,025	352,004
31190	BRD OF EMBALMERS/FUN DIR	0.013308%	0.004779%	16,811	3,651	20,462	104,413	140,427	74,129	76,542	138,152
31200	BOARD OF EXM ARCHITECTS	0.009978%	0.010811%	12,605	2,738	15,343	78,287	105,289	55,580	57,389	103,583
31205	KY LANDSCAPE ARCH REG BD	0.001676%	0.001847%	2,117	460	2,577	13,150	17,685	9,336	9,640	17,399
31215	BD EXAMINERS OF SOCIAL WK	0.007016%	0.004902%	8,862	1,925	10,787	55,047	74,033	39,081	40,353	72,834
31225	BD OF HAIRDRESSERS/CSMTG	0.046624%	0.049229%	58,897	12,792	71,689	365,808	491,981	259,707	268,162	484,011
31245	BD OF MEDICAL LICENSURE	0.054348%	0.051665%	68,655	14,911	83,566	426,410	573,485	302,731	312,588	564,195
31250	BOARD OF NURSING	0.205073%	0.213151%	259,059	56,263	315,322	1,608,985	2,163,949	1,142,306	1,179,497	2,128,895
31260	BOARD OF OPTOMETRIC EXM	0.005541%	0.005996%	7,000	1,520	8,520	43,474	58,469	30,865	31,870	57,522
31263	KY RESPIRATORY CARE BD	0.007197%	0.007097%	9,092	1,975	11,067	56,467	75,943	40,089	41,394	74,713
31268	PERSONNEL BOARD	0.022910%	0.024971%	28,941	6,286	35,227	179,750	241,748	127,614	131,769	237,832
31270	KY BOARD OF PHARMACY	0.073702%	0.078834%	93,104	20,221	113,325	578,260	777,710	410,538	423,904	765,112
31275	BD OF PHYSICAL THERAPY	0.011638%	0.011624%	14,702	3,193	17,895	91,311	122,805	64,826	66,937	120,816



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

Participating Employer Code	Participating Employer Name	2023		Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023					
		Proportionate Share	Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.94%	Discount Rate Less 1.00% 4.94%	Discount Rate Plus 1.00% 6.94%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
31284	BOARD OF REAL ESTATE APPR	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	0.033577%	0.034148%	42,416	9,212	51,628	263,442	354,308	187,032	193,121	348,568	
31345	SCHOOL FAC CONSTR COMM	0.009429%	0.010217%	11,912	2,587	14,499	73,979	99,496	52,522	54,232	97,884	
31354	EXECUTIVE BRANCH ETH COMM	0.017695%	0.023816%	22,353	4,855	27,208	138,833	186,719	98,565	101,774	183,695	
31370	COMMISSION ON HUMAN RIGHT	0.060495%	0.065108%	76,420	16,597	93,017	474,639	638,349	336,972	347,943	628,008	
31395	COMMISSION- REAL ESTATE	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	0.137789%	0.151811%	174,062	37,804	211,866	1,081,081	1,453,962	767,518	792,506	1,430,409	
31765	OFFICE OF STATE BUD DIREC	0.080291%	0.092840%	101,427	22,029	123,456	629,956	847,238	447,240	461,801	833,513	
35605	TRAN OFF OF THE SECRETARY	0.238082%	0.254830%	300,759	65,320	366,079	1,867,971	2,512,263	1,326,174	1,369,351	2,471,566	
35607	TRAN OFFICE OF LEGAL SVC	0.138511%	0.141552%	174,975	38,002	212,977	1,086,745	1,461,581	771,540	796,659	1,437,904	
35609	DIVISION OF FACILITY MANA	0.094948%	0.087981%	119,943	26,050	145,993	744,954	1,001,900	528,883	546,102	985,670	
35615	TRAN DEPT OF AVIATION	0.081294%	0.075950%	102,696	22,304	125,000	637,826	857,822	452,827	467,570	843,926	
35616	TRAN OFFICE OF PERSONNEL	0.103758%	0.102979%	131,073	28,467	159,540	814,076	1,094,864	577,957	596,774	1,077,128	
35617	OFFICE OF INFORMAT TECHNO	0.116608%	0.124513%	147,306	31,992	179,298	914,896	1,230,458	649,535	670,682	1,210,526	
35618	OFFICE OF AUDITS	0.143669%	0.161050%	181,491	39,417	220,908	1,127,215	1,516,008	800,271	826,326	1,491,450	
35619	DOT PAYROLL DIVISION	0.048906%	0.051381%	61,781	13,418	75,199	383,712	516,061	272,418	281,287	507,701	
35625	TRAN DEPT OF HIGHWAYS	12.021434%	12.418204%	15,186,109	3,298,176	18,484,285	94,319,136	126,851,262	66,962,284	69,142,407	124,796,380	
35628	TRAN DEPT OF INTERGOV PRO	0.041987%	0.051419%	53,040	11,519	64,559	329,426	443,051	233,878	241,492	435,874	
35630	TRAN DEPT OF VEH REGULATE	0.557737%	0.520798%	704,563	153,020	857,583	4,375,956	5,885,291	3,106,729	3,207,877	5,789,955	
36635	CAB FOR ECONOMIC DEVELOPMENT	0.283023%	0.288009%	357,530	77,650	435,180	2,220,574	2,986,484	1,576,506	1,627,833	2,938,106	
39075	KHEAA DIV OF FINANCIAL AF	0.029358%	0.040952%	37,086	8,055	45,141	230,340	309,788	163,531	168,855	304,770	
39079	COMMONWEALTH OF TECHNOL	0.836867%	0.993726%	1,057,175	229,601	1,286,776	6,565,986	8,830,697	4,661,551	4,813,319	8,687,647	
39084	KY RIVER AUTHORITY	0.022634%	0.027911%	28,593	6,210	34,803	177,584	238,836	126,077	130,182	234,967	
39103	OFFICE OF PVA'S	1.935168%	2.098452%	2,444,607	530,930	2,975,537	15,183,161	20,420,068	10,779,352	11,130,301	20,089,281	
39130	DEPT OF REVENUE	2.098583%	2.304428%	2,651,042	575,764	3,226,806	16,465,301	22,144,438	11,689,612	12,070,197	21,785,717	
39750	OFFICE OF SECRETARY	0.377352%	0.355863%	476,692	103,530	580,222	2,960,671	3,981,853	2,101,941	2,170,375	3,917,350	
39757	FIN OFFICE OF INSP GENERAL	0.000000%	0.000371%	-	-	-	-	-	-	-	-	-
39758	OFF OF THE CONTROLLER	0.265316%	0.256619%	335,161	72,792	407,953	2,081,646	2,799,639	1,477,874	1,525,990	2,754,287	
39785	DEPT FACILITIES SUPP SVCS	0.628350%	0.667140%	793,765	172,393	966,158	4,929,980	6,630,406	3,500,061	3,614,014	6,522,999	
50235	KY STATE FAIR BOARD	0.612403%	0.553243%	773,621	168,018	941,639	4,804,861	6,462,132	3,411,232	3,522,293	6,357,451	
50410	COMM KY HERITAGE COUNCIL	0.055251%	0.056102%	69,796	15,159	84,955	433,495	583,014	307,761	317,781	573,569	
50529	KY ARTS COUNCIL	0.035509%	0.039128%	44,856	9,742	54,598	278,601	374,694	197,794	204,233	368,624	
50550	KY HISTORICAL SOCIETY	0.107398%	0.110351%	135,671	29,466	165,137	842,635	1,133,273	598,233	617,710	1,114,915	
50660	DEPT OF FISH & WILDLIFE	0.964418%	1.028696%	1,218,303	264,596	1,482,899	7,566,740	10,176,626	5,372,040	5,546,941	10,011,774	
50665	COMM KY HORSE PARK	0.144540%	0.156095%	182,591	39,656	222,247	1,134,048	1,525,199	805,123	831,335	1,500,492	
50670	DEPT OF PARKS	1.422345%	1.458726%	1,796,781	390,232	2,187,013	11,159,596	15,008,714	7,922,804	8,180,751	14,765,585	
50850	COMM OFFICE OF SECRETARY	0.081354%	0.092678%	102,771	22,320	125,091	638,296	858,455	453,161	467,915	844,549	
50852	KY ARTISANS CTR AT BEREA	0.042523%	0.035822%	53,718	11,667	65,385	333,632	448,707	236,863	244,575	441,438	
50860	DEPT OF TOURISM	0.070261%	0.084881%	88,758	19,277	108,035	551,262	741,400	391,371	404,113	729,390	
51106	DEPT OF WORKPLACE STANDARDS	0.277148%	0.000000%	350,109	76,038	426,147	2,174,479	2,924,491	1,543,781	1,594,043	2,877,117	
51107	DEPARTMENT OF WORKERS' CLAIMS	0.465016%	0.000000%	587,432	127,581	715,013	3,648,475	4,906,891	2,590,251	2,674,583	4,827,404	
51113	KY OSH REVIEW COMMISSION	0.013377%	0.000000%	16,899	3,670	20,569	104,955	141,155	74,513	76,939	138,869	
51114	WORKERS' COMP FUNDING COMMISSION	0.052312%	0.000000%	66,084	14,352	80,436	410,435	552,001	291,390	300,877	543,059	
51142	OFFICE OF UNEMPLOYMENT INSURANCE	0.708617%	0.000000%	895,163	194,415	1,089,578	5,559,748	7,477,391	3,947,167	4,075,677	7,356,264	
51183	EDUC PROF STANDARDS BD	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	0.035567%	0.039111%	44,931	9,758	54,689	279,056	375,306	198,117	204,567	369,227	
51407	KY ENVIRONMENTAL EDUC COU	0.006519%	0.006955%	8,236	1,789	10,025	51,148	68,789	36,312	37,495	67,675	
51507	OFFICE OF THE SECRETARY	0.497099%	0.000000%	627,962	136,383	764,345	3,900,196	5,245,434	2,768,961	2,859,112	5,160,462	
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	0.039443%	0.000000%	49,827	10,822	60,649	309,466	416,206	219,707	226,860	409,464	
51509	OFFICE OR EDUCATIONAL PROGRAMS	0.002484%	0.000000%	3,137	682	3,819	19,489	26,211	13,836	14,287	25,787	
51512	KY WORKFORCE INNOVATION BOARD	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	0.008843%	0.294969%	11,171	2,426	13,597	69,381	93,312	49,258	50,861	91,801	
51531	DEPT WORKFORCE INVESTMENT	1.071193%	0.561673%	1,353,188	293,891	1,647,079	8,404,488	11,303,326	5,966,803	6,161,067	11,120,222	
51532	KY COMM ON PROPRIETARY ED	0.007196%	0.007796%	9,090	1,974	11,064	56,459	75,933	40,083	41,388	74,703	
51540	EDUC DEPT OF EDUCATION	0.813714%	0.895524%	1,027,927	223,249	1,251,176	6,384,330	8,586,384	4,532,583	4,680,152	8,447,292	
51545	KY EDUCATIONAL TV AUTHOR	0.433527%	0.464115%	547,655	118,942	666,597	3,401,415	4,574,616	2,414,850	2,493,471	4,500,511	
51555	KY DEPT LIBRARY & ARCHIVE	0.146706%	0.163184%	185,328	40,250	225,578	1,151,043	1,548,055	817,188	843,793	1,522,978	
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1.574736%	1.523081%	1,989,290	432,042	2,421,332	12,355,243	16,616,757	8,771,659	9,057,242	16,347,580	
53723	OFFICE INSPECTOR GENERAL	0.534553%	0.608404%	675,275	146,659	821,934	4,194,057	5,640,652	2,977,589	3,074,532	5,549,278	
53724	OFFICE OF HEALTH POLICY	0.000000%	0.000000%	-	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	0.653477%	0.545711%	825,507	179,287	1,004,794	5,127,124	6,895,549	3,640,024	3,758,534	6,783,847	
53727	DEPT FOR INCOME SUPPORT	1.389320%	1.286691%	1,755,062	381,172	2,136,234	10,900,485	14,660,231	7,738,847	7,990,804	14,422,748	
53728	DEPT FOR PUBLIC HEALTH	1.417161%	1.332779%	1,790,233	388,810	2,179,043	11,118,923	14,954,012	7,893,928	8,150,935	14,711,769	
53729	OFF HUMAN RESOURCE MANAGE	1.049143%	1.094020%	1,325,333	287,841	1,613,174	8,231,486	11,070,652	5,843,979	6,034,245	10,891,317	
53730	SERVE KY	0.058971%	0.056606%	74,495	16,179	90,674	462,681	622,267	328,483	339,177	612,187	



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

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate	Discount Rate	Discount Rate	Health Care	Health Care
							5.94%	Less 1.00% 4.94%	Plus 1.00% 6.94%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
53736	H&FS DEPT FOR COMM BASE S	13.202045%	12.190415%	16,677,525	3,622,091	20,299,616	103,582,107	139,309,178	73,538,568	75,932,802	137,052,488
53739	HEALTH DATA AND ANALYTICS	0.002317%	0.067864%	2,927	636	3,563	18,179	24,449	12,906	13,326	24,053
53746	DEPT FOR MEDICAID SERVICE	0.582619%	0.447693%	735,995	159,846	895,841	4,571,178	6,147,849	3,245,328	3,350,988	6,048,259
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	0.362607%	0.362208%	458,065	99,484	557,549	2,844,983	3,826,262	2,019,808	2,085,568	3,764,280
54500	J&PS OFF OF SECRETARY	0.588259%	0.536603%	743,120	161,394	904,514	4,615,429	6,207,362	3,276,744	3,383,427	6,106,808
54515	DEPT OF PUBLIC ADVOCACY	1.958516%	1.933205%	2,474,101	537,335	3,011,436	15,366,348	20,666,439	10,909,406	11,264,589	20,331,660
54520	J&PS DEPT OF KY STATE POL	2.285675%	2.436841%	2,887,385	627,094	3,514,479	17,933,209	24,118,650	12,731,760	13,146,274	23,727,949
54523	J&PS OF JUVENILE JUSTICE	1.938004%	1.893014%	2,448,190	531,708	2,979,898	15,205,412	20,449,994	10,795,149	11,146,612	20,118,722
54525	DEPT OF CRIMINAL JUST TRN	0.500327%	0.548796%	632,040	137,269	769,309	3,925,523	5,279,496	2,786,942	2,877,678	5,193,973
54527	J&PS DEPT OF CORRECTIONS	1.121025%	1.159695%	1,416,138	307,563	1,723,701	8,795,466	11,829,158	6,244,379	6,447,681	11,637,535
55790	OFFICE OF THE SECRETARY	0.313580%	0.348439%	396,131	86,033	482,164	2,460,322	3,308,925	1,746,716	1,803,585	3,255,323
55793	DEPT PERSONNEL ADMIN	0.123467%	0.138123%	155,969	33,874	189,843	968,711	1,302,835	687,741	710,132	1,281,730
55794	DEPT FOR EMPLOYEE INS	0.158290%	0.176041%	199,960	43,428	243,388	1,241,930	1,670,290	881,713	910,420	1,643,233
56102	OFFICE OF THE SECRETARY	0.013812%	0.385192%	17,449	3,789	21,238	108,368	145,745	76,936	79,441	143,385
56106	DEPT OF WRKPLACE STANDARD	0.034411%	0.343599%	43,470	9,441	52,911	269,986	363,108	191,678	197,918	357,226
56107	DEPT OF WORKERS CLAIMS	0.017439%	0.436509%	22,030	4,785	26,815	136,825	184,018	97,139	100,302	181,037
56113	KY OSH REVIEW COMMISSION	0.000538%	0.014811%	680	148	828	4,221	5,677	2,997	3,094	5,585
56114	WORKERS COMP FUNDING COMM	0.002287%	0.062443%	2,889	627	3,516	17,944	24,133	12,739	13,154	23,742
56115	GEN ADM PROG SUPP S SERVI	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	0.050046%	1.166192%	63,221	13,731	76,952	392,657	528,090	278,768	287,844	519,535
57122	MINE SAFETY REV COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	0.273926%	0.279173%	346,038	75,154	421,192	2,149,200	2,890,492	1,525,834	1,575,511	2,843,669
57124	KY STATE NATURE PRES COMM	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	0.177493%	0.191135%	224,219	48,697	272,916	1,392,595	1,872,922	988,679	1,020,868	1,842,583
57127	DEPT FOR ENERGY DEV & IND	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	1.510460%	1.574238%	1,908,093	414,407	2,322,500	11,850,939	15,938,511	8,413,626	8,687,553	15,680,321
57129	DEPT FOR ENVIRONM PROTECT	2.099244%	2.190089%	2,652,735	576,132	3,228,867	16,475,823	22,158,589	11,697,082	12,077,910	21,799,639
57139	OFFICE OF ADMINISTRATIVE SERVICES	0.283918%	0.277822%	358,661	77,895	436,556	2,227,596	2,995,929	1,581,492	1,632,981	2,947,397
57140	KY NATURE PRESERVES	0.067712%	0.069048%	85,537	18,577	104,114	531,263	714,503	377,172	389,452	702,929
57141	OFFICE OF ENERGY POLICY	0.020466%	0.027509%	25,854	5,615	31,469	160,574	215,959	114,001	117,712	212,461
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	0.165952%	0.181659%	209,640	45,530	255,170	1,302,045	1,751,141	924,393	954,489	1,722,774
58671	KY CLAIMS COMMISSION	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	0.033051%	0.030589%	41,751	9,068	50,819	259,315	348,757	184,102	190,096	343,108
58675	OFFICE OF THE SECRETARY	0.233376%	0.238064%	294,813	64,029	358,842	1,831,048	2,462,605	1,299,960	1,342,284	2,422,713
58676	DEPT OF INSURANCE	0.231196%	0.237091%	292,060	63,431	355,491	1,813,944	2,439,601	1,287,817	1,329,746	2,400,082
58677	OFF OF OCCUP & PROFESSION	0.099530%	0.094328%	125,732	27,307	153,039	780,904	1,050,250	554,406	572,456	1,033,236
58678	KY BOXING & WRESTLING AUT	0.003597%	0.003898%	4,545	987	5,532	28,222	37,956	20,036	20,688	37,341
58680	DEPT OF ALCOHOL & BEVERA	0.041208%	0.045912%	52,056	11,306	63,362	323,314	434,831	229,538	237,012	427,787
58681	DEPT OF CHARITABLE GAMING	0.080810%	0.082702%	102,084	22,171	124,255	634,028	852,714	450,131	464,786	838,901
58685	DEPT OF FINANCIAL INSTITU	0.369515%	0.395036%	466,791	101,380	568,171	2,899,183	3,899,156	2,058,287	2,125,300	3,835,993
58690	DEPT OF HOUSING & BUILD C	0.634380%	0.648681%	801,383	174,047	975,430	4,977,291	6,694,035	3,533,649	3,648,696	6,585,598
014A	BRECKINRIDGE CO ATTORNEY	0.005524%	0.005006%	6,706	1,516	8,222	43,341	58,290	30,770	31,772	57,346
024A	CHRISTIAN COUNTY ATTORNEY	0.001993%	0.002482%	5,200	547	5,747	15,637	21,030	11,101	11,463	20,690
031A	EDMONSON COUNTY ATTORNEY	0.002590%	0.003966%	3,106	711	3,817	20,321	27,330	14,427	14,897	26,887
060A	KNOTT COUNTY ATTORNEY	0.003711%	0.006228%	5,445	1,018	6,463	29,116	39,159	20,671	21,344	38,524
071A	LOGAN COUNTY ATTORNEY	0.006800%	0.005923%	10,590	1,866	12,456	53,352	71,754	37,878	39,111	70,592
086A	MONROE CO ATTORNEY	0.000255%	0.000560%	2,888	70	2,958	2,001	2,691	1,420	1,467	2,647
116A	WAYNE COUNTY ATTORNEY	0.000276%	0.000606%	3,126	76	3,202	2,165	2,912	1,537	1,587	2,865
W002	ALLEN COUNTY ATTORNEY	0.006595%	0.007947%	9,938	1,809	11,747	51,744	69,591	36,736	37,932	68,464
W003	ANDERSON COUNTY ATTORNEY	0.000814%	0.001790%	9,226	223	9,449	6,387	8,589	4,534	4,682	8,450
W005	BARREN COUNTY ATTORNEY	0.012100%	0.012326%	14,102	3,320	17,422	94,936	127,680	67,400	69,594	125,612
W006	BATH COUNTY ATTORNEY	0.000001%	0.000002%	10	-	10	8	11	6	6	10
W007	BELL COUNTY ATTORNEY	0.014573%	0.012118%	14,133	3,998	18,131	114,339	153,776	81,175	83,818	151,285
W008	BOONE COUNTY ATTORNEY	0.044261%	0.046185%	39,401	12,143	51,544	347,268	467,046	246,544	254,571	459,480
W011	BOYLE COUNTY ATTORNEY	0.001240%	0.001191%	1,163	340	1,503	9,729	13,085	6,907	7,132	12,873
W015	BULLITT COUNTY ATTORNEY	0.017368%	0.012640%	9,584	4,765	14,349	136,268	183,269	96,744	99,894	180,300
W018	CALLOWAY COUNTY ATTORNEY	0.000023%	0.000050%	256	6	262	180	243	128	132	239
W021	CARROLL COUNTY ATTORNEY	0.004747%	0.005744%	5,711	1,302	7,013	37,245	50,091	26,442	27,303	49,279
W022	CHILD SUPPORT ENFORCEMENT	0.004885%	0.004982%	2,959	1,340	4,299	38,327	51,547	27,211	28,097	50,712
W023	CASEY COUNTY ATTORNEY	0.004514%	0.004680%	5,965	1,238	7,203	35,416	47,632	25,144	25,963	46,861
W025	CLARK COUNTY ATTORNEY	0.010908%	0.012451%	10,017	2,993	13,010	85,583	115,102	60,760	62,738	113,238
W028	CRITTENDEN CO ATTORNEY	0.002159%	0.004177%	1,740	592	2,332	16,939	22,782	12,026	12,418	22,413
W030	DAVISS COUNTY ATTORNEY	0.003503%	0.004181%	8,455	961	9,416	27,484	36,964	19,513	20,148	36,365
W036	FLOYD COUNTY ATTORNEY	0.010722%	0.010644%	9,021	2,942	11,963	84,124	113,140	59,724	61,669	111,307



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

Participating Employer Code	Participating Employer Name	2023 Proportionate Share	2022 Proportionate Share	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023				
				Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.94%	Discount Rate Less 1.00% 4.94%	Discount Rate Plus 1.00% 6.94%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
W037	FRANKLIN COUNTY ATTORNEY	0.016424%	0.019087%	27,992	4,506	32,498	128,861	173,308	91,486	94,464	170,500
W039	GALLATIN COUNTY ATTORNEY	0.001771%	0.000000%	651	486	1,137	13,895	18,688	9,865	10,186	18,385
W040	GARRARD COUNTY ATTORNEY	0.005641%	0.005403%	6,568	1,548	8,116	44,259	59,524	31,422	32,445	58,560
W041	GRANT COUNTY CHILD SUPPOR	0.002921%	0.002772%	2,719	801	3,520	22,918	30,823	16,271	16,800	30,323
W042	GRAVES COUNTY ATTORNEY	0.008931%	0.013156%	18,105	2,450	20,555	70,072	94,241	49,748	51,367	92,714
W046	HANCOCK COUNTY ATTORNEY	0.001609%	0.001881%	2,345	441	2,786	12,624	16,978	8,963	9,254	16,703
W049	HARRISON COUNTY ATTORNEY	0.004196%	0.004100%	2,065	1,151	3,216	32,921	44,277	23,373	24,134	43,559
W053	HICKMAN COUNTY ATTORNEY	0.003541%	0.004257%	5,976	972	6,948	27,782	37,365	19,724	20,366	36,760
W054	HOPKINS COUNTY ATTORNEY	0.022859%	0.023865%	16,337	6,272	22,609	179,350	241,210	127,330	131,476	237,303
W055	JACKSON COUNTY ATTORNEY	0.000744%	0.000892%	3,451	204	3,655	5,837	7,851	4,144	4,279	7,724
W056	JEFFERSON CO ATTORNEY	0.031321%	0.023957%	88,851	8,593	97,444	245,742	330,502	174,466	180,146	325,148
W058	JOHNSON COUNTY ATTORNEY	0.000096%	0.000210%	1,084	26	1,110	753	1,013	535	552	997
W061	KNOX COUNTY ATTORNEY	0.000002%	0.000005%	28	1	29	16	21	11	12	21
W062	LARUE COUNTY ATTORNEY	0.004825%	0.006227%	6,507	1,324	7,831	37,857	50,914	26,876	27,751	50,089
W063	LAUREL COUNTY ATTORNEY	0.001557%	0.001873%	2,175	427	2,602	12,216	16,430	8,673	8,955	16,163
W065	LEE COUNTY ATTORNEY	0.003376%	0.003603%	5,296	926	6,222	26,488	35,624	18,805	19,417	35,047
W073	MCCRACKEN COUNTY ATTORNEY	0.003302%	0.003981%	6,164	906	7,070	25,907	34,843	18,393	18,992	34,279
W074	MCCREARY COUNTY ATTORNEY	0.007826%	0.008609%	11,574	2,147	13,721	61,402	82,581	43,593	45,012	81,243
W076	MADISON COUNTY ATTORNEY	0.030812%	0.032942%	40,715	8,454	49,169	241,748	325,131	171,630	177,218	319,864
W077	MAGOFFIN CO ATTORNEY	0.004818%	0.004960%	2,659	1,322	3,981	37,802	50,840	26,837	27,711	50,016
W082	MEADE COUNTY ATTORNEY	0.006530%	0.006921%	9,130	1,792	10,922	51,234	68,905	36,374	37,558	67,789
W083	MENIFEE COUNTY ATTORNEY	0.001392%	0.001725%	3,085	382	3,467	10,922	14,689	7,754	8,006	14,451
W084	MERCER COUNTY ATTORNEY	0.002411%	0.002962%	3,188	661	3,849	18,916	25,441	13,430	13,867	25,029
W087	MONTGOMERY CO ATTORNEY	0.005862%	0.007418%	9,788	1,608	11,396	45,993	61,856	32,653	33,716	60,854
W088	MORGAN COUNTY ATTORNEY	0.006813%	0.007845%	10,772	1,869	12,641	53,454	71,891	37,950	39,186	70,727
W092	OHIO COUNTY ATTORNEY	0.000885%	0.000778%	326	243	569	6,944	9,339	4,930	5,090	9,187
W093	OLDHAM COUNTY ATTORNEY	0.019195%	0.016647%	14,740	5,266	20,006	150,602	202,547	106,921	110,402	199,266
W094	OWEN COUNTY ATTORNEY	0.003873%	0.003595%	3,655	1,063	4,718	30,387	40,868	21,574	22,276	40,206
W096	PENDLETON COUNTY ATTORNEY	0.000064%	0.000142%	731	18	749	502	675	356	368	664
W099	POWELL COUNTY ATTORNEY	0.000011%	0.000024%	125	3	128	86	116	61	63	114
W100	PULASKI COUNTY ATTORNEY	0.016096%	0.014291%	13,198	4,416	17,614	126,288	169,846	89,659	92,578	167,095
W102	ROCKCASTLE CO ATTORNEY	0.006946%	0.007324%	6,075	1,906	7,981	54,498	73,295	38,691	39,951	72,108
W103	ROWAN COUNTY ATTORNEY	0.001762%	0.004584%	4,373	483	4,856	13,825	18,593	9,815	10,134	18,292
W105	SCOTT COUNTY ATTORNEY	0.000684%	0.000000%	252	188	440	5,367	7,218	3,810	3,934	7,101
W106	SHELBY COUNTY ATTORNEY	0.004151%	0.004409%	3,342	1,139	4,481	32,568	43,802	23,122	23,875	43,092
W107	SIMPSON COUNTY ATTORNEY	0.002454%	0.001924%	3,263	673	3,936	19,254	25,895	13,669	14,114	25,475
W108	SPENCER COUNTY ATTORNEY	0.003673%	0.004311%	6,801	1,008	7,809	28,818	38,758	20,459	21,126	38,130
W110	TODD COUNTY ATTORNEY	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	0.004530%	0.005298%	5,891	1,243	7,134	35,542	47,801	25,233	26,055	47,027
W112	TRIMBLE COUNTY ATTORNEY	0.003208%	0.003892%	4,579	880	5,459	25,170	33,851	17,869	18,451	33,303
W113	UNION COUNTY ATTORNEY	0.006566%	0.006435%	3,744	1,801	5,545	51,516	69,285	36,574	37,765	68,163
W117	WEBSTER COUNTY ATTORNEY	0.004955%	0.005683%	8,238	1,359	9,597	38,877	52,286	27,601	28,499	51,439
W118	WHITLEY COUNTY ATTORNEY	0.009553%	0.011408%	12,662	2,621	15,283	74,952	100,804	53,213	54,945	99,171
X034	FAYETTE CO ATTORNEY OFF	0.004639%	0.006406%	15,945	1,273	17,218	36,397	48,951	25,840	26,682	48,158
X059	KENTON COUNTY ATTORNEY	0.005511%	0.005705%	6,653	1,512	8,165	43,239	58,153	30,698	31,697	57,211
<b>TOTAL</b>		<b>100.000000%</b>	<b>100.000000%</b>	<b>121,545,219</b>	<b>27,435,836</b>	<b>148,981,055</b>	<b>784,591,380</b>	<b>1,055,209,080</b>	<b>557,024,070</b>	<b>575,159,392</b>	<b>1,038,115,598</b>



