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**GASB Statement No. 75 Report
for the
Teachers' Retirement System
of the State of Kentucky**

Retiree Medical and Life Insurance Plans

Prepared as of June 30, 2019

FOR FINANCIAL REPORTING AS OF JUNE 30, 2020





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

May 20, 2020

Board of Trustees
Teachers' Retirement System of the
State of Kentucky
479 Versailles Road
Frankfort, KY 40601-3800

Members of the Board:

Presented in this report is information to assist the Teachers' Retirement System of the State of Kentucky (System) in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 75 for the Retiree Medical Plan funded by the Medical Insurance Fund (MIF) and the Life Insurance Plan funded by the Life Insurance Fund (LIF). The information is presented for the one-year period ending June 30, 2019. These calculations have been made on a basis that is consistent with our understanding of the accounting standard.

The annual actuarial valuation performed as of June 30, 2018 was used as the basis for much of the information presented as of June 30, 2019 in this report. The valuation was based upon data furnished by the System concerning active, inactive, and retired members along with pertinent claims data and financial information. This information was reviewed for completeness and internal consistency, but was not audited. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete our results may be different and our calculations may need to be revised.

To the best of our knowledge, the information contained in this report is complete and accurate. These calculations were performed by, and under the supervision of, independent consulting actuaries with experience in performing valuations for public retirement systems. In addition, the valuation was prepared in accordance with generally accepted actuarial principles and practices as well as with Actuarial Standards of Practice prescribed by the Actuarial Standards Board.

Our calculation of the liabilities associated with the benefits described in this report was performed for the purpose of providing reporting and disclosure information that satisfies the requirements of GASB Statement No. 75. The calculation of the MIF and LIF liabilities for this report may not be applicable for funding purposes of the MIF and LIF. A calculation of the MIF's and LIF's liabilities for purposes other than satisfying the requirements of GASB No. 75 may produce significantly different results.



Teachers' Retirement System of the
State of Kentucky
May 20, 2020
Page 2

This is to certify that the independent consulting actuary is a member of the American Academy of Actuaries and has experience in performing valuations for public retirement systems, that the valuations were prepared in accordance with principles of practice prescribed by the Actuarial Standards Board, and that the actuarial calculations were performed by qualified actuaries in accordance with accepted actuarial procedures, based on the current provisions of the medical plans and on actuarial assumptions that are internally consistent and reasonably based on the actual experience of each plan.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Alisa Bennett'.

Alisa Bennett, FSA, EA, FCA, MAAA
President

A handwritten signature in blue ink, appearing to read 'Edward J. Koebel'.

Edward J. Koebel, EA, FCA, MAAA
Chief Executive Officer

A handwritten signature in blue ink, appearing to read 'Cathy Turcot'.

Cathy Turcot
Principal and Managing Director



TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Summary of Collective Amounts	1
II	Introduction	2
III	Financial Statement Notes	4
IV	Required Supplementary Information	14
V	OPEB Expense	17
<u>Appendix</u>		
A	Schedule of Employer Allocations for MIF	20
	Schedule of Employer Allocations for LIF	29
B	Schedule of OPEB Amounts by Employer for MIF	38
	Schedule of OPEB Amounts by Employer for LIF	56
C	Schedule of Remaining Deferred Outflows and (Inflows) for MIF	74
	Schedule of Remaining Deferred Outflows and (Inflows) for LIF	83
<u>Schedule</u>		
A	Summary of Main Benefit Provisions	92
B	Outline of Actuarial Assumptions and Methods	99
C	Deferred Outflows and Deferred Inflows of Resources	106



**REPORT OF THE ANNUAL GASB STATEMENT NO. 75
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF KENTUCKY
PREPARED AS OF JUNE 30, 2019**

SECTION I – SUMMARY OF COLLECTIVE AMOUNTS

(\$ Thousands)

	MIF	LIF
Valuation Date (VD):	June 30, 2018	June 30, 2018
Prior Measurement Date:	June 30, 2018	June 30, 2018
Measurement Date (MD):	June 30, 2019	June 30, 2019
Reporting Date (RD):	June 30, 2020	June 30, 2020
Single Equivalent Interest Rate (SEIR):		
Single Equivalent Interest Rate at Prior Measurement Date	8.00%	7.50%
Single Equivalent Interest Rate at Measurement Date	8.00%	7.50%
Net OPEB Liability:		
Total OPEB Liability (TOL)	\$ 4,340,807	\$ 116,830
Fiduciary Net Position (FNP)	1,414,020	85,758
Net OPEB Liability (NOL = TOL – FNP)	\$ 2,926,787	\$ 31,072
FNP as a percentage of TOL	32.58%	73.40%
Collective OPEB Expense:	\$105,202	\$5,553
Deferred Outflow of Resources:	\$90,255	\$6,394
Deferred Inflow of Resources:	\$708,405	\$667



SECTION II – INTRODUCTION

The Governmental Accounting Standards Board issued Statement No. 75 (GASB 75), *“Accounting and Financial Reporting for Postemployment Benefit Plans other than Pension”* in June 2015. The effective date for reporting under GASB 75 is plan years beginning after June 15, 2017. This report, prepared as of June 30, 2019 (the Measurement Date), presents information to assist the Teachers’ Retirement System of the State of Kentucky Medical Insurance Fund (MIF) and Life Insurance Fund (LIF) in providing the required information under GASB 75 to participating employers. Much of the material provided in this report, including the Net OPEB Liability, is based on the results of the GASB 74 report, which was issued November 4, 2019. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

GASB 75 requires the inclusion of a Net OPEB Liability (NOL) on the plan sponsor’s balance sheet and a determination of an OPEB Expense (OE), which may bear little relationship to the funding requirements. In fact, it is possible in some years for the NOL to be an asset or the OE to be an income item. The NOL is set equal to the Total OPEB Liability (TOL) minus the Fiduciary Net Position (FNP). The benefit provisions recognized in the calculation of the TOL are summarized in Schedule A. For the purposes of reporting under GASB 75, the Plan is a cost-sharing-employer defined benefit OPEB plan.

OE includes amounts for Service Cost (the Normal Cost under Entry Age Normal (EAN) for the year), interest on the TOL, employee contributions, administrative expenses, other cash flows during the year, recognition of increases/decreases in the TOL due to changes in the benefit structure, actual versus expected experience, actuarial assumption changes, and recognition of investment gains/losses. The actual experience and assumption change impacts are recognized over the average expected remaining service life of the System membership as of the beginning of the measurement period, while investment gains/losses are recognized equally over five years. The development of the OE is shown in Section V. The unrecognized portions of each year’s experience, assumption changes and investment gains/losses are used to develop Deferred Inflows and Outflows of Resources, which also must be included on the employer’s Statement of Net Position.

Among the items needed for the TOL calculation is a discount rate, as defined by GASB, or a Single Equivalent Interest Rate (SEIR). To determine the SEIR, the FNP must be projected into the future for as long as there are anticipated benefits payable under the plan provisions applicable to the membership and beneficiaries of the System on the Measurement Date. Future contributions were projected to be made at the current levels set in statute. If the FNP is not projected to be depleted at any point in the future, the long-term expected rate of return on plan investments expected to be used to finance the benefit payments may be used as the SEIR.



If, however, the FNP is projected to be depleted at a future measurement date, the SEIR is determined as the single rate that will generate a present value of benefit payments equal to the sum of the present value determined by discounting all projected benefit payments through the date of depletion by the long-term expected rate of return, and the present value determined by discounting those benefits after the date of depletion by a 20-year tax-exempt municipal bond (rating AA/Aa or higher) rate. The rate used, if necessary, for this purpose is the Bond Buyer General Obligation 20-year Municipal Bond Index Rate (3.50%).

Our calculations indicated that the FNP is not projected to be depleted, so the Long Term Rate is used in the determination of the SEIR for both the June 30, 2019 and the June 30, 2020 TOLs. The SEIR is 8.00% for the Medical Insurance Fund (MIF) and 7.50% for the Life Insurance Fund (LIF).

The FNP projections are based upon the financial status of the MIF and LIF on the Measurement Date, the indicated set of methods and assumptions, and the requirements of GASB 74 and 75. As such, the FNP projections are not reflective of the cash flows and asset accumulations that would occur on an ongoing plan basis, reflecting the impact of future members. Therefore, the results of this test do not necessarily indicate whether or not the fund will actually run out of money, the financial condition of the System, or the System's ability to make benefit payments in future years.

The sections that follow provide the results of all the required calculations, presented in the order laid out in GASB 75 for note disclosure and Required Supplementary Information (RSI).



SECTION III – FINANCIAL STATEMENT NOTES

The material presented herein will follow the order presented in GASB 75. Paragraph numbers are provided for ease of reference.

Paragraph 92-93.: This paragraph requires information to be disclosed regarding the actuarial assumptions and other inputs used to measure the TOL. The complete set of actuarial assumptions and other inputs utilized in developing the TOL are outlined in Schedule B. The TOL as of June 30, 2019 was determined based on an actuarial valuation prepared as of June 30, 2018, using the following actuarial assumptions and other inputs:

Inflation	3.00%
Real wage growth	0.50%
Wage inflation	3.50%
Salary increases, including wage inflation	3.50% - 7.20%
Long-term Investment Rate of Return, net of OPEB plan investment expense, including inflation	
MIF	8.00%
LIF	7.50%
Municipal Bond Index Rate	3.50%
Year FNP is projected to be depleted	
MIF	n/a
LIF	n/a
Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation	
MIF	8.00%
LIF	7.50%
MIF Health Care Cost Trends	
Under Age 65	7.50% for FYE 2019 decreasing to an ultimate rate of 5.00% by FYE 2024
Ages 65 and Older	5.50% for FYE 2019 decreasing to an ultimate rate of 5.00% by FYE 2021
Medicare Part B Premiums	2.63% for FYE 2019 with an ultimate rate of 5.00% by 2031



Mortality rates were based on the RP-2000 Combined Mortality Table projected to 2025 with projection scale BB and set forward two years for males and one year for females is used for the period after service retirement and for dependent beneficiaries. The RP-2000 Disabled Mortality Table set forward two years for males and seven years for females is used for the period after disability retirement.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2018 valuation were based on a review of recent plan experience done concurrently with the June 30, 2015 valuation.

93(e) Sensitivity analysis: This paragraph requires disclosure of the sensitivity of the NOL to changes in the health care cost trend rates. The following exhibit presents the NOL of the Plan, calculated using the health care cost trend rates, as well as what the Plan's NOL would be if it were calculated using a health care cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate. This chart is not shown for the Life Insurance Fund (LIF) since there is no health care trend component of the liabilities. :

Health Care Cost Trend Rate Sensitivity (\$ Thousands)			
	1% Decrease	Current	1% Increase
MIF Net OPEB Liability	\$2,382,551	\$2,926,787	\$3,596,018

Paragraph 94:

(a) Discount rate (SEIR): The discount rate used to measure the TOL at June 30, 2019 was 8.00 percent for the MIF and 7.50% for the LIF.

(b) Projected cash flows:

MIF Discount rate (SEIR). The discount rate used to measure the TOL as of the Measurement Date was 8.00%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 74. The projection's basis was an actuarial valuation performed as of June 30, 2018. In addition to the actuarial methods and assumptions of the June 30, 2018 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the Valuation Date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.50%.
- The pre-65 retiree health care costs for members retired on or after July 1, 2010 were assumed to be paid by either the State or the retirees themselves.



- As administrative expenses, other than the administrative fee of \$7.44 PMPM paid to KEHP by TRS, were assumed to be paid in all years by the employer as they come due, they were not considered.
- Cash flows occur mid-year.
- Future contributions to the MIF were based upon the contribution rates defined in statute and the projected payroll of active employees. Per KRS 161.540(1)(c).3 and 161.550(5), when the MIF achieves a sufficient prefunded status, as determined by the retirement system's actuary, the following MIF statutory contributions are to be decreased, suspended, or eliminated:
 - Employee contributions
 - School District/University Contributions
 - State Contributions for KEHP premium subsidies payable to retirees who retire after June 30, 2010

To reflect these adjustments, open group projections were used and assumed an equal, pro rata reduction to the current statutory amounts in the years if/when the MIF is projected to achieve a Funded Ratio of 100% or more. Here, the current statutory amounts are adjusted to achieve total contributions equal to the Actuarially Determined Contribution (ADC), as determined by the prior year's valuation and in accordance with the MIF's funding policy (Schedule B). As the specific methodology to be used for the adjustments has yet to be determined, there may be differences between the projected results and future experience. This may also include any changes to retiree contributions for KEHP coverage pursuant to KRS 161.675(4)(b).

- In developing the adjustments to the statutory contributions in future years, the following was assumed:
 - Liabilities and cash flows are net of expected retiree contributions and any implicit subsidies attributable to coverage while participating in KEHP.
 - For the purposes of developing estimates for new entrants, active headcounts were assumed to remain flat for all future years.

Based on these assumptions, the MIF's FNP was not projected to be depleted.

LIF Discount rate (SEIR). The discount rate used to measure the TOL as of the Measurement Date was 7.50%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 74. The projection's basis was an actuarial valuation performed as of June 30, 2018. In addition to the actuarial methods and assumptions of the June 30, 2018 actuarial valuation, the following actuarial methods and assumptions were used in the projection of the LIF's cash flows:



- Total payroll for the initial projection year consists of the payroll of the active membership present on the Valuation Date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.50%.
- The employer will contribute the Actuarially Determined Contribution (ADC) in accordance with the LIF's funding policy (Schedule B) determined by a valuation performed on a date two years prior to the beginning of the fiscal year in which the ADC applies.
- As administrative expenses were assumed to be paid in all years by the employer as they come due, they were not considered.
- Active employees do not explicitly contribute to the plan.
- Cash flows occur mid-year.

Based on these assumptions, the LIF's FNP was not projected to be depleted.

- (c) **Long-term rate of return:** The long-term expected rate of return on OPEB plan investments will be determined based on the allocation of assets by asset class and by the mean and variance of real returns.
- (d) **Municipal bond rate:** The discount rate determination will use a municipal bond rate to the extent the trust is projected to run out of money before all benefits are paid. The rate used, if necessary, for this purpose is the monthly average of the Bond Buyers General Obligation 20-year Municipal Bond Index Rate (formerly published monthly by the Board of Governors of the Federal Reserve System).
- (e) **Periods of projected benefit payments:** Projected future benefit payments for all current plan members were projected through 2117.

**Assumed asset allocation:**

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class, as provided by TRS's investment consultant, are summarized in the following table:

MIF		
Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
Global Equity	58.0%	5.1%
Fixed Income	9.0%	1.2%
Real Estate	6.5%	3.8%
Private Equity	8.5%	6.3%
Other Additional Categories	17.0%	3.2%
Cash (LIBOR)	1.0%	0.9%
Total	100.00%	

LIF*		
Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
U.S. Equity	40.0%	4.3%
International Equity	23.0%	5.2%
Fixed Income	18.0%	1.2%
Real Estate	6.0%	3.8%
Private Equity	5.0%	6.3%
Other Additional Categories	6.0%	3.2%
Cash (LIBOR)	2.0%	0.9%
Total	100.0%	

**As the LIF investment policy is to change, the above table reflects the pension allocation and returns that achieve the targeted 7.50% long-term rate of return.*



(f) :This paragraph requires disclosure of the sensitivity of the NOL to changes in the the discount rate. The following exhibit presents the NOL of the Plan, calculated using the the discount rate of 8.00 percent for the MIF and 7.50 percent for the LIF, as well as the System’s NOL calculated using a discount rate that is 1-percentage-point lower (7.00 percent for the MIF and 6.50 percent for the LIF) or 1-percentage-point higher (9.00 percent for the MIF and 8.50 percent for the LIF) than the current rate:

Discount Rate Sensitivity (\$ Thousands)			
	1% Decrease	Current Discount Rate	1% Increase
MIF Net OPEB Liability	\$3,467,106	\$2,926,787	\$2,474,190
LIF Net OPEB Liability	\$45,921	\$31,072	\$18,868

Paragraph 96(a): This paragraph requires the disclosure of the employer’s proportionate share of the Collective NOL and if an employer has as special funding situation, the portion of the non-employer contributing entities proportionate share of the collective NOL that is associated with the employer. These amounts are shown in Appendix B.

Paragraph 96(b): This paragraph requires disclosure of the employer’s proportion of the collective NOL and the change in the proportion since the prior measurement date. These amounts are shown in Appendix A.

Paragraph 96(c): June 30, 2018 is the actuarial valuation date upon which the TOL is based. The result is rolled forward using standard actuarial techniques to the measurement date. The roll forward calculation adds the normal cost (also called the service cost) for the period July 1, 2018 through June 30, 2019, subtracts the actual benefit payments for the same period and then applies the expected investment rate of return for the period. If applicable, actuarial gains and losses arising from benefit changes, the differences between estimates and actual experience, and changes in assumptions or other inputs are reconciled to the TOL as of the Measurement Date. The procedure was used to determine the TOL as of June 30, 2019, as shown in the following table:



TOL Roll Forward - MIF (\$ in Thousands)		
	Expected	Actual
(a) TOL as of June 30, 2018*	\$ 4,659,996	\$ 4,047,748
(b) Actual Benefit Payments and Refunds for the Year July 1, 2018 – June 30, 2019	(163,666)	(163,666)
(c) Interest on TOL = [(a) x (Prior SEIR)] + [(b) x (Prior SEIR *0.5)]	366,254	317,274
(d) Service Cost for the Year July 1, 2018 –June 30, 2019 at the End of the Year	93,792	93,792
(e) Changes of Benefit Terms	0	0
(f) Changes of Assumptions (updated health care trend)	45,659	45,659
(g) TOL Rolled Forward to June 30, 2019 = (a) + (b) + (c) + (d) + (e) + (f)	\$ 5,002,035	\$ 4,340,807
(h) Difference between Expected and Actual Experience (Gain)/Loss		\$ (661,228)

* The TOL used in the roll-forward as of June 30, 2018 is calculated using the discount rate as of the Prior Measurement Date.



TOL Roll Forward - LIF (\$ in Thousands)		
	Expected	Actual
(a) TOL as of June 30, 2018*	\$ 112,660	\$ 112,471
(b) Actual Benefit Payments and Refunds for the Year July 1, 2018 – June 30, 2019	(5,153)	(5,153)
(c) Interest on TOL = [(a) x (Prior SEIR)] + [(b) x (Prior SEIR *0.5)]	8,256	8,241
(d) Service Cost for the Year July 1, 2018 –June 30, 2019 at the End of the Year	1,271	1,271
(e) Changes of Benefit Terms	0	0
(f) Changes of Assumptions (updated health care trend)	0	0
(g) TOL Rolled Forward to June 30, 2019 = (a) + (b) + (c) + (d) + (e) + (f)	\$ 117,034	\$ 116,830
(h) Difference between Expected and Actual Experience (Gain)/Loss		\$ (204)

* The TOL used in the roll-forward as of June 30, 2018 is calculated using the discount rate as of the Prior Measurement Date.