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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	(1,189,033)	(5,213,381)	(6,402,414)	-	(6,402,414)	108,412
1433	KET FOUNDATION	(557,266)	404,644	(152,622)	-	(152,622)	50,809
1434	KY BAR ASSOCIATION	-	(591,738)	(591,738)	-	(591,738)	-
1435	CHILD WATCH ADVOCACY CTR	(57,495)	27,132	(30,363)	-	(30,363)	5,242
1436	LOTUS	(185,055)	65,405	(119,650)	-	(119,650)	16,873
1437	SANCTUARY INC	(131,195)	(3,387)	(134,582)	-	(134,582)	11,962
1438	O A S I S	(174,976)	85,299	(89,677)	-	(89,677)	15,954
1439	BARREN RIVER CHILD ADVOCA	(129,264)	161,662	32,398	-	32,398	11,786
1440	MOREHEAD STATE UNIVERSITY	(838,755)	(1,144,468)	(1,983,223)	-	(1,983,223)	76,475
1445	MURRAY STATE UNIV	(1,317,978)	(2,672,754)	(3,990,732)	-	(3,990,732)	120,168
1450	NORTHERN KY UNIVERSITY	-	(15,371,220)	(15,371,220)	-	(15,371,220)	-
1451	SILVERLEAF	(89,036)	29,381	(59,655)	-	(59,655)	8,118
1452	SPRINGHAVEN INC	(118,059)	51,753	(66,306)	-	(66,306)	10,764
1453	SAFE HARBOR	(190,173)	82,866	(107,307)	-	(107,307)	17,339
1454	D.O.V.E.S.	(134,563)	106,649	(27,914)	-	(27,914)	12,269
1455	GATEWAY CHILD ADVOCACY	-	(11,650)	(11,650)	-	(11,650)	-
1456	JUDI'S PLACE FOR KIDS, INC.	(62,897)	27,041	(35,856)	-	(35,856)	5,735
1457	KY RIVER CHILD ADVOCACY	(50,462)	61,953	11,491	-	11,491	4,601
1458	BLUEGRASS RAPE CRISIS CTR	(100,173)	(106,587)	(206,760)	-	(206,760)	9,133
1459	NURSING HOME OMBUDSMAN	(54,632)	7,129	(47,503)	-	(47,503)	4,981
1465	WESTERN KENTUCKY UNIV	(2,385,003)	(2,969,951)	(5,354,954)	-	(5,354,954)	217,456
1480	KASAP	(130,488)	74,198	(56,290)	-	(56,290)	11,897
1481	KDVA	(242,980)	169,475	(73,505)	-	(73,505)	22,154
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(46,618)	31,186	(15,432)	-	(15,432)	4,250
1484	BUFFALO TR CHILD ADV INC	(50,981)	63,182	12,201	-	12,201	4,648
1485	CUMBERLAND V C A CENTER	(64,858)	24,094	(40,764)	-	(40,764)	5,913
1486	LAKE CUMB CHILD ADV CTR	(66,353)	69,446	3,093	-	3,093	6,050
1487	B.R.A.S.S.	(173,251)	61,406	(111,845)	-	(111,845)	15,796
1488	WOMEN AWARE	(40,417)	(18,546)	(58,963)	-	(58,963)	3,685
1489	BETHANY HOUSE ABUSE SHEL	(106,940)	11,818	(95,122)	-	(95,122)	9,750
1490	HOPE HARBOR INC	(127,159)	93,916	(33,243)	-	(33,243)	11,594
1491	CHILD ADV CTR OF GRN RVR	(50,280)	43,608	(6,672)	-	(6,672)	4,584
1492	CSG HEADQUARTERS	(659,312)	(401,495)	(1,060,807)	-	(1,060,807)	60,114
1994	KY HIGHER ED STUD LN CORP	(1,875,893)	(1,604,610)	(3,480,503)	-	(3,480,503)	171,037
3022	LEX FAYETTE CO HLTH DEPT	(1,468,631)	215,336	(1,253,295)	-	(1,253,295)	133,904
3023	LAKE CUMBERLAND DISTRICT	(1,236,511)	(13,696)	(1,250,207)	-	(1,250,207)	112,740
3024	WEDCO DIST HEALTH DEPT	(318,190)	(681,839)	(1,000,029)	-	(1,000,029)	29,011
3025	NORTHERN KY DIST HLTH DEP	(1,539,566)	342,935	(1,196,631)	-	(1,196,631)	140,372
3026	BARREN RVR DIST HLTH DEPT	(929,210)	(423,970)	(1,353,180)	-	(1,353,180)	84,722
3027	GREEN RVR DIST HLTH DEPT	(1,396,479)	104,647	(1,291,832)	-	(1,291,832)	127,326
3028	LINCOLN TRL DIST HLTH DEP	(895,298)	273,472	(621,826)	-	(621,826)	81,630
3029	PURCHASE DIST HLTH DEPT	(460,296)	64,140	(396,156)	-	(396,156)	41,968
3030	MERCER CO HEALTH DEPT	(126,908)	(21,850)	(148,758)	-	(148,758)	11,571
3031	CUMBERLAND VLY DIST HEALT	(759,756)	383,181	(376,575)	-	(376,575)	69,272
3033	KY RIVER DIST HEALTH DEPT	(759,417)	91,074	(668,343)	-	(668,343)	69,241
3034	BOURBON CO HEALTH CENTER	(147,770)	65,670	(82,100)	-	(82,100)	13,473
3035	CLARK CO HEALTH DEPT	(301,144)	(217,957)	(519,101)	-	(519,101)	27,457
3036	GATEWAY DIST HEALTH DEPT	(534,297)	231,429	(302,868)	-	(302,868)	48,715
3037	BOYLE CO HEALTH DEPT	(120,743)	12,120	(108,623)	-	(108,623)	11,009
3038	PIKE CO HEALTH DEPT	(394,188)	(83,824)	(478,012)	-	(478,012)	35,941
3039	FLOYD CO HEALTH CENTER	(205,792)	(79,280)	(285,072)	-	(285,072)	18,763
3040	MARTIN CO HEALTH DEPT	(77,342)	(49,348)	(126,690)	-	(126,690)	7,052
3042	BUFFALO TRACE HEALTH DEPT	(155,386)	(21,821)	(177,207)	-	(177,207)	14,167
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(376,363)	116,183	(260,180)	-	(260,180)	34,315
3045	PENNYRILE DIST HLTH DEPT	(330,262)	(6,703)	(336,965)	-	(336,965)	30,112
3047	BREATHITT CO HEALTH DEPT	(267,250)	(67,601)	(334,851)	-	(334,851)	24,367
3048	GREENUP CO HLTH DEPT	(237,478)	55,250	(182,228)	-	(182,228)	21,652
3049	WHITLEY CO HEALTH DEPT	(393,465)	(99,804)	(493,269)	-	(493,269)	35,875
3050	LAUREL CO HEALTH DEPT	(221,146)	(56,077)	(277,223)	-	(277,223)	20,163
3051	KNOX CO HEALTH DEPT	(370,216)	(115,731)	(485,947)	-	(485,947)	33,755
3052	MONROE CO HEALTH DEPT	(83,127)	17,312	(65,815)	-	(65,815)	7,579
3053	BULLITT CO HEALTH DEPT	(263,370)	(20,356)	(283,726)	-	(283,726)	24,013
3054	THREE RIVERS DIST HLTH	(446,626)	87,009	(359,617)	-	(359,617)	40,722
3055	ESTILL CO HEALTH DEPT	(67,915)	(65,985)	(133,900)	-	(133,900)	6,192
3056	OLDHAM CO HEALTH DEPT	(215,478)	11,803	(203,675)	-	(203,675)	19,647



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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	(130,131)	30,984	(99,147)	-	(99,147)	11,865
3058	FLEMING CO HEALTH DEP	(81,314)	6,202	(75,112)	-	(75,112)	7,414
3059	JESSAMINE CO HEALTH DEPT	(275,285)	126,705	(148,580)	-	(148,580)	25,099
3060	POWELL CO HEALTH DEPT	(84,165)	54,774	(29,391)	-	(29,391)	7,674
3061	ANDERSON CO HEALTH DEPT	(110,679)	54,694	(55,985)	-	(55,985)	10,091
3062	MADISON CO HEALTH DEP	(594,381)	(509,849)	(1,104,230)	-	(1,104,230)	54,193
3064	JOHNSON CO HEALTH DEPT	(263,668)	(26,504)	(290,172)	-	(290,172)	24,040
3065	MAGOFFIN CO HEALTH DEPT	(104,637)	(4,870)	(109,507)	-	(109,507)	9,540
3066	ALLEN CO HEALTH DEPT	(157,936)	(48,457)	(206,393)	-	(206,393)	14,400
3067	FRANKLIN CO HEALTH DEPT	(482,920)	(108,039)	(590,959)	-	(590,959)	44,031
3068	LINCOLN CO HEALTH DEPT	(98,882)	1,239	(97,643)	-	(97,643)	9,016
3069	WOODFORD CO HEALTH DEPT	(185,948)	153,793	(32,155)	-	(32,155)	16,954
3072	MUHLENBERG CO.HEALTH DEPT	(185,199)	46,768	(138,431)	-	(138,431)	16,886
3073	MARSHALL CO HEALTH DEPT	(259,711)	(98,630)	(358,341)	-	(358,341)	23,679
3074	CHRISTIAN CO HEALTH DEPT	(246,350)	(111,605)	(357,955)	-	(357,955)	22,461
3075	HOPKINS CO HEALTH DEPT	(311,983)	(14,961)	(326,944)	-	(326,944)	28,445
3076	TODD CO HEALTH DEPT	(183,144)	184,534	1,390	-	1,390	16,698
3077	BRACKEN CO HEALTH DEPT	(68,962)	(11,600)	(80,562)	-	(80,562)	6,288
3078	MONTGOMERY CO HEALTH DEPT	(357,961)	57,468	(300,493)	-	(300,493)	32,638
3079	GARRARD COUNTY HEALTH DPT	(69,000)	(30,671)	(99,671)	-	(99,671)	6,291
3080	BRECKINRIDGE CO HEALTH BD	(81,668)	(61,858)	(143,526)	-	(143,526)	7,446
3081	ASHLAND BOYD CO HEALTH DP	(221,862)	(60,443)	(282,305)	-	(282,305)	20,229
3082	LAWRENCE CO HEALTH DEPT	(138,930)	(35,852)	(174,782)	-	(174,782)	12,667
3083	GRAVES CO HEALTH CENTER	(234,013)	20,709	(213,304)	-	(213,304)	21,336
3084	CALLOWAY CO HEALTH DEPT	(137,827)	19,652	(118,175)	-	(118,175)	12,567
3085	BELL CO HEALTH DEPT	(164,733)	(120,073)	(284,806)	-	(284,806)	15,020
3086	GRAYSON COUNTY HEALTH DEPT	(135,586)	64,753	(70,833)	-	(70,833)	12,362
3087	HARLAN CO HEALTH DEPT	(133,929)	(129,318)	(263,247)	-	(263,247)	12,211
3088	CARTER CO HEALTH DEPT	(116,461)	77,524	(38,937)	-	(38,937)	10,618
3801	KENTUCKY STATE UNIVERSITY	(609,548)	(502,118)	(1,111,666)	-	(1,111,666)	55,576
5470	KCTCS	(2,978,476)	(3,130,534)	(6,109,010)	-	(6,109,010)	271,566
7403	ASST OF COMMONWEALTH ATTY	(224,351)	20,844	(203,507)	-	(203,507)	20,455
7407	KENTUCKY HOUSING CORP	-	(5,066,593)	(5,066,593)	-	(5,066,593)	-
7408	FRANKLIN CO COUNCIL AGING	(59,889)	70,844	10,955	-	10,955	5,460
7409	MUN ELEC POW ASSOC OF KY	(25,072)	(7,796)	(32,868)	-	(32,868)	2,286
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(1,722)	(128,212)	(129,934)	-	(129,934)	157
7416	KY OFFICE OF BAR ADMISSIO	-	(89,490)	(89,490)	-	(89,490)	-
7417	KY ASSOC OF REGIONAL PROG	(22,681)	(8,140)	(30,821)	-	(30,821)	2,068
7716	MASTER COMMISSIONER BULLITT COUNTY	(25,208)	51,316	26,108	-	26,108	2,298
7718	MASTER COMM BOONE CO	(26,225)	(18,281)	(44,506)	-	(44,506)	2,391
7720	MASTER COMM CAMPBELL CO	(12,190)	(22,124)	(34,314)	-	(34,314)	1,111
7724	MASTER COMM CHRISTIAN CO	(7,295)	(561)	(7,856)	-	(7,856)	665
7725	MASTER COMM CLARK CO	(3,762)	(1,384)	(5,146)	-	(5,146)	343
7727	MASTER COMM CLINTON/CUMBE	(6,000)	(2,935)	(8,935)	-	(8,935)	547
7730	MASTER COMM DAVIESS CO	(18,968)	(5,955)	(24,923)	-	(24,923)	1,729
7734	MASTER COMM FAYETTE CO	(26,767)	(34,985)	(61,752)	-	(61,752)	2,441
7740	MASTER COMM GARRARD CO	-	(7,421)	(7,421)	-	(7,421)	-
7741	MASTER COMM GRANT CO	(9,500)	(12,115)	(21,615)	-	(21,615)	866
7743	MASTER COMM GRAYSON CO	(12,546)	9,074	(3,472)	-	(3,472)	1,144
7747	MASTER COMM HARDIN CO	(29,740)	(5,635)	(35,375)	-	(35,375)	2,712
7750	MASTER COMMISSIONER HART COUNTY	-	(17,928)	(17,928)	-	(17,928)	-
7751	MASTER COMM HENDERSON CO	-	(2,467)	(2,467)	-	(2,467)	-
7752	HENRY/ TRIMBLE MASTER COM	(10,273)	10,840	567	-	567	937
7753	MASTER COMM HOPKINS CO	-	(39,829)	(39,829)	-	(39,829)	-
7756	MASTER COMM JEFF CIRCUIT	(68,057)	(44,181)	(112,238)	-	(112,238)	6,205
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(11,143)	(13,527)	(24,670)	-	(24,670)	1,016
7759	MASTER COMM KENTON CO	(31,373)	(16,334)	(47,707)	-	(47,707)	2,860
7763	MASTER COMM LAUREL CO	(10,863)	(6,637)	(17,500)	-	(17,500)	990
7773	MASTER COMM MCCracken CO	(21,823)	(368)	(22,191)	-	(22,191)	1,990
7776	MASTER COMM MADISON CO	(18,019)	(6,386)	(24,405)	-	(24,405)	1,643
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(8,533)	(13,316)	(21,849)	-	(21,849)	778
7790	MASTER COMM NELSON CO	(9,500)	(18,124)	(27,624)	-	(27,624)	866
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(12,198)	(8,361)	(20,559)	-	(20,559)	1,112
7794	MASTER COMM OWEN CO	(8,345)	4,326	(4,019)	-	(4,019)	761



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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	(16,179)	(3,765)	(19,944)	-	(19,944)	1,475
7799	MASTER COMM FOR FLEMING	-	(3,722)	(3,722)	-	(3,722)	-
7805	MASTER COMM SCOTT CO	(18,638)	(6,413)	(25,051)	-	(25,051)	1,699
7807	MASTER COMM SIMPSON CO	(6,891)	(4,648)	(11,539)	-	(11,539)	628
7814	MASTER COMM WARREN CO	(21,198)	(18,361)	(39,559)	-	(39,559)	1,933
7817	LOGAN CO MASTER COM	-	(16,285)	(16,285)	-	(16,285)	-
7819	MASTER COMM FLOYD CO	-	(14,210)	(14,210)	-	(14,210)	-
7820	MASTER COMM BARREN CO	(5,540)	(15,974)	(21,514)	-	(21,514)	505
7821	MASTER COMM MUHLENBERG CO	(13,593)	2,599	(10,994)	-	(10,994)	1,239
8024	SEVEN CO SERVICES INC	(187,809)	(79,719)	(267,528)	-	(267,528)	17,124
8201	KY RIVER COMM CARE INC	(32,503)	28,466	(4,037)	-	(4,037)	2,963
8202	NORTHERN KY REG MHMR BD	(98,050)	(806,528)	(904,578)	-	(904,578)	8,940
8204	COMMUNICARE INC	(1,347,733)	116,108	(1,231,625)	-	(1,231,625)	122,881
8205	ADANTA/BEHAVIORAL HLTH SR	(815,420)	(962,349)	(1,777,769)	-	(1,777,769)	74,347
8208	CUMBERLAND RIVER MHMR	(3,325,598)	1,792,473	(1,533,125)	-	(1,533,125)	303,216
8209	WESTERN KY REG MHMR ADV	(1,216,110)	971,099	(245,011)	-	(245,011)	110,880
8210	NEW VISTA OF THE BLUEGRASS, INC.	(6,111,252)	(4,021,943)	(10,133,195)	-	(10,133,195)	557,201
8211	PENNYROYAL REG MHMR BD	-	(2,667,311)	(2,667,311)	-	(2,667,311)	-
8213	GREEN RVR REG MHMR BD	(2,052,376)	2,999,198	946,822	-	946,822	187,128
8216	COMPREHEND INC REG MHMR B	(764,807)	(356,630)	(1,121,437)	-	(1,121,437)	69,732
8220	LIFESKILLS INC	(3,364,979)	2,406,652	(958,327)	-	(958,327)	306,806
8221	MOUNTAIN COMP CARE CENTER	(997,467)	(410,484)	(1,407,951)	-	(1,407,951)	90,945
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(239,377)	(127,554)	(366,931)	-	(366,931)	21,825
10010	LEGS LEGISLATIVE RES COMM	(4,604,639)	1,352,050	(3,252,589)	-	(3,252,589)	419,834
20020	JUDL JUDICIAL RET SYSTEM	(33,414)	(5,612)	(39,026)	-	(39,026)	3,047
20025	JUDL ADM OFF OF THE COURT	(13,192,122)	4,434,668	(8,757,454)	-	(8,757,454)	1,202,808
31030	UNIFIED PROSECUTORIAL SYS	(11,120,278)	1,925,181	(9,195,097)	-	(9,195,097)	1,013,905
31035	DEPT OF AGRICULTURE	(1,964,732)	306,907	(1,657,825)	-	(1,657,825)	179,137
31040	ATTORNEY GENERALS OFFICE	(1,851,909)	444,335	(1,407,574)	-	(1,407,574)	168,850
31045	AUDITOR OF PUBLIC ACCOUNT	(1,496,676)	236,575	(1,260,101)	-	(1,260,101)	136,461
31066	REGISTRY OF ELECTION	(120,465)	(23,412)	(143,877)	-	(143,877)	10,984
31070	GOVERNORS OFFICE	(354,844)	(44,866)	(399,710)	-	(399,710)	32,353
31074	DEPT OF VETERANS AFFAIRS	(4,212,696)	(3,695,147)	(7,907,843)	-	(7,907,843)	384,098
31076	MILITARY AFFAIRS COMM	(12,956)	(18,198)	(31,154)	-	(31,154)	1,181
31082	KY INFRASTRUCTURE	(162,990)	99,761	(63,229)	-	(63,229)	14,861
31085	LT GOVERNORS OFFICE	(93,990)	56,114	(37,876)	-	(37,876)	8,570
31089	AGRICULTURAL DEVELOP BD	-	(314,781)	(314,781)	-	(314,781)	-
31094	OFF OF HOMELAND SECURITY	(190,760)	86,717	(104,043)	-	(104,043)	17,393
31095	DEPT MILITARY AFFAIRS	(3,169,982)	(955,257)	(4,125,239)	-	(4,125,239)	289,027
31097	OFF OF MINORITY EMPOWMENT	(1,406)	3,241	1,835	-	1,835	128
31110	OFF OF SECRETARY TO CABIN	(6,254)	(62,159)	(68,413)	-	(68,413)	570
31112	GOV OFF LOCAL DEVELOPMENT	(464,813)	78,363	(386,450)	-	(386,450)	42,380
31120	SECRETARY OF STATE	(335,726)	121,504	(214,222)	-	(214,222)	30,610
31125	STATE TREASURERS OFFICE	(301,690)	6,199	(295,491)	-	(295,491)	27,507
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	(84,073)	(84,073)	-	(84,073)	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	(23,957)	12,719	(11,238)	-	(11,238)	2,184
31137	KY COMM NETWORK AUTH	(156,161)	(19,382)	(175,543)	-	(175,543)	14,238
31150	BOARD OF ACCOUNTANCY	(40,154)	(8,344)	(48,498)	-	(48,498)	3,661
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(20,696)	(3,959)	(24,655)	-	(24,655)	1,887
31170	BOARD OF CHIROPRACTIC EXM	-	(34,201)	(34,201)	-	(34,201)	-
31179	Off of the KY Brd of Emergency Med Srvs	(68,682)	158,248	89,566	-	89,566	6,262
31180	BOARD OF DENTISTRY	(48,929)	11,585	(37,344)	-	(37,344)	4,461
31185	BOARD OF ELECTIONS	(99,981)	12,280	(87,701)	-	(87,701)	9,116
31190	BRD OF EMBALMERS/FUN DIR	(39,240)	14,666	(24,574)	-	(24,574)	3,578
31200	BOARD OF EXM ARCHITECTS	(29,421)	(10,751)	(40,172)	-	(40,172)	2,683
31205	KY LANDSCAPE ARCH REG BD	(4,942)	(60)	(5,002)	-	(5,002)	451
31215	BD EXAMINERS OF SOCIAL WK	(20,687)	(10,499)	(31,186)	-	(31,186)	1,886
31225	BD OF HAIRDRESSERS/CSMTG	(137,476)	87,754	(49,722)	-	(49,722)	12,535
31245	BD OF MEDICAL LICENSURE	(160,251)	45,557	(114,694)	-	(114,694)	14,611
31250	BOARD OF NURSING	(604,680)	195,711	(408,969)	-	(408,969)	55,132
31260	BOARD OF OPTOMETRIC EXM	(16,338)	9,258	(7,080)	-	(7,080)	1,490
31263	KY RESPIRATORY CARE BD	(21,221)	7,367	(13,854)	-	(13,854)	1,935
31268	PERSONNEL BOARD	(67,553)	7,237	(60,316)	-	(60,316)	6,159
31270	KY BOARD OF PHARMACY	(217,318)	35,228	(182,090)	-	(182,090)	19,814
31275	BD OF PHYSICAL THERAPY	(34,316)	23,821	(10,495)	-	(10,495)	3,129



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(99,005)	(15,143)	(114,148)	-	(114,148)	9,027
31345	SCHOOL FAC CONSTR COMM	(27,802)	(11,437)	(39,239)	-	(39,239)	2,535
31354	EXECUTIVE BRANCH ETH COMM	(52,176)	(25,028)	(77,204)	-	(77,204)	4,757
31370	COMMISSION ON HUMAN RIGHT	(178,376)	(12,388)	(190,764)	-	(190,764)	16,264
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	(24,025)	(24,025)	-	(24,025)	-
31415	KY COUNCIL POSTSEC EDUCAT	(406,286)	(242,791)	(649,077)	-	(649,077)	37,044
31765	OFFICE OF STATE BUD DIREC	(236,747)	(119,587)	(356,334)	-	(356,334)	21,586
35605	TRAN OFF OF THE SECRETARY	(702,011)	95,075	(606,936)	-	(606,936)	64,007
35607	TRAN OFFICE OF LEGAL SVC	(408,415)	(16,372)	(424,787)	-	(424,787)	37,238
35609	DIVISION OF FACILITY MANA	(279,965)	(101,639)	(381,604)	-	(381,604)	25,526
35615	TRAN DEPT OF AVIATION	(239,704)	28,832	(210,872)	-	(210,872)	21,855
35616	TRAN OFFICE OF PERSONNEL	(305,942)	(61,034)	(366,976)	-	(366,976)	27,895
35617	OFFICE OF INFORMAT TECHNO	(343,831)	(166,263)	(510,094)	-	(510,094)	31,349
35618	OFFICE OF AUDITS	(423,624)	111,757	(311,867)	-	(311,867)	38,624
35619	DOT PAYROLL DIVISION	(144,205)	(16,855)	(161,060)	-	(161,060)	13,148
35625	TRAN DEPT OF HIGHWAYS	(35,446,516)	600,667	(34,845,849)	-	(34,845,849)	3,231,891
35628	TRAN DEPT OF INTERGOV PRO	(123,803)	(1,358)	(125,161)	-	(125,161)	11,288
35630	TRAN DEPT OF VEH REGULATE	(1,644,548)	505,327	(1,139,221)	-	(1,139,221)	149,944
36635	CAB FOR ECONOMIC DEVELOPMENT	(834,524)	(107,713)	(942,237)	-	(942,237)	76,089
39075	KHEAA DIV OF FINANCIAL AF	(86,565)	(239,292)	(325,857)	-	(325,857)	7,893
39079	COMMONWEALTH OF TECHNOL	(2,467,594)	(2,997,582)	(5,465,176)	-	(5,465,176)	224,986
39084	KY RIVER AUTHORITY	(66,739)	(14,442)	(81,181)	-	(81,181)	6,085
39103	OFFICE OF PVA'S	(5,706,054)	(184,602)	(5,890,656)	-	(5,890,656)	520,257
39130	DEPT OF REVENUE	(6,187,901)	(1,870,690)	(8,058,591)	-	(8,058,591)	564,190
39750	OFFICE OF SECRETARY	(1,112,664)	140,176	(972,488)	-	(972,488)	101,449
39757	FIN OFFICE OF INSP GENERAL	-	(202,667)	(202,667)	-	(202,667)	-
39758	OFF OF THE CONTROLLER	(782,313)	196,174	(586,139)	-	(586,139)	71,328
39785	DEPT FACILITIES SUPP SVCS	(1,852,759)	(217,549)	(2,070,308)	-	(2,070,308)	168,928
50235	KY STATE FAIR BOARD	(1,805,737)	281,415	(1,524,322)	-	(1,524,322)	164,640
50410	COMM KY HERITAGE COUNCIL	(162,914)	(15,579)	(178,493)	-	(178,493)	14,854
50529	KY ARTS COUNCIL	(104,702)	(26,377)	(131,079)	-	(131,079)	9,546
50550	KY HISTORICAL SOCIETY	(316,675)	(91,304)	(407,979)	-	(407,979)	28,873
50660	DEPT OF FISH & WILDLIFE	(2,843,692)	(118,339)	(2,962,031)	-	(2,962,031)	259,277
50665	COMM KY HORSE PARK	(426,192)	(175,522)	(601,714)	-	(601,714)	38,859
50670	DEPT OF PARKS	(4,193,939)	(968,141)	(5,162,080)	-	(5,162,080)	382,388
50850	COMM OFFICE OF SECRETARY	(239,881)	(137,717)	(377,598)	-	(377,598)	21,871
50852	KY ARTISANS CTR AT BERA	(125,384)	58,087	(67,297)	-	(67,297)	11,432
50860	DEPT OF TOURISM	(207,172)	(90,165)	(297,337)	-	(297,337)	18,889
51106	DEPT OF WORKPLACE STANDARDS	(817,201)	1,882,891	1,065,690	-	1,065,690	74,509
51107	DEPARTMENT OF WORKERS' CLAIMS	(1,371,150)	3,159,231	1,788,081	-	1,788,081	125,016
51113	KY OSH REVIEW COMMISSION	(39,444)	90,881	51,437	-	51,437	3,596
51114	WORKERS' COMP FUNDING COMMISSION	(154,248)	355,398	201,150	-	201,150	14,064
51142	OFFICE OF UNEMPLOYMENT INSURANCE	(2,089,435)	4,814,210	2,724,775	-	2,724,775	190,507
51183	EDUC PROF STANDARDS BD	-	(146,971)	(146,971)	-	(146,971)	-
51340	KY COMM DEAF/HARD OF HEAR	(104,873)	(8,635)	(113,508)	-	(113,508)	9,562
51407	KY ENVIRONMENTAL EDUC COU	(19,222)	7,019	(12,203)	-	(12,203)	1,753
51507	OFFICE OF THE SECRETARY	(1,465,751)	3,377,197	1,911,446	-	1,911,446	133,642
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	(116,302)	267,969	151,667	-	151,667	10,604
51509	OFFICE OR EDUCATIONAL PROGRAMS	(7,324)	16,876	9,552	-	9,552	668
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	(26,075)	(1,877,848)	(1,903,923)	-	(1,903,923)	2,377
51531	DEPT WORKFORCE INVESTMENT	(3,158,529)	(1,295,692)	(4,454,221)	-	(4,454,221)	287,983
51532	KY COMM ON PROPRIETARY ED	(21,218)	11,896	(9,322)	-	(9,322)	1,935
51540	EDUC DEPT OF EDUCATION	(2,399,325)	682,715	(1,716,610)	-	(1,716,610)	218,761
51545	KY EDUCATIONAL TV AUTHOR	(1,278,302)	172,349	(1,105,953)	-	(1,105,953)	116,551
51555	KY DEPT LIBRARY & ARCHIVE	(432,579)	(140,386)	(572,965)	-	(572,965)	39,441
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	(97,739)	(97,739)	-	(97,739)	-
53721	H&FS OFF OF THE SECRETARY	(4,643,281)	2,450,310	(2,192,971)	-	(2,192,971)	423,357
53723	OFFICE INSPECTOR GENERAL	(1,576,188)	(1,032,813)	(2,609,001)	-	(2,609,001)	143,711
53724	OFFICE OF HEALTH POLICY	-	(114,976)	(114,976)	-	(114,976)	-
53725	DEPT OF AGING/INDEP LIVIN	(1,926,848)	1,384,083	(542,765)	-	(542,765)	175,683
53727	DEPT FOR INCOME SUPPORT	(4,096,562)	1,707,018	(2,389,544)	-	(2,389,544)	373,509
53728	DEPT FOR PUBLIC HEALTH	(4,178,654)	1,719,446	(2,459,208)	-	(2,459,208)	380,994
53729	OFF HUMAN RESOURCE MANAGE	(3,093,513)	(1,237,995)	(4,331,508)	-	(4,331,508)	282,055
53730	SERVE KY	(173,882)	45,577	(128,305)	-	(128,305)	15,854



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
53736	H&FS DEPT FOR COMM BASE S	(38,927,671)	10,370,969	(28,556,702)	-	(28,556,702)	3,549,279
53739	HEALTH DATA AND ANALYTICS	(6,832)	(210,551)	(217,383)	-	(217,383)	623
53746	DEPT FOR MEDICAID SERVICE	(1,717,916)	635,862	(1,082,054)	-	(1,082,054)	156,633
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(1,069,186)	(301,424)	(1,370,610)	-	(1,370,610)	97,484
54500	J&PS OFF OF SECRETARY	(1,734,546)	1,077,362	(657,184)	-	(657,184)	158,149
54515	DEPT OF PUBLIC ADVOCACY	(5,774,898)	1,436,592	(4,338,306)	-	(4,338,306)	526,534
54520	J&PS DEPT OF KY STATE POL	(6,739,562)	1,254,808	(5,484,754)	-	(5,484,754)	614,488
54523	J&PS OF JUVENILE JUSTICE	(5,714,416)	(5,270,573)	(10,984,989)	-	(10,984,989)	521,019
54525	DEPT OF CRIMINAL JUST TRN	(1,475,269)	239,906	(1,235,363)	-	(1,235,363)	134,509
54527	J&PS DEPT OF CORRECTIONS	(3,305,465)	1,057,490	(2,247,975)	-	(2,247,975)	301,380
55790	OFFICE OF THE SECRETARY	(924,625)	(444,755)	(1,369,380)	-	(1,369,380)	84,304
55793	DEPT PERSONNEL ADMIN	(364,056)	(23,519)	(387,575)	-	(387,575)	33,193
55794	DEPT FOR EMPLOYEE INS	(466,735)	6,284	(460,451)	-	(460,451)	42,555
56102	OFFICE OF THE SECRETARY	(40,726)	(1,478,936)	(1,519,662)	-	(1,519,662)	3,713
56106	DEPT OF WRKPLACE STANDARD	(101,465)	(2,061,006)	(2,162,471)	-	(2,162,471)	9,251
56107	DEPT OF WORKERS CLAIMS	(51,421)	(2,809,941)	(2,861,362)	-	(2,861,362)	4,688
56113	KY OSH REVIEW COMMISSION	(1,586)	(107,119)	(108,705)	-	(108,705)	145
56114	WORKERS COMP FUNDING COMM	(6,743)	(328,899)	(335,642)	-	(335,642)	615
56115	GEN ADM PROG SUPP S SERVI	-	(188,990)	(188,990)	-	(188,990)	-
56116	OFF OF INSPCT GEN S SVCS	-	(16,288)	(16,288)	-	(16,288)	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	(147,566)	178,969	31,403	-	31,403	13,455
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	(807,701)	64,607	(743,094)	-	(743,094)	73,643
57124	KY STATE NATURE PRES COMM	-	(165,966)	(165,966)	-	(165,966)	-
57126	OFFICE OF THE SECRETARY	(523,357)	190,866	(332,491)	-	(332,491)	47,718
57127	DEPT FOR ENERGY DEV & IND	-	(225,251)	(225,251)	-	(225,251)	-
57128	DEPT FOR NATURAL RESOURCE	(4,453,756)	60,289	(4,393,467)	-	(4,393,467)	406,077
57129	DEPT FOR ENVIRONM PROTECT	(6,191,855)	291,523	(5,900,332)	-	(5,900,332)	564,550
57139	OFFICE OF ADMINISTRATIVE SERVICES	(837,163)	635,108	(202,055)	-	(202,055)	76,329
57140	KY NATURE PRESERVES	(199,656)	263,528	63,872	-	63,872	18,204
57141	OFFICE OF ENERGY POLICY	(60,346)	74,301	13,955	-	13,955	5,502
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	(489,328)	155,108	(334,220)	-	(334,220)	44,615
58671	KY CLAIMS COMMISSION	-	(191,234)	(191,234)	-	(191,234)	-
58672	OFFICE OF CLAIMS AND APPEALS	(97,454)	221,706	124,252	-	124,252	8,886
58675	OFFICE OF THE SECRETARY	(688,135)	284,262	(403,873)	-	(403,873)	62,742
58676	DEPT OF INSURANCE	(681,707)	(336,258)	(1,017,965)	-	(1,017,965)	62,155
58677	OFF OF OCCUP & PROFESSION	(293,475)	68,966	(224,509)	-	(224,509)	26,758
58678	KY BOXING & WRESTLING AUT	(10,606)	871	(9,735)	-	(9,735)	967
58680	DEPT OF ALCOHOL & BEVERA	(121,506)	(129,111)	(250,617)	-	(250,617)	11,078
58681	DEPT OF CHARITABLE GAMING	(238,277)	40,039	(198,238)	-	(198,238)	21,725
58685	DEPT OF FINANCIAL INSTITU	(1,089,555)	178,597	(910,958)	-	(910,958)	99,342
58690	DEPT OF HOUSING & BUILD C	(1,870,539)	369,663	(1,500,876)	-	(1,500,876)	170,549
014A	BRECKINRIDGE CO ATTORNEY	(16,288)	(3,173)	(19,461)	-	(19,461)	1,485
024A	CHRISTIAN COUNTY ATTORNEY	(5,877)	2,644	(3,233)	-	(3,233)	536
031A	EDMONSON COUNTY ATTORNEY	(7,637)	(1,832)	(9,469)	-	(9,469)	696
060A	KNOTT COUNTY ATTORNEY	(10,942)	(20,761)	(31,703)	-	(31,703)	998
071A	LOGAN COUNTY ATTORNEY	(20,051)	2,653	(17,398)	-	(17,398)	1,828
086A	MONROE CO ATTORNEY	(752)	(6,341)	(7,093)	-	(7,093)	69
116A	WAYNE COUNTY ATTORNEY	(814)	(30,765)	(31,579)	-	(31,579)	74
W002	ALLEN COUNTY ATTORNEY	(19,446)	(1,795)	(21,241)	-	(21,241)	1,773
W003	ANDERSON COUNTY ATTORNEY	(2,400)	1,307	(1,093)	-	(1,093)	219
W005	BARREN COUNTY ATTORNEY	(35,678)	(22,141)	(57,819)	-	(57,819)	3,253
W006	BATH COUNTY ATTORNEY	(3)	8	5	-	5	-
W007	BELL COUNTY ATTORNEY	(42,970)	9,972	(32,998)	-	(32,998)	3,918
W008	BOONE COUNTY ATTORNEY	(130,508)	4,817	(125,691)	-	(125,691)	11,899
W011	BOYLE COUNTY ATTORNEY	(3,656)	3,347	(309)	-	(309)	333
W015	BULLITT COUNTY ATTORNEY	(51,211)	88,169	36,958	-	36,958	4,669
W018	CALLOWAY COUNTY ATTORNEY	(68)	138	70	-	70	6
W021	CARROLL COUNTY ATTORNEY	(13,997)	(3,333)	(17,330)	-	(17,330)	1,276
W022	CHILD SUPPORT ENFORCEMENT	(14,404)	3,716	(10,688)	-	(10,688)	1,313
W023	CASEY COUNTY ATTORNEY	(13,310)	(4,852)	(18,162)	-	(18,162)	1,214
W025	CLARK COUNTY ATTORNEY	(32,163)	3,803	(28,360)	-	(28,360)	2,933
W028	CRITTENDEN CO ATTORNEY	(6,366)	(2,662)	(9,028)	-	(9,028)	580
W030	DAVISS COUNTY ATTORNEY	(10,329)	(1,397)	(11,726)	-	(11,726)	942
W036	FLOYD COUNTY ATTORNEY	(31,615)	(37,730)	(69,345)	-	(69,345)	2,883



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

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer OPEB Expense	Proportionate Share of Nonemployer Contributions	Net Employer OPEB Expense	
(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)
W037	FRANKLIN COUNTY ATTORNEY	(48,428)	(11,573)	(60,001)	-	(60,001)	4,415
W039	GALLATIN COUNTY ATTORNEY	(5,222)	11,565	6,343	-	6,343	476
W040	GARRARD COUNTY ATTORNEY	(16,633)	(1,280)	(17,913)	-	(17,913)	1,517
W041	GRANT COUNTY CHILD SUPPOR	(8,613)	5,201	(3,412)	-	(3,412)	785
W042	GRAVES COUNTY ATTORNEY	(26,334)	(29,897)	(56,231)	-	(56,231)	2,401
W046	HANCOCK COUNTY ATTORNEY	(4,744)	(84)	(4,828)	-	(4,828)	433
W049	HARRISON COUNTY ATTORNEY	(12,372)	(15,526)	(27,898)	-	(27,898)	1,128
W053	HICKMAN COUNTY ATTORNEY	(10,441)	5,894	(4,547)	-	(4,547)	952
W054	HOPKINS COUNTY ATTORNEY	(67,402)	8,852	(58,550)	-	(58,550)	6,145
W055	JACKSON COUNTY ATTORNEY	(2,194)	605	(1,589)	-	(1,589)	200
W056	JEFFERSON CO ATTORNEY	(92,353)	144,493	52,140	-	52,140	8,420
W058	JOHNSON COUNTY ATTORNEY	(283)	568	285	-	285	26
W061	KNOX COUNTY ATTORNEY	(6)	12	6	-	6	1
W062	LARUE COUNTY ATTORNEY	(14,227)	(15,407)	(29,634)	-	(29,634)	1,297
W063	LAUREL COUNTY ATTORNEY	(4,591)	(2,797)	(7,388)	-	(7,388)	419
W065	LEE COUNTY ATTORNEY	(9,955)	(3,104)	(13,059)	-	(13,059)	908
W073	MCCRACKEN COUNTY ATTORNEY	(9,736)	608	(9,128)	-	(9,128)	888
W074	MCCREARY COUNTY ATTORNEY	(23,076)	(4,883)	(27,959)	-	(27,959)	2,104
W076	MADISON COUNTY ATTORNEY	(90,853)	(38,728)	(129,581)	-	(129,581)	8,284
W077	MAGOFFIN CO ATTORNEY	(14,206)	(3,631)	(17,837)	-	(17,837)	1,295
W082	MEADE COUNTY ATTORNEY	(19,254)	1,266	(17,988)	-	(17,988)	1,756
W083	MENIFEE COUNTY ATTORNEY	(4,104)	650	(3,454)	-	(3,454)	374
W084	MERCER COUNTY ATTORNEY	(7,109)	830	(6,279)	-	(6,279)	648
W087	MONTGOMERY CO ATTORNEY	(17,285)	(17,110)	(34,395)	-	(34,395)	1,576
W088	MORGAN COUNTY ATTORNEY	(20,089)	(2,582)	(22,671)	-	(22,671)	1,832
W092	OHIO COUNTY ATTORNEY	(2,610)	5,843	3,233	-	3,233	238
W093	OLDHAM COUNTY ATTORNEY	(56,599)	4,260	(52,339)	-	(52,339)	5,160
W094	OWEN COUNTY ATTORNEY	(11,420)	(123)	(11,543)	-	(11,543)	1,041
W096	PENDLETON COUNTY ATTORNEY	(189)	(12,690)	(12,879)	-	(12,879)	17
W099	POWELL COUNTY ATTORNEY	(32)	67	35	-	35	3
W100	PULASKI COUNTY ATTORNEY	(47,461)	(9,334)	(56,795)	-	(56,795)	4,327
W102	ROCKCASTLE CO ATTORNEY	(20,481)	(8,023)	(28,504)	-	(28,504)	1,867
W103	ROWAN COUNTY ATTORNEY	(5,195)	(36,773)	(41,968)	-	(41,968)	474
W105	SCOTT COUNTY ATTORNEY	(2,017)	4,467	2,450	-	2,450	184
W106	SHELBY COUNTY ATTORNEY	(12,240)	(4,703)	(16,943)	-	(16,943)	1,116
W107	SIMPSON COUNTY ATTORNEY	(7,236)	(12,879)	(20,115)	-	(20,115)	660
W108	SPENCER COUNTY ATTORNEY	(10,830)	(10,109)	(20,939)	-	(20,939)	987
W110	TODD COUNTY ATTORNEY	-	(4,700)	(4,700)	-	(4,700)	-
W111	TRIGG COUNTY ATTORNEY	(13,357)	(13,928)	(27,285)	-	(27,285)	1,218
W112	TRIMBLE COUNTY ATTORNEY	(9,459)	(6,653)	(16,112)	-	(16,112)	862
W113	UNION COUNTY ATTORNEY	(19,361)	2,633	(16,728)	-	(16,728)	1,765
W117	WEBSTER COUNTY ATTORNEY	(14,610)	(11,916)	(26,526)	-	(26,526)	1,332
W118	WHITLEY COUNTY ATTORNEY	(28,168)	(21,119)	(49,287)	-	(49,287)	2,568
X034	FAYETTE CO ATTORNEY OFF	(13,679)	(15,762)	(29,441)	-	(29,441)	1,247
X059	KENTON COUNTY ATTORNEY	(16,250)	2,620	(13,630)	-	(13,630)	1,482
<b>TOTAL</b>		<b>(294,860,914)</b>	<b>(19,890,521)</b>	<b>(314,751,435)</b>	<b>-</b>	<b>(314,751,435)</b>	<b>26,884,316</b>



# 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	-	309,580	474,531	1,182,180	1,966,291	4,302,632	349,266	473,957	6,094,955	11,220,810
1433	KET FOUNDATION	-	145,092	222,400	1,377,132	1,744,624	2,016,524	163,691	222,130	149,224	2,551,569
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	-	14,970	22,946	142,649	180,565	208,051	16,889	22,918	33,200	281,058
1436	LOTUS	-	48,181	73,854	434,850	556,885	669,639	54,358	73,764	302,760	1,100,521
1437	SANCTUARY INC	-	34,158	52,359	217,508	304,025	474,744	38,537	52,295	67,073	632,649
1438	O A S I S	-	45,557	69,831	308,642	424,030	633,169	51,397	69,747	98,079	852,392
1439	BARREN RIVER CHILD ADVOCA	-	33,656	51,588	371,937	457,181	467,755	37,970	51,526	64,747	621,998
1440	MOREHEAD STATE UNIVERSITY	-	218,381	334,739	823,551	1,376,671	3,035,120	246,375	334,334	2,678,225	6,294,054
1445	MURRAY STATE UNIV	-	343,153	525,992	-	869,145	4,769,235	387,142	525,355	2,530,643	8,212,375
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	8,147,334	8,147,334
1451	SILVERLEAF	-	23,182	35,533	184,190	242,905	322,186	26,153	35,490	39,588	423,417
1452	SPRINGHAVEN INC	-	30,738	47,116	202,772	280,626	427,210	34,679	47,059	79,569	588,517
1453	SAFE HARBOR	-	49,514	75,896	414,273	539,683	688,162	55,861	75,804	117,677	937,504
1454	D.O.V.E.S.	-	35,035	53,703	291,986	380,724	486,929	39,526	53,638	60,302	640,395
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	-	16,376	25,101	118,185	159,662	227,598	18,475	25,071	21,865	293,009
1457	KY RIVER CHILD ADVOCACY	-	13,139	20,139	160,734	194,012	182,604	14,823	20,115	19,180	236,722
1458	BLUEGRASS RAPE CRISIS CTR	-	26,081	39,978	198,919	264,978	362,486	29,425	39,930	314,474	746,315
1459	NURSING HOME OMBUDSMAN	-	14,224	21,803	98,005	134,032	197,691	16,048	21,777	29,337	264,853
1465	WESTERN KENTUCKY UNIV	-	620,966	951,832	345,795	1,918,593	8,630,371	700,569	950,679	3,874,076	14,155,695
1480	KASAP	-	33,974	52,076	289,589	375,639	472,183	38,329	52,013	72,088	634,613
1481	KDVA	-	63,263	96,971	556,731	716,965	879,248	71,373	96,854	106,615	1,154,090
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	-	12,137	18,605	115,119	145,861	168,690	13,693	18,582	18,476	219,441
1484	BUFFALO TR CHILD ADV INC	-	13,274	20,346	145,667	179,287	184,481	14,975	20,322	14,444	234,222
1485	CUMBERLAND V C A CENTER	-	16,887	25,884	155,517	198,288	234,694	19,051	25,853	40,015	319,613
1486	LAKE CUMB CHILD ADV CTR	-	17,276	26,481	187,543	231,300	240,103	19,490	26,449	12,558	298,600
1487	B.R.A.S.S.	-	45,108	69,143	407,796	522,047	626,927	50,891	69,059	76,160	823,037
1488	WOMEN AWARE	-	10,523	16,130	74,928	101,581	146,251	11,872	16,110	75,004	249,237
1489	BETHANY HOUSE ABUSE SHEL	-	27,843	42,679	197,144	267,666	386,974	31,413	42,627	65,371	526,385
1490	HOPE HARBOR INC	-	33,107	50,748	282,934	366,789	460,137	37,352	50,686	61,022	609,197
1491	CHILD ADV CTR OF GRN RVR	-	13,091	20,066	139,379	172,536	181,942	14,769	20,042	11,441	228,194
1492	CSG HEADQUARTERS	-	171,660	263,125	926,161	1,360,946	2,385,786	193,666	262,806	879,741	3,721,999
1994	KY HIGHER ED STUD LN CORP	-	488,413	748,651	1,678,492	2,915,556	6,788,106	551,024	747,744	2,435,481	10,522,355
3022	LEX FAYETTE CO HLTH DEPT	-	382,377	586,117	224,169	1,192,663	5,314,389	431,395	585,407	67,676	6,398,867
3023	LAKE CUMBERLAND DISTRICT	-	321,942	493,480	214,195	1,029,617	4,474,438	363,212	492,882	-	5,330,532
3024	WEDCO DIST HEALTH DEPT	-	82,845	126,987	129,427	339,259	1,151,403	93,465	126,833	1,281,827	2,653,528
3025	NORTHERN KY DIST HLTH DEP	-	400,846	614,426	1,972,822	2,988,094	5,571,073	452,231	613,682	382,290	7,019,276
3026	BARREN RVR DIST HLTH DEPT	-	241,932	370,839	479,099	1,091,870	3,362,438	272,946	370,390	362,403	4,368,177
3027	GREEN RVR DIST HLTH DEPT	-	363,591	557,321	468,073	1,388,985	5,053,298	410,201	556,646	6,359	6,026,504
3028	LINCOLN TRL DIST HLTH DEP	-	233,102	357,305	494,847	1,085,254	3,239,725	262,984	356,872	434,938	4,294,519
3029	PURCHASE DIST HLTH DEPT	-	119,844	183,700	252,013	555,557	1,665,625	135,207	183,477	512,173	2,496,482
3030	MERCER CO HEALTH DEPT	-	33,042	50,648	81,347	165,037	459,230	37,278	50,586	50,556	597,650
3031	CUMBERLAND VLY DIST HEALT	-	197,812	303,211	879,744	1,380,767	2,749,254	223,170	302,844	1,219,886	4,495,154
3033	KY RIVER DIST HEALTH DEPT	-	197,724	303,076	534,982	1,035,782	2,748,027	223,071	302,709	623,635	3,897,442
3034	BOURBON CO HEALTH CENTER	-	38,474	58,973	100,916	198,363	534,719	43,406	58,902	-	637,027
3035	CLARK CO HEALTH DEPT	-	78,407	120,184	194,579	393,170	1,089,721	88,458	120,038	52,437	1,350,654
3036	GATEWAY DIST HEALTH DEPT	-	139,111	213,233	291,570	643,914	1,933,406	156,944	212,974	-	2,303,324
3037	BOYLE CO HEALTH DEPT	-	31,437	48,187	62,416	142,040	436,919	35,467	48,129	3,286	523,801
3038	PIKE CO HEALTH DEPT	-	102,632	157,317	71,552	331,501	1,426,408	115,788	157,126	-	1,699,322
3039	FLOYD CO HEALTH CENTER	-	53,581	82,130	79,957	215,668	744,680	60,449	82,030	118,716	1,005,875
3040	MARTIN CO HEALTH DEPT	-	20,137	30,866	-	51,003	279,870	22,718	30,829	42,916	376,333
3042	BUFFALO TRACE HEALTH DEPT	-	40,457	62,013	25,418	127,888	562,279	45,643	61,938	43,366	713,226
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	-	97,991	150,203	323,344	571,538	1,361,908	110,553	150,021	32,102	1,654,584
3045	PENNYRILE DIST HLTH DEPT	-	85,988	131,804	218,286	436,078	1,195,086	97,011	131,645	20,924	1,444,666
3047	BREATHITT CO HEALTH DEPT	-	69,582	106,657	17,902	194,141	967,071	78,502	106,528	41,120	1,193,221
3048	GREENUP CO HLTH DEPT	-	61,830	94,775	237,197	393,802	859,338	69,757	94,660	7,584	1,031,339
3049	WHITLEY CO HEALTH DEPT	-	102,444	157,028	69,280	328,752	1,423,793	115,576	156,838	115,884	1,812,091
3050	LAUREL CO HEALTH DEPT	-	57,578	88,257	-	145,835	800,238	64,959	88,150	66,832	1,020,179
3051	KNOX CO HEALTH DEPT	-	96,390	147,749	65,653	309,792	1,339,662	108,747	147,571	257,720	1,853,700
3052	MONROE CO HEALTH DEPT	-	21,643	33,175	97,462	152,280	300,804	24,418	33,135	16,833	375,190
3053	BULLITT CO HEALTH DEPT	-	68,572	105,108	106,986	280,666	953,030	77,362	104,981	88,826	1,224,199
3054	THREE RIVERS DIST HLTH	-	116,285	178,244	384,054	678,583	1,616,160	131,192	178,028	-	1,925,380
3055	ESTILL CO HEALTH DEPT	-	17,683	27,104	4,749	49,536	245,758	19,949	27,072	43,561	336,340
3056	OLDHAM CO HEALTH DEPT	-	56,103	85,995	110,688	252,786	779,730	63,295	85,891	41,770	970,686



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources				Total Deferred Outflow of Resources	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
3057	LEWIS CO HEALTH DEPT	-	33,881	51,934	217,997	303,812	470,892	38,225	51,871	49,620	610,608
3058	FLEMING CO HEALTH DEP	-	21,171	32,452	28,951	82,574	294,242	23,885	32,412	2,600	353,139
3059	JESSAMINE CO HEALTH DEPT	-	71,674	109,864	388,211	569,749	996,146	80,862	109,731	47,749	1,234,488
3060	POWELL CO HEALTH DEPT	-	21,913	33,589	91,106	146,608	304,560	24,723	33,549	63,460	426,292
3061	ANDERSON CO HEALTH DEPT	-	28,817	44,171	95,587	168,575	400,503	32,511	44,117	17,842	494,973
3062	MADISON CO HEALTH DEP	-	154,755	237,212	47,895	439,862	2,150,825	174,593	236,924	829,357	3,391,699
3064	JOHNSON CO HEALTH DEPT	-	68,649	105,227	53,653	227,529	954,107	77,450	105,100	65,906	1,202,563
3065	MAGOFFIN CO HEALTH DEPT	-	27,244	41,760	22,039	91,043	378,640	30,736	41,709	16,809	467,894
3066	ALLEN CO HEALTH DEPT	-	41,121	63,031	59,797	163,949	571,508	46,392	62,955	58,295	739,150
3067	FRANKLIN CO HEALTH DEPT	-	125,735	192,729	283,510	601,974	1,747,495	141,853	192,495	169,825	2,251,668
3068	LINCOLN CO HEALTH DEPT	-	25,745	39,463	62,403	127,611	357,813	29,045	39,415	43,097	469,370
3069	WOODFORD CO HEALTH DEPT	-	48,414	74,210	344,455	467,079	672,872	54,620	74,120	16,450	818,062
3072	MUHLBERG CO.HEALTH DEPT	-	48,219	73,911	162,414	284,544	670,162	54,400	73,822	13,602	811,986
3073	MARSHALL CO HEALTH DEPT	-	67,619	103,648	144,326	315,593	939,788	76,287	103,522	34,284	1,153,881
3074	CHRISTIAN CO HEALTH DEPT	-	64,140	98,316	80,909	243,365	891,443	72,363	98,197	136,725	1,198,728
3075	HOPKINS CO HEALTH DEPT	-	81,229	124,510	51,100	256,839	1,128,943	91,642	124,359	41,831	1,386,775
3076	TODD CO HEALTH DEPT	-	47,684	73,091	350,909	471,684	662,725	53,797	73,002	-	789,524
3077	BRACKEN CO HEALTH DEPT	-	17,955	27,522	70,892	116,369	249,546	20,257	27,489	46,853	344,145
3078	MONTGOMERY CO HEALTH DEPT	-	93,200	142,859	654,082	890,141	1,295,318	105,147	142,686	134,436	1,677,587
3079	GARRARD COUNTY HEALTH DPT	-	17,965	27,537	24,743	70,245	249,685	20,268	27,504	32,175	329,632
3080	BRECKINRIDGE CO HEALTH BD	-	21,263	32,593	5,918	59,774	295,522	23,989	32,553	89,607	441,671
3081	ASHLAND BOYD CO HEALTH DP	-	57,765	88,543	43,952	190,260	802,830	65,170	88,436	164,884	1,121,320
3082	LAWRENCE CO HEALTH DEPT	-	36,172	55,445	183,251	274,868	502,731	40,809	55,378	73,035	671,953
3083	GRAVES CO HEALTH CENTER	-	60,928	93,392	316,967	471,287	846,801	68,739	93,279	136,183	1,145,002
3084	CALLOWAY CO HEALTH DEPT	-	35,885	55,005	181,025	271,915	498,740	40,485	54,939	44,644	638,808
3085	BELL CO HEALTH DEPT	-	42,890	65,743	45,405	154,038	596,102	48,389	65,664	166,584	876,739
3086	GRAYSON COUNTY HEALTH DEPT	-	35,302	54,111	247,477	336,890	490,631	39,827	54,045	27,713	612,216
3087	HARLAN CO HEALTH DEPT	-	34,870	53,450	44,849	133,169	484,635	39,340	53,385	67,966	645,326
3088	CARTER CO HEALTH DEPT	-	30,322	46,479	105,607	182,408	421,426	34,209	46,422	-	502,057
3801	KENTUCKY STATE UNIVERSITY	-	158,704	243,265	109,224	511,193	2,205,711	179,048	242,970	1,193,632	3,821,361
5470	KCTCS	-	775,484	1,188,681	2,560,965	4,525,130	10,777,910	874,896	1,187,241	5,129,595	17,969,642
7403	ASST OF COMMONWEALTH ATTY	-	58,413	89,536	313,174	461,123	811,836	65,901	89,428	150,391	1,117,556
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	2,622,621	2,622,621
7408	FRANKLIN CO COUNCIL AGING	-	15,593	23,901	99,504	138,998	216,715	17,592	23,872	-	258,179
7409	MUN ELEC POW ASSOC OF KY	-	6,528	10,006	1,591	18,125	90,726	7,365	9,994	20,400	128,485
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	-	448	687	-	1,135	6,231	506	686	81,480	88,903
7416	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-	-	-	89,889	89,889
7417	KY ASSOC OF REGIONAL PROG	-	5,905	9,052	2,826	17,783	82,072	6,662	9,041	24,191	121,966
7716	MASTER COMMISSIONER BULLITT COUNTY	-	6,563	10,060	68,210	84,833	91,216	7,404	10,048	-	108,668
7718	MASTER COMM BOONE CO	-	6,828	10,466	79,895	97,189	94,898	7,703	10,453	60,106	173,160
7720	MASTER COMM CAMPBELL CO	-	3,174	4,865	23,686	31,725	44,109	3,581	4,859	23,051	75,600
7724	MASTER COMM CHRISTIAN CO	-	1,899	2,911	15,671	20,481	26,397	2,143	2,908	6,937	38,385
7725	MASTER COMM CLARK CO	-	980	1,502	8,668	11,150	13,615	1,105	1,500	5,523	21,743
7727	MASTER COMM CLINTON/CUMBE	-	1,562	2,395	25,020	28,977	21,713	1,763	2,392	26,514	52,382
7730	MASTER COMM DAVIESS CO	-	4,939	7,570	40,116	52,625	68,639	5,572	7,561	18,819	100,591
7734	MASTER COMM FAYETTE CO	-	6,969	10,683	72,426	90,078	96,861	7,863	10,670	83,803	199,197
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	3,173	3,173
7741	MASTER COMM GRANT CO	-	2,474	3,792	28,751	35,017	34,378	2,791	3,787	23,649	64,605
7743	MASTER COMM GRAYSON CO	-	3,267	5,007	48,224	56,498	45,400	3,685	5,001	5,537	59,623
7747	MASTER COMM HARDIN CO	-	7,743	11,869	64,750	84,362	107,616	8,736	11,854	34,209	162,415
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	17,716	17,716	-	-	-	47,331	47,331
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	-	2,675	4,100	29,025	35,800	37,174	3,018	4,095	12,273	56,560
7753	MASTER COMM HOPKINS CO	-	-	-	-	-	-	-	-	23,494	23,494
7756	MASTER COMM JEFF CIRCUIT	-	17,719	27,161	156,252	201,132	246,270	19,991	27,128	107,391	400,780
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	2,901	4,447	33,346	40,694	40,321	3,273	4,442	13,078	61,114
7759	MASTER COMM KENTON CO	-	8,168	12,521	65,628	86,317	113,527	9,216	12,506	44,090	179,339
7763	MASTER COMM LAUREL CO	-	2,828	4,335	23,579	30,742	39,308	3,191	4,330	13,438	60,267
7773	MASTER COMM MCCracken CO	-	5,682	8,709	48,317	62,708	78,967	6,410	8,699	20,373	114,449
7776	MASTER COMM MADISON CO	-	4,691	7,191	39,106	50,988	65,203	5,293	7,182	19,503	97,181
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	-	2,222	3,406	21,547	27,175	30,879	2,507	3,401	13,088	49,875
7790	MASTER COMM NELSON CO	-	2,474	3,792	26,798	33,064	34,378	2,791	3,787	32,911	73,867
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	-	3,176	4,868	32,567	40,611	44,141	3,583	4,862	17,425	70,011
7794	MASTER COMM OWEN CO	-	2,173	3,330	30,847	36,350	30,196	2,451	3,326	8,519	44,492