Paragraphs 96(d) and (e): The following change was made to the assumptions as noted:

Changes to benefit terms:

June 30, 2019 (Valuation Date: June 30, 2018)

MIF

- None

LIF

- None

Changes to assumptions or other inputs:

None.



Paragraph 96(f): There were no changes between the measurement date of the collective net OPEB liability and the employer's reporting date.

Paragraph 96(g): Please see Section V of the report for the development of the collective OPEB expense. The OE for each employer is shown in Appendix B.

Paragraph 96(h): Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows. If they will increase OPEB expense they are labeled deferred outflows. As noted in the previous section, the amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive System members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five year period.

The table below provide a summary of the deferred inflows and outflows as of the Measurement Date. The allocation of deferred inflows and outflows will be determined by the System.

Medical Insurance Fund (MIF)	Deferred Outflows of Resources (\$ Thousands)	Deferred Inflows of Resources (\$ Thousands)
Experience	\$ 0	\$ 708,405
Changes of assumptions	\$ 77,820	\$ 0
Net difference between projected and actual earnings on plan investments	\$ 12,435	\$ 0
Total	\$ 90,255	\$ 708,405

Life Insurance Fund (LIF)	Deferred Outflows of Resources (\$ Thousands)	Deferred Inflows of Resources (\$ Thousands)
Experience	\$ 0	\$ 667
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on plan investments	\$ 6,394	\$ 0
Total	\$ 6,394	\$ 667



Paragraph 96(i): The collective amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date (\$ Thousands):			
	Deferred Outflows / (Inflows) of Resources MIF		Deferred Outflows / (Inflows) of Resources LIF
Year 1	\$	(114,755)	\$ 2,297
Year 2	\$	(114,755)	\$ 2,296
Year 3	\$	(108,436)	\$ 1,147
Year 4	\$	(109,643)	\$ 86
Year 5	\$	(101,358)	\$ (75)
Thereafter	\$	(69,203)	\$ (24)

Paragraph 96(j): There are non-employer contributions recognized for the support provided by non-employer contributing entities in TRS.



SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION

Paragraph 97(a) and (b): CMC was not required to provide this information.

Paragraph 98: Information about factors that significantly affect trends in the amounts in the schedules required by paragraph 98 should be presented as notes to the schedule. Comments on additional years will be added as they occur.

Changes to benefit terms:

June 30, 2019 (Valuation Date: June 30, 2018)

MIF

- None

LIF

- None

June 30, 2018 (Valuation Date: June 30, 2017)

MIF

- With the passage of House Bill 471, the eligibility for non-single subsidies (NSS) for the KEHP-participating members who retired prior to July 1, 2010 is restored, but the State will only finance, via its KEHP "shared responsibility" contributions, the costs of the NSS related to those KEHP-participating members who retired on or after July 1, 2010.

LIF

- None



Methods and assumptions used in calculations of Actuarially Determined Contributions. The Actuarially Determined Contribution rates, as a percentage of payroll, used to determine the Actuarially Determined Contribution amounts in the Schedule of Employer Contributions (Appendix A) are calculated as of the indicated Valuation Date. The following actuarial methods and assumptions (from the indicated actuarial valuations) were used to determine contribution rates reported in that schedule for the year ending June 30, 2019:

Valuation Date	
MIF	June 30, 2018
LIF	June 30, 2016
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll
Amortization period	
MIF	22 years, Closed
LIF	30 years, Open
Asset valuation method	
MIF	Five-year smoothed value
LIF	Five-year smoothed value
Inflation	
MIF	3.00%
LIF	3.00%
Real wage growth	0.50%
Wage Inflation	
MIF	3.50%
LIF	3.50%
Salary increases, including wage inflation	
MIF	3.50% - 7.20%
LIF	3.50% - 7.45%
Discount Rate	
MIF	8.00%
LIF	7.50%
MIF Health Care Cost Trends	
Under Age 65	7.50% for FYE 2018 decreasing to an ultimate rate of 5.00% by FYE 2024
Ages 65 and Older	5.50% for FYE 2018 decreasing to an ultimate rate of 5.00% by FYE 2021
Medicare Part B Premiums	0.00% for FYE 2018 with an ultimate rate of 5.00% by 2030



MIF Under Age 65 Claims

The current premium charged by KEHP is used as the base cost and is projected forward using only the health care trend assumption (no implicit rate subsidy is recognized).



SECTION V – OPEB EXPENSE

The OPEB Expense (OE) consists of a number of different items. GASB 75 refers to the first item as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the TOL at the Discount Rate in effect as of the Prior Measurement Date.

The next three items refer to any changes that occurred in the TOL due to:

- benefit changes, or
- actual versus expected experience, or
- changes in assumptions or other inputs.

Benefit changes, which are reflected immediately, will increase OE, if there is a benefit improvement for existing Plan members, or decrease OE, if there is a benefit reduction. For the year ended June 30, 2019, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2019 this number is 11.30 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 6.76 years. The development of the average remaining service life is shown in the table below.

Calculation of Weighted Average Years of Working Lifetime

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	72,205	11.30
b. Inactive Members	48,569	0.00
c. Total	120,774	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)] / c1		6.76

The last item under changes in TOL is changes in assumptions or other inputs. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, similar to the way experience gains and losses are recognized.



Member contributions for the year and projected earnings on the FNP at the discount rate serve to reduce the expense. One-fifth of current-period difference between actual and projected earning on the FNP are recognized in the OPEB expense.

Investment Earnings (Gain)/Loss as of June 30, 2019 (\$ Thousands)			
	MIF		LIF
a Expected asset return rate	8.00%		7.50%
b Beginning of year market value assets (BOY)	\$	1,190,281	\$ 84,462
c End of year market value assets (EOY)		1,414,020	85,758
d Expected return on BOY for plan year (a x b)		95,222	6,335
e External Cash Flow			
Contributions - State of Kentucky		76,382	1,209
Contributions - Other Employers		106,764	212
Contributions - Active Members		131,677	-
Benefits paid		(163,666)	(5,153)
Administrative expenses and other		(1,803)	(30)
Total net external cash flow		149,354	(3,762)
f Expected return on net cash flow (a x 0.5 x e)		5,974	(141)
g Projected earnings for plan year (d + f)		101,196	6,194
h Net investment income (c - b - e)		74,385	5,058
Investment earnings (gain)/loss (g - h)	\$	26,811	\$ 1,136



The current year portions of previously determined experience and assumption amounts, recognized as Deferred Outflows of Resources and Deferred Inflows of Resources are included. Deferred Outflows of Resources are added to the OE while Deferred Inflows of Resources are subtracted from the OE. Finally, other miscellaneous items are included.

Collective OPEB Expense Determined as of the Measurement Date			
(\$ Thousands)			
	MIF		LIF
Service Cost	\$	93,792	\$ 1,271
Interest on the TOL and Cash Flow		366,254	8,256
Current-period benefit changes		-	-
Expensed portion of current-period difference in expected and actual experience		(97,815)	(30)
Expensed portion of current-period changes of assumptions		6,754	-
Member contributions		(131,677)	-
Projected earnings on plan investments		(101,196)	(6,194)
Expensed portion of current-period differences between actual and projected earnings on plan investments		5,362	227
Administrative expense		1,803	30
Other		(9,019)	(107)
Recognition of beginning deferred outflows/(inflows) of resources as OPEB expense		(29,056)	2,100
Collective OPEB Expense	\$	105,202	\$ 5,553



Appendix A– Schedule of Employer Allocations for MIF

Code	University Employers	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
263	Eastern Kentucky University	\$ 1,279,305	\$ 570,643	\$ 1,849,948	0.734695%	0.327716%	1.062411%
266	Kentucky State University	293,145	130,759	423,904	0.168351%	0.075094%	0.243445%
269	Morehead State University	729,285	325,303	1,054,588	0.418823%	0.186819%	0.605642%
270	Murray State University	701,586	312,947	1,014,533	0.402916%	0.179723%	0.582639%
273	Western Kentucky University	1,202,930	536,575	1,739,505	0.690834%	0.308151%	0.998985%
500	KCTCS Central Office - University	386,292	172,308	558,600	0.221845%	0.098955%	0.320800%
	Total University	\$ 4,592,543	\$ 2,048,535	\$ 6,641,078	2.637464%	1.176458%	3.813922%

Code	Other Employers	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
400	KCTCS Central Office	\$ 530,483	\$ 236,626	\$ 767,109	0.304652%	0.135893%	0.440545%
801	KY High School Athletic Association	26,071	11,629	37,700	0.014972%	0.006678%	0.021650%
805	KY School Boards Association	44,929	20,041	64,970	0.025802%	0.011509%	0.037311%
806	KY Education Association	7,258	3,238	10,496	0.004168%	0.001860%	0.006028%
807	KY Academic Association	4,751	2,119	6,870	0.002728%	0.001217%	0.003945%
809	Jefferson County Teachers' Association	2,165	966	3,131	0.001243%	0.000555%	0.001798%
	Total Other	\$ 615,657	\$ 274,619	\$ 890,276	0.353565%	0.157712%	0.511277%



Appendix A – Schedule of Employer Allocations for MIF

Code	State Agencies	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
301	Technical Education District - Madisonville	\$ 215,466	\$ 96,110	\$ 311,576	0.123741%	0.055195%	0.178936%
302	Technical Education District - Bowling Green	216,952	96,773	313,725	0.124594%	0.055576%	0.180170%
303	Technical Education District - Elizabethtown	-	-	-	0.000000%	0.000000%	0.000000%
304	Technical Education District - Frankfort	160,497	71,591	232,088	0.092172%	0.041114%	0.133286%
305	Technical Education District - Hazard	206,732	92,214	298,946	0.118725%	0.052958%	0.171683%
308	Adult Council on Post Secondary Education	12,837	5,726	18,563	0.007372%	0.003288%	0.010660%
316	Office of Career and Technical Education	65,748	29,327	95,075	0.037759%	0.016842%	0.054601%
317	Office of Secretary of Workforce Investment	3,034	1,353	4,387	0.001742%	0.000777%	0.002519%
318	Department for Vocational Rehabilitation	325,740	145,299	471,039	0.187070%	0.083444%	0.270514%
320	School for the Blind	96,400	43,000	139,400	0.055362%	0.024695%	0.080057%
330	School for the Deaf	71,039	31,688	102,727	0.040797%	0.018198%	0.058995%
345	Department of Education	463,010	206,529	669,539	0.265903%	0.118608%	0.384511%
728	Department of Corrections	2,555	1,140	3,695	0.001467%	0.000655%	0.002122%
896	Education Professional Standards Board	17,975	8,018	25,993	0.010323%	0.004605%	0.014928%
	Total State Agencies	\$ 1,857,985	\$ 828,768	\$ 2,686,753	1.067027%	0.475955%	1.542982%



Appendix A – Schedule of Employer Allocations for MIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
1	Adair County Schools	\$ 296,246	\$ 239,239	\$ 535,485	0.170132%	0.137393%	0.307525%
2	Allen County Schools	358,000	289,110	647,110	0.205597%	0.166034%	0.371631%
3	Anderson County Schools	421,533	340,418	761,951	0.242083%	0.195500%	0.437583%
4	Ballard County Schools	138,176	111,587	249,763	0.079353%	0.064084%	0.143437%
5	Barren County Schools	604,788	488,410	1,093,198	0.347325%	0.280490%	0.627815%
6	Bath County Schools	221,542	178,910	400,452	0.127230%	0.102747%	0.229977%
7	Bell County Schools	285,061	230,207	515,268	0.163708%	0.132206%	0.295914%
8	Boone County Schools	2,917,651	2,356,210	5,273,861	1.675586%	1.353154%	3.028740%
9	Bourbon County Schools	312,003	251,964	563,967	0.179181%	0.144701%	0.323882%
10	Boyd County Schools	419,286	338,601	757,887	0.240793%	0.194456%	0.435249%
11	Boyle County Schools	398,782	322,046	720,828	0.229018%	0.184949%	0.413967%
12	Bracken County Schools	148,143	119,636	267,779	0.085077%	0.068706%	0.153783%
13	Breathitt County Schools	216,903	175,162	392,065	0.124566%	0.100594%	0.225160%
14	Breckinridge County Schools	313,888	253,487	567,375	0.180264%	0.145576%	0.325840%
15	Bullitt County Schools	1,672,610	1,350,751	3,023,361	0.960568%	0.775726%	1.736294%
16	Butler County Schools	242,972	196,217	439,189	0.139537%	0.112686%	0.252223%
17	Caldwell County Schools	215,566	174,084	389,650	0.123798%	0.099975%	0.223773%
18	Calloway County Schools	357,792	288,943	646,735	0.205477%	0.165938%	0.371415%
19	Campbell County Schools	650,039	524,953	1,174,992	0.373313%	0.301477%	0.674790%
20	Carlisle County Schools	101,826	82,233	184,059	0.058478%	0.047226%	0.105704%
21	Carroll County Schools	262,692	212,143	474,835	0.150862%	0.121832%	0.272694%
22	Carter County Schools	490,912	396,448	887,360	0.281927%	0.227677%	0.509604%
23	Casey County Schools	264,100	213,279	477,379	0.151671%	0.122485%	0.274156%
24	Christian County Schools	937,534	757,125	1,694,659	0.538419%	0.434811%	0.973230%
25	Clark County Schools	672,607	543,177	1,215,784	0.386273%	0.311943%	0.698216%
26	Clay County Schools	374,304	302,278	676,582	0.214960%	0.173596%	0.388556%
27	Clinton County Schools	204,972	165,529	370,501	0.117714%	0.095062%	0.212776%
28	Crittenden County Schools	146,847	118,590	265,437	0.084333%	0.068105%	0.152438%
29	Cumberland County Schools	111,596	90,122	201,718	0.064089%	0.051756%	0.115845%



Appendix A – Schedule of Employer Allocations for MIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
30	Daviess County Schools	\$ 1,492,273	\$ 1,205,120	\$ 2,697,393	0.857001%	0.692092%	1.549093%
31	Edmonson County Schools	218,884	176,764	395,648	0.125703%	0.101514%	0.227217%
32	Elliott County Schools	125,216	101,121	226,337	0.071911%	0.058073%	0.129984%
33	Estill County Schools	268,955	217,200	486,155	0.154459%	0.124736%	0.279195%
34	Fayette County Schools	6,961,825	5,622,183	12,584,008	3.998125%	3.228778%	7.226903%
35	Fleming County Schools	266,972	215,599	482,571	0.153320%	0.123817%	0.277137%
36	Floyd County Schools	671,520	542,300	1,213,820	0.385649%	0.311439%	0.697088%
37	Franklin County Schools	798,725	645,027	1,443,752	0.458702%	0.370434%	0.829136%
38	Fulton County Schools	76,546	61,816	138,362	0.043960%	0.035500%	0.079460%
39	Gallatin County Schools	201,354	162,607	363,961	0.115636%	0.093384%	0.209020%
40	Garrard County Schools	307,318	248,182	555,500	0.176490%	0.142529%	0.319019%
41	Grant County Schools	417,192	336,912	754,104	0.239590%	0.193486%	0.433076%
42	Graves County Schools	506,624	409,134	915,758	0.290950%	0.234963%	0.525913%
43	Grayson County Schools	478,959	386,793	865,752	0.275063%	0.222132%	0.497195%
44	Green County Schools	193,624	156,365	349,989	0.111197%	0.089799%	0.200996%
45	Greenup County Schools	336,948	272,110	609,058	0.193507%	0.156271%	0.349778%
46	Hancock County Schools	222,294	179,519	401,813	0.127662%	0.103096%	0.230758%
47	Hardin County Schools	1,856,013	1,498,864	3,354,877	1.065895%	0.860787%	1.926682%
48	Harlan County Schools	401,535	324,269	725,804	0.230599%	0.186225%	0.416824%
49	Harrison County Schools	333,785	269,555	603,340	0.191690%	0.154803%	0.346493%
50	Hart County Schools	310,494	250,745	561,239	0.178314%	0.144001%	0.322315%
51	Henderson County Schools	900,044	726,848	1,626,892	0.516889%	0.417423%	0.934312%
52	Henry County Schools	262,583	212,055	474,638	0.150799%	0.121782%	0.272581%
53	Hickman County Schools	104,169	84,124	188,293	0.059823%	0.048312%	0.108135%
54	Hopkins County Schools	787,901	636,283	1,424,184	0.452486%	0.365413%	0.817899%
55	Jackson County Schools	277,101	223,777	500,878	0.159137%	0.128513%	0.287650%
56	Jefferson County Schools	18,043,085	14,571,086	32,614,171	10.362018%	8.368068%	18.730086%
57	Jessamine County Schools	1,029,058	831,037	1,860,095	0.590980%	0.477258%	1.068238%
58	Johnson County Schools	449,532	363,029	812,561	0.258163%	0.208485%	0.466648%



Appendix A – Schedule of Employer Allocations for MIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
59	Kenton County Schools	\$ 1,812,312	\$ 1,463,570	\$ 3,275,882	1.040797%	0.840518%	1.881315%
60	Knott Counts Schools	269,060	217,285	486,345	0.154519%	0.124785%	0.279304%
61	Knox County Schools	521,638	421,261	942,899	0.299573%	0.241927%	0.541500%
62	Larue County Schools	302,474	244,269	546,743	0.173709%	0.140282%	0.313991%
63	Laurel County Schools	1,055,911	852,727	1,908,638	0.606402%	0.489715%	1.096117%
64	Lawrence County Schools	300,046	242,309	542,355	0.172314%	0.139156%	0.311470%
65	Lee County Schools	94,307	76,160	170,467	0.054160%	0.043738%	0.097898%
66	Leslie County Schools	200,822	162,179	363,001	0.115331%	0.093138%	0.208469%
67	Letcher County Schools	378,217	305,438	683,655	0.217207%	0.175411%	0.392618%
68	Lewis County Schools	252,700	204,073	456,773	0.145124%	0.117198%	0.262322%
69	Lincoln County Schools	409,502	330,701	740,203	0.235174%	0.189919%	0.425093%
70	Livingston County Schools	155,079	125,238	280,317	0.089061%	0.071923%	0.160984%
71	Logan County Schools	418,725	338,150	756,875	0.240471%	0.194197%	0.434668%
72	Lyon County Schools	102,315	82,627	184,942	0.058759%	0.047452%	0.106211%
73	Madison County Schools	1,300,300	1,050,088	2,350,388	0.746753%	0.603058%	1.349811%
74	Magoffin County Schools	238,714	192,779	431,493	0.137092%	0.110712%	0.247804%
75	Marion County Schools	432,851	349,557	782,408	0.248583%	0.200748%	0.449331%
76	Marshall County Schools	605,366	488,876	1,094,242	0.347657%	0.280758%	0.628415%
77	Martin County Schools	202,619	163,630	366,249	0.116363%	0.093972%	0.210335%
78	Mason County Schools	348,883	281,748	630,631	0.200361%	0.161806%	0.362167%
79	McCracken County Schools	883,743	713,685	1,597,428	0.507527%	0.409864%	0.917391%
80	McCreary County Schools	312,463	252,335	564,798	0.179445%	0.144914%	0.324359%
81	McLean County Schools	193,371	156,161	349,532	0.111052%	0.089682%	0.200734%
82	Meade County Schools	557,428	450,163	1,007,591	0.320127%	0.258525%	0.578652%
83	Menifee County Schools	114,708	92,635	207,343	0.065876%	0.053200%	0.119076%
84	Mercer County Schools	367,291	296,614	663,905	0.210933%	0.170343%	0.381276%
85	Metcalf County Schools	157,220	126,966	284,186	0.090290%	0.072916%	0.163206%
86	Monroe County Schools	230,804	186,391	417,195	0.132549%	0.107043%	0.239592%
87	Montgomery County Schools	518,738	418,917	937,655	0.297907%	0.240581%	0.538488%