# 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	-	4,212	6,457	38,506	49,175	58,545	4,752	6,449	26,993	96,739
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	-	4,853	7,438	48,303	60,594	67,444	5,475	7,429	17,626	97,974
7807	MASTER COMM SIMPSON CO	-	1,794	2,750	21,385	25,929	24,935	2,024	2,747	17,859	47,565
7814	MASTER COMM WARREN CO	-	5,519	8,460	51,927	65,906	76,705	6,227	8,449	44,682	136,063
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	7,220	7,220
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	-	1,443	2,211	12,061	15,715	20,049	1,627	2,208	5,442	29,326
7821	MASTER COMM MUHLENBERG CO	-	3,539	5,425	37,470	46,434	49,188	3,993	5,418	15,718	74,317
8024	SEVEN CO SERVICES INC	-	48,898	74,953	2,017,662	2,141,513	679,604	55,167	74,862	6,118,314	6,927,947
8201	KY RIVER COMM CARE INC	-	8,462	12,971	349,165	370,598	117,614	9,547	12,956	997,942	1,138,059
8202	NORTHERN KY REG MHMR BD	-	25,529	39,131	726,396	791,056	354,804	28,801	39,083	1,887,808	2,310,496
8204	COMMUNICARE INC	-	350,900	537,867	1,255,821	2,144,588	4,876,904	395,882	537,216	83,988	5,893,990
8205	ADANTA/BEHAVIORAL HLTH SR	-	212,305	325,426	329,100	866,831	2,950,679	239,521	325,032	1,445,669	4,960,901
8208	CUMBERLAND RIVER MHMR	-	865,862	1,327,214	8,070,431	10,263,507	12,034,005	976,859	1,325,607	617,422	14,953,893
8209	WESTERN KY REG MHMR ADV	-	316,630	485,338	3,187,818	3,989,786	4,400,613	357,219	484,750	148,044	5,390,626
8210	NEW VISTA OF THE BLUEGRASS, INC.	-	1,591,143	2,438,942	9,170,760	13,200,845	22,114,172	1,795,115	2,435,988	8,383,797	34,729,072
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	816,238	816,238
8213	GREEN RVR REG MHMR BD	-	534,363	819,084	8,458,417	9,811,864	7,426,728	602,864	818,092	143,384	8,991,068
8216	COMPREHEND INC REG MHMR B	-	199,127	305,227	792,445	1,296,799	2,767,531	224,654	304,858	852,511	4,149,554
8220	LIFESKILLS INC	-	876,116	1,342,931	4,472,212	6,691,259	12,176,511	988,427	1,341,304	-	14,506,242
8221	MOUNTAIN COMP CARE CENTER	-	259,703	398,080	783,142	1,440,925	3,609,434	292,995	397,597	698,336	4,998,362
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	-	62,325	95,533	592,723	750,581	866,209	70,314	95,417	391,733	1,423,673
10010	LEGS LEGISLATIVE RES COMM	-	1,198,877	1,837,667	1,014,104	4,050,648	16,662,345	1,352,564	1,835,442	1,745,006	21,595,357
20020	JUDL JUDICIAL RET SYSTEM	-	8,700	13,335	85,454	107,489	120,911	9,815	13,319	35,340	179,385
20025	JUDL ADM OFF OF THE COURT	-	3,434,739	5,264,848	15,385,022	24,084,609	47,737,001	3,875,045	5,258,472	4,023,321	60,893,839
31030	UNIFIED PROSECUTORIAL SYS	-	2,895,308	4,437,996	1,028,887	8,362,191	40,239,831	3,266,464	4,432,621	2,474,790	50,413,706
31035	DEPT OF AGRICULTURE	-	511,543	784,106	441,045	1,736,694	7,109,578	577,119	783,156	1,013,093	9,482,946
31040	ATTORNEY GENERALS OFFICE	-	482,168	739,079	664,298	1,885,545	6,701,318	543,979	738,184	177,199	8,160,680
31045	AUDITOR OF PUBLIC ACCOUNT	-	389,679	597,309	215,082	1,202,070	5,415,869	439,633	596,585	402,982	6,855,069
31066	REGISTRY OF ELECTION	-	31,365	48,077	12,382	91,824	435,916	35,385	48,018	131,918	651,237
31070	GOVERNORS OFFICE	-	92,388	141,615	29,534	263,537	1,284,040	104,232	141,443	156,975	1,686,690
31074	DEPT OF VETERANS AFFAIRS	-	1,096,830	1,681,246	-	2,778,076	15,244,057	1,237,435	1,679,210	6,916,813	25,077,515
31076	MILITARY AFFAIRS COMM	-	3,373	5,171	-	8,544	46,883	3,806	5,164	13,243	69,096
31082	KY INFRASTRUCTURE	-	42,437	65,048	94,687	202,172	589,796	47,877	64,969	2,936	705,578
31085	LT GOVERNORS OFFICE	-	24,471	37,510	70,789	132,770	340,112	27,609	37,465	-	405,186
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	-	-	464,850	464,850
31094	OFF OF HOMELAND SECURITY	-	49,667	76,131	74,122	199,920	690,285	56,034	76,038	26,426	848,783
31095	DEPT MILITARY AFFAIRS	-	825,346	1,265,109	203,998	2,294,453	11,470,894	931,148	1,263,577	2,746,292	16,411,911
31097	OFF OF MINORITY EMPOWMENT	-	366	561	7,778	8,705	5,090	413	561	-	6,064
31110	OFF OF SECRETARY TO CABIN	-	1,628	2,496	11,012	15,136	22,631	1,837	2,493	207,414	234,375
31112	GOV OFF LOCAL DEVELOPMENT	-	121,020	185,502	106,984	413,506	1,681,971	136,534	185,278	122,740	2,126,523
31120	SECRETARY OF STATE	-	87,411	133,985	66,868	288,264	1,214,857	98,616	133,823	50,452	1,497,748
31125	STATE TREASURERS OFFICE	-	78,549	120,402	-	198,951	1,091,695	88,618	120,256	122,917	1,423,486
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	-	6,238	9,561	8,973	24,772	86,692	7,037	9,550	19,652	122,931
31137	KY COMM NETWORK AUTH	-	40,659	62,322	35,352	138,333	565,085	45,871	62,247	264,194	937,397
31150	BOARD OF ACCOUNTANCY	-	10,455	16,025	2,534	29,014	145,302	11,795	16,006	29,660	202,763
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	-	5,389	8,260	5,963	19,612	74,892	6,079	8,250	40,497	129,718
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-
31179	Off of the KY Brd of Emergency Med Svcs	-	17,882	27,410	379,796	425,088	248,532	20,175	27,377	-	296,084
31180	BOARD OF DENTISTRY	-	12,739	19,527	10,223	42,489	177,055	14,372	19,504	47,586	258,517
31185	BOARD OF ELECTIONS	-	26,031	39,902	23,059	88,992	361,793	29,368	39,853	28,988	460,002
31190	BRD OF EMBALMERS/FUN DIR	-	10,217	15,660	141,095	166,972	141,994	11,526	15,641	71,445	240,606
31200	BOARD OF EXM ARCHITECTS	-	7,660	11,742	3,587	22,989	106,464	8,642	11,728	17,138	143,972
31205	KY LANDSCAPE ARCH REG BD	-	1,287	1,972	483	3,742	17,883	1,452	1,970	2,825	24,130
31215	BD EXAMINERS OF SOCIAL WK	-	5,386	8,256	34,372	48,014	74,860	6,077	8,246	26,600	115,783
31225	BD OF HAIRDRESSERS/CSMTG	-	35,794	54,865	78,934	169,593	497,470	40,382	54,799	43,442	636,093
31245	BD OF MEDICAL LICENSURE	-	41,723	63,955	51,191	156,869	579,884	47,072	63,877	1,151	691,984
31250	BOARD OF NURSING	-	157,436	241,322	118,462	517,220	2,188,095	177,618	241,030	135,899	2,742,642
31260	BOARD OF OPTOMETRIC EXM	-	4,254	6,520	12,037	22,811	59,122	4,799	6,513	7,537	77,971
31263	KY RESPIRATORY CARE BD	-	5,525	8,469	4,622	18,616	76,791	6,233	8,459	-	91,483
31268	PERSONNEL BOARD	-	17,588	26,960	5,775	50,323	244,446	19,843	26,927	34,095	325,311
31270	KY BOARD OF PHARMACY	-	56,582	86,730	25,928	169,240	786,388	63,835	86,625	90,434	1,027,282
31275	BD OF PHYSICAL THERAPY	-	8,935	13,695	17,657	40,287	124,176	10,080	13,679	-	147,935



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources				Total Deferred Outflow of Resources	Total Deferred Inflow of Resources
(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	-	25,777	39,512	10,331	75,620	358,261	29,082	39,464	59,201	486,008
31345	SCHOOL FAC CONSTR COMM	-	7,239	11,096	2,010	20,345	100,606	8,167	11,082	16,209	136,064
31354	EXECUTIVE BRANCH ETH COMM	-	13,585	20,823	-	34,408	188,803	15,326	20,798	128,762	353,689
31370	COMMISSION ON HUMAN RIGHT	-	46,443	71,188	15,861	133,492	645,472	52,396	71,102	88,011	856,981
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	-	105,782	162,145	10,016	277,943	1,470,186	119,342	161,948	376,544	2,128,020
31765	OFFICE OF STATE BUD DIREC	-	61,640	94,483	-	156,123	856,692	69,542	94,369	229,774	1,250,377
35605	TRAN OFF OF THE SECRETARY	-	182,778	280,166	126,587	589,531	2,540,296	206,208	279,826	278,083	3,304,413
35607	TRAN OFFICE OF LEGAL SVC	-	106,336	162,994	34,850	304,180	1,477,889	119,968	162,797	52,363	1,813,017
35609	DIVISION OF FACILITY MANA	-	72,892	111,731	119,808	304,431	1,013,079	82,237	111,596	181,714	1,388,626
35615	TRAN DEPT OF AVIATION	-	62,410	95,664	95,009	253,083	867,394	70,411	95,548	11,423	1,044,776
35616	TRAN OFFICE OF PERSONNEL	-	79,656	122,098	10,680	212,434	1,107,081	89,867	121,951	68,532	1,387,431
35617	OFFICE OF INFORMAT TECHNO	-	89,521	137,220	-	226,741	1,244,188	100,997	137,054	281,104	1,763,343
35618	OFFICE OF AUDITS	-	110,296	169,064	121,445	400,805	1,532,924	124,435	168,859	403,292	2,229,510
35619	DOT PAYROLL DIVISION	-	37,546	57,551	20,146	115,243	521,819	42,359	57,481	110,665	732,324
35625	TRAN DEPT OF HIGHWAYS	-	9,228,951	14,146,354	3,146,653	26,521,958	128,266,710	10,412,033	14,129,232	12,168,255	164,976,230
35628	TRAN DEPT OF INTERGOV PRO	-	32,234	49,409	77,203	158,846	447,994	36,366	49,349	154,800	688,509
35630	TRAN DEPT OF VEH REGULATE	-	428,179	656,323	685,640	1,770,142	5,950,962	483,069	655,529	106,314	7,195,874
36635	CAB FOR ECONOMIC DEVELOPMENT	-	217,279	333,051	-	550,330	3,019,809	245,133	332,647	138,746	3,736,335
39075	KHEAA DIV OF FINANCIAL AF	-	22,538	34,547	6,454	63,539	313,245	25,428	34,506	356,219	729,398
39079	COMMONWEALTH OF TECHNOL	-	642,470	984,793	-	1,627,263	8,929,233	724,829	983,600	4,273,889	14,911,551
39084	KY RIVER AUTHORITY	-	17,376	26,635	7,150	51,161	241,501	19,604	26,603	99,611	387,319
39103	OFFICE OF PVA'S	-	1,485,645	2,277,231	543,403	4,306,279	20,647,923	1,676,093	2,274,473	3,294,654	27,893,143
39130	DEPT OF REVENUE	-	1,611,100	2,469,531	215,461	4,296,092	22,391,534	1,817,630	2,466,541	5,007,301	31,683,006
39750	OFFICE OF SECRETARY	-	289,696	444,053	353,882	1,087,631	4,026,283	326,833	443,515	1,086	4,797,717
39757	FIN OFFICE OF INSP GENERAL	-	-	-	-	-	-	-	-	142,442	142,442
39758	OFF OF THE CONTROLLER	-	203,685	312,214	200,530	716,429	2,830,878	229,796	311,836	-	3,372,510
39785	DEPT FACILITIES SUPP SVCS	-	482,390	739,418	161,777	1,383,585	6,704,391	544,228	738,523	1,074,965	9,062,107
50235	KY STATE FAIR BOARD	-	470,147	720,652	1,176,282	2,367,081	6,534,239	530,416	719,779	270,451	8,054,885
50410	COMM KY HERITAGE COUNCIL	-	42,417	65,017	3,417	110,851	589,519	47,854	64,939	111,463	813,775
50529	KY ARTS COUNCIL	-	27,261	41,786	19,861	88,908	378,875	30,755	41,735	59,777	511,142
50550	KY HISTORICAL SOCIETY	-	82,450	126,382	22,864	231,696	1,145,919	93,020	126,229	121,999	1,487,167
50660	DEPT OF FISH & WILDLIFE	-	740,392	1,134,890	230,147	2,105,429	10,290,181	835,304	1,133,515	1,305,679	13,564,679
50665	COMM KY HORSE PARK	-	110,965	170,089	-	281,054	1,542,218	125,189	169,883	250,536	2,087,826
50670	DEPT OF PARKS	-	1,091,946	1,673,761	23,471	2,789,178	15,176,186	1,231,925	1,671,734	1,385,432	19,465,277
50850	COMM OFFICE OF SECRETARY	-	62,456	95,734	9,165	167,355	868,034	70,463	95,618	262,067	1,296,182
50852	KY ARTISANS CTR AT BERA	-	32,645	50,039	123,162	205,846	453,713	36,830	49,979	18,878	559,400
50860	DEPT OF TOURISM	-	53,940	82,680	43,297	179,917	749,673	60,855	82,580	240,048	1,133,156
51106	DEPT OF WORKPLACE STANDARDS	-	212,769	326,137	4,518,939	5,057,845	2,957,123	240,044	325,742	-	3,522,909
51107	DEPARTMENT OF WORKERS' CLAIMS	-	356,997	547,213	7,582,154	8,486,364	4,961,644	402,761	546,550	-	5,910,955
51113	KY OSH REVIEW COMMISSION	-	10,270	15,742	218,115	244,127	142,730	11,586	15,722	-	170,038
51114	WORKERS' COMP FUNDING COMMISSION	-	40,160	61,559	852,955	954,674	558,160	45,309	61,484	-	664,953
51142	OFFICE OF UNEMPLOYMENT INSURANCE	-	544,011	833,873	11,554,105	12,931,989	7,560,826	613,749	832,863	-	9,007,438
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	-	27,305	41,854	10,957	80,116	379,494	30,805	41,803	75,137	527,239
51407	KY ENVIRONMENTAL EDUC COU	-	5,005	7,671	5,317	17,993	69,557	5,646	7,662	9,399	92,264
51507	OFFICE OF THE SECRETARY	-	381,627	584,967	8,105,272	9,071,866	5,303,964	430,549	584,258	-	6,318,771
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	-	30,281	46,415	643,125	719,821	420,850	34,162	46,359	-	501,371
51509	OFFICE OR EDUCATIONAL PROGRAMS	-	1,907	2,923	40,502	45,332	26,504	2,151	2,920	-	31,575
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	-	6,789	10,406	-	17,195	94,353	7,659	10,393	4,801,418	4,913,823
51531	DEPT WORKFORCE INVESTMENT	-	822,364	1,260,539	8,296,768	10,379,671	11,429,452	927,784	1,259,012	3,093,452	16,709,700
51532	KY COMM ON PROPRIETARY ED	-	5,524	8,468	8,283	22,275	76,780	6,233	8,458	15,474	106,945
51540	EDUC DEPT OF EDUCATION	-	624,695	957,547	922,377	2,504,619	8,682,194	704,776	956,388	1,351,512	11,694,870
51545	KY EDUCATIONAL TV AUTHOR	-	332,822	510,158	178,333	1,021,313	4,625,661	375,488	509,540	507,856	6,018,545
51555	KY DEPT LIBRARY & ARCHIVE	-	112,627	172,638	91,582	376,847	1,565,329	127,065	172,429	365,986	2,230,809
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	-	1,208,938	1,853,089	1,483,555	4,545,582	16,802,173	1,363,914	1,850,844	412,776	20,429,707
53723	OFFICE INSPECTOR GENERAL	-	410,381	629,041	75,629	1,115,051	5,703,592	462,988	628,280	1,903,611	8,698,471
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	-	501,680	768,987	1,962,201	3,232,868	6,972,492	565,991	768,055	71,082	8,377,620
53727	DEPT FOR INCOME SUPPORT	-	1,066,593	1,634,898	2,409,029	5,110,520	14,823,815	1,203,321	1,632,918	-	17,660,054
53728	DEPT FOR PUBLIC HEALTH	-	1,087,966	1,667,660	1,828,147	4,583,773	15,120,874	1,227,435	1,665,641	101,427	18,115,377
53729	OFF HUMAN RESOURCE MANAGE	-	805,436	1,234,591	125,100	2,165,127	11,194,182	908,686	1,233,096	1,153,396	14,489,360
53730	SERVE KY	-	45,273	69,395	48,376	163,044	629,211	51,076	69,311	39,855	789,453



# 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
53736	H&FS DEPT FOR COMM BASE S	-	10,135,321	15,535,657	18,003,580	43,674,558	140,863,639	11,434,589	15,516,842	3,303,734	171,118,804
53739	HEALTH DATA AND ANALYTICS	-	1,779	2,727	38,986	43,492	24,722	2,007	2,723	1,201,695	1,231,147
53746	DEPT FOR MEDICAID SERVICE	-	447,281	685,604	2,276,536	3,409,421	6,216,448	504,619	684,773	364,394	7,770,234
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	-	278,376	426,702	79,611	784,689	3,868,957	314,062	426,185	516,830	5,126,034
54500	J&PS OFF OF SECRETARY	-	451,611	692,240	984,688	2,128,539	6,276,626	509,504	691,402	6,546	7,484,078
54515	DEPT OF PUBLIC ADVOCACY	-	1,503,569	2,304,706	823,913	4,632,188	20,897,042	1,696,315	2,301,915	1,019,699	25,914,971
54520	J&PS DEPT OF KY STATE POL	-	1,754,732	2,689,694	720,335	5,164,761	24,387,775	1,979,675	2,686,437	2,512,643	31,566,530
54523	J&PS OF JUVENILE JUSTICE	-	1,487,822	2,280,568	696,391	4,464,781	20,678,182	1,678,549	2,277,806	1,307,039	25,941,576
54525	DEPT OF CRIMINAL JUST TRN	-	384,105	588,765	172,346	1,145,216	5,338,406	433,345	588,052	939,220	7,299,023
54527	J&PS DEPT OF CORRECTIONS	-	860,620	1,319,179	436,731	2,616,530	11,961,152	970,945	1,317,581	653,296	14,902,974
55790	OFFICE OF THE SECRETARY	-	240,738	369,009	25,948	635,695	3,345,847	271,599	368,562	744,661	4,730,669
55793	DEPT PERSONNEL ADMIN	-	94,787	145,291	14,624	254,702	1,317,372	106,938	145,115	241,682	1,811,107
55794	DEPT FOR EMPLOYEE INS	-	121,521	186,270	65,328	373,119	1,688,928	137,099	186,044	327,621	2,339,692
56102	OFFICE OF THE SECRETARY	-	10,604	16,253	739,290	766,147	147,372	11,963	16,234	6,062,970	6,238,539
56106	DEPT OF WRKPLACE STANDARD	-	26,418	40,494	-	66,912	367,160	29,804	40,444	5,198,914	5,636,322
56107	DEPT OF WORKERS CLAIMS	-	13,388	20,522	346,241	380,151	186,071	15,104	20,497	7,493,009	7,714,681
56113	KY OSH REVIEW COMMISSION	-	413	633	-	1,046	5,740	466	632	250,593	257,431
56114	WORKERS COMP FUNDING COMM	-	1,756	2,691	59,498	63,945	24,402	1,981	2,688	982,079	1,011,150
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPECT GEN S SVCS	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	38,421	58,892	6,500,634	6,597,947	533,983	43,346	58,821	18,221,828	18,857,978
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	-	210,295	322,346	13,259	545,900	2,922,745	237,253	321,955	95,709	3,577,662
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	-	136,263	208,867	145,625	490,755	1,893,821	153,731	208,614	226,188	2,482,354
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	-	1,159,593	1,777,451	344,330	3,281,374	16,116,359	1,308,244	1,775,298	1,996,470	21,196,371
57129	DEPT FOR ENVIRONM PROTECT	-	1,612,129	2,471,109	332,006	4,415,244	22,405,842	1,818,792	2,468,117	2,491,658	29,184,409
57139	OFFICE OF ADMINISTRATIVE SERVICES	-	217,966	334,104	111,144	663,214	3,029,358	245,908	333,699	23,973	3,632,938
57140	KY NATURE PRESERVES	-	51,983	79,681	1,119	132,783	722,476	58,647	79,584	25,198	885,905
57141	OFFICE OF ENERGY POLICY	-	15,712	24,084	31,789	71,585	218,369	17,726	24,054	115,377	375,526
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	-	127,403	195,286	101,502	424,191	1,770,680	143,735	195,049	259,673	2,369,137
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	100,666	100,666
58672	OFFICE OF CLAIMS AND APPEALS	-	25,374	38,893	239,333	303,600	352,649	28,626	38,846	-	420,121
58675	OFFICE OF THE SECRETARY	-	179,165	274,628	133,359	587,152	2,490,083	202,132	274,295	81,114	3,047,624
58676	DEPT OF INSURANCE	-	177,491	272,063	-	449,554	2,466,823	200,244	271,733	283,692	3,222,492
58677	OFF OF OCCUP & PROFESSION	-	76,410	117,123	116,627	310,160	1,061,969	86,205	116,981	74,768	1,339,923
58678	KY BOXING & WRESTLING AUT	-	2,761	4,233	800	7,794	38,379	3,115	4,228	7,187	52,909
58680	DEPT OF ALCOHOL & BEVERA	-	31,636	48,492	-	80,128	439,683	35,691	48,433	206,659	730,466
58681	DEPT OF CHARITABLE GAMING	-	62,039	95,094	36,069	193,202	862,229	69,991	94,979	32,473	1,059,672
58685	DEPT OF FINANCIAL INSTITU	-	283,680	434,831	129,632	848,143	3,942,664	320,045	434,304	512,417	5,209,430
58690	DEPT OF HOUSING & BUILD C	-	487,019	746,514	139,325	1,372,858	6,768,730	549,451	745,610	353,398	8,417,189
014A	BRECKINRIDGE CO ATTORNEY	-	4,241	6,500	9,008	19,749	58,940	4,784	6,493	4,034	74,251
024A	CHRISTIAN COUNTY ATTORNEY	-	1,530	2,345	8,973	12,848	21,265	1,726	2,342	23,662	48,995
031A	EDMONSON COUNTY ATTORNEY	-	1,988	3,048	8,819	13,855	27,635	2,243	3,044	23,054	55,976
060A	KNOTT COUNTY ATTORNEY	-	2,849	4,367	5,351	12,567	39,596	3,214	4,362	47,374	94,546
071A	LOGAN COUNTY ATTORNEY	-	5,220	8,002	25,398	38,620	72,555	5,890	7,992	26,515	112,952
086A	MONROE CO ATTORNEY	-	196	300	8,075	8,571	2,721	221	300	21,035	24,277
116A	WAYNE COUNTY ATTORNEY	-	212	325	8,739	9,276	2,945	239	324	22,760	26,268
W002	ALLEN COUNTY ATTORNEY	-	5,063	7,761	1,276	14,100	70,368	5,712	7,751	28,421	112,252
W003	ANDERSON COUNTY ATTORNEY	-	625	958	25,495	27,078	8,685	705	957	67,212	77,559
W005	BARREN COUNTY ATTORNEY	-	9,289	14,239	758	24,286	129,105	10,480	14,222	34,921	188,728
W006	BATH COUNTY ATTORNEY	-	1	1	26	28	11	1	1	64	77
W007	BELL COUNTY ATTORNEY	-	11,188	17,149	49,933	78,270	155,492	12,622	17,128	6,339	191,581
W008	BOONE COUNTY ATTORNEY	-	33,980	52,085	137,012	223,077	472,258	38,335	52,022	84,874	647,489
W011	BOYLE COUNTY ATTORNEY	-	952	1,459	3,306	5,717	13,231	1,074	1,457	1,134	16,896
W015	BULLITT COUNTY ATTORNEY	-	13,334	20,438	155,172	188,944	185,314	15,043	20,413	-	220,770
W018	CALLOWAY COUNTY ATTORNEY	-	18	27	713	758	245	20	27	1,850	2,142
W021	CARROLL COUNTY ATTORNEY	-	3,644	5,586	6,388	15,618	50,650	4,111	5,579	18,164	78,504
W022	CHILD SUPPORT ENFORCEMENT	-	3,750	5,748	25,350	34,848	52,122	4,231	5,742	15,951	78,046
W023	CASEY COUNTY ATTORNEY	-	3,465	5,312	889	9,666	48,164	3,910	5,305	5,748	63,127
W025	CLARK COUNTY ATTORNEY	-	8,374	12,836	35,819	57,029	116,387	9,448	12,821	40,043	178,699
W028	CRITTENDEN CO ATTORNEY	-	1,657	2,541	17,855	22,053	23,036	1,870	2,538	34,086	61,530
W030	DAVISS COUNTY ATTORNEY	-	2,689	4,122	12,968	19,779	37,376	3,034	4,117	35,232	79,759
W036	FLOYD COUNTY ATTORNEY	-	8,231	12,617	47,532	68,380	114,402	9,287	12,602	2,130	138,421



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
W037	FRANKLIN COUNTY ATTORNEY	-	12,609	19,327	19,729	51,665	175,241	14,225	19,304	82,202	290,972
W039	GALLATIN COUNTY ATTORNEY	-	1,360	2,084	27,757	31,201	18,896	1,534	2,082	-	22,512
W040	GARRARD COUNTY ATTORNEY	-	4,331	6,638	4,304	15,273	60,189	4,886	6,630	1,080	72,785
W041	GRANT COUNTY CHILD SUPPOR	-	2,242	3,437	7,541	13,220	31,167	2,530	3,433	1,234	38,364
W042	GRAVES COUNTY ATTORNEY	-	6,856	10,510	12,828	30,194	95,292	7,735	10,497	91,424	204,948
W046	HANCOCK COUNTY ATTORNEY	-	1,235	1,893	1,589	4,717	17,168	1,394	1,891	4,932	25,385
W049	HARRISON COUNTY ATTORNEY	-	3,221	4,938	22,141	30,300	44,771	3,634	4,932	13,134	66,471
W053	HICKMAN COUNTY ATTORNEY	-	2,718	4,167	7,054	13,939	37,782	3,067	4,162	19,132	64,143
W054	HOPKINS COUNTY ATTORNEY	-	17,549	26,900	112,270	156,719	243,902	19,799	26,867	48,846	339,414
W055	JACKSON COUNTY ATTORNEY	-	571	876	8,736	10,183	7,938	644	874	18,896	28,352
W056	JEFFERSON CO ATTORNEY	-	24,045	36,857	370,108	431,010	334,190	27,128	36,813	423,416	821,547
W058	JOHNSON COUNTY ATTORNEY	-	74	113	3,027	3,214	1,024	83	113	7,880	9,100
W061	KNOX COUNTY ATTORNEY	-	2	2	75	79	21	2	2	199	224
W062	LARUE COUNTY ATTORNEY	-	3,704	5,678	2,154	11,536	51,482	4,179	5,671	27,142	88,474
W063	LAUREL COUNTY ATTORNEY	-	1,195	1,832	-	3,027	16,613	1,349	1,830	6,395	26,187
W065	LEE COUNTY ATTORNEY	-	2,592	3,973	4,099	10,664	36,021	2,924	3,968	10,435	53,348
W073	MCCRACKEN COUNTY ATTORNEY	-	2,535	3,886	6,317	12,738	35,232	2,860	3,881	21,671	63,644
W074	MCCREARY COUNTY ATTORNEY	-	6,008	9,209	3,650	18,867	83,502	6,778	9,198	24,788	124,266
W076	MADISON COUNTY ATTORNEY	-	23,655	36,258	3,150	63,063	328,759	26,687	36,214	84,633	476,293
W077	MAGOFFIN CO ATTORNEY	-	3,699	5,670	25,576	34,945	51,407	4,173	5,663	15,571	76,814
W082	MEADE COUNTY ATTORNEY	-	5,013	7,684	3,541	16,238	69,674	5,656	7,675	12,389	95,394
W083	MENIFEE COUNTY ATTORNEY	-	1,069	1,638	4,022	6,729	14,852	1,206	1,636	13,109	30,803
W084	MERCER COUNTY ATTORNEY	-	1,851	2,837	3,568	8,256	25,725	2,088	2,834	8,942	39,589
W087	MONTGOMERY CO ATTORNEY	-	4,500	6,898	-	11,398	62,547	5,077	6,890	33,426	107,940
W088	MORGAN COUNTY ATTORNEY	-	5,230	8,017	5,798	19,045	72,694	5,901	8,008	27,663	114,266
W092	OHIO COUNTY ATTORNEY	-	679	1,041	7,209	8,929	9,443	767	1,040	-	11,250
W093	OLDHAM COUNTY ATTORNEY	-	14,736	22,588	86,608	123,932	204,807	16,625	22,561	18,543	262,536
W094	OWEN COUNTY ATTORNEY	-	2,973	4,558	9,371	16,902	41,324	3,354	4,552	2,988	52,218
W096	PENDLETON COUNTY ATTORNEY	-	49	75	2,043	2,167	683	55	75	5,335	6,148
W099	POWELL COUNTY ATTORNEY	-	8	13	343	364	117	10	13	890	1,030
W100	PULASKI COUNTY ATTORNEY	-	12,357	18,941	61,321	92,619	171,742	13,941	18,918	18,829	223,430
W102	ROCKCASTLE CO ATTORNEY	-	5,333	8,174	20,427	33,934	74,113	6,016	8,164	17,704	105,997
W103	ROWAN COUNTY ATTORNEY	-	1,353	2,073	-	3,426	18,800	1,526	2,071	53,722	76,119
W105	SCOTT COUNTY ATTORNEY	-	525	805	10,721	12,051	7,298	592	804	-	8,694
W106	SHELBY COUNTY ATTORNEY	-	3,187	4,885	15,139	23,211	44,290	3,595	4,879	11,641	64,405
W107	SIMPSON COUNTY ATTORNEY	-	1,884	2,888	8,719	13,491	26,184	2,125	2,884	13,747	44,940
W108	SPENCER COUNTY ATTORNEY	-	2,820	4,322	5,787	12,929	39,190	3,181	4,317	22,476	69,164
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	-	3,478	5,331	2,139	10,948	48,334	3,924	5,324	12,906	70,488
W112	TRIMBLE COUNTY ATTORNEY	-	2,463	3,775	-	6,238	34,229	2,779	3,770	17,106	57,884
W113	UNION COUNTY ATTORNEY	-	5,041	7,727	32,972	45,740	70,058	5,687	7,717	13,256	96,718
W117	WEBSTER COUNTY ATTORNEY	-	3,804	5,831	602	10,237	52,869	4,292	5,824	27,608	90,593
W118	WHITLEY COUNTY ATTORNEY	-	7,334	11,242	1,392	19,968	101,929	8,274	11,228	33,871	155,302
X034	FAYETTE CO ATTORNEY OFF	-	3,561	5,459	29,908	38,928	49,497	4,018	5,452	90,025	148,992
X059	KENTON COUNTY ATTORNEY	-	4,231	6,485	2,800	13,516	58,801	4,773	6,477	3,493	73,544
<b>TOTAL</b>		-	<b>76,770,838</b>	<b>117,676,139</b>	<b>183,597,097</b>	<b>378,044,074</b>	<b>1,066,983,477</b>	<b>86,612,258</b>	<b>117,533,627</b>	<b>198,685,915</b>	<b>1,469,815,277</b>