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Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
88	Morgan County Schools	\$ 221,588	\$ 178,948	\$ 400,536	0.127256%	0.102769%	0.230025%
89	Muhlenberg County Schools	577,995	466,773	1,044,768	0.331938%	0.268064%	0.600002%
90	Nelson County Schools	572,141	462,043	1,034,184	0.328576%	0.265348%	0.593924%
91	Nicholas County Schools	115,750	93,476	209,226	0.066474%	0.053683%	0.120157%
92	Ohio County Schools	452,498	365,425	817,923	0.259866%	0.209861%	0.469727%
93	Oldham County Schools	1,631,175	1,317,285	2,948,460	0.936772%	0.756507%	1.693279%
94	Owen County Schools	201,939	163,079	365,018	0.115972%	0.093655%	0.209627%
95	Owsley County Schools	77,828	62,852	140,680	0.044696%	0.036095%	0.080791%
96	Pendleton County Schools	258,787	208,988	467,775	0.148619%	0.120020%	0.268639%
97	Perry County Schools	428,130	345,742	773,872	0.245872%	0.198557%	0.444429%
98	Pike County Schools	999,356	807,051	1,806,407	0.573923%	0.463483%	1.037406%
99	Powell County Schools	261,726	211,363	473,089	0.150307%	0.121384%	0.271691%
100	Pulaski County Schools	931,428	752,192	1,683,620	0.534912%	0.431978%	0.966890%
101	Robertson County Schools	46,168	37,284	83,452	0.026514%	0.021412%	0.047926%
102	Rockcastle County Schools	355,690	287,245	642,935	0.204270%	0.164963%	0.369233%
103	Rowan County Schools	360,170	290,862	651,032	0.206843%	0.167040%	0.373883%
104	Russell County Schools	351,989	284,255	636,244	0.202145%	0.163246%	0.365391%
105	Scott County Schools	1,106,278	893,398	1,999,676	0.635327%	0.513072%	1.148399%
106	Shelby County Schools	943,151	761,661	1,704,812	0.541645%	0.437416%	0.979061%
107	Simpson County Schools	379,032	306,094	685,126	0.217675%	0.175788%	0.393463%
108	Spencer County Schools	351,184	283,606	634,790	0.201682%	0.162873%	0.364555%
109	Taylor County Schools	296,741	239,639	536,380	0.170416%	0.137623%	0.308039%
110	Todd County Schools	207,790	167,804	375,594	0.119332%	0.096369%	0.215701%
111	Trigg County Schools	267,829	216,292	484,121	0.153812%	0.124215%	0.278027%
112	Trimble County Schools	142,640	115,192	257,832	0.081917%	0.066154%	0.148071%
113	Union County Schools	269,244	217,434	486,678	0.154625%	0.124871%	0.279496%
114	Warren County Schools	1,842,950	1,488,313	3,331,263	1.058393%	0.854727%	1.913120%
115	Washington County Schools	218,899	176,777	395,676	0.125712%	0.101522%	0.227234%
116	Wayne County Schools	369,788	298,629	668,417	0.212367%	0.171500%	0.383867%



Appendix A – Schedule of Employer Allocations for MIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
117	Webster County Schools	\$ 252,780	\$ 204,138	\$ 456,918	0.145170%	0.117235%	0.262405%
118	Whitley County Schools	543,593	438,990	982,583	0.312181%	0.252109%	0.564290%
119	Wolfe County Schools	176,749	142,737	319,486	0.101506%	0.081973%	0.183479%
120	Woodford County Schools	508,295	410,484	918,779	0.291910%	0.235738%	0.527648%
122	Anchorage City Schools	102,347	82,653	185,000	0.058777%	0.047467%	0.106244%
124	Ashland City Schools	422,893	341,516	764,409	0.242864%	0.196130%	0.438994%
125	Augusta City Schools	41,612	33,604	75,216	0.023897%	0.019299%	0.043196%
126	Barbourville City Schools	89,570	72,333	161,903	0.051439%	0.041540%	0.092979%
127	Bardstown City Schools	400,583	323,498	724,081	0.230052%	0.185783%	0.415835%
128	Beechwood Independent Schools	192,539	155,489	348,028	0.110574%	0.089296%	0.199870%
129	Bellevue City Schools	100,328	81,022	181,350	0.057618%	0.046530%	0.104148%
131	Berea City Schools	155,537	125,607	281,144	0.089324%	0.072135%	0.161459%
134	Bowling Green City Schools	560,862	452,935	1,013,797	0.322099%	0.260117%	0.582216%
136	Burgin City Schools	64,986	52,481	117,467	0.037321%	0.030139%	0.067460%
140	Campbellsville City Schools	157,152	126,911	284,063	0.090251%	0.072884%	0.163135%
144	Caverna City Schools	98,132	79,248	177,380	0.056356%	0.045512%	0.101868%
147	Cloverport City Schools	43,665	35,262	78,927	0.025076%	0.020251%	0.045327%
150	Corbin City Schools	353,041	285,105	638,146	0.202749%	0.163734%	0.366483%
151	Covington City Schools	595,239	480,697	1,075,936	0.341841%	0.276061%	0.617902%
154	Danville City Schools	332,836	268,789	601,625	0.191145%	0.154364%	0.345509%
155	Dawson Springs City Schools	80,049	64,645	144,694	0.045972%	0.037125%	0.083097%
156	Dayton City Schools	122,561	98,977	221,538	0.070386%	0.056842%	0.127228%
158	East Bernstadt City Schools	61,574	49,725	111,299	0.035361%	0.028557%	0.063918%
160	Elizabethtown City Schools	334,159	269,856	604,015	0.191905%	0.154976%	0.346881%
161	Eminence Independent Schools	114,329	92,328	206,657	0.065658%	0.053023%	0.118681%
162	Erlanger-Elsmere City Schools	318,717	257,386	576,103	0.183037%	0.147815%	0.330852%
163	Fairview Independent Schools	77,223	62,364	139,587	0.044349%	0.035815%	0.080164%
166	Fort Thomas Independent Schools	450,920	364,150	815,070	0.258960%	0.209129%	0.468089%
167	Frankfort City Schools	134,961	108,990	243,951	0.077507%	0.062592%	0.140099%



Appendix A – Schedule of Employer Allocations for MIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
170	Fulton City Schools	\$ 50,997	\$ 41,183	\$ 92,180	0.029287%	0.023651%	0.052938%
173	Glasgow City Schools	301,061	243,128	544,189	0.172897%	0.139627%	0.312524%
180	Harlan City Schools	85,714	69,219	154,933	0.049225%	0.039752%	0.088977%
182	Hazard Independent Schools	129,999	104,983	234,982	0.074657%	0.060291%	0.134948%
190	Jackson City Schools	31,893	25,756	57,649	0.018316%	0.014791%	0.033107%
191	Jenkins City Schools	60,392	48,771	109,163	0.034683%	0.028009%	0.062692%
206	Ludlow City Schools	115,811	93,526	209,337	0.066509%	0.053711%	0.120220%
210	Mayfield City Schools	206,798	167,004	373,802	0.118763%	0.095909%	0.214672%
214	Middlesboro City Schools	147,209	118,882	266,091	0.084541%	0.068273%	0.152814%
221	Murray City Schools	217,151	175,365	392,516	0.124708%	0.100711%	0.225419%
222	Newport City Schools	255,707	206,502	462,209	0.146851%	0.118593%	0.265444%
224	Owensboro City Schools	732,363	591,436	1,323,799	0.420591%	0.339657%	0.760248%
226	Paducah City Schools	389,898	314,870	704,768	0.223916%	0.180828%	0.404744%
227	Paintsville City Schools	118,221	95,472	213,693	0.067893%	0.054829%	0.122722%
228	Paris City Schools	87,137	70,369	157,506	0.050042%	0.040412%	0.090454%
230	Pikeville City Schools	194,571	157,129	351,700	0.111741%	0.090238%	0.201979%
231	Pineville City Schools	63,494	51,277	114,771	0.036464%	0.029448%	0.065912%
235	Raceland City Schools	126,336	102,025	228,361	0.072554%	0.058592%	0.131146%
238	Russell City Schools	303,201	244,855	548,056	0.174126%	0.140618%	0.314744%
239	Russellville City Schools	124,850	100,826	225,676	0.071700%	0.057904%	0.129604%
240	Science Hill City Schools	51,265	41,400	92,665	0.029441%	0.023776%	0.053217%
245	Silver Grove City Schools	33,911	27,386	61,297	0.019475%	0.015728%	0.035203%
246	Somerset City Schools	218,369	176,348	394,717	0.125408%	0.101275%	0.226683%
247	Southgate City Schools	35,894	28,986	64,880	0.020614%	0.016646%	0.037260%
258	Walton-Verona Independent Schools	228,115	184,218	412,333	0.131005%	0.105795%	0.236800%
259	West Point City Schools	17,296	13,968	31,264	0.009933%	0.008022%	0.017955%
260	Williamsburg City Schools	97,703	78,903	176,606	0.056110%	0.045313%	0.101423%
261	Williamstown City Schools	90,411	73,013	163,424	0.051922%	0.041931%	0.093853%
870	Ohio Valley Educational Cooperative	59,532	48,076	107,608	0.034189%	0.027610%	0.061799%



Appendix A – Schedule of Employer Allocations for MIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
871	West Kentucky Educational Cooperative	\$ 32,555	\$ 26,291	\$ 58,846	0.018696%	0.015099%	0.033795%
872	Southeast South-Central Educational Cooperative	8,941	7,220	16,161	0.005135%	0.004146%	0.009281%
890	Green River Regional Educational Cooperative	23,917	19,314	43,231	0.013735%	0.011092%	0.024827%
891	Central KY Special Education Cooperative	13,634	11,011	24,645	0.007830%	0.006324%	0.014154%
892	KY Valley Educational Cooperative	8,095	6,538	14,633	0.004649%	0.003755%	0.008404%
894	KY Educational Development Corporation	50,833	41,051	91,884	0.029193%	0.023575%	0.052768%
895	Northern KY Cooperative for Educational Services	42,323	34,179	76,502	0.024306%	0.019629%	0.043935%
	Total Local School Districts	\$ 90,679,220	\$ 73,229,917	\$ 163,909,137	52.076414%	42.055405%	94.131819%
	Total Non-University	\$ 93,152,862	\$ 74,333,304	\$ 167,486,166	53.497006%	42.689072%	96.186078%
	Total University	4,592,543	2,048,535	6,641,078	2.637464%	1.176458%	3.813922%
	Grand Total	\$97,745,405	\$76,381,839	\$174,127,244	56.134470%	43.865530%	100.000000%



Appendix A – Schedule of Employer Allocations for LIF

Code	University Employers	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
263	Eastern Kentucky University	\$ 21,117	\$ -	\$ 21,117	1.607316%	0.000000%	1.607316%
266	Kentucky State University	5,325	-	5,325	0.405311%	0.000000%	0.405311%
269	Morehead State University	11,786	-	11,786	0.897089%	0.000000%	0.897089%
270	Murray State University	11,874	-	11,874	0.903787%	0.000000%	0.903787%
273	Western Kentucky University	19,569	-	19,569	1.489490%	0.000000%	1.489490%
500	KCTCS Central Office - University	<u>6,557</u>	<u>-</u>	<u>6,557</u>	<u>0.499085%</u>	<u>0.000000%</u>	<u>0.499085%</u>
	Total University	\$ 76,228	\$ -	\$ 76,228	5.802078%	0.000000%	5.802078%

Code	Other Employers	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
400	KCTCS Central Office	\$ 5,659	\$ -	\$ 5,659	0.430734%	0.000000%	0.430734%
801	KY High School Athletic Association	305	-	305	0.023215%	0.000000%	0.023215%
805	KY School Boards Association	565	-	565	0.043005%	0.000000%	0.043005%
806	KY Education Association	77	-	77	0.005861%	0.000000%	0.005861%
807	KY Academic Association	51	-	51	0.003882%	0.000000%	0.003882%
809	Jefferson County Teachers' Association	<u>23</u>	<u>-</u>	<u>23</u>	<u>0.001751%</u>	<u>0.000000%</u>	<u>0.001751%</u>
	Total Other	\$ 6,680	\$ -	\$ 6,680	0.508448%	0.000000%	0.508448%



Appendix A – Schedule of Employer Allocations for LIF

Code	State Agencies	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
301	Technical Education District - Madisonville	\$ 2,608	\$ -	\$ 2,608	0.198507%	0.000000%	0.198507%
302	Technical Education District - Bowling Green	2,569	-	2,569	0.195539%	0.000000%	0.195539%
303	Technical Education District - Elizabethtown	-	-	-	0.000000%	0.000000%	0.000000%
304	Technical Education District - Frankfort	1,939	-	1,939	0.147587%	0.000000%	0.147587%
305	Technical Education District - Hazard	2,469	-	2,469	0.187927%	0.000000%	0.187927%
308	Adult Council on Post Secondary Education	137	-	137	0.010428%	0.000000%	0.010428%
316	Office of Career and Technical Education	734	-	734	0.055868%	0.000000%	0.055868%
317	Office of Secretary of Workforce Investment	32	-	32	0.002436%	0.000000%	0.002436%
318	Department for Vocational Rehabilitation	3,743	-	3,743	0.284898%	0.000000%	0.284898%
320	School for the Blind	1,127	-	1,127	0.085781%	0.000000%	0.085781%
330	School for the Deaf	800	-	800	0.060892%	0.000000%	0.060892%
345	Department of Education	5,430	-	5,430	0.413303%	0.000000%	0.413303%
728	Department of Corrections	28	-	28	0.002131%	0.000000%	0.002131%
896	Education Professional Standards Board	226	-	226	0.017202%	0.000000%	0.017202%
	Total State Agencies	\$ 21,842	\$ -	\$ 21,842	1.662499%	0.000000%	1.662499%



Appendix A – Schedule of Employer Allocations for LIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
1	Adair County Schools	\$ -	\$ 3,950	\$ 3,950	0.000000%	0.300653%	0.300653%
2	Allen County Schools	-	4,773	4,773	0.000000%	0.363296%	0.363296%
3	Anderson County Schools	-	5,620	5,620	0.000000%	0.427765%	0.427765%
4	Ballard County Schools	-	1,842	1,842	0.000000%	0.140203%	0.140203%
5	Barren County Schools	-	8,064	8,064	0.000000%	0.613790%	0.613790%
6	Bath County Schools	-	2,954	2,954	0.000000%	0.224843%	0.224843%
7	Bell County Schools	-	3,801	3,801	0.000000%	0.289312%	0.289312%
8	Boone County Schools	-	38,902	38,902	0.000000%	2.961018%	2.961018%
9	Bourbon County Schools	-	4,160	4,160	0.000000%	0.316638%	0.316638%
10	Boyd County Schools	-	5,590	5,590	0.000000%	0.425482%	0.425482%
11	Boyle County Schools	-	5,317	5,317	0.000000%	0.404702%	0.404702%
12	Bracken County Schools	-	1,975	1,975	0.000000%	0.150327%	0.150327%
13	Breathitt County Schools	-	2,892	2,892	0.000000%	0.220124%	0.220124%
14	Breckinridge County Schools	-	4,185	4,185	0.000000%	0.318540%	0.318540%
15	Bullitt County Schools	-	22,301	22,301	0.000000%	1.697436%	1.697436%
16	Butler County Schools	-	3,240	3,240	0.000000%	0.246612%	0.246612%
17	Caldwell County Schools	-	2,874	2,874	0.000000%	0.218754%	0.218754%
18	Calloway County Schools	-	4,771	4,771	0.000000%	0.363144%	0.363144%
19	Campbell County Schools	-	8,667	8,667	0.000000%	0.659687%	0.659687%
20	Carlisle County Schools	-	1,358	1,358	0.000000%	0.103364%	0.103364%
21	Carroll County Schools	-	3,503	3,503	0.000000%	0.266630%	0.266630%
22	Carter County Schools	-	6,546	6,546	0.000000%	0.498247%	0.498247%
23	Casey County Schools	-	3,521	3,521	0.000000%	0.268000%	0.268000%
24	Christian County Schools	-	12,500	12,500	0.000000%	0.951435%	0.951435%
25	Clark County Schools	-	8,968	8,968	0.000000%	0.682597%	0.682597%
26	Clay County Schools	-	4,991	4,991	0.000000%	0.379889%	0.379889%
27	Clinton County Schools	-	2,733	2,733	0.000000%	0.208022%	0.208022%
28	Crittenden County Schools	-	1,958	1,958	0.000000%	0.149033%	0.149033%
29	Cumberland County Schools	-	1,488	1,488	0.000000%	0.113259%	0.113259%