# 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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
1430	EASTERN KY UNIV	(4,698,063)	(3,796,187)	(723,143)	(37,126)	-	-
1433	KET FOUNDATION	(411,920)	(306,811)	(70,814)	(17,399)	-	-
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(46,595)	(36,807)	(15,295)	(1,795)	-	-
1436	SANCTUARY INC	(204,865)	(219,866)	(113,127)	(5,779)	-	-
1437	O A S I S	(142,763)	(128,939)	(52,825)	(4,097)	-	-
1438	BARREN RIVER CHILD ADVOCA	(157,643)	(181,412)	(83,844)	(5,463)	-	-
1439	MOREHEAD STATE UNIVERSITY	(66,827)	(64,087)	(29,865)	(4,037)	-	-
1440	MURRAY STATE UNIV	(2,208,152)	(2,178,670)	(504,373)	(26,188)	-	-
1445	NORTHERN KY UNIVERSITY	(3,644,630)	(2,870,439)	(787,010)	(41,151)	-	-
1450	SILVERLEAF	(8,147,334)	-	-	-	-	-
1451	SPRINGHAVEN INC	(88,468)	(67,163)	(22,102)	(2,779)	-	-
1452	SAFE HARBOR	(125,358)	(122,790)	(56,056)	(3,687)	-	-
1453	D.O.V.E.S.	(172,826)	(150,987)	(68,069)	(5,939)	-	-
1454	GATEWAY CHILD ADVOCACY	(100,080)	(107,201)	(48,188)	(4,202)	-	-
1455	JUDI'S PLACE FOR KIDS, INC.	-	-	-	-	-	-
1456	KY RIVER CHILD ADVOCACY	(28,818)	(69,996)	(32,569)	(1,964)	-	-
1457	BLUEGRASS RAPE CRISIS CTR	(18,079)	(16,721)	(6,333)	(1,576)	-	-
1458	NURSING HOME OMBUDSMAN	(205,740)	(188,068)	(84,400)	(3,128)	-	-
1459	WESTERN KENTUCKY UNIV	(53,900)	(52,140)	(23,075)	(1,707)	-	-
1465	KASAP	(5,545,020)	(4,954,142)	(1,663,473)	(74,467)	-	-
1480	KDVA	(90,646)	(108,201)	(56,052)	(4,075)	-	-
1481	KACAC	(162,899)	(182,587)	(84,051)	(7,588)	-	-
1482	PENNYRILE CHILD ADV CTR	-	-	-	-	-	-
1483	BUFFALO TR CHILD ADV INC	(26,571)	(31,268)	(14,288)	(1,454)	-	-
1484	CUMBERLAND V C A CENTER	(17,059)	(25,155)	(11,128)	(1,592)	-	-
1485	LAKE CUMB CHILD ADV CTR	(62,318)	(41,794)	(15,188)	(2,025)	-	-
1486	B.R.A.S.S.	(18,207)	(33,034)	(13,988)	(2,071)	-	-
1487	WOMEN AWARE	(132,868)	(117,241)	(45,472)	(5,410)	-	-
1488	BETHANY HOUSE ABUSE SHEL	(60,323)	(59,302)	(26,770)	(1,261)	-	-
1489	HOPE HARBOR INC	(112,155)	(99,488)	(43,738)	(3,339)	-	-
1490	CHILD ADV CTR OF GRN RVR	(90,448)	(100,476)	(47,512)	(3,971)	-	-
1491	CSG HEADQUARTERS	(16,525)	(26,306)	(11,257)	(1,570)	-	-
1492	KY HIGHER ED STUD LN CORP	(1,040,623)	(918,777)	(381,066)	(20,586)	-	-
1994	LEX FAYETTE CO HLTH DEPT	(3,467,612)	(2,970,696)	(1,109,921)	(58,570)	-	-
3022	LAKE CUMBERLAND DISTRICT	(2,250,206)	(2,223,466)	(686,677)	(45,855)	-	-
3023	WEDCO DIST HEALTH DEPT	(1,874,060)	(1,825,092)	(563,157)	(38,606)	-	-
3024	NORTHERN KY DIST HLTH DEP	(1,035,963)	(929,029)	(339,342)	(9,935)	-	-
3025	BARREN RVR DIST HLTH DEPT	(1,759,469)	(1,655,609)	(568,034)	(48,070)	-	-
3026	GREEN RVR DIST HLTH DEPT	(1,495,250)	(1,383,408)	(368,637)	(29,012)	-	-
3027	LINCOLN TRL DIST HLTH DEP	(2,060,744)	(1,950,470)	(582,701)	(43,603)	-	-
3028	PURCHASE DIST HLTH DEPT	(1,399,639)	(1,407,242)	(374,430)	(27,954)	-	-
3029	MERCER CO HEALTH DEPT	(801,795)	(880,999)	(243,760)	(14,371)	-	-
3030	CUMBERLAND VLY DIST HEALT	(205,060)	(177,820)	(45,770)	(3,963)	-	-
3031	KY RIVER DIST HEALTH DEPT	(1,255,670)	(1,499,226)	(335,770)	(23,722)	-	-
3033	BOURBON CO HEALTH CENTER	(1,199,241)	(1,306,930)	(331,779)	(23,711)	-	-
3034	CLARK CO HEALTH DEPT	(180,249)	(192,437)	(61,364)	(4,614)	-	-
3035	GATEWAY DIST HEALTH DEPT	(459,369)	(380,421)	(108,293)	(9,402)	-	-
3036	BOYLE CO HEALTH DEPT	(723,457)	(709,001)	(210,271)	(16,681)	-	-
3037	PIKE CO HEALTH DEPT	(164,370)	(162,457)	(51,163)	(3,771)	-	-
3038	FLOYD CO HEALTH CENTER	(602,389)	(578,895)	(174,230)	(12,307)	-	-
3039	MARTIN CO HEALTH DEPT	(344,306)	(329,147)	(110,329)	(6,424)	-	-
3040	BUFFALO TRACE HEALTH DEPT	(153,825)	(130,608)	(38,482)	(2,415)	-	-
3042	LITTLE SANDY DIST HEALTH	(257,489)	(250,980)	(72,017)	(4,852)	-	-
3043	N CENTRAL DIST HLTH DEPT	-	-	-	-	-	-
3044	PENNYRILE DIST HLTH DEPT	(479,152)	(466,391)	(125,753)	(11,751)	-	-
3045	BREATHITT CO HEALTH DEPT	(418,975)	(433,640)	(145,661)	(10,313)	-	-
3047	GREENUP CO HLTH DEPT	(435,750)	(425,312)	(129,674)	(8,344)	-	-
3048	WHITLEY CO HEALTH DEPT	(281,992)	(269,735)	(78,395)	(7,415)	-	-
3049	LAUREL CO HEALTH DEPT	(642,509)	(640,904)	(187,643)	(12,284)	-	-
3050	KNOX CO HEALTH DEPT	(403,130)	(355,811)	(108,498)	(6,905)	-	-
3051	MONROE CO HEALTH DEPT	(657,027)	(668,585)	(206,736)	(11,560)	-	-
3052	BULLITT CO HEALTH DEPT	(89,560)	(95,331)	(35,425)	(2,595)	-	-
3053	THREE RIVERS DIST HLTH	(418,551)	(388,204)	(128,554)	(8,224)	-	-
3054	ESTILL CO HEALTH DEPT	(523,205)	(545,184)	(164,462)	(13,946)	-	-
3055	OLDHAM CO HEALTH DEPT	(135,921)	(117,244)	(31,519)	(2,120)	-	-
3056		(322,833)	(292,896)	(95,444)	(6,727)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
3057	LEWIS CO HEALTH DEPT	(128,723)	(124,966)	(49,042)	(4,064)	-	-
3058	FLEMING CO HEALTH DEP	(117,704)	(114,390)	(35,934)	(2,537)	-	-
3059	JESSAMINE CO HEALTH DEPT	(227,881)	(301,798)	(126,466)	(8,595)	-	-
3060	POWELL CO HEALTH DEPT	(100,249)	(127,521)	(49,283)	(2,630)	-	-
3061	ANDERSON CO HEALTH DEPT	(121,676)	(147,395)	(53,873)	(3,455)	-	-
3062	MADISON CO HEALTH DEP	(1,399,964)	(1,200,800)	(332,517)	(18,557)	-	-
3064	JOHNSON CO HEALTH DEPT	(426,945)	(409,390)	(130,465)	(8,233)	-	-
3065	MAGOFFIN CO HEALTH DEPT	(160,189)	(162,474)	(50,923)	(3,266)	-	-
3066	ALLEN CO HEALTH DEPT	(272,686)	(224,390)	(73,195)	(4,931)	-	-
3067	FRANKLIN CO HEALTH DEPT	(733,903)	(670,748)	(229,966)	(15,078)	-	-
3068	LINCOLN CO HEALTH DEPT	(143,264)	(144,803)	(50,604)	(3,087)	-	-
3069	WOODFORD CO HEALTH DEPT	(120,976)	(162,750)	(61,451)	(5,806)	-	-
3072	MUHLLENBERG CO.HEALTH DEPT	(209,217)	(230,872)	(81,571)	(5,783)	-	-
3073	MARSHALL CO HEALTH DEPT	(392,031)	(342,768)	(95,382)	(8,108)	-	-
3074	CHRISTIAN CO HEALTH DEPT	(437,263)	(384,107)	(126,300)	(7,692)	-	-
3075	HOPKINS CO HEALTH DEPT	(508,416)	(466,202)	(145,576)	(9,741)	-	-
3076	TODD CO HEALTH DEPT	(56,183)	(172,771)	(83,168)	(5,718)	-	-
3077	BRACKEN CO HEALTH DEPT	(103,229)	(88,679)	(33,713)	(2,154)	-	-
3078	MONTGOMERY CO HEALTH DEPT	(371,717)	(304,137)	(100,416)	(11,176)	-	-
3079	GARRARD COUNTY HEALTH DPT	(115,182)	(106,753)	(35,297)	(2,155)	-	-
3080	BRECKINRIDGE CO HEALTH BD	(189,178)	(152,323)	(37,846)	(2,550)	-	-
3081	ASHLAND BOYD CO HEALTH DP	(410,249)	(398,311)	(115,572)	(6,928)	-	-
3082	LAWRENCE CO HEALTH DEPT	(184,648)	(151,419)	(56,680)	(4,338)	-	-
3083	GRAVES CO HEALTH CENTER	(281,014)	(272,871)	(112,523)	(7,307)	-	-
3084	CALLOWAY CO HEALTH DEPT	(154,287)	(151,100)	(57,201)	(4,304)	-	-
3085	BELL CO HEALTH DEPT	(316,933)	(299,979)	(100,645)	(5,144)	-	-
3086	GRAYSON COUNTY HEALTH DEPT	(129,145)	(110,734)	(31,214)	(4,232)	-	-
3087	HARLAN CO HEALTH DEPT	(235,812)	(204,944)	(67,218)	(4,182)	-	-
3088	CARTER CO HEALTH DEPT	(114,001)	(150,652)	(51,361)	(3,636)	-	-
3801	KENTUCKY STATE UNIVERSITY	(1,568,591)	(1,286,656)	(435,890)	(19,031)	-	-
5470	KCTCS	(6,060,678)	(5,305,693)	(1,985,143)	(92,998)	-	-
7403	ASST OF COMMONWEALTH ATTY	(280,554)	(260,359)	(108,514)	(7,006)	-	-
7407	KENTUCKY HOUSING CORP	(2,622,621)	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	(34,264)	(59,541)	(23,506)	(1,870)	-	-
7409	MUN ELEC POW ASSOC OF KY	(48,990)	(45,843)	(14,742)	(784)	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(67,537)	(18,173)	(2,004)	(54)	-	-
7416	KY OFFICE OF BAR ADMISSIO	(58,845)	(23,238)	(7,806)	-	-	-
7417	KY ASSOC OF REGIONAL PROG	(45,795)	(44,122)	(13,557)	(708)	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	(1,698)	(14,855)	(6,495)	(786)	-	-
7718	MASTER COMM BOONE CO	(26,294)	(30,755)	(18,103)	(820)	-	-
7720	MASTER COMM CAMPBELL CO	(24,754)	(12,635)	(6,107)	(380)	-	-
7724	MASTER COMM CHRISTIAN CO	(7,797)	(6,475)	(3,403)	(229)	-	-
7725	MASTER COMM CLARK CO	(4,619)	(3,833)	(2,024)	(118)	-	-
7727	MASTER COMM CLINTON/CUMBE	(8,459)	(9,005)	(5,753)	(188)	-	-
7730	MASTER COMM DAVIESS CO	(22,873)	(16,341)	(8,159)	(592)	-	-
7734	MASTER COMM FAYETTE CO	(50,832)	(37,602)	(19,848)	(837)	-	-
7740	MASTER COMM GARRARD CO	(3,173)	-	-	-	-	-
7741	MASTER COMM GRANT CO	(11,210)	(11,431)	(6,651)	(296)	-	-
7743	MASTER COMM GRAYSON CO	1,171	(1,912)	(1,993)	(391)	-	-
7747	MASTER COMM HARDIN CO	(35,484)	(27,301)	(14,340)	(928)	-	-
7750	MASTER COMMISSIONER HART COUNTY	(12,279)	(10,837)	(6,500)	-	-	-
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	(10,518)	(6,172)	(3,747)	(322)	-	-
7753	MASTER COMM HOPKINS CO	(23,494)	-	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	(89,227)	(71,060)	(37,236)	(2,125)	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(13,849)	(4,539)	(1,685)	(348)	-	-
7759	MASTER COMM KENTON CO	(41,394)	(33,835)	(16,814)	(980)	-	-
7763	MASTER COMM LAUREL CO	(13,295)	(10,463)	(5,426)	(340)	-	-
7773	MASTER COMM MCCracken CO	(24,105)	(17,910)	(9,044)	(681)	-	-
7776	MASTER COMM MADISON CO	(20,617)	(16,399)	(8,616)	(562)	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(14,247)	(5,576)	(2,611)	(266)	-	-
7790	MASTER COMM NELSON CO	(18,819)	(14,177)	(7,511)	(296)	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(10,535)	(11,676)	(6,808)	(381)	-	-
7794	MASTER COMM OWEN CO	(6,454)	(1,029)	(399)	(260)	-	-



# 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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
7798	MASTER COMM PIKE CO	(20,584)	(17,295)	(9,179)	(505)	-	-
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(17,434)	(12,543)	(6,820)	(583)	-	-
7807	MASTER COMM SIMPSON CO	(8,572)	(8,055)	(4,794)	(215)	-	-
7814	MASTER COMM WARREN CO	(31,235)	(25,084)	(13,176)	(662)	-	-
7817	LOGAN CO MASTER COM	(7,220)	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	(5,894)	(4,934)	(2,611)	(172)	-	-
7821	MASTER COMM MUHLENBERG CO	(9,522)	(11,009)	(6,929)	(424)	-	-
8024	SEVEN CO SERVICES INC	(2,175,631)	(2,301,249)	(303,690)	(5,864)	-	-
8201	KY RIVER COMM CARE INC	(334,243)	(379,648)	(52,555)	(1,016)	-	-
8202	NORTHERN KY REG MHMR BD	(663,367)	(759,132)	(93,882)	(3,060)	-	-
8204	COMMUNICARE INC	(1,624,884)	(1,590,046)	(492,392)	(42,080)	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	(1,934,006)	(1,716,231)	(418,372)	(25,460)	-	-
8208	CUMBERLAND RIVER MHMR	(2,407,238)	(1,828,370)	(350,942)	(103,835)	-	-
8209	WESTERN KY REG MHMR ADV	(767,267)	(544,691)	(50,913)	(37,969)	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(9,381,314)	(8,399,166)	(3,556,936)	(190,811)	-	-
8211	PENNYROYAL REG MHMR BD	(816,238)	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	45,035	373,956	465,884	(64,080)	-	-
8216	COMPREHEND INC REG MHMR B	(1,284,649)	(1,116,398)	(427,827)	(23,881)	-	-
8220	LIFESKILLS INC	(3,094,484)	(3,496,224)	(1,119,212)	(105,063)	-	-
8221	MOUNTAIN COMP CARE CENTER	(1,553,241)	(1,448,632)	(524,422)	(31,142)	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(287,834)	(243,941)	(133,843)	(7,474)	-	-
10010	LEGS LEGISLATIVE RES COMM	(7,626,816)	(7,602,775)	(2,171,346)	(143,771)	-	-
20020	JUDL JUDICIAL RET SYSTEM	(32,569)	(24,125)	(14,159)	(1,044)	-	-
20025	JUDL ADM OFF OF THE COURT	(16,283,599)	(14,889,025)	(5,224,710)	(411,895)	-	-
31030	UNIFIED PROSECUTORIAL SYS	(18,512,982)	(17,876,595)	(5,314,730)	(347,207)	-	-
31035	DEPT OF AGRICULTURE	(3,273,379)	(3,339,133)	(1,072,394)	(61,345)	-	-
31040	ATTORNEY GENERALS OFFICE	(2,585,733)	(2,750,384)	(881,193)	(57,824)	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	(2,544,037)	(2,384,057)	(678,175)	(46,729)	-	-
31066	REGISTRY OF ELECTION	(246,821)	(235,967)	(72,865)	(3,760)	-	-
31070	GOVERNORS OFFICE	(665,658)	(585,164)	(161,252)	(11,079)	-	-
31074	DEPT OF VETERANS AFFAIRS	(10,794,585)	(8,833,727)	(2,539,595)	(131,533)	-	-
31076	MILITARY AFFAIRS COMM	(30,405)	(22,773)	(6,971)	(404)	-	-
31082	KY INFRASTRUCTURE	(216,649)	(214,709)	(66,958)	(5,089)	-	-
31085	LT GOVERNORS OFFICE	(97,654)	(130,329)	(41,497)	(2,936)	-	-
31089	AGRICULTURAL DEVELOP BD	(329,635)	(135,215)	-	-	-	-
31094	OFF OF HOMELAND SECURITY	(281,636)	(280,952)	(80,321)	(5,955)	-	-
31095	DEPT MILITARY AFFAIRS	(6,392,517)	(5,876,099)	(1,749,868)	(98,974)	-	-
31097	OFF OF MINORITY EMPOWMENT	944	1,093	649	(45)	-	-
31110	OFF OF SECRETARY TO CABIN	(86,851)	(95,484)	(36,708)	(196)	-	-
31112	GOV OFF LOCAL DEVELOPMENT	(730,445)	(750,232)	(217,826)	(14,514)	-	-
31120	SECRETARY OF STATE	(508,034)	(531,578)	(159,389)	(10,483)	-	-
31125	STATE TREASURERS OFFICE	(568,456)	(497,120)	(149,541)	(9,419)	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	(40,048)	(43,070)	(14,293)	(747)	-	-
31137	KY COMM NETWORK AUTH	(368,470)	(333,122)	(92,597)	(4,876)	-	-
31150	BOARD OF ACCOUNTANCY	(78,394)	(72,494)	(21,607)	(1,254)	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(50,461)	(46,185)	(12,814)	(646)	-	-
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-
31179	Off of the KY Brd of Emergency Med Svcs	46,100	53,334	31,713	(2,144)	-	-
31180	BOARD OF DENTISTRY	(91,305)	(92,763)	(30,433)	(1,528)	-	-
31185	BOARD OF ELECTIONS	(165,414)	(157,949)	(44,527)	(3,121)	-	-
31190	BRD OF EMBALMERS/FUN DIR	(53,660)	(23,866)	5,116	(1,224)	-	-
31200	BOARD OF EXM ARCHITECTS	(52,524)	(51,711)	(15,829)	(919)	-	-
31205	KY LANDSCAPE ARCH REG BD	(8,809)	(8,680)	(2,744)	(155)	-	-
31215	BD EXAMINERS OF SOCIAL WK	(39,586)	(23,751)	(3,785)	(646)	-	-
31225	BD OF HAIRDRESSERS/CSMTG	(180,875)	(210,870)	(70,463)	(4,292)	-	-
31245	BD OF MEDICAL LICENSURE	(236,201)	(227,336)	(66,575)	(5,003)	-	-
31250	BOARD OF NURSING	(928,012)	(977,798)	(300,732)	(18,880)	-	-
31260	BOARD OF OPTOMETRIC EXM	(18,336)	(27,542)	(8,770)	(511)	-	-
31263	KY RESPIRATORY CARE BD	(31,388)	(31,305)	(9,510)	(663)	-	-
31268	PERSONNEL BOARD	(119,173)	(116,957)	(36,748)	(2,109)	-	-
31270	KY BOARD OF PHARMACY	(368,048)	(369,063)	(114,145)	(6,785)	-	-
31275	BD OF PHYSICAL THERAPY	(43,310)	(47,484)	(15,781)	(1,072)	-	-



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Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(189,669)	(170,432)	(47,195)	(3,092)	-	-
31345	SCHOOL FAC CONSTR COMM	(51,019)	(48,872)	(14,961)	(868)	-	-
31354	EXECUTIVE BRANCH ETH COMM	(148,313)	(128,632)	(40,707)	(1,629)	-	-
31370	COMMISSION ON HUMAN RIGHT	(315,272)	(307,868)	(94,781)	(5,569)	-	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(850,541)	(761,405)	(225,446)	(12,685)	-	-
31765	OFFICE OF STATE BUD DIREC	(491,790)	(451,790)	(143,282)	(7,392)	-	-
35605	TRAN OFF OF THE SECRETARY	(1,147,757)	(1,176,018)	(369,189)	(21,918)	-	-
35607	TRAN OFFICE OF LEGAL SVC	(658,188)	(641,346)	(196,550)	(12,753)	-	-
35609	DIVISION OF FACILITY MANA	(528,780)	(436,566)	(110,106)	(8,742)	-	-
35615	TRAN DEPT OF AVIATION	(360,637)	(327,609)	(95,962)	(7,485)	-	-
35616	TRAN OFFICE OF PERSONNEL	(547,483)	(479,043)	(138,917)	(9,554)	-	-
35617	OFFICE OF INFORMAT TECHNO	(727,462)	(618,392)	(180,012)	(10,736)	-	-
35618	OFFICE OF AUDITS	(770,734)	(802,169)	(242,577)	(13,226)	-	-
35619	DOT PAYROLL DIVISION	(280,680)	(258,688)	(73,211)	(4,502)	-	-
35625	TRAN DEPT OF HIGHWAYS	(61,317,674)	(58,609,746)	(17,420,100)	(1,106,752)	-	-
35628	TRAN DEPT OF INTERGOV PRO	(212,550)	(230,514)	(82,735)	(3,864)	-	-
35630	TRAN DEPT OF VEH REGULATE	(2,418,868)	(2,297,893)	(657,621)	(51,350)	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	(1,446,322)	(1,315,352)	(398,275)	(26,056)	-	-
39075	KHEAA DIV OF FINANCIAL AF	(329,533)	(262,170)	(71,451)	(2,705)	-	-
39079	COMMONWEALTH OF TECHNOL	(6,325,665)	(5,317,255)	(1,564,324)	(77,044)	-	-
39084	KY RIVER AUTHORITY	(146,946)	(142,004)	(45,124)	(2,084)	-	-
39103	OFFICE OF PVA'S	(10,310,706)	(10,023,289)	(3,074,710)	(178,159)	-	-
39130	DEPT OF REVENUE	(12,420,881)	(11,360,192)	(3,412,638)	(193,204)	-	-
39750	OFFICE OF SECRETARY	(1,664,000)	(1,556,882)	(454,462)	(34,741)	-	-
39757	FIN OFFICE OF INSP GENERAL	(111,363)	(30,070)	(1,009)	-	-	-
39758	OFF OF THE CONTROLLER	(1,157,808)	(1,136,870)	(336,978)	(24,426)	-	-
39785	DEPT FACILITIES SUPP SVCS	(3,430,682)	(3,230,344)	(959,648)	(57,849)	-	-
50235	KY STATE FAIR BOARD	(2,667,023)	(2,292,934)	(671,469)	(56,379)	-	-
50410	COMM KY HERITAGE COUNCIL	(335,842)	(284,578)	(77,417)	(5,087)	-	-
50529	KY ARTS COUNCIL	(178,059)	(182,793)	(58,114)	(3,268)	-	-
50550	KY HISTORICAL SOCIETY	(564,964)	(526,599)	(154,019)	(9,889)	-	-
50660	DEPT OF FISH & WILDLIFE	(5,023,166)	(4,861,490)	(1,485,808)	(88,786)	-	-
50665	COMM KY HORSE PARK	(821,375)	(744,181)	(227,910)	(13,306)	-	-
50670	DEPT OF PARKS	(7,613,987)	(6,898,806)	(2,032,360)	(130,946)	-	-
50850	COMM OFFICE OF SECRETARY	(512,723)	(467,221)	(141,394)	(7,490)	-	-
50852	KY ARTISANS CTR AT BEREA	(158,006)	(152,064)	(39,569)	(3,915)	-	-
50860	DEPT OF TOURISM	(404,629)	(406,859)	(135,283)	(6,468)	-	-
51106	DEPT OF WORKPLACE STANDARDS	548,521	634,589	377,341	(25,515)	-	-
51107	DEPARTMENT OF WORKERS' CLAIMS	920,343	1,064,752	633,124	(42,810)	-	-
51113	KY OSH REVIEW COMMISSION	26,475	30,630	18,213	(1,230)	-	-
51114	WORKERS' COMP FUNDING COMMISSION	103,534	119,779	71,223	(4,815)	-	-
51142	OFFICE OF UNEMPLOYMENT INSURANCE	1,402,470	1,622,528	964,790	(65,238)	-	-
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	(196,200)	(189,661)	(57,988)	(3,274)	-	-
51407	KY ENVIRONMENTAL EDUC COU	(30,585)	(33,039)	(10,047)	(600)	-	-
51507	OFFICE OF THE SECRETARY	983,841	1,138,213	676,806	(45,764)	-	-
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	78,065	90,314	53,702	(3,631)	-	-
51509	OFFICE OR EDUCATIONAL PROGRAMS	4,916	5,688	3,382	(229)	-	-
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	(2,097,748)	(2,007,556)	(790,511)	(813)	-	-
51531	DEPT WORKFORCE INVESTMENT	(4,465,163)	(1,696,493)	(69,757)	(98,616)	-	-
51532	KY COMM ON PROPRIETARY ED	(34,349)	(38,244)	(11,414)	(663)	-	-
51540	EDUC DEPT OF EDUCATION	(3,775,611)	(4,011,067)	(1,328,659)	(74,914)	-	-
51545	KY EDUCATIONAL TV AUTHOR	(2,148,407)	(2,136,402)	(672,511)	(39,913)	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(793,391)	(802,817)	(244,248)	(13,506)	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	(6,858,751)	(6,880,424)	(1,999,975)	(144,975)	-	-
53723	OFFICE INSPECTOR GENERAL	(3,482,201)	(3,124,461)	(927,544)	(49,213)	-	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	(2,252,170)	(2,237,369)	(595,052)	(60,161)	-	-
53727	DEPT FOR INCOME SUPPORT	(5,355,808)	(5,456,570)	(1,609,251)	(127,905)	-	-
53728	DEPT FOR PUBLIC HEALTH	(5,852,734)	(5,851,658)	(1,696,741)	(130,471)	-	-
53729	OFF HUMAN RESOURCE MANAGE	(5,517,897)	(5,161,562)	(1,548,187)	(96,587)	-	-
53730	SERVE KY	(285,072)	(262,185)	(73,723)	(5,429)	-	-



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Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
53736	H&FS DEPT FOR COMM BASE S	(57,336,153)	(53,699,743)	(15,192,920)	(1,215,430)	-	-
53739	HEALTH DATA AND ANALYTICS	(509,434)	(496,519)	(181,490)	(212)	-	-
53746	DEPT FOR MEDICAID SERVICE	(2,059,817)	(1,822,518)	(424,840)	(53,637)	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(2,024,955)	(1,791,206)	(491,801)	(33,383)	-	-
54500	J&PS OFF OF SECRETARY	(2,337,287)	(2,305,028)	(659,067)	(54,157)	-	-
54515	DEPT OF PUBLIC ADVOCACY	(9,532,366)	(8,976,789)	(2,593,319)	(180,308)	-	-
54520	J&PS DEPT OF KY STATE POL	(11,354,310)	(11,318,851)	(3,518,179)	(210,429)	-	-
54523	J&PS OF JUVENILE JUSTICE	(10,203,942)	(8,582,540)	(2,511,894)	(178,419)	-	-
54525	DEPT OF CRIMINAL JUST TRN	(2,666,269)	(2,629,515)	(811,962)	(46,062)	-	-
54527	J&PS DEPT OF CORRECTIONS	(5,278,687)	(5,275,544)	(1,629,008)	(103,206)	-	-
55790	OFFICE OF THE SECRETARY	(1,841,170)	(1,703,845)	(521,090)	(28,869)	-	-
55793	DEPT PERSONNEL ADMIN	(681,551)	(655,785)	(207,703)	(11,366)	-	-
55794	DEPT FOR EMPLOYEE INS	(842,939)	(845,604)	(263,458)	(14,573)	-	-
56102	OFFICE OF THE SECRETARY	(1,962,815)	(2,479,081)	(1,029,224)	(1,272)	-	-
56106	DEPT OF WRKPLACE STANDARD	(2,382,889)	(2,295,342)	(888,013)	(3,166)	-	-
56107	DEPT OF WORKERS CLAIMS	(3,040,764)	(3,128,252)	(1,163,910)	(1,604)	-	-
56113	KY OSH REVIEW COMMISSION	(112,424)	(104,347)	(39,566)	(49)	-	-
56114	WORKERS COMP FUNDING COMM	(373,187)	(407,027)	(166,781)	(211)	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	(2,484,384)	(6,666,204)	(3,104,834)	(4,608)	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	(1,352,254)	(1,267,670)	(386,620)	(25,218)	-	-
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	(831,324)	(865,553)	(278,381)	(16,341)	-	-
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(8,016,987)	(7,532,277)	(2,226,675)	(139,058)	-	-
57129	DEPT FOR ENVIRONM PROTECT	(11,088,381)	(10,387,739)	(3,099,719)	(193,327)	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	(1,327,267)	(1,246,978)	(369,340)	(26,138)	-	-
57140	KY NATURE PRESERVES	(335,961)	(315,253)	(95,675)	(6,234)	-	-
57141	OFFICE OF ENERGY POLICY	(120,594)	(134,482)	(46,982)	(1,883)	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	(807,304)	(854,052)	(268,312)	(15,278)	-	-
58671	KY CLAIMS COMMISSION	(87,466)	(13,199)	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	13,129	(88,380)	(38,228)	(3,042)	-	-
58675	OFFICE OF THE SECRETARY	(1,028,978)	(1,080,030)	(329,980)	(21,484)	-	-
58676	DEPT OF INSURANCE	(1,302,191)	(1,119,162)	(330,301)	(21,284)	-	-
58677	OFF OF OCCUP & PROFESSION	(462,895)	(436,569)	(121,136)	(9,163)	-	-
58678	KY BOXING & WRESTLING AUT	(20,125)	(18,951)	(5,709)	(331)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(323,175)	(254,558)	(68,813)	(3,793)	-	-
58681	DEPT OF CHARITABLE GAMING	(370,048)	(373,992)	(114,991)	(7,439)	-	-
58685	DEPT OF FINANCIAL INSTITU	(1,887,552)	(1,868,003)	(571,714)	(34,018)	-	-
58690	DEPT OF HOUSING & BUILD C	(3,092,095)	(2,992,618)	(901,215)	(58,404)	-	-
014A	BRECKINRIDGE CO ATTORNEY	(25,147)	(22,715)	(6,132)	(508)	-	-
024A	CHRISTIAN COUNTY ATTORNEY	(15,353)	(16,888)	(3,724)	(182)	-	-
031A	EDMONSON COUNTY ATTORNEY	(16,199)	(18,401)	(7,284)	(238)	-	-
060A	KNOTT COUNTY ATTORNEY	(37,825)	(32,008)	(11,803)	(342)	-	-
071A	LOGAN COUNTY ATTORNEY	(34,853)	(32,232)	(6,622)	(626)	-	-
086A	MONROE CO ATTORNEY	(6,879)	(7,929)	(875)	(23)	-	-
116A	WAYNE COUNTY ATTORNEY	(7,443)	(8,579)	(946)	(25)	-	-
W002	ALLEN COUNTY ATTORNEY	(44,362)	(40,730)	(12,454)	(606)	-	-
W003	ANDERSON COUNTY ATTORNEY	(22,275)	(25,332)	(2,798)	(75)	-	-
W005	BARREN COUNTY ATTORNEY	(80,427)	(65,699)	(17,202)	(1,114)	-	-
W006	BATH COUNTY ATTORNEY	(20)	(26)	(3)	-	-	-
W007	BELL COUNTY ATTORNEY	(52,041)	(46,295)	(13,632)	(1,342)	-	-
W008	BOONE COUNTY ATTORNEY	(177,200)	(175,797)	(67,340)	(4,075)	-	-
W011	BOYLE COUNTY ATTORNEY	(4,944)	(4,520)	(1,599)	(115)	-	-
W015	BULLITT COUNTY ATTORNEY	7,029	(25,058)	(12,198)	(1,599)	-	-
W018	CALLOWAY COUNTY ATTORNEY	(605)	(701)	(78)	(1)	-	-
W021	CARROLL COUNTY ATTORNEY	(26,917)	(26,334)	(9,199)	(437)	-	-
W022	CHILD SUPPORT ENFORCEMENT	(19,565)	(15,902)	(7,282)	(450)	-	-
W023	CASEY COUNTY ATTORNEY	(24,110)	(22,379)	(6,557)	(416)	-	-
W025	CLARK COUNTY ATTORNEY	(51,319)	(49,877)	(19,467)	(1,006)	-	-
W028	CRITTENDEN CO ATTORNEY	(12,434)	(18,303)	(8,542)	(199)	-	-
W030	DAVISS COUNTY ATTORNEY	(26,061)	(27,465)	(6,132)	(322)	-	-
W036	FLOYD COUNTY ATTORNEY	(15,681)	(38,478)	(14,894)	(988)	-	-



# 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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(29)	(30)	(31)	(32)	(33)	(34)
W037	FRANKLIN COUNTY ATTORNEY	(105,687)	(103,390)	(28,718)	(1,512)	-	-
W039	GALLATIN COUNTY ATTORNEY	3,038	3,588	2,225	(163)	-	-
W040	GARRARD COUNTY ATTORNEY	(26,189)	(23,717)	(7,086)	(520)	-	-
W041	GRANT COUNTY CHILD SUPPOR	(10,530)	(10,664)	(3,679)	(270)	-	-
W042	GRAVES COUNTY ATTORNEY	(75,790)	(75,309)	(22,833)	(821)	-	-
W046	HANCOCK COUNTY ATTORNEY	(8,402)	(9,226)	(2,891)	(149)	-	-
W049	HARRISON COUNTY ATTORNEY	(17,494)	(12,467)	(5,823)	(387)	-	-
W053	HICKMAN COUNTY ATTORNEY	(20,310)	(22,984)	(6,585)	(326)	-	-
W054	HOPKINS COUNTY ATTORNEY	(65,934)	(79,372)	(35,284)	(2,105)	-	-
W055	JACKSON COUNTY ATTORNEY	(7,785)	(9,198)	(1,119)	(67)	-	-
W056	JEFFERSON CO ATTORNEY	(164,791)	(206,121)	(16,740)	(2,884)	-	-
W058	JOHNSON COUNTY ATTORNEY	(2,578)	(2,971)	(327)	(9)	-	-
W061	KNOX COUNTY ATTORNEY	(65)	(73)	(8)	1	-	-
W062	LARUE COUNTY ATTORNEY	(35,641)	(30,528)	(10,325)	(444)	-	-
W063	LAUREL COUNTY ATTORNEY	(10,948)	(9,115)	(2,951)	(145)	-	-
W065	LEE COUNTY ATTORNEY	(18,556)	(18,733)	(5,085)	(310)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(21,924)	(22,577)	(6,102)	(303)	-	-
W074	MCCREARY COUNTY ATTORNEY	(47,980)	(44,128)	(12,569)	(721)	-	-
W076	MADISON COUNTY ATTORNEY	(210,896)	(152,031)	(47,466)	(2,837)	-	-
W077	MAGOFFIN CO ATTORNEY	(18,188)	(15,900)	(7,338)	(443)	-	-
W082	MEADE COUNTY ATTORNEY	(34,867)	(33,852)	(9,836)	(601)	-	-
W083	MENIFEE COUNTY ATTORNEY	(10,526)	(10,779)	(2,642)	(127)	-	-
W084	MERCER COUNTY ATTORNEY	(12,623)	(13,728)	(4,759)	(223)	-	-
W087	MONTGOMERY CO ATTORNEY	(44,935)	(39,145)	(11,921)	(541)	-	-
W088	MORGAN COUNTY ATTORNEY	(41,922)	(40,856)	(11,814)	(629)	-	-
W092	OHIO COUNTY ATTORNEY	718	(1,951)	(1,005)	(83)	-	-
W093	OLDHAM COUNTY ATTORNEY	(60,401)	(56,158)	(20,278)	(1,767)	-	-
W094	OWEN COUNTY ATTORNEY	(16,125)	(14,182)	(4,654)	(356)	-	-
W096	PENDLETON COUNTY ATTORNEY	(1,743)	(2,009)	(223)	(6)	-	-
W099	POWELL COUNTY ATTORNEY	(291)	(337)	(37)	(1)	-	-
W100	PULASKI COUNTY ATTORNEY	(60,440)	(51,082)	(17,807)	(1,482)	-	-
W102	ROCKCASTLE CO ATTORNEY	(32,170)	(28,465)	(10,788)	(639)	-	-
W103	ROWAN COUNTY ATTORNEY	(35,986)	(26,724)	(9,820)	(163)	-	-
W105	SCOTT COUNTY ATTORNEY	1,174	1,386	859	(62)	-	-
W106	SHELBY COUNTY ATTORNEY	(17,826)	(16,419)	(6,568)	(380)	-	-
W107	SIMPSON COUNTY ATTORNEY	(19,811)	(9,538)	(1,875)	(225)	-	-
W108	SPENCER COUNTY ATTORNEY	(25,016)	(24,407)	(6,475)	(337)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(25,934)	(24,962)	(8,228)	(416)	-	-
W112	TRIMBLE COUNTY ATTORNEY	(24,951)	(20,239)	(6,160)	(296)	-	-
W113	UNION COUNTY ATTORNEY	(21,270)	(20,000)	(9,104)	(603)	-	-
W117	WEBSTER COUNTY ATTORNEY	(39,487)	(31,930)	(8,483)	(456)	-	-
W118	WHITLEY COUNTY ATTORNEY	(61,369)	(55,124)	(17,962)	(879)	-	-
X034	FAYETTE CO ATTORNEY OFF	(48,883)	(50,827)	(9,927)	(426)	-	-
X059	KENTON COUNTY ATTORNEY	(25,871)	(25,596)	(8,055)	(506)	-	-
<b>TOTAL</b>		<b>(492,264,804)</b>	<b>(453,809,011)</b>	<b>(136,491,008)</b>	<b>(9,206,380)</b>	-	-



## **APPENDIX B**

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### **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 6/30/2023	Employer Contributions for FYE June 30, 2023			Net OPEB Liability as of June 30, 2023						
			2023 Proportionate Share	2022 Proportionate Share	Employer Contributions	Implicit Subsidy	Total Contributions	Discount Rate 5.94%	Discount Rate Less 1.00% 4.94%	Discount Rate Plus 1.00% 6.94%	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	1,318,904	0.614298%	0.716181%	-	4,868	4,868	(1,277,711)	(957,390)	(1,542,463)	(1,472,542)	(1,039,972)
1440	MOREHEAD STATE UNIVERSITY	355,126	0.165405%	0.165331%	-	1,311	1,311	(344,035)	(257,786)	(415,321)	(396,495)	(280,021)
1445	MURRAY STATE UNIV	581,269	0.270734%	0.330497%	-	2,145	2,145	(563,114)	(421,942)	(679,796)	(648,980)	(458,338)
1450	NORTHERN KY UNIVERSITY	849,735	0.395776%	0.396584%	-	3,136	3,136	(823,195)	(616,821)	(993,768)	(948,720)	(670,027)
1465	WESTERN KENTUCKY UNIV	1,027,597	0.478618%	0.570245%	-	3,793	3,793	(995,503)	(745,931)	(1,201,779)	(1,147,302)	(810,274)
3801	KENTUCKY STATE UNIVERSITY	182,347	0.084931%	0.113180%	-	673	673	(176,652)	(132,366)	(213,256)	(203,589)	(143,783)
31040	ATTORNEY GENERALS OFFICE	1,042,850	0.485722%	0.578666%	-	3,849	3,849	(1,010,279)	(757,003)	(1,219,617)	(1,164,331)	(822,300)
31095	DEPT MILITARY AFFAIRS	2,230,250	1.038771%	1.053487%	-	8,231	8,231	(2,160,595)	(1,618,936)	(2,608,288)	(2,490,052)	(1,758,581)
35615	TRAN DEPT OF AVIATION	192,774	0.089787%	0.072628%	-	711	711	(186,753)	(139,934)	(225,449)	(215,230)	(152,004)
39079	COMMONWEALTH OF TECHNOL	278,934	0.129917%	0.137916%	-	1,029	1,029	(270,221)	(202,477)	(326,213)	(311,426)	(219,942)
50660	DEPT OF FISH & WILDLIFE	6,126,134	2.853335%	3.173824%	-	22,610	22,610	(5,934,802)	(4,446,954)	(7,164,542)	(6,839,768)	(4,830,537)
50665	COMM KY HORSE PARK	371,366	0.172969%	0.167663%	-	1,371	1,371	(359,767)	(269,574)	(434,314)	(414,626)	(292,827)
50670	DEPT OF PARKS	1,211,155	0.564113%	0.628192%	-	4,470	4,470	(1,173,328)	(879,176)	(1,416,452)	(1,352,243)	(955,012)
53729	OFF HUMAN RESOURCE MANAGE	2,477,975	1.154152%	1.391419%	-	9,146	9,146	(2,400,582)	(1,798,759)	(2,898,002)	(2,766,633)	(1,953,915)
54520	J&PS DEPT OF KY STATE POL	7,125,089	3.318612%	3.038258%	-	26,297	26,297	(6,902,556)	(5,172,093)	(8,332,823)	(7,955,090)	(5,618,225)
54523	J&PS OF JUVENILE JUSTICE	20,688,603	9.636013%	8.240752%	-	76,358	76,358	(20,042,451)	(15,017,832)	(24,195,414)	(23,098,617)	(16,313,234)
54527	J&PS DEPT OF CORRECTIONS	166,550,976	77.573503%	78.185564%	-	614,707	614,707	(161,349,218)	(120,899,160)	(194,782,121)	(185,952,494)	(131,327,625)
58676	DEPT OF INSURANCE	294,639	0.137232%	0.153454%	-	1,087	1,087	(285,436)	(213,878)	(344,581)	(328,961)	(232,326)
58680	DEPT OF ALCOHOL & BEVERA	1,795,140	0.836112%	0.886159%	-	6,626	6,626	(1,739,073)	(1,303,090)	(2,099,424)	(2,004,255)	(1,415,491)
<b>TOTAL</b>		<b>214,700,863</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>-</b>	<b>792,418</b>	<b>792,418</b>	<b>(207,995,271)</b>	<b>(155,851,102)</b>	<b>(251,093,623)</b>	<b>(239,711,354)</b>	<b>(169,294,434)</b>

## Appendix B: Collective OPEB Amounts - KERS Hazardous Insurance Plan

Participating Employer Code	Participating Employer Name	OPEB Expense					Implicit Subsidy Year Ending 6/30/2024
		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	(243,000)	(17,913)	(260,913)	-	(260,913)	4,142
1440	MOREHEAD STATE UNIVERSITY	(65,430)	5,072	(60,358)	-	(60,358)	1,115
1445	MURRAY STATE UNIV	(107,095)	(4,701)	(111,796)	-	(111,796)	1,825
1450	NORTHERN KY UNIVERSITY	(156,559)	(7,257)	(163,816)	-	(163,816)	2,669
1465	WESTERN KENTUCKY UNIV	(189,329)	(10,385)	(199,714)	-	(199,714)	3,227
3801	KENTUCKY STATE UNIVERSITY	(33,596)	(6,486)	(40,082)	-	(40,082)	573
31040	ATTORNEY GENERALS OFFICE	(192,139)	(8,868)	(201,007)	-	(201,007)	3,275
31095	DEPT MILITARY AFFAIRS	(410,910)	(22,403)	(433,313)	-	(433,313)	7,004
35615	TRAN DEPT OF AVIATION	(35,517)	2,807	(32,710)	-	(32,710)	605
39079	COMMONWEALTH OF TECHNOL	(51,392)	13,977	(37,415)	-	(37,415)	876
50660	DEPT OF FISH & WILDLIFE	(1,128,704)	(34,168)	(1,162,872)	-	(1,162,872)	19,239
50665	COMM KY HORSE PARK	(68,422)	138	(68,284)	-	(68,284)	1,166
50670	DEPT OF PARKS	(223,148)	(981)	(224,129)	-	(224,129)	3,804
53729	OFF HUMAN RESOURCE MANAGE	(456,552)	15,942	(440,610)	-	(440,610)	7,782
54520	J&PS DEPT OF KY STATE POL	(1,312,756)	35,435	(1,277,321)	-	(1,277,321)	22,376
54523	J&PS OF JUVENILE JUSTICE	(3,811,753)	(731,284)	(4,543,037)	-	(4,543,037)	64,972
54527	J&PS DEPT OF CORRECTIONS	(30,686,039)	(876,401)	(31,562,440)	-	(31,562,440)	523,047
58676	DEPT OF INSURANCE	(54,285)	3,047	(51,238)	-	(51,238)	925
58680	DEPT OF ALCOHOL & BEVERA	(330,744)	(15,772)	(346,516)	-	(346,516)	5,638
<b>TOTAL</b>		<b>(39,557,370)</b>	<b>(1,660,200)</b>	<b>(41,217,570)</b>	<b>-</b>	<b>(41,217,570)</b>	<b>674,260</b>

## 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	21,198	144,311	286,536	-	452,045	1,056,139	171,615	322,394	36,657	1,586,805
1440	MOREHEAD STATE UNIVERSITY	5,708	38,857	77,152	5,328	127,045	284,375	46,209	86,807	2,784	420,175
1445	MURRAY STATE UNIV	9,342	63,601	126,282	1,316	200,541	465,463	75,635	142,086	12,676	695,860
1450	NORTHERN KY UNIVERSITY	13,657	92,976	184,607	574	291,814	680,443	110,567	207,710	11,604	1,010,324
1465	WESTERN KENTUCKY UNIV	16,516	112,437	223,249	2,813	355,015	822,870	133,711	251,186	27,169	1,234,936
3801	KENTUCKY STATE UNIVERSITY	2,931	19,952	39,616	9,535	72,034	146,019	23,727	44,573	12,578	226,897
31040	ATTORNEY GENERALS OFFICE	16,761	114,106	226,562	834	358,263	835,083	135,695	254,915	27,706	1,253,399
31095	DEPT MILITARY AFFAIRS	35,845	244,028	484,529	-	764,402	1,785,920	290,200	545,164	37,725	2,659,009
35615	TRAN DEPT OF AVIATION	3,098	21,093	41,881	3,721	69,793	154,367	25,084	47,122	1,308	227,881
39079	COMMONWEALTH OF TECHNOL	4,483	30,520	60,599	10,471	106,073	223,361	36,295	68,183	3,281	331,120
50660	DEPT OF FISH & WILDLIFE	98,461	670,305	1,330,921	8,001	2,107,688	4,905,631	797,132	1,497,476	110,093	7,310,332
50665	COMM KY HORSE PARK	5,969	40,634	80,680	1,599	128,882	297,379	48,322	90,777	5,463	441,941
50670	DEPT OF PARKS	19,466	132,521	263,127	6,169	421,283	969,858	157,595	296,056	19,203	1,442,712
53729	OFF HUMAN RESOURCE MANAGE	39,827	271,133	538,347	26,589	875,896	1,984,290	322,434	605,718	37,232	2,949,674
54520	J&PS DEPT OF KY STATE POL	114,516	779,607	1,547,947	45,579	2,487,649	5,705,564	927,116	1,741,661	54,142	8,428,483
54523	J&PS OF JUVENILE JUSTICE	332,512	2,263,689	4,494,661	25,156	7,116,018	16,566,831	2,691,998	5,057,136	525,961	24,841,926
54527	J&PS DEPT OF CORRECTIONS	2,676,843	18,223,540	36,183,702	151,580	57,235,665	133,369,178	21,671,592	40,711,829	2,201,293	197,953,892
58676	DEPT OF INSURANCE	4,735	32,238	64,011	5,890	106,874	235,938	38,338	72,022	10,601	356,899
58680	DEPT OF ALCOHOL & BEVERA	28,852	196,419	390,000	4,918	620,189	1,437,496	233,583	438,805	28,968	2,138,852
<b>TOTAL</b>		<b>3,450,720</b>	<b>23,491,967</b>	<b>46,644,409</b>	<b>310,072</b>	<b>73,897,168</b>	<b>171,926,205</b>	<b>27,936,848</b>	<b>52,481,620</b>	<b>3,166,442</b>	<b>255,511,115</b>

## 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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(30)	(31)	(32)	(33)	(34)	(35)
1430	EASTERN KY UNIV	(319,286)	(382,750)	(269,575)	(163,148)	-	-
1440	MOREHEAD STATE UNIVERSITY	(78,117)	(100,315)	(71,161)	(43,537)	-	-
1445	MURRAY STATE UNIV	(136,853)	(167,645)	(118,704)	(72,118)	-	-
1450	NORTHERN KY UNIVERSITY	(199,468)	(242,648)	(172,204)	(104,190)	-	-
1465	WESTERN KENTUCKY UNIV	(245,388)	(297,225)	(210,019)	(127,289)	-	-
3801	KENTUCKY STATE UNIVERSITY	(41,530)	(52,741)	(37,834)	(22,758)	-	-
31040	ATTORNEY GENERALS OFFICE	(248,581)	(302,834)	(214,544)	(129,177)	-	-
31095	DEPT MILITARY AFFAIRS	(529,959)	(640,709)	(450,300)	(273,640)	-	-
35615	TRAN DEPT OF AVIATION	(42,023)	(54,270)	(38,405)	(23,390)	-	-
39079	COMMONWEALTH OF TECHNOL	(55,647)	(78,568)	(56,522)	(34,311)	-	-
50660	DEPT OF FISH & WILDLIFE	(1,436,164)	(1,762,543)	(1,248,303)	(755,634)	-	-
50665	COMM KY HORSE PARK	(86,410)	(106,448)	(74,748)	(45,454)	-	-
50670	DEPT OF PARKS	(280,035)	(345,813)	(246,177)	(149,403)	-	-
53729	OFF HUMAN RESOURCE MANAGE	(558,394)	(704,115)	(504,086)	(307,183)	-	-
54520	J&PS DEPT OF KY STATE POL	(1,613,254)	(2,021,779)	(1,436,257)	(869,545)	-	-
54523	J&PS OF JUVENILE JUSTICE	(5,190,771)	(5,893,712)	(4,124,874)	(2,516,552)	-	-
54527	J&PS DEPT OF CORRECTIONS	(38,957,799)	(47,656,852)	(33,675,613)	(20,427,963)	-	-
58676	DEPT OF INSURANCE	(69,540)	(84,924)	(59,204)	(36,356)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(420,451)	(512,485)	(364,929)	(220,798)	-	-
<b>TOTAL</b>		<b>(50,509,670)</b>	<b>(61,408,377)</b>	<b>(43,373,456)</b>	<b>(26,322,445)</b>	-	-

## **APPENDIX C**

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### **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 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,388,843	0.000000%	0.088022%	0.081183%
10010	LEGS LEGISLATIVE RES COMM	24,289,921	1.825050%	1.539439%	1.561631%
<b>SUBTOTAL</b>	<b>LEGISLATIVE BRANCH AGENCIES</b>	<b>25,678,763</b>	<b>1.825050%</b>	<b>1.627461%</b>	<b>1.642814%</b>
7716	MASTER COMMISSIONER BULLITT COUNTY	146,255	0.000000%	0.009269%	0.008549%
7718	MASTER COMM BOONE CO	152,144	0.000000%	0.009643%	0.008894%
7720	MASTER COMM CAMPBELL CO	70,720	0.000000%	0.004482%	0.004134%
7724	MASTER COMM CHRISTIAN CO	42,321	0.000000%	0.002682%	0.002474%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001384%	0.001276%
7727	MASTER COMM CLINTON/CUMBE	34,800	0.000000%	0.002206%	0.002035%
7730	MASTER COMM DAVIESS CO	110,055	0.000000%	0.006975%	0.006433%
7734	MASTER COMM FAYETTE CO	155,304	0.000000%	0.009843%	0.009078%
7741	MASTER COMM GRANT CO	55,120	0.000000%	0.003493%	0.003222%
7743	MASTER COMM GRAYSON CO	72,787	0.000000%	0.004613%	0.004255%
7747	MASTER COMM HARDIN CO	172,549	0.000000%	0.010936%	0.010086%
7752	HENRY/ TRIMBLE MASTER COM	59,600	0.000000%	0.003777%	0.003484%
7756	MASTER COMM JEFF CIRCUIT	394,870	0.000000%	0.025026%	0.023081%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	64,644	0.000000%	0.004097%	0.003779%
7759	MASTER COMM KENTON CO	182,022	0.000000%	0.011536%	0.010640%
7763	MASTER COMM LAUREL CO	63,020	0.000000%	0.003994%	0.003684%
7773	MASTER COMM MCCracken CO	126,600	0.000000%	0.008024%	0.007401%
7776	MASTER COMM MADISON CO	104,544	0.000000%	0.006626%	0.006111%
7782	MASTER COMM MEADE CO	49,517	0.000000%	0.003138%	0.002894%
7790	MASTER COMM NELSON CO	55,120	0.000000%	0.003493%	0.003222%
7793	MASTER COMM OLDHAM CO	70,761	0.000000%	0.004485%	0.004137%
7794	MASTER COMM OWEN CO	48,413	0.000000%	0.003068%	0.002830%
7798	MASTER COMM PIKE CO	93,868	0.000000%	0.005949%	0.005487%
7805	MASTER COMM SCOTT CO	108,127	0.000000%	0.006853%	0.006321%
7807	MASTER COMM SIMPSON CO	39,982	0.000000%	0.002534%	0.002337%
7814	MASTER COMM WARREN CO	122,998	0.000000%	0.007795%	0.007189%
7820	MASTER COMM BARREN CO	32,142	0.000000%	0.002037%	0.001879%
7821	MASTER COMM MUHLENBERG CO	78,866	0.000000%	0.004998%	0.004610%
20020	JUDL JUDICIAL RET SYSTEM	193,870	0.000000%	0.012287%	0.011332%
20025	JUDL ADM OFF OF THE COURT	73,206,237	2.508010%	4.639643%	4.474015%
<b>SUBTOTAL</b>	<b>JUDICIAL BRANCH AGENCIES</b>	<b>76,129,091</b>	<b>2.508010%</b>	<b>4.824886%</b>	<b>4.644869%</b>
31030	UNIFIED PROSECUTORIAL SYS	59,251,276	3.963118%	3.755210%	3.771364%
31035	DEPT OF AGRICULTURE	10,468,528	0.700205%	0.663471%	0.666325%
31040	ATTORNEY GENERALS OFFICE	9,867,381	0.659996%	0.625372%	0.628062%
31045	AUDITOR OF PUBLIC ACCOUNT	7,974,616	0.533395%	0.505413%	0.507587%
31066	REGISTRY OF ELECTION	641,859	0.042932%	0.040680%	0.040855%
31070	GOVERNORS OFFICE	1,890,692	0.126462%	0.119828%	0.120343%
31074	DEPT OF VETERANS AFFAIRS	22,446,164	1.501348%	1.422586%	1.428706%
31076	MILITARY AFFAIRS COMM	69,035	0.004618%	0.004375%	0.004394%
31082	KY INFRASTRUCTURE	868,436	0.058087%	0.055040%	0.055277%
31085	LT GOVERNORS OFFICE	500,789	0.033496%	0.031739%	0.031876%
31094	OFF OF HOMELAND SECURITY	1,016,413	0.067984%	0.064418%	0.064695%
31095	DEPT MILITARY AFFAIRS	16,890,354	1.129739%	1.070472%	1.075077%
31097	OFF OF MINORITY EMPOWMENT	7,500	0.000502%	0.000475%	0.000477%
31110	OFF OF SECRETARY TO CABIN	33,318	0.002229%	0.002112%	0.002121%
31112	GOV OFF LOCAL DEVELOPMENT	2,476,621	0.165653%	0.156963%	0.157638%
31120	SECRETARY OF STATE	1,788,821	0.119648%	0.113371%	0.113859%
31125	STATE TREASURERS OFFICE	1,607,480	0.107519%	0.101878%	0.102316%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	127,641	0.008538%	0.008090%	0.008125%
31137	KY COMM NETWORK AUTH	832,063	0.055654%	0.052734%	0.052961%
31150	BOARD OF ACCOUNTANCY	213,963	0.014311%	0.013560%	0.013618%
31165	BOARD OF BARBERING	110,280	0.007376%	0.006989%	0.007019%
31179	Off of the KY Brd of Emergency Med Svcs	365,951	0.024477%	0.023193%	0.023293%
31180	BOARD OF DENTISTRY	260,700	0.017437%	0.016523%	0.016594%
31185	BOARD OF ELECTIONS	532,728	0.035632%	0.033763%	0.033908%
31190	BRD OF EMBALMERS/FUN DIR	209,077	0.013984%	0.013251%	0.013308%
31200	BOARD OF EXM ARCHITECTS	156,765	0.010486%	0.009935%	0.009978%
31205	KY LANDSCAPE ARCH REG BD	26,327	0.001761%	0.001669%	0.001676%
31215	BD EXAMINERS OF SOCIAL WK	110,224	0.007372%	0.006986%	0.007016%
31225	BD OF HAIRDRESSERS/CSMTG	732,490	0.048994%	0.046424%	0.046624%
31245	BD OF MEDICAL LICENSURE	853,841	0.057111%	0.054115%	0.054348%
31250	BOARD OF NURSING	3,221,876	0.215500%	0.204195%	0.205073%
31260	BOARD OF OPTOMETRIC EXM	87,055	0.005823%	0.005517%	0.005541%
31263	KY RESPIRATORY CARE BD	113,068	0.007563%	0.007166%	0.007197%
31268	PERSONNEL BOARD	359,938	0.024075%	0.022812%	0.022910%
31270	KY BOARD OF PHARMACY	1,157,919	0.077449%	0.073386%	0.073702%