Appendix A – Schedule of Employer Allocations for LIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
30	Daviess County Schools	\$ -	\$ 19,897	\$ 19,897	0.000000%	1.514456%	1.514456%
31	Edmonson County Schools	-	2,918	2,918	0.000000%	0.222103%	0.222103%
32	Elliott County Schools	-	1,670	1,670	0.000000%	0.127112%	0.127112%
33	Estill County Schools	-	3,586	3,586	0.000000%	0.272948%	0.272948%
34	Fayette County Schools	-	92,825	92,825	0.000000%	7.065356%	7.065356%
35	Fleming County Schools	-	3,560	3,560	0.000000%	0.270969%	0.270969%
36	Floyd County Schools	-	8,954	8,954	0.000000%	0.681532%	0.681532%
37	Franklin County Schools	-	10,650	10,650	0.000000%	0.810623%	0.810623%
38	Fulton County Schools	-	1,021	1,021	0.000000%	0.077713%	0.077713%
39	Gallatin County Schools	-	2,685	2,685	0.000000%	0.204368%	0.204368%
40	Garrard County Schools	-	4,098	4,098	0.000000%	0.311918%	0.311918%
41	Grant County Schools	-	5,563	5,563	0.000000%	0.423427%	0.423427%
42	Graves County Schools	-	6,755	6,755	0.000000%	0.514155%	0.514155%
43	Grayson County Schools	-	6,386	6,386	0.000000%	0.486069%	0.486069%
44	Green County Schools	-	2,582	2,582	0.000000%	0.196528%	0.196528%
45	Greenup County Schools	-	4,493	4,493	0.000000%	0.341984%	0.341984%
46	Hancock County Schools	-	2,964	2,964	0.000000%	0.225604%	0.225604%
47	Hardin County Schools	-	24,747	24,747	0.000000%	1.883613%	1.883613%
48	Harlan County Schools	-	5,354	5,354	0.000000%	0.407519%	0.407519%
49	Harrison County Schools	-	4,450	4,450	0.000000%	0.338711%	0.338711%
50	Hart County Schools	-	4,140	4,140	0.000000%	0.315115%	0.315115%
51	Henderson County Schools	-	12,001	12,001	0.000000%	0.913454%	0.913454%
52	Henry County Schools	-	3,501	3,501	0.000000%	0.266478%	0.266478%
53	Hickman County Schools	-	1,389	1,389	0.000000%	0.105723%	0.105723%
54	Hopkins County Schools	-	10,505	10,505	0.000000%	0.799586%	0.799586%
55	Jackson County Schools	-	3,695	3,695	0.000000%	0.281244%	0.281244%
56	Jefferson County Schools	-	240,574	240,574	0.000000%	18.311245%	18.311245%
57	Jessamine County Schools	-	13,721	13,721	0.000000%	1.044371%	1.044371%
58	Johnson County Schools	-	5,994	5,994	0.000000%	0.456232%	0.456232%



Appendix A – Schedule of Employer Allocations for LIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
59	Kenton County Schools	\$ -	\$ 24,164	\$ 24,164	0.000000%	1.839238%	1.839238%
60	Knott Counts Schools	-	3,587	3,587	0.000000%	0.273024%	0.273024%
61	Knox County Schools	-	6,955	6,955	0.000000%	0.529378%	0.529378%
62	Larue County Schools	-	4,033	4,033	0.000000%	0.306971%	0.306971%
63	Laurel County Schools	-	14,079	14,079	0.000000%	1.071620%	1.071620%
64	Lawrence County Schools	-	4,001	4,001	0.000000%	0.304535%	0.304535%
65	Lee County Schools	-	1,257	1,257	0.000000%	0.095676%	0.095676%
66	Leslie County Schools	-	2,678	2,678	0.000000%	0.203835%	0.203835%
67	Letcher County Schools	-	5,043	5,043	0.000000%	0.383847%	0.383847%
68	Lewis County Schools	-	3,369	3,369	0.000000%	0.256431%	0.256431%
69	Lincoln County Schools	-	5,460	5,460	0.000000%	0.415587%	0.415587%
70	Livingston County Schools	-	2,068	2,068	0.000000%	0.157405%	0.157405%
71	Logan County Schools	-	5,583	5,583	0.000000%	0.424949%	0.424949%
72	Lyon County Schools	-	1,364	1,364	0.000000%	0.103821%	0.103821%
73	Madison County Schools	-	17,337	17,337	0.000000%	1.319602%	1.319602%
74	Magoffin County Schools	-	3,183	3,183	0.000000%	0.242273%	0.242273%
75	Marion County Schools	-	5,771	5,771	0.000000%	0.439258%	0.439258%
76	Marshall County Schools	-	8,072	8,072	0.000000%	0.614399%	0.614399%
77	Martin County Schools	-	2,702	2,702	0.000000%	0.205662%	0.205662%
78	Mason County Schools	-	4,652	4,652	0.000000%	0.354086%	0.354086%
79	McCracken County Schools	-	11,783	11,783	0.000000%	0.896861%	0.896861%
80	McCreary County Schools	-	4,166	4,166	0.000000%	0.317094%	0.317094%
81	McLean County Schools	-	2,578	2,578	0.000000%	0.196224%	0.196224%
82	Meade County Schools	-	7,432	7,432	0.000000%	0.565685%	0.565685%
83	Menifee County Schools	-	1,529	1,529	0.000000%	0.116380%	0.116380%
84	Mercer County Schools	-	4,897	4,897	0.000000%	0.372734%	0.372734%
85	Metcalf County Schools	-	2,096	2,096	0.000000%	0.159537%	0.159537%
86	Monroe County Schools	-	3,077	3,077	0.000000%	0.234205%	0.234205%
87	Montgomery County Schools	-	6,916	6,916	0.000000%	0.526410%	0.526410%



Appendix A – Schedule of Employer Allocations for LIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
88	Morgan County Schools	\$ -	\$ 2,954	\$ 2,954	0.000000%	0.224843%	0.224843%
89	Muhlenberg County Schools	-	7,707	7,707	0.000000%	0.586617%	0.586617%
90	Nelson County Schools	-	7,628	7,628	0.000000%	0.580604%	0.580604%
91	Nicholas County Schools	-	1,543	1,543	0.000000%	0.117445%	0.117445%
92	Ohio County Schools	-	6,033	6,033	0.000000%	0.459201%	0.459201%
93	Oldham County Schools	-	21,749	21,749	0.000000%	1.655421%	1.655421%
94	Owen County Schools	-	2,693	2,693	0.000000%	0.204977%	0.204977%
95	Owsley County Schools	-	1,038	1,038	0.000000%	0.079007%	0.079007%
96	Pendleton County Schools	-	3,450	3,450	0.000000%	0.262596%	0.262596%
97	Perry County Schools	-	5,708	5,708	0.000000%	0.434463%	0.434463%
98	Pike County Schools	-	13,325	13,325	0.000000%	1.014230%	1.014230%
99	Powell County Schools	-	3,490	3,490	0.000000%	0.265641%	0.265641%
100	Pulaski County Schools	-	12,419	12,419	0.000000%	0.945270%	0.945270%
101	Robertson County Schools	-	616	616	0.000000%	0.046887%	0.046887%
102	Rockcastle County Schools	-	4,743	4,743	0.000000%	0.361012%	0.361012%
103	Rowan County Schools	-	4,802	4,802	0.000000%	0.365503%	0.365503%
104	Russell County Schools	-	4,693	4,693	0.000000%	0.357207%	0.357207%
105	Scott County Schools	-	14,750	14,750	0.000000%	1.122693%	1.122693%
106	Shelby County Schools	-	12,575	12,575	0.000000%	0.957144%	0.957144%
107	Simpson County Schools	-	5,054	5,054	0.000000%	0.384684%	0.384684%
108	Spencer County Schools	-	4,682	4,682	0.000000%	0.356369%	0.356369%
109	Taylor County Schools	-	3,957	3,957	0.000000%	0.301186%	0.301186%
110	Todd County Schools	-	2,771	2,771	0.000000%	0.210914%	0.210914%
111	Trigg County Schools	-	3,571	3,571	0.000000%	0.271806%	0.271806%
112	Trimble County Schools	-	1,902	1,902	0.000000%	0.144770%	0.144770%
113	Union County Schools	-	3,590	3,590	0.000000%	0.273252%	0.273252%
114	Warren County Schools	-	24,573	24,573	0.000000%	1.870369%	1.870369%
115	Washington County Schools	-	2,919	2,919	0.000000%	0.222179%	0.222179%
116	Wayne County Schools	-	4,930	4,930	0.000000%	0.375246%	0.375246%



Appendix A – Schedule of Employer Allocations for LIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
117	Webster County Schools	\$ -	\$ 3,370	\$ 3,370	0.000000%	0.256507%	0.256507%
118	Whitley County Schools	-	7,248	7,248	0.000000%	0.551680%	0.551680%
119	Wolfe County Schools	-	2,357	2,357	0.000000%	0.179403%	0.179403%
120	Woodford County Schools	-	6,777	6,777	0.000000%	0.515830%	0.515830%
122	Anchorage City Schools	-	1,365	1,365	0.000000%	0.103897%	0.103897%
124	Ashland City Schools	-	5,639	5,639	0.000000%	0.429211%	0.429211%
125	Augusta City Schools	-	555	555	0.000000%	0.042244%	0.042244%
126	Barbourville City Schools	-	1,194	1,194	0.000000%	0.090881%	0.090881%
127	Bardstown City Schools	-	5,341	5,341	0.000000%	0.406529%	0.406529%
128	Beechwood Independent Schools	-	2,567	2,567	0.000000%	0.195387%	0.195387%
129	Bellevue City Schools	-	1,338	1,338	0.000000%	0.101842%	0.101842%
131	Berea City Schools	-	2,074	2,074	0.000000%	0.157862%	0.157862%
134	Bowling Green City Schools	-	7,478	7,478	0.000000%	0.569186%	0.569186%
136	Burgin City Schools	-	866	866	0.000000%	0.065915%	0.065915%
140	Campbellsville City Schools	-	2,095	2,095	0.000000%	0.159460%	0.159460%
144	Caverna City Schools	-	1,308	1,308	0.000000%	0.099558%	0.099558%
147	Cloverport City Schools	-	582	582	0.000000%	0.044299%	0.044299%
150	Corbin City Schools	-	4,707	4,707	0.000000%	0.358272%	0.358272%
151	Covington City Schools	-	7,936	7,936	0.000000%	0.604047%	0.604047%
154	Danville City Schools	-	4,438	4,438	0.000000%	0.337797%	0.337797%
155	Dawson Springs City Schools	-	1,067	1,067	0.000000%	0.081214%	0.081214%
156	Dayton City Schools	-	1,634	1,634	0.000000%	0.124372%	0.124372%
158	East Bernstadt City Schools	-	821	821	0.000000%	0.062490%	0.062490%
160	Elizabethtown City Schools	-	4,455	4,455	0.000000%	0.339091%	0.339091%
161	Eminence Independent Schools	-	1,524	1,524	0.000000%	0.115999%	0.115999%
162	Erlanger-Elsmere City Schools	-	4,250	4,250	0.000000%	0.323488%	0.323488%
163	Fairview Independent Schools	-	1,030	1,030	0.000000%	0.078398%	0.078398%
166	Fort Thomas Independent Schools	-	6,012	6,012	0.000000%	0.457602%	0.457602%
167	Frankfort City Schools	-	1,799	1,799	0.000000%	0.136931%	0.136931%



Appendix A – Schedule of Employer Allocations for LIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
170	Fulton City Schools	\$ -	\$ 680	\$ 680	0.000000%	0.051758%	0.051758%
173	Glasgow City Schools	-	4,014	4,014	0.000000%	0.305525%	0.305525%
180	Harlan City Schools	-	1,143	1,143	0.000000%	0.086999%	0.086999%
182	Hazard Independent Schools	-	1,733	1,733	0.000000%	0.131907%	0.131907%
190	Jackson City Schools	-	425	425	0.000000%	0.032349%	0.032349%
191	Jenkins City Schools	-	805	805	0.000000%	0.061272%	0.061272%
206	Ludlow City Schools	-	1,544	1,544	0.000000%	0.117521%	0.117521%
210	Mayfield City Schools	-	2,757	2,757	0.000000%	0.209848%	0.209848%
214	Middlesboro City Schools	-	1,963	1,963	0.000000%	0.149413%	0.149413%
221	Murray City Schools	-	2,895	2,895	0.000000%	0.220352%	0.220352%
222	Newport City Schools	-	3,409	3,409	0.000000%	0.259475%	0.259475%
224	Owensboro City Schools	-	9,765	9,765	0.000000%	0.743261%	0.743261%
226	Paducah City Schools	-	5,199	5,199	0.000000%	0.395721%	0.395721%
227	Paintsville City Schools	-	1,576	1,576	0.000000%	0.119957%	0.119957%
228	Paris City Schools	-	1,162	1,162	0.000000%	0.088445%	0.088445%
230	Pikeville City Schools	-	2,594	2,594	0.000000%	0.197442%	0.197442%
231	Pineville City Schools	-	847	847	0.000000%	0.064469%	0.064469%
235	Raceland City Schools	-	1,684	1,684	0.000000%	0.128177%	0.128177%
238	Russell City Schools	-	4,043	4,043	0.000000%	0.307732%	0.307732%
239	Russellville City Schools	-	1,665	1,665	0.000000%	0.126731%	0.126731%
240	Science Hill City Schools	-	684	684	0.000000%	0.052063%	0.052063%
245	Silver Grove City Schools	-	452	452	0.000000%	0.034404%	0.034404%
246	Somerset City Schools	-	2,912	2,912	0.000000%	0.221646%	0.221646%
247	Southgate City Schools	-	479	479	0.000000%	0.036459%	0.036459%
258	Walton-Verona Independent Schools	-	3,042	3,042	0.000000%	0.231541%	0.231541%
259	West Point City Schools	-	231	231	0.000000%	0.017583%	0.017583%
260	Williamsburg City Schools	-	1,303	1,303	0.000000%	0.099178%	0.099178%
261	Williamstown City Schools	-	1,205	1,205	0.000000%	0.091718%	0.091718%
870	Ohio Valley Educational Cooperative	-	794	794	0.000000%	0.060435%	0.060435%



Appendix A – Schedule of Employer Allocations for LIF

Code	Local School Districts and Educational Cooperatives	Contributions			Allocation Percentage		
		Employer	State	Total	Employer	State	Total
871	West Kentucky Educational Cooperative	\$ -	\$ 434	\$ 434	0.000000%	0.033034%	0.033034%
872	Southeast South-Central Educational Cooperative	-	119	119	0.000000%	0.009058%	0.009058%
890	Green River Regional Educational Cooperative	-	319	319	0.000000%	0.024281%	0.024281%
891	Central KY Special Education Cooperative	-	182	182	0.000000%	0.013853%	0.013853%
892	KY Valley Educational Cooperative	-	108	108	0.000000%	0.008220%	0.008220%
894	KY Educational Development Corporation	-	678	678	0.000000%	0.051606%	0.051606%
895	Northern KY Cooperative for Educational Services	-	564	564	0.000000%	0.042929%	0.042929%
	Total Local School Districts	\$ -	\$ 1,209,055	\$ 1,209,055	0.000000%	92.026975%	92.026975%
	Total Non-University	\$ 28,522	\$ 1,209,055	\$ 1,237,577	2.170947%	92.026975%	94.197922%
	Total University	76,228	-	76,228	5.802078%	0.000000%	0.000000%
	Grand Total	\$ 104,750	\$ 1,209,055	\$ 1,313,805	7.973025%	92.026975%	100.000000%



Appendix B– Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Code University Employers		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
263	Eastern Kentucky University	\$ 21,503	\$ 9,592	\$ 31,095	\$ -	\$ 572	\$ 91	\$ 176	\$ 839
266	Kentucky State University	4,927	2,198	7,125	-	131	21	289	441
269	Morehead State University	12,258	5,468	17,726	-	326	52	-	378
270	Murray State University	11,792	5,260	17,052	-	314	50	-	364
273	Western Kentucky University	20,219	9,019	29,238	-	538	86	-	624
500	KCTCS Central Office - University	6,493	2,896	9,389	-	173	28	-	201
Total University		\$ 77,192	\$ 34,433	\$ 111,625	\$ -	\$ 2,054	\$ 328	\$ 465	\$ 2,847

Code University Employers		Deferred Inflows of Resources					Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Total OPEB Expense	Total OPEB Expense
263	Eastern Kentucky University	\$ 5,205	\$ -	\$ -	\$ 1,553	\$ 6,758	\$ 773	\$ (320)	\$ 453
266	Kentucky State University	1,193	-	-	91	1,284	177	30	207
269	Morehead State University	2,967	-	-	1,183	4,150	441	(239)	202
270	Murray State University	2,854	-	-	1,093	3,947	424	(224)	200
273	Western Kentucky University	4,894	-	-	2,536	7,430	727	(512)	215
500	KCTCS Central Office - University	1,572	-	-	729	2,301	233	(143)	90
Total University		\$ 18,685	\$ -	\$ -	\$ 7,185	\$ 25,870	\$ 2,775	\$ (1,408)	\$ 1,367



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Code Other Employers		June 30, 2019			Deferred Outflows of Resources				
					Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability					
400	KCTCS Central Office	\$ 8,917	\$ 3,977	\$ 12,894	\$ -	\$ 237	\$ 38	\$ -	\$ 275
801	KY High School Athletic Association	438	195	633	-	12	2	58	72
805	KY School Boards Association	755	337	1,092	-	20	3	-	23
806	KY Education Association	122	54	176	-	3	1	2	6
807	KY Academic Association	80	36	116	-	2	-	3	5
809	Jefferson County Teachers' Association	36	16	52	-	1	-	1	2
Total Other		\$ 10,348	\$ 4,615	\$ 14,963	\$ -	\$ 275	\$ 44	\$ 64	\$ 383

Code Other Employers		Deferred Inflows of Resources					Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Total OPEB Expense	Total OPEB Expense
400	KCTCS Central Office	\$ 2,158	\$ -	\$ -	\$ 2,330	\$ 4,488	\$ 320	\$ (453)	\$ (133)
801	KY High School Athletic Association	106	-	-	7	113	16	7	23
805	KY School Boards Association	183	-	-	115	298	27	(22)	5
806	KY Education Association	30	-	-	3	33	4	(1)	3
807	KY Academic Association	19	-	-	2	21	3	(1)	2
809	Jefferson County Teachers' Association	9	-	-	1	10	1	1	2
Total Other		\$ 2,505	\$ -	\$ -	\$ 2,458	\$ 4,963	\$ 371	\$ (469)	\$ (98)



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Code State Agencies		June 30, 2019			Deferred Outflows of Resources				
					Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability					
301	Technical Education District - Madisonville	\$ 3,622	\$ 1,615	\$ 5,237	\$ -	\$ 96	\$ 15	\$ 49	\$ 160
302	Technical Education District - Bowling Green	3,647	1,627	5,274	-	97	15	36	148
303	Technical Education District - Elizabethtown	-	-	-	-	-	-	-	-
304	Technical Education District - Frankfort	2,698	1,203	3,901	-	72	11	-	83
305	Technical Education District - Hazard	3,475	1,550	5,025	-	92	15	133	240
308	Adult Council on Post Secondary Education	216	96	312	-	6	1	-	7
316	Office of Career and Technical Education	1,105	493	1,598	-	29	5	215	249
317	Office of Secretary of Workforce Investment	51	23	74	-	1	-	-	1
318	Department for Vocational Rehabilitation	5,475	2,442	7,917	-	146	23	687	856
320	School for the Blind	1,620	723	2,343	-	43	7	55	105
330	School for the Deaf	1,194	533	1,727	-	32	5	-	37
345	Department of Education	7,782	3,471	11,253	-	207	33	-	240
728	Department of Corrections	43	19	62	-	1	-	-	1
896	Education Professional Standards Board	302	135	437	-	8	1	5	14
Total State Agencies		\$ 31,230	\$ 13,930	\$ 45,160	\$ -	\$ 830	\$ 131	\$ 1,180	\$ 2,141