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

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31275	BD OF PHYSICAL THERAPY	182,842	0.012230%	0.011588%	0.011638%
31290	BD OF PROF ENGINEERS & LA	527,517	0.035284%	0.033433%	0.033577%
31345	SCHOOL FAC CONSTR COMM	148,148	0.009909%	0.009389%	0.009429%
31354	EXECUTIVE BRANCH ETH COMM	277,997	0.018594%	0.017619%	0.017695%
31370	COMMISSION ON HUMAN RIGHT	950,421	0.063570%	0.060236%	0.060495%
31415	KY COUNCIL POSTSEC EDUCAT	2,164,776	0.144795%	0.137199%	0.137789%
31765	OFFICE OF STATE BUD DIREC	1,261,434	0.084373%	0.079947%	0.080291%
35605	TRAN OFF OF THE SECRETARY	3,740,471	0.250188%	0.237062%	0.238082%
35607	TRAN OFFICE OF LEGAL SVC	2,176,133	0.145554%	0.137918%	0.138511%
35609	DIVISION OF FACILITY MANA	1,491,707	0.099775%	0.094541%	0.094948%
35615	TRAN DEPT OF AVIATION	1,277,199	0.085428%	0.080946%	0.081294%
35616	TRAN OFFICE OF PERSONNEL	1,630,137	0.109034%	0.103314%	0.103758%
35617	OFFICE OF INFORMAT TECHNO	1,832,009	0.122537%	0.116109%	0.116608%
35618	OFFICE OF AUDITS	2,257,163	0.150974%	0.143054%	0.143669%
35619	DOT PAYROLL DIVISION	768,355	0.051393%	0.048697%	0.048906%
35625	TRAN DEPT OF HIGHWAYS	188,866,782	12.632655%	11.969945%	12.021434%
35628	TRAN DEPT OF INTERGOV PRO	659,646	0.044122%	0.041807%	0.041987%
35630	TRAN DEPT OF VEH REGULATE	8,762,510	0.586095%	0.555348%	0.557737%
36635	CAB FOR ECONOMIC DEVELOPMENT	4,446,532	0.297414%	0.281811%	0.283023%
39075	KHEAA DIV OF FINANCIAL AF	461,232	0.030850%	0.029232%	0.029358%
39079	COMMONWEALTH OF TECHNOL	13,147,877	0.879417%	0.833282%	0.836867%
39084	KY RIVER AUTHORITY	355,605	0.023785%	0.022537%	0.022634%
39103	OFFICE OF PVA'S	30,403,104	2.033561%	1.926879%	1.935168%
39130	DEPT OF REVENUE	32,970,487	2.205285%	2.089594%	2.098583%
39750	OFFICE OF SECRETARY	5,928,519	0.396539%	0.375736%	0.377352%
39758	OFF OF THE CONTROLLER	4,168,333	0.278806%	0.264179%	0.265316%
39785	DEPT FACILITIES SUPP SVCS	9,871,895	0.660298%	0.625658%	0.628350%
50235	KY STATE FAIR BOARD	9,621,369	0.643541%	0.609780%	0.612403%
50410	COMM KY HERITAGE COUNCIL	868,030	0.058060%	0.055014%	0.055251%
50529	KY ARTS COUNCIL	557,872	0.037314%	0.035357%	0.035509%
50550	KY HISTORICAL SOCIETY	1,687,311	0.112859%	0.106938%	0.107398%
50660	DEPT OF FISH & WILDLIFE	15,151,807	1.013453%	0.960287%	0.964418%
50665	COMM KY HORSE PARK	2,270,847	0.151889%	0.143921%	0.144540%
50670	DEPT OF PARKS	22,346,214	1.494663%	1.416252%	1.422345%
50850	COMM OFFICE OF SECRETARY	1,278,152	0.085491%	0.081006%	0.081354%
50852	KY ARTISANS CTR AT BERA	668,082	0.044686%	0.042341%	0.042523%
50860	DEPT OF TOURISM	1,103,866	0.073834%	0.069960%	0.070261%
51106	DEPT OF WORKPLACE STANDARDS	4,354,235	0.291240%	0.275961%	0.277148%
51107	DEPARTMENT OF WORKERS' CLAIMS	7,305,786	0.488659%	0.463024%	0.465016%
51113	KY OSH REVIEW COMMISSION	210,171	0.014058%	0.013320%	0.013377%
51114	WORKERS' COMP FUNDING COMMISSION	821,869	0.054972%	0.052088%	0.052312%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	11,132,965	0.744647%	0.705582%	0.708617%
51340	KY COMM DEAF/HARD OF HEAR	558,797	0.037376%	0.035415%	0.035567%
51407	KY ENVIRONMENTAL EDUC COU	102,423	0.006851%	0.006491%	0.006519%
51507	OFFICE OF THE SECRETARY	7,809,839	0.522374%	0.494970%	0.497099%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	619,688	0.041449%	0.039274%	0.039443%
51509	OFFICE OR EDUCATIONAL PROGRAMS	39,015	0.002610%	0.002473%	0.002484%
51530	EDUC OFFICE OF SECRETARY	138,932	0.009293%	0.008805%	0.008843%
51531	DEPT WORKFORCE INVESTMENT	16,829,343	1.125658%	1.066605%	1.071193%
51532	KY COMM ON PROPRIETARY ED	113,050	0.007562%	0.007165%	0.007196%
51540	EDUC DEPT OF EDUCATION	12,784,131	0.855087%	0.810229%	0.813714%
51545	KY EDUCATIONAL TV AUTHOR	6,811,077	0.455570%	0.431670%	0.433527%
51555	KY DEPT LIBRARY & ARCHIVE	2,304,881	0.154166%	0.146078%	0.146706%
53721	H&FS OFF OF THE SECRETARY	24,740,419	1.654803%	1.567991%	1.574736%
53723	OFFICE INSPECTOR GENERAL	8,398,266	0.561732%	0.532263%	0.534553%
53725	DEPT OF AGING/INDEP LIVIN	10,266,677	0.686703%	0.650678%	0.653477%
53727	DEPT FOR INCOME SUPPORT	21,827,369	1.459959%	1.383369%	1.389320%
53728	DEPT FOR PUBLIC HEALTH	22,264,780	1.489216%	1.411091%	1.417161%
53729	OFF HUMAN RESOURCE MANAGE	16,482,903	1.102486%	1.044649%	1.049143%
53730	SERVE KY	926,484	0.061969%	0.058718%	0.058971%
53736	H&FS DEPT FOR COMM BASE S	207,415,139	13.873300%	13.145495%	13.202045%
53739	HEALTH DATA AND ANALYTICS	36,401	0.002435%	0.002307%	0.002317%
53746	DEPT FOR MEDICAID SERVICE	9,153,423	0.612242%	0.580123%	0.582619%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	5,696,868	0.381044%	0.361054%	0.362607%
54500	J&PS OFF OF SECRETARY	9,242,039	0.618169%	0.585739%	0.588259%
54515	DEPT OF PUBLIC ADVOCACY	30,769,914	2.058096%	1.950127%	1.958516%
54520	J&PS DEPT OF KY STATE POL	35,909,847	2.401889%	2.275884%	2.285675%
54523	J&PS OF JUVENILE JUSTICE	30,447,667	2.036542%	1.929703%	1.938004%
54525	DEPT OF CRIMINAL JUST TRN	7,860,550	0.525766%	0.498184%	0.500327%
54527	J&PS DEPT OF CORRECTIONS	17,612,231	1.178023%	1.116223%	1.121025%
55790	OFFICE OF THE SECRETARY	4,926,600	0.329524%	0.312237%	0.313580%
55793	DEPT PERSONNEL ADMIN	1,939,761	0.129744%	0.122938%	0.123467%
55794	DEPT FOR EMPLOYEE INS	2,486,866	0.166338%	0.157612%	0.158290%



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

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
56102	OFFICE OF THE SECRETARY	217,008	0.014515%	0.013753%	0.013812%
56106	DEPT OF WRKPLACE STANDARD	540,636	0.036161%	0.034264%	0.034411%
56107	DEPT OF WORKERS CLAIMS	273,983	0.018326%	0.017364%	0.017439%
56113	KY OSH REVIEW COMMISSION	8,461	0.000566%	0.000536%	0.000538%
56114	WORKERS COMP FUNDING COMM	35,927	0.002403%	0.002277%	0.002287%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	786,263	0.052591%	0.049832%	0.050046%
57123	KY PUBLIC SVC COMMISSION	4,303,616	0.287854%	0.272753%	0.273926%
57126	OFFICE OF THE SECRETARY	2,788,567	0.186518%	0.176733%	0.177493%
57128	DEPT FOR NATURAL RESOURCE	23,730,585	1.587259%	1.503990%	1.510460%
57129	DEPT FOR ENVIRONM PROTECT	32,991,555	2.206694%	2.090929%	2.099924%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,460,589	0.298354%	0.282702%	0.283918%
57140	KY NATURE PRESERVES	1,063,807	0.071154%	0.067422%	0.067712%
57141	OFFICE OF ENERGY POLICY	321,537	0.021507%	0.020378%	0.020466%
58374	KY HORSE RACING AUTHORITY	2,607,247	0.174390%	0.165241%	0.165952%
58672	OFFICE OF CLAIMS AND APPEALS	519,247	0.034731%	0.032909%	0.033051%
58675	OFFICE OF THE SECRETARY	3,666,529	0.245242%	0.232376%	0.233376%
58676	DEPT OF INSURANCE	3,632,294	0.242952%	0.230206%	0.231196%
58677	OFF OF OCCUP & PROFESSION	1,563,708	0.104591%	0.099104%	0.099530%
58678	KY BOXING & WRESTLING AUT	56,525	0.003781%	0.003582%	0.003597%
58680	DEPT OF ALCOHOL & BEVERA	647,404	0.043303%	0.041031%	0.041208%
58681	DEPT OF CHARITABLE GAMING	1,269,594	0.084919%	0.080464%	0.080810%
58685	DEPT OF FINANCIAL INSTITU	5,805,389	0.388303%	0.367932%	0.369515%
58690	DEPT OF HOUSING & BUILD C	9,966,641	0.666635%	0.631663%	0.634380%
<b>SUBTOTAL EXECUTIVE BRANCH AGENCIES</b>		<b>1,165,151,092</b>	<b>77.933030%</b>	<b>73.844603%</b>	<b>74.162264%</b>
1430	EASTERN KY UNIV	5,209,746	1.270600%	0.330182%	0.403252%
1433	KET FOUNDATION	3,126,777	0.080090%	0.198168%	0.188993%
1435	CHILD WATCH ADVOCACY CTR	328,505	0.003820%	0.020820%	0.019499%
1436	LOTUS	1,066,085	0.005710%	0.067566%	0.062760%
1437	SANCTUARY INC	743,459	0.013340%	0.047119%	0.044494%
1438	O A S I S	998,917	0.012250%	0.063309%	0.059342%
1439	BARREN RIVER CHILD ADVOCA	747,111	0.002160%	0.047350%	0.043839%
1440	MOREHEAD STATE UNIVERSITY	4,011,442	0.643190%	0.254236%	0.284458%
1445	MURRAY STATE UNIV	6,709,257	0.705340%	0.425217%	0.446983%
1451	SILVERLEALF	502,318	0.010730%	0.031836%	0.030196%
1452	SPRINGHAVEN INC	674,187	0.008120%	0.042728%	0.040039%
1453	SAFE HARBOR	1,094,090	0.006980%	0.069341%	0.064496%
1454	D.O.V.E.S.	771,412	0.007010%	0.048890%	0.045636%
1456	JUDI'S PLACE FOR KIDS, INC.	359,428	0.004130%	0.022780%	0.021331%
1457	KY RIVER CHILD ADVOCACY	290,710	0.001550%	0.018425%	0.017114%
1458	BLUEGRASS RAPE CRISIS CTR	561,812	0.014590%	0.035606%	0.033973%
1459	NURSING HOME OMBUDSMAN	310,751	0.004680%	0.019695%	0.018528%
1465	WESTERN KENTUCKY UNIV	12,560,151	0.961060%	0.796034%	0.808857%
1480	KASAP	750,410	0.005020%	0.047559%	0.044254%
1481	KDVA	1,392,591	0.012920%	0.088259%	0.082405%
1483	PENNYRILE CHILD ADV CTR	267,231	0.002450%	0.016936%	0.015810%
1484	BUFFALO TR CHILD ADV INC	294,015	0.001340%	0.018634%	0.017290%
1485	CUMBERLAND V C A CENTER	370,498	0.004370%	0.023481%	0.021996%
1486	LAKE CUMB CHILD ADV CTR	381,134	0.002900%	0.024155%	0.022503%
1487	B.R.A.S.S.	990,126	0.011330%	0.062752%	0.058757%
1488	WOMEN AWARE	227,603	0.005190%	0.014425%	0.013707%
1489	BETHANY HOUSE ABUSE SHEL	608,636	0.008900%	0.038574%	0.036268%
1490	HOPE HARBOR INC	731,944	0.004380%	0.046389%	0.043125%
1491	CHILD ADV CTR OF GRN RVR	287,678	0.003040%	0.018232%	0.017052%
1492	CSG HEADQUARTERS	3,689,100	0.102460%	0.233807%	0.223601%
1994	KY HIGHER ED STUD LN CORP	10,305,169	0.435330%	0.653118%	0.636196%
3022	LEX FAYETTE CO HLTH DEPT	7,901,412	0.466060%	0.500773%	0.498076%
3023	LAKE CUMBERLAND DISTRICT	6,653,984	0.391340%	0.421714%	0.419354%
3024	WEDCO DIST HEALTH DEPT	1,647,042	0.149760%	0.104386%	0.107912%
3025	NORTHERN KY DIST HLTH DEP	8,549,545	0.288080%	0.541851%	0.522133%
3026	BARREN RVR DIST HLTH DEPT	4,908,060	0.363480%	0.311062%	0.315135%
3027	GREEN RVR DIST HLTH DEPT	7,524,732	0.434500%	0.476900%	0.473606%
3028	LINCOLN TRL DIST HLTH DEP	4,724,596	0.353490%	0.299434%	0.303634%
3029	PURCHASE DIST HLTH DEPT	2,359,999	0.233680%	0.149571%	0.156106%
3030	MERCER CO HEALTH DEPT	673,578	0.047190%	0.042690%	0.043040%
3031	CUMBERLAND VLY DIST HEALT	3,772,496	0.478140%	0.239092%	0.257666%
3033	KY RIVER DIST HEALTH DEPT	3,909,930	0.373270%	0.247802%	0.257551%
3034	BOURBON CO HEALTH CENTER	802,413	0.041330%	0.050855%	0.050115%
3035	CLARK CO HEALTH DEPT	1,630,906	0.087510%	0.103363%	0.102131%
3036	GATEWAY DIST HEALTH DEPT	2,891,718	0.156670%	0.183270%	0.181203%
3037	BOYLE CO HEALTH DEPT	655,686	0.033740%	0.041556%	0.040949%
3038	PIKE CO HEALTH DEPT	2,116,193	0.128550%	0.134119%	0.133686%



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

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3039	FLOYD CO HEALTH CENTER	1,107,102	0.065370%	0.070166%	0.069793%
3040	MARTIN CO HEALTH DEPT	411,385	0.028100%	0.026073%	0.026230%
3042	BUFFALO TRACE HEALTH DEPT	825,305	0.057350%	0.052306%	0.052698%
3044	N CENTRAL DIST HLTH DEPT	2,031,277	0.114620%	0.128738%	0.127641%
3045	PENNYRILE DIST HLTH DEPT	1,805,501	0.083250%	0.114429%	0.112006%
3047	BREATHITT CO HEALTH DEPT	1,422,514	0.096340%	0.090156%	0.090636%
3048	GREENUP CO HLTH DEPT	1,296,512	0.061180%	0.082170%	0.080539%
3049	WHITLEY CO HEALTH DEPT	2,078,730	0.153570%	0.131745%	0.133441%
3050	LAUREL CO HEALTH DEPT	1,180,794	0.076950%	0.074836%	0.075000%
3051	KNOX CO HEALTH DEPT	1,949,570	0.149260%	0.123559%	0.125556%
3052	MONROE CO HEALTH DEPT	460,136	0.016680%	0.029162%	0.028192%
3053	BULLITT CO HEALTH DEPT	1,430,379	0.073480%	0.090654%	0.089320%
3054	THREE RIVERS DIST HLTH	2,429,836	0.121470%	0.153997%	0.151470%
3055	ESTILL CO HEALTH DEPT	354,618	0.029660%	0.022475%	0.023033%
3056	OLDHAM CO HEALTH DEPT	1,176,139	0.055710%	0.074541%	0.073078%
3057	LEWIS CO HEALTH DEPT	733,386	0.016270%	0.046480%	0.044133%
3058	FLEMING CO HEALTH DEP	440,783	0.023320%	0.027936%	0.027577%
3059	JESSAMINE CO HEALTH DEPT	1,537,777	0.044700%	0.097461%	0.093361%
3060	POWELL CO HEALTH DEPT	458,636	0.022330%	0.029067%	0.028544%
3061	ANDERSON CO HEALTH DEPT	606,278	0.026980%	0.038425%	0.037536%
3062	MADISON CO HEALTH DEP	3,070,841	0.284160%	0.194623%	0.201580%
3064	JOHNSON CO HEALTH DEPT	1,420,369	0.082310%	0.090020%	0.089421%
3065	MAGOFFIN CO HEALTH DEPT	561,395	0.034380%	0.035580%	0.035487%
3066	ALLEN CO HEALTH DEPT	860,450	0.042050%	0.054533%	0.053563%
3067	FRANKLIN CO HEALTH DEPT	2,644,305	0.118540%	0.167590%	0.163779%
3068	LINCOLN CO HEALTH DEPT	539,105	0.026030%	0.034167%	0.033535%
3069	WOODFORD CO HEALTH DEPT	1,040,321	0.028990%	0.065933%	0.063063%
3072	MUHLENBERG CO.HEALTH DEPT	1,018,790	0.041920%	0.064569%	0.062809%
3073	MARSHALL CO HEALTH DEPT	1,398,983	0.081130%	0.088664%	0.088079%
3074	CHRISTIAN CO HEALTH DEPT	1,334,897	0.071020%	0.084603%	0.083548%
3075	HOPKINS CO HEALTH DEPT	1,684,231	0.094700%	0.106743%	0.105807%
3076	TODD CO HEALTH DEPT	1,029,465	0.024920%	0.065245%	0.062112%
3077	BRACKEN CO HEALTH DEPT	383,091	0.012810%	0.024279%	0.023388%
3078	MONTGOMERY CO HEALTH DEPT	2,001,268	0.056880%	0.126836%	0.121400%
3079	GARRARD COUNTY HEALTH DPT	372,590	0.020870%	0.023614%	0.023401%
3080	BRECKINRIDGE CO HEALTH BD	419,396	0.040950%	0.026580%	0.027697%
3081	ASHLAND BOYD CO HEALTH DP	1,163,102	0.093380%	0.073715%	0.075243%
3082	LAWRENCE CO HEALTH DEPT	778,723	0.020560%	0.049354%	0.047117%
3083	GRAVES CO HEALTH CENTER	1,314,568	0.032480%	0.083314%	0.079364%
3084	CALLOWAY CO HEALTH DEPT	770,432	0.021990%	0.048828%	0.046743%
3085	BELL CO HEALTH DEPT	879,931	0.057050%	0.055768%	0.055868%
3086	GRAYSON COUNTY HEALTH DEPT	754,181	0.024440%	0.047798%	0.045983%
3087	HARLAN CO HEALTH DEPT	726,043	0.038370%	0.046015%	0.045421%
3088	CARTER CO HEALTH DEPT	636,453	0.029530%	0.040337%	0.039497%
3801	KENTUCKY STATE UNIVERSITY	3,222,906	0.235970%	0.204260%	0.206724%
5470	KCTCS	16,177,317	0.830280%	1.025281%	1.010129%
7403	ASST OF COMMONWEALTH ATTY	1,260,638	0.030870%	0.079896%	0.076087%
7408	FRANKLIN CO COUNCIL AGING	332,313	0.011410%	0.021061%	0.020311%
7409	MUN ELEC POW ASSOC OF KY	133,116	0.009280%	0.008437%	0.008503%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.000584%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.007526%	0.007692%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.063694%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.011023%
8202	NORTHERN KY REG MHMR BD	164,201	0.0304430%	0.010407%	0.033253%
8204	COMMUNICARE INC	7,349,085	0.353870%	0.465768%	0.457074%
8205	ADANTA/BEHAVIORAL HLTH SR	4,102,080	0.473160%	0.259980%	0.276544%
8208	CUMBERLAND RIVER MHMR	18,600,723	0.522270%	1.178871%	1.127853%
8209	WESTERN KY REG MHMR ADV	6,804,776	0.188850%	0.431271%	0.412435%
8210	NEW VISTA OF THE BLUEGRASS, INC.	34,158,606	0.976910%	2.164894%	2.072588%
8213	GREEN RVR REG MHMR BD	11,696,879	0.158670%	0.741321%	0.696049%
8216	COMPREHEND INC REG MHMR B	4,232,016	0.154500%	0.268215%	0.259379%
8220	LIFESKILLS INC	18,610,432	0.686860%	1.179486%	1.141209%
8221	MOUNTAIN COMP CARE CENTER	5,463,582	0.243500%	0.346269%	0.338284%
014A	BRECKINRIDGE CO ATTORNEY	87,246	0.005470%	0.005529%	0.005524%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001720%	0.001993%
031A	EDMONSON COUNTY ATTORNEY	40,965	0.002520%	0.002596%	0.002590%
060A	KNOTT COUNTY ATTORNEY	57,116	0.004790%	0.003620%	0.003711%
071A	LOGAN COUNTY ATTORNEY	103,741	0.009470%	0.006575%	0.006800%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.000255%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.000276%
W002	ALLEN COUNTY ATTORNEY	101,101	0.008820%	0.006408%	0.006595%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.000814%
W005	BARREN COUNTY ATTORNEY	186,689	0.015280%	0.011832%	0.012100%



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

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000001%
W007	BELL COUNTY ATTORNEY	235,667	0.010270%	0.014936%	0.014573%
W008	BOONE COUNTY ATTORNEY	721,211	0.027070%	0.045709%	0.044261%
W011	BOYLE COUNTY ATTORNEY	20,110	0.000830%	0.001274%	0.001240%
W015	BULLITT COUNTY ATTORNEY	292,157	0.003740%	0.018516%	0.017368%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000023%
W021	CARROLL COUNTY ATTORNEY	75,041	0.004640%	0.004756%	0.004747%
W022	CHILD SUPPORT ENFORCEMENT	81,762	0.001360%	0.005182%	0.004885%
W023	CASEY COUNTY ATTORNEY	70,529	0.005040%	0.004470%	0.004514%
W025	CLARK COUNTY ATTORNEY	177,274	0.007030%	0.011235%	0.010908%
W028	CRITTENDEN CO ATTORNEY	34,346	0.001940%	0.002177%	0.002159%
W030	DAVISS COUNTY ATTORNEY	48,763	0.008390%	0.003091%	0.003503%
W036	FLOYD COUNTY ATTORNEY	175,504	0.005960%	0.011123%	0.010722%
W037	FRANKLIN COUNTY ATTORNEY	246,811	0.025700%	0.015642%	0.016424%
W039	GALLATIN COUNTY ATTORNEY	30,292	0.000000%	0.001920%	0.001771%
W040	GARRARD COUNTY ATTORNEY	89,511	0.005260%	0.005673%	0.005641%
W041	GRANT COUNTY CHILD SUPPOR	47,422	0.001930%	0.003005%	0.002921%
W042	GRAVES COUNTY ATTORNEY	129,647	0.017400%	0.008217%	0.008931%
W046	HANCOCK COUNTY ATTORNEY	24,807	0.002050%	0.001572%	0.001609%
W049	HARRISON COUNTY ATTORNEY	70,964	0.000610%	0.004498%	0.004196%
W053	HICKMAN COUNTY ATTORNEY	53,311	0.005470%	0.003379%	0.003541%
W054	HOPKINS COUNTY ATTORNEY	378,682	0.009310%	0.024000%	0.022859%
W055	JACKSON COUNTY ATTORNEY	7,774	0.003720%	0.000493%	0.000744%
W056	JEFFERSON CO ATTORNEY	415,132	0.090800%	0.026310%	0.031321%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.000096%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000002%
W062	LARUE COUNTY ATTORNEY	75,185	0.005540%	0.004765%	0.004825%
W063	LAUREL COUNTY ATTORNEY	24,133	0.001880%	0.001530%	0.001557%
W065	LEE COUNTY ATTORNEY	51,480	0.004720%	0.003263%	0.003376%
W073	MCCRACKEN COUNTY ATTORNEY	48,766	0.005810%	0.003091%	0.003302%
W074	MCCREARY COUNTY ATTORNEY	120,310	0.010210%	0.007625%	0.007826%
W076	MADISON COUNTY ATTORNEY	481,395	0.034400%	0.030510%	0.030812%
W077	MAGOFFIN CO ATTORNEY	81,033	0.001040%	0.005136%	0.004818%
W082	MEADE COUNTY ATTORNEY	101,211	0.007900%	0.006415%	0.006530%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001255%	0.001392%
W084	MERCER COUNTY ATTORNEY	37,664	0.002700%	0.002387%	0.002411%
W087	MONTGOMERY CO ATTORNEY	88,371	0.008960%	0.005601%	0.005862%
W088	MORGAN COUNTY ATTORNEY	103,732	0.009650%	0.006574%	0.006813%
W092	OHIO COUNTY ATTORNEY	15,141	0.000000%	0.000960%	0.000885%
W093	OLDHAM COUNTY ATTORNEY	316,442	0.008990%	0.020055%	0.019195%
W094	OWEN COUNTY ATTORNEY	62,785	0.002610%	0.003979%	0.003873%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000064%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000011%
W100	PULASKI COUNTY ATTORNEY	264,036	0.008520%	0.016734%	0.016096%
W102	ROCKCASTLE CO ATTORNEY	113,349	0.004120%	0.007184%	0.006946%
W103	ROWAN COUNTY ATTORNEY	24,350	0.004360%	0.001543%	0.001762%
W105	SCOTT COUNTY ATTORNEY	11,700	0.000000%	0.000742%	0.000684%
W106	SHELBY COUNTY ATTORNEY	68,171	0.002130%	0.004321%	0.004151%
W107	SIMPSON COUNTY ATTORNEY	38,294	0.002770%	0.002427%	0.002454%
W108	SPENCER COUNTY ATTORNEY	54,353	0.006380%	0.003445%	0.003673%
W111	TRIGG COUNTY ATTORNEY	70,904	0.004960%	0.004494%	0.004530%
W112	TRIMBLE COUNTY ATTORNEY	49,577	0.003990%	0.003142%	0.003208%
W113	UNION COUNTY ATTORNEY	110,252	0.001560%	0.006988%	0.006566%
W117	WEBSTER COUNTY ATTORNEY	74,796	0.007510%	0.004740%	0.004955%
W118	WHITLEY COUNTY ATTORNEY	149,192	0.010710%	0.009455%	0.009553%
X034	FAYETTE CO ATTORNEY OFF	57,203	0.016670%	0.003625%	0.004639%
X059	KENTON COUNTY ATTORNEY	87,066	0.005430%	0.005518%	0.005511%
<b>SUBTOTAL ALL OTHER AGENCIES</b>		<b>310,882,994</b>	<b>17.733910%</b>	<b>19.703050%</b>	<b>19.550053%</b>
<b>TOTAL</b>		<b>1,577,841,940</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>100.000000%</b>

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, 2023, within the Executive Branch.

For example, for agency 31030,  $3.963118\% = 59,251,276 / 1,165,151,092 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2023 for the entire plan.

For example, for agency 31030,  $3.755210\% = 59,251,276 / 1,577,841,940$

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 8% of the aggregate required contribution for the plan.