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

		Deferred Inflows of Resources				Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Total OPEB Expense
Code	State Agencies							
301	Technical Education District - Madisonville	\$ 877	\$ -	\$ -	\$ 24	\$ 901	\$ 130	\$ 9
302	Technical Education District - Bowling Green	883	-	-	47	930	131	(3)
303	Technical Education District - Elizabethtown	-	-	-	15	15	-	(3)
304	Technical Education District - Frankfort	653	-	-	140	793	97	(29)
305	Technical Education District - Hazard	841	-	-	38	879	125	15
308	Adult Council on Post Secondary Education	52	-	-	55	107	8	(11)
316	Office of Career and Technical Education	267	-	-	175	442	40	(2)
317	Office of Secretary of Workforce Investment	12	-	-	1	13	2	1
318	Department for Vocational Rehabilitation	1,325	-	-	510	1,835	197	3
320	School for the Blind	392	-	-	-	392	58	11
330	School for the Deaf	289	-	-	1,065	1,354	43	(194)
345	Department of Education	1,884	-	-	771	2,655	280	(146)
728	Department of Corrections	10	-	-	2	12	2	-
896	Education Professional Standards Board	73	-	-	285	358	11	(49)
Total State Agencies		\$ 7,558	\$ -	\$ -	\$ 3,128	\$ 10,686	\$ 1,124	\$ (398)



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
1	Adair County Schools	\$ 4,979	\$ 4,021	\$ 9,000	\$ -	\$ 132	\$ 21	\$ 61	\$ 214
2	Allen County Schools	6,017	4,859	10,876	-	160	26	243	429
3	Anderson County Schools	7,085	5,722	12,807	-	188	30	174	392
4	Ballard County Schools	2,322	1,876	4,198	-	62	10	-	72
5	Barren County Schools	10,165	8,209	18,374	-	270	43	446	759
6	Bath County Schools	3,724	3,007	6,731	-	99	16	-	115
7	Bell County Schools	4,791	3,869	8,660	-	127	20	244	391
8	Boone County Schools	49,041	39,604	88,645	-	1,304	208	2,686	4,198
9	Bourbon County Schools	5,244	4,235	9,479	-	139	22	-	161
10	Boyd County Schools	7,047	5,691	12,738	-	187	30	361	578
11	Boyle County Schools	6,703	5,413	12,116	-	178	28	258	464
12	Bracken County Schools	2,490	2,011	4,501	-	66	11	135	212
13	Breathitt County Schools	3,646	2,944	6,590	-	97	15	-	112
14	Breckinridge County Schools	5,276	4,261	9,537	-	140	22	-	162
15	Bullitt County Schools	28,114	22,704	50,818	-	748	119	905	1,772
16	Butler County Schools	4,084	3,298	7,382	-	109	17	101	227
17	Caldwell County Schools	3,623	2,926	6,549	-	96	15	179	290
18	Calloway County Schools	6,014	4,857	10,871	-	160	26	-	186
19	Campbell County Schools	10,926	8,824	19,750	-	291	46	877	1,214
20	Carlisle County Schools	1,712	1,382	3,094	-	46	7	76	129
21	Carroll County Schools	4,415	3,566	7,981	-	117	19	156	292
22	Carter County Schools	8,251	6,664	14,915	-	219	35	251	505
23	Casey County Schools	4,439	3,585	8,024	-	118	19	304	441
24	Christian County Schools	15,758	12,726	28,484	-	419	67	-	486
25	Clark County Schools	11,305	9,130	20,435	-	301	48	707	1,056
26	Clay County Schools	6,291	5,081	11,372	-	167	27	-	194
27	Clinton County Schools	3,445	2,782	6,227	-	92	15	118	225
28	Crittenden County Schools	2,468	1,993	4,461	-	66	10	7	83
29	Cumberland County Schools	1,876	1,515	3,391	-	50	8	211	269



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
30	Daviess County Schools	\$ 25,083	\$ 20,256	\$ 45,339	\$ -	\$ 667	\$ 107	\$ 1,218	\$ 1,992
31	Edmonson County Schools	3,679	2,971	6,650	-	98	16	72	186
32	Elliott County Schools	2,105	1,700	3,805	-	56	9	-	65
33	Estill County Schools	4,521	3,651	8,172	-	120	19	10	149
34	Fayette County Schools	117,017	94,499	211,516	-	3,111	497	3,921	7,529
35	Fleming County Schools	4,487	3,624	8,111	-	119	19	101	239
36	Floyd County Schools	11,287	9,115	20,402	-	300	48	245	593
37	Franklin County Schools	13,425	10,842	24,267	-	357	57	672	1,086
38	Fulton County Schools	1,287	1,039	2,326	-	34	5	112	151
39	Gallatin County Schools	3,384	2,733	6,117	-	90	14	57	161
40	Garrard County Schools	5,165	4,172	9,337	-	137	22	239	398
41	Grant County Schools	7,012	5,663	12,675	-	186	30	91	307
42	Graves County Schools	8,515	6,877	15,392	-	226	36	100	362
43	Grayson County Schools	8,051	6,501	14,552	-	214	34	47	295
44	Green County Schools	3,254	2,628	5,882	-	87	14	-	101
45	Greenup County Schools	5,664	4,574	10,238	-	151	24	-	175
46	Hancock County Schools	3,736	3,017	6,753	-	99	16	55	170
47	Hardin County Schools	31,196	25,193	56,389	-	829	133	1,221	2,183
48	Harlan County Schools	6,749	5,450	12,199	-	179	29	67	275
49	Harrison County Schools	5,610	4,531	10,141	-	149	24	-	173
50	Hart County Schools	5,219	4,215	9,434	-	139	22	-	161
51	Henderson County Schools	15,128	12,217	27,345	-	402	64	658	1,124
52	Henry County Schools	4,414	3,564	7,978	-	117	19	263	399
53	Hickman County Schools	1,751	1,414	3,165	-	47	7	43	97
54	Hopkins County Schools	13,243	10,695	23,938	-	352	56	-	408
55	Jackson County Schools	4,658	3,761	8,419	-	124	20	121	265
56	Jefferson County Schools	303,280	244,916	548,196	-	8,061	1,297	19,088	28,446
57	Jessamine County Schools	17,297	13,968	31,265	-	460	73	1,006	1,539
58	Johnson County Schools	7,556	6,102	13,658	-	201	32	407	640



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
59	Kenton County Schools	\$ 30,462	\$ 24,600	\$ 55,062	\$ -	\$ 810	\$ 129	\$ 1,257	\$ 2,196
60	Knott Counts Schools	4,522	3,652	8,174	-	120	19	-	139
61	Knox County Schools	8,768	7,081	15,849	-	233	37	-	270
62	Larue County Schools	5,084	4,106	9,190	-	135	22	-	157
63	Laurel County Schools	17,748	14,333	32,081	-	472	75	267	814
64	Lawrence County Schools	5,043	4,073	9,116	-	134	21	80	235
65	Lee County Schools	1,585	1,280	2,865	-	42	7	79	128
66	Leslie County Schools	3,375	2,726	6,101	-	90	14	37	141
67	Letcher County Schools	6,357	5,134	11,491	-	169	27	101	297
68	Lewis County Schools	4,247	3,430	7,677	-	113	18	223	354
69	Lincoln County Schools	6,883	5,559	12,442	-	183	29	-	212
70	Livingston County Schools	2,607	2,105	4,712	-	69	11	-	80
71	Logan County Schools	7,038	5,684	12,722	-	187	30	15	232
72	Lyon County Schools	1,720	1,389	3,109	-	46	7	25	78
73	Madison County Schools	21,856	17,650	39,506	-	581	93	256	930
74	Magoffin County Schools	4,012	3,240	7,252	-	107	17	115	239
75	Marion County Schools	7,275	5,875	13,150	-	193	31	-	224
76	Marshall County Schools	10,175	8,217	18,392	-	271	43	225	539
77	Martin County Schools	3,406	2,750	6,156	-	91	14	54	159
78	Mason County Schools	5,864	4,736	10,600	-	156	25	116	297
79	McCracken County Schools	14,854	11,996	26,850	-	395	63	506	964
80	McCreary County Schools	5,252	4,241	9,493	-	140	22	64	226
81	McLean County Schools	3,250	2,625	5,875	-	86	14	98	198
82	Meade County Schools	9,369	7,566	16,935	-	249	40	616	905
83	Menifee County Schools	1,928	1,557	3,485	-	51	8	109	168
84	Mercer County Schools	6,174	4,986	11,160	-	164	26	167	357
85	Metcalf County Schools	2,643	2,134	4,777	-	70	11	-	81
86	Monroe County Schools	3,879	3,133	7,012	-	103	16	82	201
87	Montgomery County Schools	8,719	7,041	15,760	-	232	37	-	269



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
88	Morgan County Schools	\$ 3,725	\$ 3,008	\$ 6,733	\$ -	\$ 99	\$ 16	\$ 181	\$ 296
89	Muhlenberg County Schools	9,715	7,846	17,561	-	258	41	495	794
90	Nelson County Schools	9,617	7,766	17,383	-	256	41	3	300
91	Nicholas County Schools	1,946	1,571	3,517	-	52	8	6	66
92	Ohio County Schools	7,606	6,142	13,748	-	202	32	136	370
93	Oldham County Schools	27,417	22,141	49,558	-	729	116	1,526	2,371
94	Owen County Schools	3,394	2,741	6,135	-	90	14	32	136
95	Owsley County Schools	1,308	1,056	2,364	-	35	6	4	45
96	Pendleton County Schools	4,350	3,513	7,863	-	116	18	-	134
97	Perry County Schools	7,196	5,811	13,007	-	191	31	42	264
98	Pike County Schools	16,798	13,565	30,363	-	447	71	132	650
99	Powell County Schools	4,399	3,553	7,952	-	117	19	66	202
100	Pulaski County Schools	15,656	12,643	28,299	-	416	67	181	664
101	Robertson County Schools	776	627	1,403	-	21	3	21	45
102	Rockcastle County Schools	5,979	4,828	10,807	-	159	25	72	256
103	Rowan County Schools	6,054	4,889	10,943	-	161	26	23	210
104	Russell County Schools	5,916	4,778	10,694	-	157	25	-	182
105	Scott County Schools	18,595	15,017	33,612	-	494	79	931	1,504
106	Shelby County Schools	15,853	12,802	28,655	-	422	67	601	1,090
107	Simpson County Schools	6,371	5,145	11,516	-	169	27	287	483
108	Spencer County Schools	5,903	4,767	10,670	-	157	25	129	311
109	Taylor County Schools	4,988	4,028	9,016	-	133	21	-	154
110	Todd County Schools	3,493	2,821	6,314	-	93	15	47	155
111	Trigg County Schools	4,502	3,636	8,138	-	120	19	114	253
112	Trimble County Schools	2,398	1,936	4,334	-	64	10	-	74
113	Union County Schools	4,526	3,655	8,181	-	120	19	252	391
114	Warren County Schools	30,977	25,016	55,993	-	824	132	2,419	3,375
115	Washington County Schools	3,679	2,971	6,650	-	98	16	-	114
116	Wayne County Schools	6,216	5,019	11,235	-	165	26	-	191



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
117	Webster County Schools	\$ 4,249	\$ 3,431	\$ 7,680	\$ -	\$ 113	\$ 18	\$ 153	\$ 284
118	Whitley County Schools	9,137	7,379	16,516	-	243	39	128	410
119	Wolfe County Schools	2,971	2,399	5,370	-	79	13	59	151
120	Woodford County Schools	8,544	6,900	15,444	-	227	36	381	644
122	Anchorage City Schools	1,720	1,389	3,109	-	46	7	83	136
124	Ashland City Schools	7,108	5,740	12,848	-	189	30	400	619
125	Augusta City Schools	699	565	1,264	-	19	3	47	69
126	Barbourville City Schools	1,506	1,216	2,722	-	40	6	181	227
127	Bardstown City Schools	6,733	5,437	12,170	-	179	29	376	584
128	Beechwood Independent Schools	3,236	2,614	5,850	-	86	14	196	296
129	Bellevue City Schools	1,686	1,362	3,048	-	45	7	-	52
131	Berea City Schools	2,614	2,111	4,725	-	70	11	218	299
134	Bowling Green City Schools	9,427	7,613	17,040	-	251	40	556	847
136	Burgin City Schools	1,092	882	1,974	-	29	5	58	92
140	Campbellsville City Schools	2,641	2,133	4,774	-	70	11	35	116
144	Caverna City Schools	1,649	1,332	2,981	-	44	7	41	92
147	Cloverport City Schools	734	593	1,327	-	20	3	30	53
150	Corbin City Schools	5,934	4,792	10,726	-	158	25	283	466
151	Covington City Schools	10,005	8,080	18,085	-	266	43	389	698
154	Danville City Schools	5,594	4,518	10,112	-	149	24	466	639
155	Dawson Springs City Schools	1,346	1,087	2,433	-	36	6	42	84
156	Dayton City Schools	2,060	1,664	3,724	-	55	9	-	64
158	East Bernstadt City Schools	1,035	836	1,871	-	28	4	60	92
160	Elizabethtown City Schools	5,617	4,536	10,153	-	149	24	193	366
161	Eminence Independent Schools	1,922	1,552	3,474	-	51	8	230	289
162	Erlanger-Elsmere City Schools	5,357	4,326	9,683	-	142	23	55	220
163	Fairview Independent Schools	1,298	1,048	2,346	-	35	6	-	41
166	Fort Thomas Independent Schools	7,579	6,121	13,700	-	202	32	373	607
167	Frankfort City Schools	2,268	1,832	4,100	-	60	10	205	275



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
170	Fulton City Schools	\$ 857	\$ 692	\$ 1,549	\$ -	\$ 23	\$ 4	\$ 26	\$ 53
173	Glasgow City Schools	5,060	4,087	9,147	-	135	21	233	389
180	Harlan City Schools	1,441	1,163	2,604	-	38	6	60	104
182	Hazard Independent Schools	2,185	1,765	3,950	-	58	9	152	219
190	Jackson City Schools	536	433	969	-	14	2	-	16
191	Jenkins City Schools	1,015	820	1,835	-	27	4	33	64
206	Ludlow City Schools	1,947	1,572	3,519	-	52	8	-	60
210	Mayfield City Schools	3,476	2,807	6,283	-	92	15	67	174
214	Middlesboro City Schools	2,474	1,998	4,472	-	66	11	45	122
221	Murray City Schools	3,650	2,948	6,598	-	97	16	179	292
222	Newport City Schools	4,298	3,471	7,769	-	114	18	305	437
224	Owensboro City Schools	12,310	9,941	22,251	-	327	52	1,034	1,413
226	Paducah City Schools	6,554	5,292	11,846	-	174	28	113	315
227	Paintsville City Schools	1,987	1,605	3,592	-	53	8	61	122
228	Paris City Schools	1,465	1,183	2,648	-	39	6	47	92
230	Pikeville City Schools	3,270	2,641	5,911	-	87	14	40	141
231	Pineville City Schools	1,067	862	1,929	-	28	5	81	114
235	Raceland City Schools	2,124	1,715	3,839	-	56	9	-	65
238	Russell City Schools	5,096	4,116	9,212	-	136	22	117	275
239	Russellville City Schools	2,099	1,695	3,794	-	56	9	11	76
240	Science Hill City Schools	862	696	1,558	-	23	4	-	27
245	Silver Grove City Schools	570	460	1,030	-	15	2	52	69
246	Somerset City Schools	3,670	2,964	6,634	-	98	16	134	248
247	Southgate City Schools	603	487	1,090	-	16	3	95	114
258	Walton-Verona Independent Schools	3,834	3,096	6,930	-	102	16	137	255
259	West Point City Schools	291	235	526	-	8	1	-	9
260	Williamsburg City Schools	1,642	1,326	2,968	-	44	7	47	98
261	Williamstown City Schools	1,520	1,227	2,747	-	40	6	-	46
870	Ohio Valley Educational Cooperative	1,001	808	1,809	-	27	4	122	153



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Local School Districts and Educational Cooperatives					Deferred Outflows of Resources					
		June 30, 2019			Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability						
Code										
871	West Kentucky Educational Cooperative	\$ 547	\$ 442	\$ 989	\$ -	\$ 15	\$ 2	\$ 113	\$ 130	
872	Southeast South-Central Educational Cooperative	150	121	271	-	4	1	62	67	
890	Green River Regional Educational Cooperative	402	325	727	-	11	2	-	13	
891	Central KY Special Education Cooperative	229	185	414	-	6	1	-	7	
892	KY Valley Educational Cooperative	136	110	246	-	4	1	19	24	
894	KY Educational Development Corporation	854	690	1,544	-	23	4	75	102	
895	Northern KY Cooperative for Educational Services	711	574	1,285	-	19	3	57	79	
	Total Local School Districts	\$ 1,524,166	\$ 1,230,873	\$ 2,755,039	\$ -	\$ 40,525	\$ 6,477	\$ 59,261	\$ 106,263	
	Total Non-University for Employers	\$ 1,565,744			\$ -	\$ 41,630	\$ 6,652	\$ 60,505	\$ 108,787	
	Total University for Employers	77,192			-	2,054	328	465	2,847	
	Total for Employers	\$ 1,642,936			\$ -	\$ 43,684	\$ 6,980	\$ 60,970	\$ 111,634	
	Total for State		1,283,851		-	34,136	5,455	34,238	73,829	
	Grand Total	\$ 1,642,936	\$ 1,283,851	\$ 2,926,787	\$ -	\$ 77,820	\$ 12,435	\$ 95,208	\$ 185,463	



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

		Deferred Inflows of Resources						Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense	
Code	Local School Districts and Educational Cooperatives	\$ 1,205	\$ -	\$ -	\$ 172	\$ 1,377	\$ 179	\$ (16)	\$ 163	
2	Adair County Schools	1,456	-	-	167	1,623	216	4	220	
3	Allen County Schools	1,715	-	-	-	1,715	255	30	285	
4	Anderson County Schools	562	-	-	295	857	83	(61)	22	
5	Ballard County Schools	2,460	-	-	362	2,822	365	(3)	362	
6	Barren County Schools	901	-	-	465	1,366	134	(95)	39	
7	Bath County Schools	1,160	-	-	560	1,720	172	(83)	89	
8	Bell County Schools	11,870	-	-	143	12,013	1,763	433	2,196	
9	Boone County Schools	1,269	-	-	366	1,635	189	(83)	106	
10	Bourbon County Schools	1,706	-	-	34	1,740	253	55	308	
11	Boyd County Schools	1,622	-	-	7	1,629	241	44	285	
12	Boyle County Schools	603	-	-	95	698	90	3	93	
13	Bracken County Schools	882	-	-	335	1,217	131	(71)	60	
14	Breathitt County Schools	1,277	-	-	205	1,482	190	(47)	143	
15	Breckinridge County Schools	6,805	-	-	471	7,276	1,011	51	1,062	
16	Bullitt County Schools	988	-	-	121	1,109	147	(11)	136	
17	Butler County Schools	877	-	-	81	958	130	14	144	
18	Caldwell County Schools	1,456	-	-	238	1,694	216	(50)	166	
19	Calloway County Schools	2,645	-	-	-	2,645	393	159	552	
20	Campbell County Schools	414	-	-	15	429	62	10	72	
21	Carlisle County Schools	1,069	-	-	125	1,194	159	-	159	
22	Carroll County Schools	1,997	-	-	425	2,422	297	(53)	244	
23	Carter County Schools	1,074	-	-	146	1,220	160	41	201	
24	Casey County Schools	3,814	-	-	878	4,692	566	(181)	385	
25	Christian County Schools	2,736	-	-	132	2,868	406	92	498	
26	Clark County Schools	1,523	-	-	417	1,940	226	(89)	137	
27	Clay County Schools	834	-	-	170	1,004	124	(18)	106	
28	Clinton County Schools	597	-	-	-	597	89	-	89	
29	Crittenden County Schools	454	-	-	153	607	67	4	71	



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

		<u>Deferred Inflows of Resources</u>				<u>Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of</u>		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Total OPEB Expense
Code	Local School Districts and Educational Cooperatives							
30	Daviess County Schools	\$ 6,071	\$ -	\$ -	\$ 524	\$ 6,595	\$ 902	\$ 994
31	Edmonson County Schools	890	-	-	179	1,069	132	104
32	Elliott County Schools	509	-	-	145	654	76	43
33	Estill County Schools	1,094	-	-	281	1,375	162	103
34	Fayette County Schools	28,323	-	-	-	28,323	4,206	4,925
35	Fleming County Schools	1,086	-	-	34	1,120	161	172
36	Floyd County Schools	2,732	-	-	617	3,349	406	309
37	Franklin County Schools	3,249	-	-	44	3,293	483	589
38	Fulton County Schools	311	-	-	91	402	46	47
39	Gallatin County Schools	819	-	-	82	901	122	113
40	Garrard County Schools	1,250	-	-	28	1,278	186	219
41	Grant County Schools	1,697	-	-	359	2,056	252	186
42	Graves County Schools	2,061	-	-	357	2,418	306	244
43	Grayson County Schools	1,949	-	-	192	2,141	289	254
44	Green County Schools	788	-	-	147	935	117	87
45	Greenup County Schools	1,371	-	-	188	1,559	204	167
46	Hancock County Schools	904	-	-	105	1,009	134	119
47	Hardin County Schools	7,551	-	-	751	8,302	1,121	1,162
48	Harlan County Schools	1,634	-	-	353	1,987	243	177
49	Harrison County Schools	1,358	-	-	99	1,457	202	180
50	Hart County Schools	1,263	-	-	323	1,586	188	123
51	Henderson County Schools	3,662	-	-	162	3,824	544	621
52	Henry County Schools	1,068	-	-	255	1,323	159	148
53	Hickman County Schools	424	-	-	114	538	63	45
54	Hopkins County Schools	3,205	-	-	942	4,147	476	273
55	Jackson County Schools	1,127	-	-	187	1,314	167	146
56	Jefferson County Schools	73,411	-	-	891	74,302	10,897	14,005
57	Jessamine County Schools	4,187	-	-	374	4,561	622	714
58	Johnson County Schools	1,829	-	-	676	2,505	272	190



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

		<u>Deferred Inflows of Resources</u>				<u>Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of</u>		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Total OPEB Expense
Code	Local School Districts and Educational Cooperatives							
59	Kenton County Schools	\$ 7,373	\$ -	\$ -	\$ 623	\$ 7,996	\$ 1,095	\$ 1,171
60	Knott Counts Schools	1,095	-	-	294	1,389	163	104
61	Knox County Schools	2,122	-	-	224	2,346	315	270
62	Larue County Schools	1,231	-	-	216	1,447	183	140
63	Laurel County Schools	4,296	-	-	183	4,479	638	643
64	Lawrence County Schools	1,221	-	-	236	1,457	181	142
65	Lee County Schools	384	-	-	103	487	57	48
66	Leslie County Schools	817	-	-	230	1,047	121	76
67	Letcher County Schools	1,539	-	-	201	1,740	229	200
68	Lewis County Schools	1,028	-	-	195	1,223	153	148
69	Lincoln County Schools	1,666	-	-	446	2,112	247	154
70	Livingston County Schools	631	-	-	81	712	94	77
71	Logan County Schools	1,704	-	-	383	2,087	253	171
72	Lyon County Schools	416	-	-	-	416	62	66
73	Madison County Schools	5,290	-	-	431	5,721	786	733
74	Magoffin County Schools	971	-	-	189	1,160	144	120
75	Marion County Schools	1,761	-	-	133	1,894	262	234
76	Marshall County Schools	2,463	-	-	15	2,478	366	400
77	Martin County Schools	824	-	-	125	949	122	105
78	Mason County Schools	1,419	-	-	60	1,479	211	217
79	McCracken County Schools	3,595	-	-	293	3,888	534	555
80	McCreary County Schools	1,271	-	-	428	1,699	189	104
81	McLean County Schools	787	-	-	85	872	117	115
82	Meade County Schools	2,268	-	-	209	2,477	337	397
83	Menifee County Schools	467	-	-	-	467	69	89
84	Mercer County Schools	1,494	-	-	193	1,687	222	207
85	Metcalf County Schools	640	-	-	560	1,200	95	(10)
86	Monroe County Schools	939	-	-	60	999	139	140
87	Montgomery County Schools	2,110	-	-	974	3,084	313	103



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

		<u>Deferred Inflows of Resources</u>				<u>Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of</u>		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Total OPEB Expense
Code	Local School Districts and Educational Cooperatives							
88	Morgan County Schools	\$ 901	\$ -	\$ -	\$ 106	\$ 1,007	\$ 134	\$ 9
89	Muhlenberg County Schools	2,351	-	-	119	2,470	349	59
90	Nelson County Schools	2,328	-	-	11	2,339	346	(2)
91	Nicholas County Schools	471	-	-	118	589	70	(24)
92	Ohio County Schools	1,841	-	-	366	2,207	273	(59)
93	Oldham County Schools	6,636	-	-	351	6,987	986	186
94	Owen County Schools	822	-	-	82	904	122	(13)
95	Owsley County Schools	317	-	-	62	379	47	(14)
96	Pendleton County Schools	1,053	-	-	207	1,260	156	(40)
97	Perry County Schools	1,742	-	-	523	2,265	259	(112)
98	Pike County Schools	4,066	-	-	1,097	5,163	604	(223)
99	Powell County Schools	1,065	-	-	338	1,403	158	(63)
100	Pulaski County Schools	3,789	-	-	288	4,077	563	(34)
101	Robertson County Schools	188	-	-	-	188	28	4
102	Rockcastle County Schools	1,447	-	-	166	1,613	215	(25)
103	Rowan County Schools	1,465	-	-	7	1,472	218	1
104	Russell County Schools	1,432	-	-	304	1,736	213	(68)
105	Scott County Schools	4,501	-	-	183	4,684	668	122
106	Shelby County Schools	3,837	-	-	585	4,422	570	(29)
107	Simpson County Schools	1,542	-	-	78	1,620	229	33
108	Spencer County Schools	1,429	-	-	-	1,429	212	27
109	Taylor County Schools	1,207	-	-	295	1,502	179	(66)
110	Todd County Schools	845	-	-	148	993	126	(25)
111	Trigg County Schools	1,090	-	-	75	1,165	162	3
112	Trimble County Schools	580	-	-	203	783	86	(41)
113	Union County Schools	1,095	-	-	361	1,456	163	(37)
114	Warren County Schools	7,498	-	-	188	7,686	1,113	379
115	Washington County Schools	891	-	-	168	1,059	132	(34)
116	Wayne County Schools	1,504	-	-	201	1,705	223	(40)



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

		Deferred Inflows of Resources						Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense	
Local School Districts and Educational Cooperatives	Code									
117	Webster County Schools	\$ 1,028	\$ -	\$ -	\$ 43	\$ 1,071	\$ 153	\$ 16	\$ 169	
118	Whitley County Schools	2,212	-	-	8	2,220	328	21	349	
119	Wolfe County Schools	719	-	-	282	1,001	107	(54)	53	
120	Woodford County Schools	2,068	-	-	-	2,068	307	70	377	
122	Anchorage City Schools	416	-	-	-	416	62	14	76	
124	Ashland City Schools	1,720	-	-	-	1,720	255	76	331	
125	Augusta City Schools	169	-	-	-	169	25	8	33	
126	Barbourville City Schools	364	-	-	-	364	54	32	86	
127	Bardstown City Schools	1,630	-	-	-	1,630	242	68	310	
128	Beechwood Independent Schools	783	-	-	20	803	116	29	145	
129	Bellevue City Schools	408	-	-	143	551	61	(32)	29	
131	Berea City Schools	633	-	-	-	633	94	41	135	
134	Bowling Green City Schools	2,282	-	-	176	2,458	339	56	395	
136	Burgin City Schools	264	-	-	-	264	39	11	50	
140	Campbellsville City Schools	639	-	-	56	695	95	(6)	89	
144	Caverna City Schools	399	-	-	82	481	59	(12)	47	
147	Cloverport City Schools	178	-	-	106	284	26	(18)	8	
150	Corbin City Schools	1,436	-	-	161	1,597	213	12	225	
151	Covington City Schools	2,422	-	-	365	2,787	360	(17)	343	
154	Danville City Schools	1,354	-	-	-	1,354	201	86	287	
155	Dawson Springs City Schools	326	-	-	26	352	48	2	50	
156	Dayton City Schools	499	-	-	42	541	74	(7)	67	
158	East Bernstadt City Schools	250	-	-	42	292	37	2	39	
160	Elizabethtown City Schools	1,359	-	-	56	1,415	202	22	224	
161	Eminence Independent Schools	465	-	-	-	465	69	45	114	
162	Erlanger-Elsmere City Schools	1,297	-	-	158	1,455	193	(14)	179	
163	Fairview Independent Schools	314	-	-	236	550	47	(48)	(1)	
166	Fort Thomas Independent Schools	1,834	-	-	42	1,876	272	55	327	
167	Frankfort City Schools	549	-	-	23	572	82	30	112	



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

		Deferred Inflows of Resources				Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Total OPEB Expense
Code	Local School Districts and Educational Cooperatives							
170	Fulton City Schools	\$ 207	\$ -	\$ -	\$ 3	\$ 210	\$ 31	\$ 34
173	Glasgow City Schools	1,225	-	-	249	1,474	182	165
180	Harlan City Schools	349	-	-	49	398	52	53
182	Hazard Independent Schools	529	-	-	108	637	79	82
190	Jackson City Schools	130	-	-	29	159	19	14
191	Jenkins City Schools	246	-	-	72	318	36	27
206	Ludlow City Schools	471	-	-	180	651	70	32
210	Mayfield City Schools	841	-	-	58	899	125	124
214	Middlesboro City Schools	599	-	-	15	614	89	93
221	Murray City Schools	883	-	-	-	883	131	163
222	Newport City Schools	1,040	-	-	400	1,440	154	117
224	Owensboro City Schools	2,979	-	-	90	3,069	442	603
226	Paducah City Schools	1,586	-	-	81	1,667	236	237
227	Paintsville City Schools	481	-	-	70	551	71	66
228	Paris City Schools	355	-	-	37	392	53	57
230	Pikeville City Schools	792	-	-	111	903	118	100
231	Pineville City Schools	258	-	-	23	281	38	46
235	Raceland City Schools	514	-	-	92	606	76	61
238	Russell City Schools	1,234	-	-	62	1,296	183	188
239	Russellville City Schools	508	-	-	27	535	75	73
240	Science Hill City Schools	209	-	-	48	257	31	20
245	Silver Grove City Schools	138	-	-	40	178	20	21
246	Somerset City Schools	888	-	-	-	888	132	156
247	Southgate City Schools	146	-	-	-	146	22	40
258	Walton-Verona Independent Schools	928	-	-	142	1,070	138	129
259	West Point City Schools	70	-	-	48	118	10	1
260	Williamsburg City Schools	397	-	-	38	435	59	57
261	Williamstown City Schools	368	-	-	64	432	55	41
870	Ohio Valley Educational Cooperative	242	-	-	74	316	36	41



Appendix B – Schedule of OPEB Amounts by Employer for MIF (\$ in Thousands)

Local School Districts and Educational Cooperatives	Deferred Inflows of Resources					Expensed Amounts from		
	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
871 West Kentucky Educational Cooperative	\$ 132	\$ -	\$ -	\$ 37	\$ 169	\$ 20	\$ 11	\$ 31
872 Southeast South-Central Educational Cooperative	36	-	-	-	36	5	11	16
890 Green River Regional Educational Cooperative	97	-	-	89	186	14	(21)	(7)
891 Central KY Special Education Cooperative	55	-	-	40	95	8	(8)	-
892 KY Valley Educational Cooperative	33	-	-	268	301	5	(44)	(39)
894 KY Educational Development Corporation	207	-	-	50	257	31	-	31
895 Northern KY Cooperative for Educational Services	172	-	-	28	200	26	7	33
Total Local School Districts	\$ 368,911	\$ -	\$ -	\$ 33,667	\$ 402,578	\$ 54,785	\$ 3,018	\$ 57,803
Total Non-University for Employers	\$ 378,974	\$ -	\$ -	\$ 39,253	\$ 418,227	\$ 56,280	\$ 2,151	\$ 58,431
Total University for Employers	18,685	-	-	7,185	25,870	2,775	(1,408)	1,367
Total for Employers	\$ 397,659	\$ -	\$ -	\$ 46,438	\$ 444,097	\$ 59,055	\$ 743	\$ 59,798
Total for State	310,746	-	-	48,770	359,516	46,147	(743)	45,404
Grand Total	\$ 708,405	\$ -	\$ -	\$ 95,208	\$ 803,613	\$ 105,202	\$ -	\$ 105,202



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Code University Employers		June 30, 2019			Deferred Outflows of Resources				
					Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability					
263	Eastern Kentucky University	\$ 498	\$ -	\$ 498	\$ -	\$ -	\$ 104	\$ -	\$ 104
266	Kentucky State University	126	-	126	-	-	26	5	31
269	Morehead State University	279	-	279	-	-	57	-	57
270	Murray State University	281	-	281	-	-	58	-	58
273	Western Kentucky University	463	-	463	-	-	95	-	95
500	KCTCS Central Office - University	155	-	155	-	-	32	-	32
Total University		\$ 1,802	\$ -	\$ 1,802	\$ -	\$ -	\$ 372	\$ 5	\$ 377



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

		Deferred Inflows of Resources					Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
Code	University Employers								
263	Eastern Kentucky University	\$ 12	\$ -	\$ -	\$ 15	\$ 27	\$ 90	\$ (3)	\$ 87
266	Kentucky State University	3	-	-	-	3	23	1	24
269	Morehead State University	6	-	-	12	18	50	(2)	48
270	Murray State University	6	-	-	11	17	50	(1)	49
273	Western Kentucky University	10	-	-	30	40	83	(5)	78
500	KCTCS Central Office - University	3	-	-	9	12	28	(2)	26
	Total University	\$ 40	\$ -	\$ -	\$ 77	\$ 117	\$ 324	\$ (12)	\$ 312



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Code Other Employers		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
400	KCTCS Central Office	\$ 134	\$ -	\$ 134	\$ -	\$ -	\$ 28	\$ -	\$ 28
801	KY High School Athletic Association	7	-	7	-	-	1	1	2
805	KY School Boards Association	13	-	13	-	-	3	-	3
806	KY Education Association	2	-	2	-	-	-	-	-
807	KY Academic Association	1	-	1	-	-	-	-	-
809	Jefferson County Teachers' Association	1	-	1	-	-	-	-	-
Total Other		\$ 158	\$ -	\$ 158	\$ -	\$ -	\$ 32	\$ 1	\$ 33



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

		Deferred Inflows of Resources					Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
Code	Other Employers								
400	KCTCS Central Office	\$ 3	\$ -	\$ -	\$ 19	\$ 22	\$ 24	\$ (4)	\$ 20
801	KY High School Athletic Association	-	-	-	-	-	1	-	1
805	KY School Boards Association	-	-	-	-	-	2	-	2
806	KY Education Association	-	-	-	-	-	-	-	-
807	KY Academic Association	-	-	-	-	-	-	-	-
809	Jefferson County Teachers' Association	-	-	-	-	-	-	1	1
	Total Other	\$ 3	\$ -	\$ -	\$ 19	\$ 22	\$ 27	\$ (3)	\$ 24



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Code State Agencies		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
301	Technical Education District - Madisonville	\$ 62	\$ -	\$ 62	\$ -	\$ -	\$ 13	\$ 2	\$ 15
302	Technical Education District - Bowling Green	61	-	61	-	-	13	1	14
303	Technical Education District - Elizabethtown	-	-	-	-	-	-	-	-
304	Technical Education District - Frankfort	46	-	46	-	-	9	-	9
305	Technical Education District - Hazard	58	-	58	-	-	12	1	13
308	Adult Council on Post Secondary Education	3	-	3	-	-	1	-	1
316	Office of Career and Technical Education	17	-	17	-	-	4	2	6
317	Office of Secretary of Workforce Investment	1	-	1	-	-	-	-	-
318	Department for Vocational Rehabilitation	89	-	89	-	-	18	5	23
320	School for the Blind	27	-	27	-	-	5	1	6
330	School for the Deaf	19	-	19	-	-	4	-	4
345	Department of Education	128	-	128	-	-	26	-	26
728	Department of Corrections	1	-	1	-	-	-	-	-
896	Education Professional Standards Board	5	-	5	-	-	1	-	1
Total State Agencies		\$ 517	\$ -	\$ 517	\$ -	\$ -	\$ 106	\$ 12	\$ 118



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Code	State Agencies	Deferred Inflows of Resources					Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
301	Technical Education District - Madisonville	\$ 1	\$ -	\$ -	\$ 1	\$ 2	\$ 11	\$ -	\$ 11
302	Technical Education District - Bowling Green	1	-	-	1	2	11	-	11
303	Technical Education District - Elizabethtown	-	-	-	-	-	-	-	-
304	Technical Education District - Frankfort	1	-	-	-	1	8	-	8
305	Technical Education District - Hazard	1	-	-	-	1	10	(1)	9
308	Adult Council on Post Secondary Education	-	-	-	1	1	1	(1)	-
316	Office of Career and Technical Education	-	-	-	-	-	3	(1)	2
317	Office of Secretary of Workforce Investment	-	-	-	-	-	-	-	-
318	Department for Vocational Rehabilitation	2	-	-	2	4	16	1	17
320	School for the Blind	1	-	-	1	2	5	1	6
330	School for the Deaf	-	-	-	11	11	3	(1)	2
345	Department of Education	3	-	-	6	9	23	(2)	21
728	Department of Corrections	-	-	-	-	-	-	-	-
896	Education Professional Standards Board	-	-	-	3	3	1	(1)	-
Total State Agencies		\$ 10	\$ -	\$ -	\$ 26	\$ 36	\$ 92	\$ (5)	\$ 87