Column 6 =  $7.77\% \times \text{Column 4} + 92.23\% \times \text{Column 5}$



## **APPENDIX D**

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### **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 2023 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2023 Payroll Based Contributions (Insurance Only)	FYE 2023 Amortization Cost Contributions (Insurance Only)	FYE 2023 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005	LEGS GENERAL ASSEMBLY	-	0.000000%	29,860	-	29,860
10010	LEGS LEGISLATIVE RES COMM	18,070,764	1.825050%	522,233	1,606,491	2,128,724
<b>SUBTOTAL</b>	<b>LEGISLATIVE BRANCH AGENCIES</b>	<b>18,070,764</b>	<b>1.825050%</b>	<b>552,093</b>	<b>1,606,491</b>	<b>2,158,584</b>
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	3,144	-	3,144
7718	MASTER COMM BOONE CO	-	0.000000%	3,271	-	3,271
7720	MASTER COMM CAMPBELL CO	-	0.000000%	1,520	-	1,520
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	910	-	910
7725	MASTER COMM CLARK CO	-	0.000000%	469	-	469
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	748	-	748
7730	MASTER COMM DAVIESS CO	-	0.000000%	2,366	-	2,366
7734	MASTER COMM FAYETTE CO	-	0.000000%	3,339	-	3,339
7741	MASTER COMM GRANT CO	-	0.000000%	1,185	-	1,185
7743	MASTER COMM GRAYSON CO	-	0.000000%	1,565	-	1,565
7747	MASTER COMM HARDIN CO	-	0.000000%	3,710	-	3,710
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	1,281	-	1,281
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	8,490	-	8,490
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	1,390	-	1,390
7759	MASTER COMM KENTON CO	-	0.000000%	3,913	-	3,913
7763	MASTER COMM LAUREL CO	-	0.000000%	1,355	-	1,355
7773	MASTER COMM MCCracken CO	-	0.000000%	2,722	-	2,722
7776	MASTER COMM MADISON CO	-	0.000000%	2,248	-	2,248
7782	MASTER COMM MEADE CO	-	0.000000%	1,065	-	1,065
7790	MASTER COMM NELSON CO	-	0.000000%	1,185	-	1,185
7793	MASTER COMM OLDHAM CO	-	0.000000%	1,521	-	1,521
7794	MASTER COMM OWEN CO	-	0.000000%	1,041	-	1,041
7798	MASTER COMM PIKE CO	-	0.000000%	2,018	-	2,018
7805	MASTER COMM SCOTT CO	-	0.000000%	2,325	-	2,325
7807	MASTER COMM SIMPSON CO	-	0.000000%	860	-	860
7814	MASTER COMM WARREN CO	-	0.000000%	2,644	-	2,644
7820	MASTER COMM BARREN CO	-	0.000000%	691	-	691
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	1,696	-	1,696
20020	JUDL JUDICIAL RET SYSTEM	-	0.000000%	4,168	-	4,168
20025	JUDL ADM OFF OF THE COURT	24,833,112	2.508010%	1,573,934	2,207,664	3,781,598
<b>SUBTOTAL</b>	<b>JUDICIAL BRANCH AGENCIES</b>	<b>24,833,112</b>	<b>2.508010%</b>	<b>1,636,775</b>	<b>2,207,664</b>	<b>3,844,439</b>
31030	UNIFIED PROSECUTORIAL SYS	39,260,797	3.963118%	1,273,902	3,490,285	4,764,187
31035	DEPT OF AGRICULTURE	6,936,611	0.700205%	225,073	616,665	841,738
31040	ATTORNEY GENERALS OFFICE	6,538,278	0.659996%	212,149	581,253	793,402
31045	AUDITOR OF PUBLIC ACCOUNT	5,284,100	0.533395%	171,454	469,757	641,211
31066	REGISTRY OF ELECTION	425,308	0.042932%	13,800	37,810	51,610
31070	GOVERNORS OFFICE	1,252,801	0.126462%	40,650	111,374	152,024
31074	DEPT OF VETERANS AFFAIRS	14,873,168	1.501348%	482,593	1,322,225	1,804,817
31076	MILITARY AFFAIRS COMM	45,748	0.004618%	1,484	4,067	5,551
31082	KY INFRASTRUCTURE	575,441	0.058087%	18,671	51,157	69,828
31085	LT GOVERNORS OFFICE	331,830	0.033496%	10,767	29,500	40,267
31094	OFF OF HOMELAND SECURITY	673,486	0.067984%	21,853	59,873	81,726
31095	DEPT MILITARY AFFAIRS	11,191,808	1.129739%	363,143	994,952	1,358,094
31097	OFF OF MINORITY EMPOWMENT	4,973	0.000502%	161	442	603
31110	OFF OF SECRETARY TO CABIN	22,082	0.002229%	716	1,963	2,679
31112	GOV OFF LOCAL DEVELOPMENT	1,641,048	0.165653%	53,247	145,889	199,137
31120	SECRETARY OF STATE	1,185,298	0.119648%	38,460	105,373	143,833
31125	STATE TREASURERS OFFICE	1,065,142	0.107519%	34,561	94,691	129,252
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	84,582	0.008538%	2,744	7,519	10,264
31137	KY COMM NETWORK AUTH	551,339	0.055654%	17,889	49,014	66,903
31150	BOARD OF ACCOUNTANCY	141,773	0.014311%	4,600	12,604	17,204
31165	BOARD OF BARBERING	73,071	0.007376%	2,371	6,496	8,867
31179	Off of the KY Brd of Emergency Med Svcs	242,482	0.024477%	7,868	21,557	29,425
31180	BOARD OF DENTISTRY	172,740	0.017437%	5,605	15,357	20,962
31185	BOARD OF ELECTIONS	352,990	0.035632%	11,454	31,381	42,834
31190	BRD OF EMBALMERS/FUN DIR	138,533	0.013984%	4,495	12,316	16,811
31200	BOARD OF EXM ARCHITECTS	103,880	0.010486%	3,370	9,235	12,605
31205	KY LANDSCAPE ARCH REG BD	17,445	0.001761%	566	1,551	2,117
31215	BD EXAMINERS OF SOCIAL WK	73,031	0.007372%	2,370	6,492	8,862
31225	BD OF HAIRDRESSERS/CSMTG	485,361	0.048994%	15,749	43,149	58,897
31245	BD OF MEDICAL LICENSURE	565,773	0.057111%	18,358	50,297	68,655
31250	BOARD OF NURSING	2,134,860	0.215500%	69,270	189,789	259,059
31260	BOARD OF OPTOMETRIC EXM	57,686	0.005823%	1,872	5,128	7,000
31263	KY RESPIRATORY CARE BD	74,923	0.007563%	2,431	6,661	9,092
31268	PERSONNEL BOARD	238,500	0.024075%	7,739	21,203	28,941
31270	KY BOARD OF PHARMACY	767,252	0.077449%	24,895	68,209	93,104



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

Participating Employer Code	Participating Employer Name	FYE 2023 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2023 Payroll Based Contributions (Insurance Only)	FYE 2023 Amortization Cost Contributions (Insurance Only)	FYE 2023 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31275	BD OF PHYSICAL THERAPY	121,157	0.012230%	3,931	10,771	14,702
31290	BD OF PROF ENGINEERS & LA	349,542	0.035284%	11,342	31,074	42,416
31345	SCHOOL FAC CONSTR COMM	98,164	0.009909%	3,185	8,727	11,912
31354	EXECUTIVE BRANCH ETH COMM	184,202	0.018594%	5,977	16,376	22,353
31370	COMMISSION ON HUMAN RIGHT	629,759	0.063570%	20,434	55,986	76,420
31415	KY COUNCIL POSTSEC EDUCAT	1,434,418	0.144795%	46,543	127,520	174,062
31765	OFFICE OF STATE BUD DIREC	835,845	0.084373%	27,121	74,307	101,427
35605	TRAN OFF OF THE SECRETARY	2,478,498	0.250188%	80,420	220,338	300,759
35607	TRAN OFFICE OF LEGAL SVC	1,441,937	0.145554%	46,787	128,188	174,975
35609	DIVISION OF FACILITY MANA	988,425	0.099775%	32,072	87,871	119,943
35615	TRAN DEPT OF AVIATION	846,296	0.085428%	27,460	75,236	102,696
35616	TRAN OFFICE OF PERSONNEL	1,080,150	0.109034%	35,048	96,025	131,073
35617	OFFICE OF INFORMAT TECHNO	1,213,918	0.122537%	39,388	107,917	147,306
35618	OFFICE OF AUDITS	1,495,630	0.150974%	48,529	132,962	181,491
35619	DOT PAYROLL DIVISION	509,127	0.051393%	16,520	45,261	61,781
35625	TRAN DEPT OF HIGHWAYS	125,145,935	12.632655%	4,060,636	11,125,474	15,186,109
35628	TRAN DEPT OF INTERGOV PRO	437,096	0.044122%	14,182	38,858	53,040
35630	TRAN DEPT OF VEH REGULATE	5,806,175	0.586095%	188,394	516,169	704,563
36635	CAB FOR ECONOMIC DEVELOPMENT	2,946,344	0.297414%	95,600	261,930	357,530
39075	KHEAA DIV OF FINANCIAL AF	305,617	0.030850%	9,916	27,169	37,086
39079	COMMONWEALTH OF TECHNOL	8,711,982	0.879417%	282,679	774,495	1,057,175
39084	KY RIVER AUTHORITY	235,627	0.023785%	7,646	20,947	28,593
39103	OFFICE OF PVA'S	20,145,559	2.033561%	653,667	1,790,940	2,444,607
39130	DEPT OF REVENUE	21,846,750	2.205285%	708,865	1,942,176	2,651,042
39750	OFFICE OF SECRETARY	3,928,330	0.396539%	127,463	349,229	476,692
39758	OFF OF THE CONTROLLER	2,762,004	0.278806%	89,619	245,542	335,161
39785	DEPT FACILITIES SUPP SVCS	6,541,270	0.660298%	212,246	581,519	793,765
50235	KY STATE FAIR BOARD	6,375,266	0.643541%	206,859	566,761	773,621
50410	COMM KY HERITAGE COUNCIL	575,174	0.058060%	18,663	51,133	69,796
50529	KY ARTS COUNCIL	369,653	0.037314%	11,994	32,862	44,856
50550	KY HISTORICAL SOCIETY	1,118,042	0.112859%	36,277	99,394	135,671
50660	DEPT OF FISH & WILDLIFE	10,039,815	1.013453%	325,764	892,540	1,218,303
50665	COMM KY HORSE PARK	1,504,695	0.151889%	48,823	133,767	182,591
50670	DEPT OF PARKS	14,806,943	1.494663%	480,444	1,316,337	1,796,781
50850	COMM OFFICE OF SECRETARY	846,920	0.085491%	27,480	75,291	102,771
50852	KY ARTISANS CTR AT BEREA	442,684	0.044686%	14,364	39,355	53,718
50860	DEPT OF TOURISM	731,440	0.073834%	23,733	65,025	88,758
51106	DEPT OF WORKPLACE STANDARDS	2,885,181	0.291240%	93,616	256,493	350,109
51107	DEPARTMENT OF WORKERS' CLAIMS	4,840,921	0.488659%	157,074	430,358	587,432
51113	KY OSH REVIEW COMMISSION	139,266	0.014058%	4,519	12,381	16,899
51114	WORKERS' COMP FUNDING COMMISSION	544,582	0.054972%	17,670	48,413	66,084
51142	OFFICE OF UNEMPLOYMENT INSURANCE	7,376,877	0.744647%	239,359	655,804	895,163
51340	KY COMM DEAF/HARD OF HEAR	370,267	0.037376%	12,014	32,917	44,931
51407	KY ENVIRONMENTAL EDUC COU	67,870	0.006851%	2,202	6,034	8,236
51507	OFFICE OF THE SECRETARY	5,174,920	0.522374%	167,912	460,050	627,962
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	410,616	0.041449%	13,323	36,504	49,827
51509	OFFICE OR EDUCATIONAL PROGRAMS	25,856	0.002610%	839	2,299	3,137
51530	EDUC OFFICE OF SECRETARY	92,062	0.009293%	2,987	8,184	11,171
51531	DEPT WORKFORCE INVESTMENT	11,151,379	1.125658%	361,831	991,358	1,353,188
51532	KY COMM ON PROPRIETARY ED	74,913	0.007562%	2,431	6,660	9,090
51540	EDUC DEPT OF EDUCATION	8,470,956	0.855087%	274,859	753,068	1,027,927
51545	KY EDUCATIONAL TV AUTHOR	4,513,124	0.455570%	146,438	401,217	547,655
51555	KY DEPT LIBRARY & ARCHIVE	1,527,252	0.154166%	49,555	135,773	185,328
53721	H&FS OFF OF THE SECRETARY	16,393,376	1.654803%	531,919	1,457,371	1,989,290
53723	OFFICE INSPECTOR GENERAL	5,564,822	0.561732%	180,563	494,713	675,275
53725	DEPT OF AGING/INDEP LIVIN	6,802,853	0.686703%	220,734	604,774	825,507
53727	DEPT FOR INCOME SUPPORT	14,463,146	1.459959%	469,288	1,285,774	1,755,062
53728	DEPT FOR PUBLIC HEALTH	14,752,982	1.489216%	478,693	1,311,540	1,790,233
53729	OFF HUMAN RESOURCE MANAGE	10,921,825	1.102486%	354,382	970,950	1,325,333
53730	SERVE KY	613,899	0.061969%	19,919	54,576	74,495
53736	H&FS DEPT FOR COMM BASE S	137,436,437	13.873300%	4,459,425	12,218,099	16,677,525
53739	HEALTH DATA AND ANALYTICS	24,122	0.002435%	783	2,144	2,927
53746	DEPT FOR MEDICAID SERVICE	6,065,201	0.612242%	196,799	539,196	735,995
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,774,829	0.381044%	122,483	335,582	458,065
54500	J&PS OFF OF SECRETARY	6,123,918	0.618169%	198,704	544,416	743,120
54515	DEPT OF PUBLIC ADVOCACY	20,388,616	2.058096%	661,553	1,812,548	2,474,101
54520	J&PS DEPT OF KY STATE POL	23,794,416	2.401889%	772,062	2,115,324	2,887,385
54523	J&PS OF JUVENILE JUSTICE	20,175,090	2.036542%	654,625	1,793,566	2,448,190
54525	DEPT OF CRIMINAL JUST TRN	5,208,523	0.525766%	169,002	463,038	632,040
54527	J&PS DEPT OF CORRECTIONS	11,670,135	1.178023%	378,663	1,037,475	1,416,138
55790	OFFICE OF THE SECRETARY	3,264,444	0.329524%	105,922	290,209	396,131
55793	DEPT PERSONNEL ADMIN	1,285,314	0.129744%	41,705	114,264	155,969
55794	DEPT FOR EMPLOYEE INS	1,647,834	0.166338%	53,468	146,492	199,960
56102	OFFICE OF THE SECRETARY	143,793	0.014515%	4,666	12,783	17,449



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

Participating Employer Code	Participating Employer Name	FYE 2023 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2023 Payroll Based Contributions (Insurance Only)	FYE 2023 Amortization Cost Contributions (Insurance Only)	FYE 2023 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
56106	DEPT OF WRKPLACE STANDARD	358,230	0.036161%	11,624	31,847	43,470
56107	DEPT OF WORKERS CLAIMS	181,547	0.018326%	5,891	16,140	22,030
56113	KY OSH REVIEW COMMISSION	5,607	0.000566%	182	498	680
56114	WORKERS COMP FUNDING COMM	23,805	0.002403%	772	2,116	2,889
56142	OFFICE OF UNEMPLOYMENT INSURANCE	520,995	0.052591%	16,905	46,316	63,221
57123	KY PUBLIC SVC COMMISSION	2,851,638	0.287854%	92,528	253,511	346,038
57126	OFFICE OF THE SECRETARY	1,847,749	0.186518%	59,954	164,265	224,219
57128	DEPT FOR NATURAL RESOURCE	15,724,249	1.587259%	510,208	1,397,886	1,908,093
57129	DEPT FOR ENVIRONM PROTECT	21,860,708	2.206694%	709,318	1,943,417	2,652,735
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,955,657	0.298354%	95,903	262,758	358,661
57140	KY NATURE PRESERVES	704,890	0.071154%	22,872	62,665	85,537
57141	OFFICE OF ENERGY POLICY	213,060	0.021507%	6,913	18,941	25,854
58374	KY HORSE RACING AUTHORITY	1,727,602	0.174390%	56,056	153,584	209,640
58672	OFFICE OF CLAIMS AND APPEALS	344,064	0.034731%	11,164	30,587	41,751
58675	OFFICE OF THE SECRETARY	2,429,500	0.245242%	78,830	215,983	294,813
58676	DEPT OF INSURANCE	2,406,814	0.242952%	78,094	213,966	292,060
58677	OFF OF OCCUP & PROFESSION	1,036,135	0.104591%	33,620	92,112	125,732
58678	KY BOXING & WRESTLING AUT	37,457	0.003781%	1,215	3,330	4,545
58680	DEPT OF ALCOHOL & BEVERA	428,983	0.043303%	13,919	38,137	52,056
58681	DEPT OF CHARITABLE GAMING	841,254	0.084919%	27,296	74,787	102,084
58685	DEPT OF FINANCIAL INSTITU	3,846,740	0.388303%	124,816	341,975	466,791
58690	DEPT OF HOUSING & BUILD C	6,604,048	0.666635%	214,283	587,100	801,383
<b>SUBTOTAL</b>	<b>EXECUTIVE BRANCH AGENCIES</b>	<b>772,046,880</b>	<b>77.933030%</b>	<b>25,050,748</b>	<b>68,634,968</b>	<b>93,685,716</b>
1430	EASTERN KY UNIV	12,615,433	1.270600%	112,010	1,121,512	1,233,522
1433	KET FOUNDATION	795,194	0.080090%	67,226	70,693	137,918
1435	CHILD WATCH ADVOCACY CTR	39,191	0.003820%	7,063	3,484	10,547
1436	LOTUS	58,452	0.005710%	22,921	5,196	28,117
1437	SANCTUARY INC	136,440	0.013340%	15,984	12,130	28,114
1438	O A S I S	125,316	0.012250%	21,477	11,141	32,617
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	16,063	1,961	18,024
1440	MOREHEAD STATE UNIVERSITY	6,387,170	0.643190%	86,246	567,819	654,065
1445	MURRAY STATE UNIV	7,004,654	0.705340%	144,249	622,714	766,963
1451	SILVERLEAF	109,715	0.010730%	10,800	9,754	20,554
1452	SPRINGHAVEN INC	83,099	0.008120%	14,495	7,388	21,883
1453	SAFE HARBOR	71,351	0.006980%	23,523	6,343	29,866
1454	D.O.V.E.S.	71,760	0.007010%	16,585	6,379	22,965
1456	JUDI'S PLACE FOR KIDS, INC.	42,228	0.004130%	7,728	3,754	11,482
1457	KY RIVER CHILD ADVOCACY	15,828	0.001550%	6,250	1,407	7,657
1458	BLUEGRASS RAPE CRISIS CTR	149,231	0.014590%	12,079	13,267	25,346
1459	NURSING HOME OMBUDSMAN	46,480	0.004680%	6,681	4,132	10,813
1465	WESTERN KENTUCKY UNIV	9,542,048	0.961060%	270,043	848,288	1,118,331
1480	KASAP	51,276	0.005020%	16,134	4,558	20,692
1481	KDVA	132,180	0.012920%	29,941	11,751	41,692
1483	PENNYRILE CHILD ADV CTR	25,068	0.002450%	5,745	2,229	7,974
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	6,321	1,221	7,543
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	7,966	3,976	11,942
1486	LAKE CUMB CHILD ADV CTR	29,652	0.002900%	8,194	2,636	10,830
1487	B.R.A.S.S.	115,945	0.011330%	21,288	10,308	31,595
1488	WOMEN AWARE	53,040	0.005190%	4,893	4,715	9,609
1489	BETHANY HOUSE ABUSE SHEL	91,104	0.008900%	13,086	8,099	21,185
1490	HOPE HARBOR INC	44,821	0.004380%	15,737	3,985	19,721
1491	CHILD ADV CTR OF GRN RVR	31,104	0.003040%	6,185	2,765	8,950
1492	CSG HEADQUARTERS	1,017,295	0.102460%	79,316	90,438	169,753
1994	KY HIGHER ED STUD LN CORP	4,322,252	0.435330%	221,561	384,248	605,809
3022	LEX FAYETTE CO HLTH DEPT	4,772,694	0.466060%	169,880	424,292	594,173
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	143,061	355,803	498,864
3024	WEDCO DIST HEALTH DEPT	1,531,608	0.149760%	35,411	136,160	171,571
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	183,815	261,919	445,734
3026	BARREN RVR DIST HLTH DEPT	3,719,518	0.363480%	105,523	330,665	436,188
3027	GREEN RVR DIST HLTH DEPT	4,447,433	0.434500%	161,782	395,377	557,159
3028	LINCOLN TRL DIST HLTH DEP	3,615,264	0.353490%	101,579	321,397	422,976
3029	PURCHASE DIST HLTH DEPT	2,393,848	0.233680%	50,740	212,813	263,553
3030	MERCER CO HEALTH DEPT	482,604	0.047190%	14,482	42,903	57,385
3031	CUMBERLAND VLY DIST HEALT	4,890,001	0.478140%	81,109	434,721	515,830
3033	KY RIVER DIST HEALTH DEPT	3,819,173	0.373270%	84,063	339,524	423,588
3034	BOURBON CO HEALTH CENTER	422,712	0.041330%	17,252	37,579	54,831
3035	CLARK CO HEALTH DEPT	901,273	0.087510%	35,064	80,123	115,188
3036	GATEWAY DIST HEALTH DEPT	1,602,324	0.156670%	62,172	142,447	204,619
3037	BOYLE CO HEALTH DEPT	345,024	0.033740%	14,097	30,673	44,770
3038	PIKE CO HEALTH DEPT	1,319,149	0.128550%	45,498	117,272	162,770
3039	FLOYD CO HEALTH CENTER	670,811	0.065370%	23,803	59,635	83,438



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	8,845	25,552	34,397
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	17,744	52,139	69,883
3044	N CENTRAL DIST HLTH DEPT	1,172,232	0.114620%	43,672	104,211	147,884
3045	PENNYRILE DIST HLTH DEPT	851,436	0.083250%	38,818	75,693	114,511
3047	BREATHITT CO HEALTH DEPT	987,262	0.096340%	30,584	87,768	118,352
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	27,875	55,624	83,499
3049	WHITLEY CO HEALTH DEPT	1,570,607	0.153570%	44,693	139,627	184,320
3050	LAUREL CO HEALTH DEPT	786,961	0.076950%	25,387	69,961	95,348
3051	KNOX CO HEALTH DEPT	1,526,508	0.149260%	41,916	135,707	177,622
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	9,893	15,161	25,054
3053	BULLITT CO HEALTH DEPT	751,512	0.073480%	30,753	66,809	97,563
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	52,241	110,443	162,684
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	7,624	26,967	34,591
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	25,287	50,651	75,938
3057	LEWIS CO HEALTH DEPT	166,392	0.016270%	15,768	14,792	30,560
3058	FLEMING CO HEALTH DEP	238,451	0.023320%	9,477	21,198	30,675
3059	JESSAMINE CO HEALTH DEPT	458,483	0.044700%	33,062	40,759	73,821
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	9,861	20,301	30,162
3061	ANDERSON CO HEALTH DEPT	275,988	0.026980%	13,035	24,535	37,570
3062	MADISON CO HEALTH DEP	2,906,184	0.284160%	66,023	258,360	324,383
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	30,538	74,833	105,371
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	12,070	31,256	43,326
3066	ALLEN CO HEALTH DEPT	430,103	0.042050%	18,500	38,236	56,736
3067	FRANKLIN CO HEALTH DEPT	1,214,032	0.118540%	56,853	107,927	164,780
3068	LINCOLN CO HEALTH DEPT	266,220	0.026030%	11,591	23,667	35,258
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	22,367	26,356	48,723
3072	MUHLENBERG CO.HEALTH DEPT	428,747	0.041920%	21,904	38,116	60,020
3073	MARSHALL CO HEALTH DEPT	838,555	0.081130%	30,078	74,548	104,626
3074	CHRISTIAN CO HEALTH DEPT	726,347	0.071020%	28,700	64,572	93,273
3075	HOPKINS CO HEALTH DEPT	968,521	0.094700%	36,211	86,102	122,312
3076	TODD CO HEALTH DEPT	254,880	0.024920%	22,134	22,659	44,792
3077	BRACKEN CO HEALTH DEPT	131,028	0.012810%	8,236	11,648	19,885
3078	MONTGOMERY CO HEALTH DEPT	581,712	0.056880%	43,027	51,714	94,741
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	8,011	18,979	26,990
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	9,017	37,237	46,254
3081	ASHLAND BOYD CO HEALTH DP	955,008	0.093380%	25,007	84,900	109,907
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	16,743	18,702	35,445
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	28,263	29,536	57,800
3084	CALLOWAY CO HEALTH DEPT	224,928	0.021990%	16,564	19,996	36,560
3085	BELL CO HEALTH DEPT	583,475	0.057050%	18,919	51,871	70,789
3086	GRAYSON COUNTY HEALTH DEPT	249,985	0.024440%	16,215	22,224	38,439
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	15,610	34,889	50,499
3088	CARTER CO HEALTH DEPT	301,991	0.029530%	13,684	26,847	40,531
3801	KENTUCKY STATE UNIVERSITY	2,336,472	0.235970%	69,292	207,712	277,005
5470	KCTCS	8,244,279	0.830280%	347,812	732,916	1,080,729
7403	ASST OF COMMONWEALTH ATTY	306,513	0.030870%	27,104	27,249	54,353
7408	FRANKLIN CO COUNCIL AGING	112,980	0.011410%	7,145	10,044	17,189
7409	MUN ELEC POW ASSOC OF KY	92,150	0.009280%	2,862	8,192	11,054
7415	HIGHSCHOOL ATHLETIC ASSOC	74,671	0.007520%	-	6,638	6,638
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	2,553	8,783	11,336
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-
8201	KY RIVER COMM CARE INC	-	0.141860%	-	-	-
8202	NORTHERN KY REG MHMR BD	3,113,532	0.304430%	3,530	276,793	280,323
8204	COMMUNICARE INC	3,619,182	0.353870%	158,005	321,745	479,751
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,111	0.473160%	88,195	430,197	518,392
8208	CUMBERLAND RIVER MHMR	5,341,465	0.522270%	399,916	474,856	874,772
8209	WESTERN KY REG MHMR ADV	1,931,436	0.188850%	146,303	171,705	318,007
8210	NEW VISTA OF THE BLUEGRASS, INC.	10,861,003	0.976910%	734,410	965,543	1,699,953
8213	GREEN RVR REG MHMR BD	1,635,248	0.158670%	251,483	145,374	396,856
8216	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	90,988	140,468	231,456
8220	LIFESKILLS INC	7,024,704	0.686860%	400,124	624,496	1,024,620
8221	MOUNTAIN COMP CARE CENTER	2,490,859	0.243500%	117,467	221,437	338,904
014A	BRECKINRIDGE CO ATTORNEY	54,328	0.005470%	1,876	4,830	6,706
024A	CHRISTIAN COUNTY ATTORNEY	51,931	0.005230%	584	4,617	5,200
031A	EDMONSON COUNTY ATTORNEY	25,030	0.002520%	881	2,225	3,106
060A	KNOTT COUNTY ATTORNEY	47,436	0.004790%	1,228	4,217	5,445
071A	LOGAN COUNTY ATTORNEY	94,034	0.009470%	2,230	8,360	10,590
086A	MONROE CO ATTORNEY	32,484	0.003280%	-	2,888	2,888
116A	WAYNE COUNTY ATTORNEY	35,160	0.003550%	-	3,126	3,126
W002	ALLEN COUNTY ATTORNEY	87,336	0.008820%	2,174	7,764	9,938
W003	ANDERSON COUNTY ATTORNEY	103,776	0.010480%	-	9,226	9,226
W005	BARREN COUNTY ATTORNEY	113,481	0.015280%	4,014	10,088	14,102
W006	BATH COUNTY ATTORNEY	108	0.000010%	-	10	10
W007	BELL COUNTY ATTORNEY	101,978	0.010270%	5,067	9,066	14,133



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

Participating Employer Code	Participating Employer Name	FYE 2023 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2023 Payroll Based Contributions (Insurance Only)	FYE 2023 Amortization Cost Contributions (Insurance Only)	FYE 2023 Contributions (Insurance Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
W008	BOONE COUNTY ATTORNEY	268,784	0.027070%	15,506	23,895	39,401
W011	BOYLE COUNTY ATTORNEY	8,220	0.000830%	432	731	1,163
W015	BULLITT COUNTY ATTORNEY	37,147	0.003740%	6,281	3,302	9,584
W018	CALLOWAY COUNTY ATTORNEY	2,880	0.000290%	-	256	256
W021	CARROLL COUNTY ATTORNEY	46,091	0.004640%	1,613	4,097	5,711
W022	CHILD SUPPORT ENFORCEMENT	13,515	0.001360%	1,758	1,201	2,959
W023	CASEY COUNTY ATTORNEY	50,039	0.005040%	1,516	4,448	5,965
W025	CLARK COUNTY ATTORNEY	69,808	0.007030%	3,811	6,206	10,017
W028	CRITTENDEN CO ATTORNEY	11,268	0.001940%	738	1,002	1,740
W030	DAVISS COUNTY ATTORNEY	83,314	0.008390%	1,048	7,407	8,455
W036	FLOYD COUNTY ATTORNEY	59,028	0.005960%	3,773	5,248	9,021
W037	FRANKLIN COUNTY ATTORNEY	255,176	0.025700%	5,306	22,685	27,992
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	651	-	651
W040	GARRARD COUNTY ATTORNEY	52,232	0.005260%	1,924	4,643	6,568
W041	GRANT COUNTY CHILD SUPPOR	19,116	0.001930%	1,020	1,699	2,719
W042	GRAVES COUNTY ATTORNEY	172,296	0.017400%	2,787	15,317	18,105
W046	HANCOCK COUNTY ATTORNEY	20,374	0.002050%	533	1,811	2,345
W049	HARRISON COUNTY ATTORNEY	6,065	0.000610%	1,526	539	2,065
W053	HICKMAN COUNTY ATTORNEY	54,328	0.005470%	1,146	4,830	5,976
W054	HOPKINS COUNTY ATTORNEY	92,184	0.009310%	8,142	8,195	16,337
W055	JACKSON COUNTY ATTORNEY	36,942	0.003720%	167	3,284	3,451
W056	JEFFERSON CO ATTORNEY	899,052	0.090800%	8,925	79,926	88,851
W058	JOHNSON COUNTY ATTORNEY	12,192	0.001230%	-	1,084	1,084
W061	KNOX COUNTY ATTORNEY	312	0.000030%	-	28	28
W062	LARUE COUNTY ATTORNEY	55,016	0.005540%	1,616	4,891	6,507
W063	LAUREL COUNTY ATTORNEY	18,624	0.001880%	519	1,656	2,175
W065	LEE COUNTY ATTORNEY	47,127	0.004720%	1,107	4,190	5,296
W073	MCCRACKEN COUNTY ATTORNEY	57,540	0.005810%	1,048	5,115	6,164
W074	MCCREARY COUNTY ATTORNEY	101,100	0.010210%	2,587	8,988	11,574
W076	MADISON COUNTY ATTORNEY	341,560	0.034400%	10,350	30,365	40,715
W077	MAGOFFIN CO ATTORNEY	10,308	0.001040%	1,742	916	2,659
W082	MEADE COUNTY ATTORNEY	78,228	0.007900%	2,176	6,954	9,130
W083	MENIFEE COUNTY ATTORNEY	29,916	0.003020%	426	2,660	3,085
W084	MERCER COUNTY ATTORNEY	26,748	0.002700%	810	2,378	3,188
W087	MONTGOMERY CO ATTORNEY	88,728	0.008960%	1,900	7,888	9,788
W088	MORGAN COUNTY ATTORNEY	96,078	0.009650%	2,230	8,541	10,772
W092	OHIO COUNTY ATTORNEY	-	0.000000%	326	-	326
W093	OLDHAM COUNTY ATTORNEY	89,270	0.008990%	6,804	7,936	14,740
W094	OWEN COUNTY ATTORNEY	25,925	0.002610%	1,350	2,305	3,655
W096	PENDLETON COUNTY ATTORNEY	8,220	0.000830%	-	731	731
W099	POWELL COUNTY ATTORNEY	1,404	0.000140%	-	125	125
W100	PULASKI COUNTY ATTORNEY	84,603	0.008520%	5,677	7,521	13,198
W102	ROCKCASTLE CO ATTORNEY	40,921	0.004120%	2,437	3,638	6,075
W103	ROWAN COUNTY ATTORNEY	43,296	0.004360%	524	3,849	4,373
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	252	-	252
W106	SHELBY COUNTY ATTORNEY	21,108	0.002130%	1,466	1,877	3,342
W107	SIMPSON COUNTY ATTORNEY	27,444	0.002770%	823	2,440	3,263
W108	SPENCER COUNTY ATTORNEY	63,358	0.006380%	1,169	5,633	6,801
W111	TRIGG COUNTY ATTORNEY	49,116	0.004960%	1,524	4,366	5,891
W112	TRIMBLE COUNTY ATTORNEY	39,516	0.003990%	1,066	3,513	4,579
W113	UNION COUNTY ATTORNEY	15,456	0.001560%	2,370	1,374	3,744
W117	WEBSTER COUNTY ATTORNEY	74,572	0.007510%	1,608	6,629	8,238
W118	WHITLEY COUNTY ATTORNEY	106,344	0.010710%	3,208	9,454	12,662
X034	FAYETTE CO ATTORNEY OFF	165,528	0.016670%	1,230	14,715	15,945
X059	KENTON COUNTY ATTORNEY	53,784	0.005430%	1,872	4,781	6,653
<b>SUBTOTAL ALL OTHER AGENCIES</b>		<b>170,669,239</b>	<b>17.733910%</b>	<b>6,683,984</b>	<b>15,172,495</b>	<b>21,856,480</b>
<b>TOTAL</b>		<b>985,619,995</b>	<b>100.000000%</b>	<b>33,923,602</b>	<b>87,621,618</b>	<b>121,545,219</b>

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,  $39,260,797 = 772,046,880 \times 3.963118\% / 77.933030\%$

Column 4 - See Appendix C, Column 4

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

Column 6 = Column 3 x 8.89%

The amortization cost contribution attributable to the insurance fund is 8.89% of the total amortization contribution for FY2023, as determined in the June 30, 2021 Actuarial Valuation.

Column 7 = Column 5 + Column 6