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Local School Districts and Educational Cooperatives	June 30, 2019			Deferred Outflows of Resources				
	Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code								
1	Adair County Schools	\$ -	\$ 93	\$ 93	\$ -	\$ -	\$ -	\$ -
2	Allen County Schools	-	113	113	-	-	-	-
3	Anderson County Schools	-	133	133	-	-	-	-
4	Ballard County Schools	-	44	44	-	-	-	-
5	Barren County Schools	-	191	191	-	-	-	-
6	Bath County Schools	-	70	70	-	-	-	-
7	Bell County Schools	-	90	90	-	-	-	-
8	Boone County Schools	-	920	920	-	-	-	-
9	Bourbon County Schools	-	98	98	-	-	-	-
10	Boyd County Schools	-	132	132	-	-	-	-
11	Boyle County Schools	-	126	126	-	-	-	-
12	Bracken County Schools	-	47	47	-	-	-	-
13	Breathitt County Schools	-	68	68	-	-	-	-
14	Breckinridge County Schools	-	99	99	-	-	-	-
15	Bullitt County Schools	-	527	527	-	-	-	-
16	Butler County Schools	-	77	77	-	-	-	-
17	Caldwell County Schools	-	68	68	-	-	-	-
18	Calloway County Schools	-	113	113	-	-	-	-
19	Campbell County Schools	-	205	205	-	-	-	-
20	Carlisle County Schools	-	32	32	-	-	-	-
21	Carroll County Schools	-	83	83	-	-	-	-
22	Carter County Schools	-	155	155	-	-	-	-
23	Casey County Schools	-	83	83	-	-	-	-
24	Christian County Schools	-	296	296	-	-	-	-
25	Clark County Schools	-	212	212	-	-	-	-
26	Clay County Schools	-	118	118	-	-	-	-
27	Clinton County Schools	-	65	65	-	-	-	-
28	Crittenden County Schools	-	46	46	-	-	-	-
29	Cumberland County Schools	-	35	35	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
30	Daviess County Schools	\$ -	\$ 471	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ -
31	Edmonson County Schools	-	69	69	-	-	-	-	-
32	Elliott County Schools	-	39	39	-	-	-	-	-
33	Estill County Schools	-	85	85	-	-	-	-	-
34	Fayette County Schools	-	2,195	2,195	-	-	-	-	-
35	Fleming County Schools	-	84	84	-	-	-	-	-
36	Floyd County Schools	-	212	212	-	-	-	-	-
37	Franklin County Schools	-	252	252	-	-	-	-	-
38	Fulton County Schools	-	24	24	-	-	-	-	-
39	Gallatin County Schools	-	64	64	-	-	-	-	-
40	Garrard County Schools	-	97	97	-	-	-	-	-
41	Grant County Schools	-	132	132	-	-	-	-	-
42	Graves County Schools	-	160	160	-	-	-	-	-
43	Grayson County Schools	-	151	151	-	-	-	-	-
44	Green County Schools	-	61	61	-	-	-	-	-
45	Greenup County Schools	-	106	106	-	-	-	-	-
46	Hancock County Schools	-	70	70	-	-	-	-	-
47	Hardin County Schools	-	585	585	-	-	-	-	-
48	Harlan County Schools	-	127	127	-	-	-	-	-
49	Harrison County Schools	-	105	105	-	-	-	-	-
50	Hart County Schools	-	98	98	-	-	-	-	-
51	Henderson County Schools	-	284	284	-	-	-	-	-
52	Henry County Schools	-	83	83	-	-	-	-	-
53	Hickman County Schools	-	33	33	-	-	-	-	-
54	Hopkins County Schools	-	248	248	-	-	-	-	-
55	Jackson County Schools	-	87	87	-	-	-	-	-
56	Jefferson County Schools	-	5,688	5,688	-	-	-	-	-
57	Jessamine County Schools	-	325	325	-	-	-	-	-
58	Johnson County Schools	-	142	142	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
59	Kenton County Schools	\$ -	\$ 571	\$ 571	\$ -	\$ -	\$ -	\$ -	\$ -
60	Knott Counts Schools	-	85	85	-	-	-	-	-
61	Knox County Schools	-	164	164	-	-	-	-	-
62	Larue County Schools	-	95	95	-	-	-	-	-
63	Laurel County Schools	-	333	333	-	-	-	-	-
64	Lawrence County Schools	-	95	95	-	-	-	-	-
65	Lee County Schools	-	30	30	-	-	-	-	-
66	Leslie County Schools	-	63	63	-	-	-	-	-
67	Letcher County Schools	-	119	119	-	-	-	-	-
68	Lewis County Schools	-	80	80	-	-	-	-	-
69	Lincoln County Schools	-	129	129	-	-	-	-	-
70	Livingston County Schools	-	49	49	-	-	-	-	-
71	Logan County Schools	-	132	132	-	-	-	-	-
72	Lyon County Schools	-	32	32	-	-	-	-	-
73	Madison County Schools	-	410	410	-	-	-	-	-
74	Magoffin County Schools	-	75	75	-	-	-	-	-
75	Marion County Schools	-	136	136	-	-	-	-	-
76	Marshall County Schools	-	191	191	-	-	-	-	-
77	Martin County Schools	-	64	64	-	-	-	-	-
78	Mason County Schools	-	110	110	-	-	-	-	-
79	McCracken County Schools	-	279	279	-	-	-	-	-
80	McCreary County Schools	-	99	99	-	-	-	-	-
81	McLean County Schools	-	61	61	-	-	-	-	-
82	Meade County Schools	-	176	176	-	-	-	-	-
83	Menifee County Schools	-	36	36	-	-	-	-	-
84	Mercer County Schools	-	116	116	-	-	-	-	-
85	Metcalf County Schools	-	50	50	-	-	-	-	-
86	Monroe County Schools	-	73	73	-	-	-	-	-
87	Montgomery County Schools	-	164	164	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
88	Morgan County Schools	\$ -	\$ 70	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
89	Muhlenberg County Schools	-	182	182	-	-	-	-	-
90	Nelson County Schools	-	180	180	-	-	-	-	-
91	Nicholas County Schools	-	36	36	-	-	-	-	-
92	Ohio County Schools	-	143	143	-	-	-	-	-
93	Oldham County Schools	-	514	514	-	-	-	-	-
94	Owen County Schools	-	64	64	-	-	-	-	-
95	Owsley County Schools	-	25	25	-	-	-	-	-
96	Pendleton County Schools	-	82	82	-	-	-	-	-
97	Perry County Schools	-	135	135	-	-	-	-	-
98	Pike County Schools	-	315	315	-	-	-	-	-
99	Powell County Schools	-	83	83	-	-	-	-	-
100	Pulaski County Schools	-	294	294	-	-	-	-	-
101	Robertson County Schools	-	15	15	-	-	-	-	-
102	Rockcastle County Schools	-	112	112	-	-	-	-	-
103	Rowan County Schools	-	114	114	-	-	-	-	-
104	Russell County Schools	-	111	111	-	-	-	-	-
105	Scott County Schools	-	349	349	-	-	-	-	-
106	Shelby County Schools	-	297	297	-	-	-	-	-
107	Simpson County Schools	-	120	120	-	-	-	-	-
108	Spencer County Schools	-	111	111	-	-	-	-	-
109	Taylor County Schools	-	94	94	-	-	-	-	-
110	Todd County Schools	-	66	66	-	-	-	-	-
111	Trigg County Schools	-	84	84	-	-	-	-	-
112	Trimble County Schools	-	45	45	-	-	-	-	-
113	Union County Schools	-	85	85	-	-	-	-	-
114	Warren County Schools	-	581	581	-	-	-	-	-
115	Washington County Schools	-	69	69	-	-	-	-	-
116	Wayne County Schools	-	117	117	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
117	Webster County Schools	\$ -	\$ 80	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -
118	Whitley County Schools	-	171	171	-	-	-	-	-
119	Wolfe County Schools	-	56	56	-	-	-	-	-
120	Woodford County Schools	-	160	160	-	-	-	-	-
122	Anchorage City Schools	-	32	32	-	-	-	-	-
124	Ashland City Schools	-	133	133	-	-	-	-	-
125	Augusta City Schools	-	13	13	-	-	-	-	-
126	Barbourville City Schools	-	28	28	-	-	-	-	-
127	Bardstown City Schools	-	126	126	-	-	-	-	-
128	Beechwood Independent Schools	-	61	61	-	-	-	-	-
129	Bellevue City Schools	-	32	32	-	-	-	-	-
131	Berea City Schools	-	49	49	-	-	-	-	-
134	Bowling Green City Schools	-	177	177	-	-	-	-	-
136	Burgin City Schools	-	20	20	-	-	-	-	-
140	Campbellsville City Schools	-	50	50	-	-	-	-	-
144	Caverna City Schools	-	31	31	-	-	-	-	-
147	Cloverport City Schools	-	14	14	-	-	-	-	-
150	Corbin City Schools	-	111	111	-	-	-	-	-
151	Covington City Schools	-	188	188	-	-	-	-	-
154	Danville City Schools	-	105	105	-	-	-	-	-
155	Dawson Springs City Schools	-	25	25	-	-	-	-	-
156	Dayton City Schools	-	39	39	-	-	-	-	-
158	East Bernstadt City Schools	-	19	19	-	-	-	-	-
160	Elizabethtown City Schools	-	105	105	-	-	-	-	-
161	Eminence Independent Schools	-	36	36	-	-	-	-	-
162	Erlanger-Elsmere City Schools	-	101	101	-	-	-	-	-
163	Fairview Independent Schools	-	24	24	-	-	-	-	-
166	Fort Thomas Independent Schools	-	142	142	-	-	-	-	-
167	Frankfort City Schools	-	43	43	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
170	Fulton City Schools	\$ -	\$ 16	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -
173	Glasgow City Schools	-	95	95	-	-	-	-	-
180	Harlan City Schools	-	27	27	-	-	-	-	-
182	Hazard Independent Schools	-	41	41	-	-	-	-	-
190	Jackson City Schools	-	10	10	-	-	-	-	-
191	Jenkins City Schools	-	19	19	-	-	-	-	-
206	Ludlow City Schools	-	37	37	-	-	-	-	-
210	Mayfield City Schools	-	65	65	-	-	-	-	-
214	Middlesboro City Schools	-	46	46	-	-	-	-	-
221	Murray City Schools	-	68	68	-	-	-	-	-
222	Newport City Schools	-	81	81	-	-	-	-	-
224	Owensboro City Schools	-	231	231	-	-	-	-	-
226	Paducah City Schools	-	123	123	-	-	-	-	-
227	Paintsville City Schools	-	37	37	-	-	-	-	-
228	Paris City Schools	-	27	27	-	-	-	-	-
230	Pikeville City Schools	-	61	61	-	-	-	-	-
231	Pineville City Schools	-	20	20	-	-	-	-	-
235	Raceland City Schools	-	40	40	-	-	-	-	-
238	Russell City Schools	-	96	96	-	-	-	-	-
239	Russellville City Schools	-	39	39	-	-	-	-	-
240	Science Hill City Schools	-	16	16	-	-	-	-	-
245	Silver Grove City Schools	-	11	11	-	-	-	-	-
246	Somerset City Schools	-	69	69	-	-	-	-	-
247	Southgate City Schools	-	11	11	-	-	-	-	-
258	Walton-Verona Independent Schools	-	72	72	-	-	-	-	-
259	West Point City Schools	-	5	5	-	-	-	-	-
260	Williamsburg City Schools	-	31	31	-	-	-	-	-
261	Williamstown City Schools	-	28	28	-	-	-	-	-
870	Ohio Valley Educational Cooperative	-	19	19	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Local School Districts and Educational Cooperatives		June 30, 2019			Deferred Outflows of Resources				
		Employer's Proportionate Share of Net OPEB Liability	State's Proportionate Share of Net OPEB Liability	Total Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Code									
871	West Kentucky Educational Cooperative	\$ -	\$ 10	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
872	Southeast South-Central Educational Cooperative	-	3	3	-	-	-	-	-
890	Green River Regional Educational Cooperative	-	8	8	-	-	-	-	-
891	Central KY Special Education Cooperative	-	4	4	-	-	-	-	-
892	KY Valley Educational Cooperative	-	3	3	-	-	-	-	-
894	KY Educational Development Corporation	-	16	16	-	-	-	-	-
895	Northern KY Cooperative for Educational Services	-	13	13	-	-	-	-	-
	Total Local School Districts	\$ -	\$ 28,595	\$ 28,595	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Non-University for Employers	\$ 675			\$ -	\$ -	\$ 138	\$ 13	\$ 151
	Total University for Employers	1,802			-	-	372	5	377
	Total for Employers	\$ 2,477			\$ -	\$ -	\$ 510	\$ 18	\$ 528
	Total for State		28,595		-	-	5,884	104	5,988
	Grand Total	\$ 2,477	\$ 28,595	\$ 31,072	\$ -	\$ -	\$ 6,394	\$ 122	\$ 6,516



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

Local School Districts and Educational Cooperatives	Deferred Inflows of Resources					Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
	Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Net Employer OPEB Expense	Total OPEB Expense
1 Adair County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Allen County Schools	-	-	-	-	-	-	-	-
3 Anderson County Schools	-	-	-	-	-	-	-	-
4 Ballard County Schools	-	-	-	-	-	-	-	-
5 Barren County Schools	-	-	-	-	-	-	-	-
6 Bath County Schools	-	-	-	-	-	-	-	-
7 Bell County Schools	-	-	-	-	-	-	-	-
8 Boone County Schools	-	-	-	-	-	-	-	-
9 Bourbon County Schools	-	-	-	-	-	-	-	-
10 Boyd County Schools	-	-	-	-	-	-	-	-
11 Boyle County Schools	-	-	-	-	-	-	-	-
12 Bracken County Schools	-	-	-	-	-	-	-	-
13 Breathitt County Schools	-	-	-	-	-	-	-	-
14 Breckinridge County Schools	-	-	-	-	-	-	-	-
15 Bullitt County Schools	-	-	-	-	-	-	-	-
16 Butler County Schools	-	-	-	-	-	-	-	-
17 Caldwell County Schools	-	-	-	-	-	-	-	-
18 Calloway County Schools	-	-	-	-	-	-	-	-
19 Campbell County Schools	-	-	-	-	-	-	-	-
20 Carlisle County Schools	-	-	-	-	-	-	-	-
21 Carroll County Schools	-	-	-	-	-	-	-	-
22 Carter County Schools	-	-	-	-	-	-	-	-
23 Casey County Schools	-	-	-	-	-	-	-	-
24 Christian County Schools	-	-	-	-	-	-	-	-
25 Clark County Schools	-	-	-	-	-	-	-	-
26 Clay County Schools	-	-	-	-	-	-	-	-
27 Clinton County Schools	-	-	-	-	-	-	-	-
28 Crittenden County Schools	-	-	-	-	-	-	-	-
29 Cumberland County Schools	-	-	-	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

		Deferred Inflows of Resources					Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
Code	Local School Districts and Educational Cooperatives								
30	Daviess County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Edmonson County Schools	-	-	-	-	-	-	-	-
32	Elliott County Schools	-	-	-	-	-	-	-	-
33	Estill County Schools	-	-	-	-	-	-	-	-
34	Fayette County Schools	-	-	-	-	-	-	-	-
35	Fleming County Schools	-	-	-	-	-	-	-	-
36	Floyd County Schools	-	-	-	-	-	-	-	-
37	Franklin County Schools	-	-	-	-	-	-	-	-
38	Fulton County Schools	-	-	-	-	-	-	-	-
39	Gallatin County Schools	-	-	-	-	-	-	-	-
40	Garrard County Schools	-	-	-	-	-	-	-	-
41	Grant County Schools	-	-	-	-	-	-	-	-
42	Graves County Schools	-	-	-	-	-	-	-	-
43	Grayson County Schools	-	-	-	-	-	-	-	-
44	Green County Schools	-	-	-	-	-	-	-	-
45	Greenup County Schools	-	-	-	-	-	-	-	-
46	Hancock County Schools	-	-	-	-	-	-	-	-
47	Hardin County Schools	-	-	-	-	-	-	-	-
48	Harlan County Schools	-	-	-	-	-	-	-	-
49	Harrison County Schools	-	-	-	-	-	-	-	-
50	Hart County Schools	-	-	-	-	-	-	-	-
51	Henderson County Schools	-	-	-	-	-	-	-	-
52	Henry County Schools	-	-	-	-	-	-	-	-
53	Hickman County Schools	-	-	-	-	-	-	-	-
54	Hopkins County Schools	-	-	-	-	-	-	-	-
55	Jackson County Schools	-	-	-	-	-	-	-	-
56	Jefferson County Schools	-	-	-	-	-	-	-	-
57	Jessamine County Schools	-	-	-	-	-	-	-	-
58	Johnson County Schools	-	-	-	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

		Deferred Inflows of Resources					Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Contributions and Proportionate Share of Contributions	Total OPEB Expense
Code	Local School Districts and Educational Cooperatives								
59	Kenton County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Knott Counts Schools	-	-	-	-	-	-	-	-
61	Knox County Schools	-	-	-	-	-	-	-	-
62	Larue County Schools	-	-	-	-	-	-	-	-
63	Laurel County Schools	-	-	-	-	-	-	-	-
64	Lawrence County Schools	-	-	-	-	-	-	-	-
65	Lee County Schools	-	-	-	-	-	-	-	-
66	Leslie County Schools	-	-	-	-	-	-	-	-
67	Letcher County Schools	-	-	-	-	-	-	-	-
68	Lewis County Schools	-	-	-	-	-	-	-	-
69	Lincoln County Schools	-	-	-	-	-	-	-	-
70	Livingston County Schools	-	-	-	-	-	-	-	-
71	Logan County Schools	-	-	-	-	-	-	-	-
72	Lyon County Schools	-	-	-	-	-	-	-	-
73	Madison County Schools	-	-	-	-	-	-	-	-
74	Magoffin County Schools	-	-	-	-	-	-	-	-
75	Marion County Schools	-	-	-	-	-	-	-	-
76	Marshall County Schools	-	-	-	-	-	-	-	-
77	Martin County Schools	-	-	-	-	-	-	-	-
78	Mason County Schools	-	-	-	-	-	-	-	-
79	McCracken County Schools	-	-	-	-	-	-	-	-
80	McCreary County Schools	-	-	-	-	-	-	-	-
81	McLean County Schools	-	-	-	-	-	-	-	-
82	Meade County Schools	-	-	-	-	-	-	-	-
83	Menifee County Schools	-	-	-	-	-	-	-	-
84	Mercer County Schools	-	-	-	-	-	-	-	-
85	Metcalf County Schools	-	-	-	-	-	-	-	-
86	Monroe County Schools	-	-	-	-	-	-	-	-
87	Montgomery County Schools	-	-	-	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

		Deferred Inflows of Resources					Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
Code	Local School Districts and Educational Cooperatives								
88	Morgan County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Muhlenberg County Schools	-	-	-	-	-	-	-	-
90	Nelson County Schools	-	-	-	-	-	-	-	-
91	Nicholas County Schools	-	-	-	-	-	-	-	-
92	Ohio County Schools	-	-	-	-	-	-	-	-
93	Oldham County Schools	-	-	-	-	-	-	-	-
94	Owen County Schools	-	-	-	-	-	-	-	-
95	Owsley County Schools	-	-	-	-	-	-	-	-
96	Pendleton County Schools	-	-	-	-	-	-	-	-
97	Perry County Schools	-	-	-	-	-	-	-	-
98	Pike County Schools	-	-	-	-	-	-	-	-
99	Powell County Schools	-	-	-	-	-	-	-	-
100	Pulaski County Schools	-	-	-	-	-	-	-	-
101	Robertson County Schools	-	-	-	-	-	-	-	-
102	Rockcastle County Schools	-	-	-	-	-	-	-	-
103	Rowan County Schools	-	-	-	-	-	-	-	-
104	Russell County Schools	-	-	-	-	-	-	-	-
105	Scott County Schools	-	-	-	-	-	-	-	-
106	Shelby County Schools	-	-	-	-	-	-	-	-
107	Simpson County Schools	-	-	-	-	-	-	-	-
108	Spencer County Schools	-	-	-	-	-	-	-	-
109	Taylor County Schools	-	-	-	-	-	-	-	-
110	Todd County Schools	-	-	-	-	-	-	-	-
111	Trigg County Schools	-	-	-	-	-	-	-	-
112	Trimble County Schools	-	-	-	-	-	-	-	-
113	Union County Schools	-	-	-	-	-	-	-	-
114	Warren County Schools	-	-	-	-	-	-	-	-
115	Washington County Schools	-	-	-	-	-	-	-	-
116	Wayne County Schools	-	-	-	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

		Deferred Inflows of Resources					Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
Code	Local School Districts and Educational Cooperatives								
117	Webster County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	Whitley County Schools	-	-	-	-	-	-	-	-
119	Wolfe County Schools	-	-	-	-	-	-	-	-
120	Woodford County Schools	-	-	-	-	-	-	-	-
122	Anchorage City Schools	-	-	-	-	-	-	-	-
124	Ashland City Schools	-	-	-	-	-	-	-	-
125	Augusta City Schools	-	-	-	-	-	-	-	-
126	Barbourville City Schools	-	-	-	-	-	-	-	-
127	Bardstown City Schools	-	-	-	-	-	-	-	-
128	Beechwood Independent Schools	-	-	-	-	-	-	-	-
129	Bellevue City Schools	-	-	-	-	-	-	-	-
131	Berea City Schools	-	-	-	-	-	-	-	-
134	Bowling Green City Schools	-	-	-	-	-	-	-	-
136	Burgin City Schools	-	-	-	-	-	-	-	-
140	Campbellsville City Schools	-	-	-	-	-	-	-	-
144	Caverna City Schools	-	-	-	-	-	-	-	-
147	Cloverport City Schools	-	-	-	-	-	-	-	-
150	Corbin City Schools	-	-	-	-	-	-	-	-
151	Covington City Schools	-	-	-	-	-	-	-	-
154	Danville City Schools	-	-	-	-	-	-	-	-
155	Dawson Springs City Schools	-	-	-	-	-	-	-	-
156	Dayton City Schools	-	-	-	-	-	-	-	-
158	East Bernstadt City Schools	-	-	-	-	-	-	-	-
160	Elizabethtown City Schools	-	-	-	-	-	-	-	-
161	Eminence Independent Schools	-	-	-	-	-	-	-	-
162	Erlanger-Elsmere City Schools	-	-	-	-	-	-	-	-
163	Fairview Independent Schools	-	-	-	-	-	-	-	-
166	Fort Thomas Independent Schools	-	-	-	-	-	-	-	-
167	Frankfort City Schools	-	-	-	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

		Deferred Inflows of Resources					Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
Local School Districts and Educational Cooperatives	Code								
170	Fulton City Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	Glasgow City Schools	-	-	-	-	-	-	-	-
180	Harlan City Schools	-	-	-	-	-	-	-	-
182	Hazard Independent Schools	-	-	-	-	-	-	-	-
190	Jackson City Schools	-	-	-	-	-	-	-	-
191	Jenkins City Schools	-	-	-	-	-	-	-	-
206	Ludlow City Schools	-	-	-	-	-	-	-	-
210	Mayfield City Schools	-	-	-	-	-	-	-	-
214	Middlesboro City Schools	-	-	-	-	-	-	-	-
221	Murray City Schools	-	-	-	-	-	-	-	-
222	Newport City Schools	-	-	-	-	-	-	-	-
224	Owensboro City Schools	-	-	-	-	-	-	-	-
226	Paducah City Schools	-	-	-	-	-	-	-	-
227	Paintsville City Schools	-	-	-	-	-	-	-	-
228	Paris City Schools	-	-	-	-	-	-	-	-
230	Pikeville City Schools	-	-	-	-	-	-	-	-
231	Pineville City Schools	-	-	-	-	-	-	-	-
235	Raceland City Schools	-	-	-	-	-	-	-	-
238	Russell City Schools	-	-	-	-	-	-	-	-
239	Russellville City Schools	-	-	-	-	-	-	-	-
240	Science Hill City Schools	-	-	-	-	-	-	-	-
245	Silver Grove City Schools	-	-	-	-	-	-	-	-
246	Somerset City Schools	-	-	-	-	-	-	-	-
247	Southgate City Schools	-	-	-	-	-	-	-	-
258	Walton-Verona Independent Schools	-	-	-	-	-	-	-	-
259	West Point City Schools	-	-	-	-	-	-	-	-
260	Williamsburg City Schools	-	-	-	-	-	-	-	-
261	Williamstown City Schools	-	-	-	-	-	-	-	-
870	Ohio Valley Educational Cooperative	-	-	-	-	-	-	-	-



Appendix B – Schedule of OPEB Amounts by Employer for LIF (\$ in Thousands)

		Deferred Inflows of Resources					Expensed Amounts from		
		Difference Between Expected and Actual Experience	Change of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Expensed Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total OPEB Expense
Code	Local School Districts and Educational Cooperatives								
871	West Kentucky Educational Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
872	Southeast South-Central Educational Cooperative	-	-	-	-	-	-	-	-
890	Green River Regional Educational Cooperative	-	-	-	-	-	-	-	-
891	Central KY Special Education Cooperative	-	-	-	-	-	-	-	-
892	KY Valley Educational Cooperative	-	-	-	-	-	-	-	-
894	KY Educational Development Corporation	-	-	-	-	-	-	-	-
895	Northern KY Cooperative for Educational Services	-	-	-	-	-	-	-	-
	Total Local School Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Non-University for Employers	\$ 13	\$ -	\$ -	\$ 45	\$ 58	\$ 119	\$ (8)	\$ 111
	Total University for Employers	40	-	-	77	117	324	(12)	312
	Total for Employers	\$ 53	\$ -	\$ -	\$ 122	\$ 175	\$ 443	\$ (20)	\$ 423
	Total for State	614	-	-	-	614	5,110	20	5,130
	Grand Total	\$ 667	\$ -	\$ -	\$ 122	\$ 789	\$ 5,553	\$ -	\$ 5,553



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for MIF (\$ in Thousands)

Code University Employers	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend Employer's Proportionate Share of Net OPEB Liability	Plus 1% Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% (7.00%) Employer's Proportionate Share of Net OPEB Liability	Plus 1% (9.00%) Employer's Proportionate Share of Net OPEB Liability						
					2020	2021	2022	2023	2024	Thereafter
263 Eastern Kentucky University	\$ 17,504	\$ 26,420	\$ 25,473	\$ 18,178	\$ (1,163)	\$ (1,163)	\$ (1,117)	\$ (1,126)	\$ (863)	\$ (487)
266 Kentucky State University	4,011	6,054	5,837	4,165	(163)	(163)	(153)	(155)	(132)	(77)
269 Morehead State University	9,979	15,061	14,521	10,362	(720)	(720)	(693)	(698)	(580)	(361)
270 Murray State University	9,600	14,489	13,970	9,969	(685)	(685)	(660)	(665)	(547)	(341)
273 Western Kentucky University	16,459	24,843	23,952	17,093	(1,305)	(1,305)	(1,261)	(1,269)	(1,034)	(632)
500 KCTCS Central Office - University	5,286	7,978	7,692	5,489	(398)	(398)	(384)	(386)	(327)	(207)
Total University	\$ 62,839	\$ 94,845	\$ 91,445	\$ 65,256	\$ (4,434)	\$ (4,434)	\$ (4,268)	\$ (4,299)	\$ (3,483)	\$ (2,105)

Code Other Employers	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend Employer's Proportionate Share of Net OPEB Liability	Plus 1% Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% (7.00%) Employer's Proportionate Share of Net OPEB Liability	Plus 1% (9.00%) Employer's Proportionate Share of Net OPEB Liability						
					2020	2021	2022	2023	2024	Thereafter
400 KCTCS CENTRAL OFFICE	\$ 7,258	\$ 10,955	\$ 10,563	\$ 7,538	\$ (803)	\$ (803)	\$ (783)	\$ (787)	\$ (641)	\$ (396)
801 KY High School Athletic Association	357	538	519	370	(9)	(9)	(8)	(8)	(4)	(3)
805 KY School Boards Association	615	928	895	638	(52)	(52)	(50)	(50)	(43)	(28)
806 KY Education Association	99	150	145	103	(6)	(6)	(6)	(6)	(3)	-
807 KY Academic Association	65	98	95	67	(4)	(4)	(4)	(4)	(1)	1
809 Jefferson County Teachers' Association	30	45	43	31	(1)	(1)	(1)	(1)	(2)	(2)
Total Other	\$ 8,424	\$ 12,714	\$ 12,260	\$ 8,747	\$ (875)	\$ (875)	\$ (852)	\$ (856)	\$ (694)	\$ (428)



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for MIF (\$ in Thousands)

Code State Agencies	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend Employer's Proportionate Share of Net OPEB Liability	Plus 1% Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% (7.00%) Employer's Proportionate Share of Net OPEB Liability	Plus 1% (9.00%) Employer's Proportionate Share of Net OPEB Liability						
					2020	2021	2022	2023	2024	Thereafter
301 Technical Education District - Madisonville	\$ 2,948	\$ 4,450	\$ 4,290	\$ 3,062	\$ (135)	\$ (135)	\$ (127)	\$ (129)	\$ (124)	\$ (91)
302 Technical Education District - Bowling Green	2,969	4,480	4,320	3,083	(147)	(147)	(139)	(141)	(127)	(81)
303 Technical Education District - Elizabethtown	-	-	-	-	(3)	(3)	(3)	(3)	(3)	-
304 Technical Education District - Frankfort	2,196	3,315	3,196	2,281	(135)	(135)	(129)	(130)	(108)	(73)
305 Technical Education District - Hazard	2,829	4,269	4,116	2,937	(122)	(122)	(115)	(116)	(99)	(65)
308 Adult Council on Post Secondary Education	176	265	256	182	(19)	(19)	(19)	(19)	(15)	(9)
316 Office of Career and Technical Education	900	1,358	1,309	934	(45)	(45)	(43)	(43)	(20)	3
317 Office of Secretary of Workforce Investment	42	63	60	43	(2)	(2)	(2)	(2)	(2)	(2)
318 Department for Vocational Rehabilitation	4,457	6,727	6,486	4,628	(211)	(211)	(199)	(201)	(121)	(36)
320 School for the Blind	1,319	1,991	1,919	1,370	(52)	(52)	(48)	(49)	(49)	(37)
330 School for the Deaf	972	1,467	1,414	1,009	(240)	(240)	(237)	(238)	(215)	(147)
345 Department of Education	6,335	9,562	9,219	6,579	(451)	(451)	(434)	(438)	(386)	(255)
728 Department of Corrections	35	53	51	36	(2)	(2)	(2)	(2)	(1)	(2)
896 Education Professional Standards Board	246	371	358	255	(61)	(61)	(60)	(60)	(59)	(43)
Total State Agencies	\$ 25,424	\$ 38,371	\$ 36,994	\$ 26,399	\$ (1,625)	\$ (1,625)	\$ (1,557)	\$ (1,571)	\$ (1,329)	\$ (838)



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for MIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend Employer's Proportionate Share of Net OPEB Liability	Plus 1% Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% (7.00%) Employer's Proportionate Share of Net OPEB Liability	Plus 1% (9.00%) Employer's Proportionate Share of Net OPEB Liability						
					2020	2021	2022	2023	2024	Thereafter
1 Adair County Schools	\$ 4,053	\$ 6,118	\$ 5,899	\$ 4,209	\$ (211)	\$ (211)	\$ (200)	\$ (203)	\$ (197)	\$ (141)
2 Allen County Schools	4,898	7,393	7,128	5,087	(231)	(231)	(218)	(220)	(185)	(109)
3 Anderson County Schools	5,768	8,705	8,393	5,990	(248)	(248)	(233)	(235)	(215)	(144)
4 Ballard County Schools	1,891	2,854	2,751	1,963	(152)	(152)	(147)	(148)	(117)	(69)
5 Barren County Schools	8,275	12,490	12,042	8,593	(403)	(403)	(381)	(385)	(313)	(178)
6 Bath County Schools	3,031	4,575	4,411	3,148	(241)	(241)	(233)	(234)	(188)	(114)
7 Bell County Schools	3,900	5,887	5,676	4,050	(272)	(272)	(262)	(263)	(180)	(80)
8 Boone County Schools	39,922	60,254	58,094	41,457	(1,490)	(1,490)	(1,384)	(1,404)	(1,243)	(804)
9 Bourbon County Schools	4,269	6,443	6,212	4,433	(288)	(288)	(276)	(278)	(218)	(126)
10 Boyd County Schools	5,737	8,659	8,349	5,958	(221)	(221)	(206)	(209)	(183)	(122)
11 Boyle County Schools	5,456	8,236	7,940	5,666	(220)	(220)	(205)	(208)	(186)	(126)
12 Bracken County Schools	2,027	3,059	2,950	2,105	(95)	(95)	(89)	(90)	(73)	(44)
13 Breathitt County Schools	2,968	4,479	4,319	3,082	(214)	(214)	(206)	(208)	(168)	(95)
14 Breckinridge County Schools	4,295	6,482	6,250	4,460	(254)	(254)	(242)	(245)	(202)	(123)
15 Bullitt County Schools	22,886	34,542	33,304	23,766	(1,051)	(1,051)	(991)	(1,002)	(864)	(545)
16 Butler County Schools	3,325	5,018	4,838	3,452	(170)	(170)	(161)	(163)	(137)	(81)
17 Caldwell County Schools	2,950	4,452	4,292	3,063	(129)	(129)	(121)	(123)	(103)	(63)
18 Calloway County Schools	4,896	7,389	7,124	5,084	(287)	(287)	(274)	(276)	(235)	(149)
19 Campbell County Schools	8,894	13,424	12,943	9,236	(269)	(269)	(246)	(250)	(235)	(162)
20 Carlisle County Schools	1,393	2,103	2,027	1,447	(57)	(57)	(53)	(54)	(49)	(30)
21 Carroll County Schools	3,594	5,425	5,231	3,733	(174)	(174)	(165)	(166)	(139)	(84)
22 Carter County Schools	6,717	10,138	9,775	6,975	(376)	(376)	(358)	(361)	(283)	(163)
23 Casey County Schools	3,614	5,454	5,259	3,753	(131)	(131)	(121)	(123)	(147)	(126)
24 Christian County Schools	12,828	19,362	18,668	13,322	(799)	(799)	(765)	(771)	(657)	(415)
25 Clark County Schools	9,203	13,890	13,392	9,557	(350)	(350)	(326)	(331)	(281)	(174)
26 Clay County Schools	5,122	7,730	7,453	5,319	(337)	(337)	(323)	(326)	(267)	(156)
27 Clinton County Schools	2,805	4,233	4,081	2,912	(152)	(152)	(145)	(146)	(116)	(68)
28 Crittenden County Schools	2,009	3,033	2,924	2,087	(96)	(96)	(90)	(91)	(85)	(56)
29 Cumberland County Schools	1,527	2,305	2,222	1,586	(71)	(71)	(66)	(67)	(45)	(18)



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for MIF (\$ in Thousands)

Local School Districts and Education Cooperatives Code	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend	Plus 1% Trend	Less 1% (7.00%)	Plus 1% (9.00%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2020	2021	2022	2023	2024	Thereafter
30 Daviess County Schools	\$ 20,418	\$ 30,818	\$ 29,713	\$ 21,204	\$ (891)	\$ (891)	\$ (837)	\$ (848)	\$ (706)	\$ (430)
31 Edmonson County Schools	2,995	4,520	4,358	3,110	(171)	(171)	(163)	(165)	(133)	(80)
32 Elliott County Schools	1,713	2,586	2,493	1,779	(115)	(115)	(110)	(111)	(86)	(52)
33 Estill County Schools	3,680	5,554	5,355	3,822	(238)	(238)	(228)	(230)	(184)	(108)
34 Fayette County Schools	95,257	143,773	138,619	98,921	(3,870)	(3,870)	(3,617)	(3,666)	(3,426)	(2,345)
35 Fleming County Schools	3,653	5,513	5,316	3,793	(165)	(165)	(155)	(157)	(143)	(96)
36 Floyd County Schools	9,188	13,868	13,371	9,542	(540)	(540)	(515)	(520)	(410)	(231)
37 Franklin County Schools	10,929	16,495	15,904	11,349	(419)	(419)	(390)	(396)	(352)	(231)
38 Fulton County Schools	1,047	1,581	1,524	1,088	(51)	(51)	(49)	(49)	(37)	(14)
39 Gallatin County Schools	2,755	4,158	4,009	2,861	(141)	(141)	(133)	(135)	(117)	(73)
40 Garrard County Schools	4,205	6,347	6,119	4,367	(168)	(168)	(156)	(159)	(137)	(92)
41 Grant County Schools	5,708	8,616	8,307	5,928	(340)	(340)	(325)	(328)	(262)	(154)
42 Graves County Schools	6,932	10,463	10,088	7,199	(397)	(397)	(378)	(382)	(315)	(187)
43 Grayson County Schools	6,554	9,891	9,537	6,806	(352)	(352)	(334)	(338)	(287)	(183)
44 Green County Schools	2,649	3,999	3,855	2,751	(158)	(158)	(151)	(152)	(132)	(83)
45 Greenup County Schools	4,610	6,959	6,709	4,788	(259)	(259)	(247)	(249)	(222)	(148)
46 Hancock County Schools	3,042	4,591	4,426	3,159	(160)	(160)	(152)	(154)	(133)	(80)
47 Hardin County Schools	25,395	38,330	36,956	26,372	(1,181)	(1,181)	(1,114)	(1,127)	(939)	(577)
48 Harlan County Schools	5,494	8,292	7,995	5,705	(332)	(332)	(317)	(320)	(259)	(152)
49 Harrison County Schools	4,567	6,893	6,646	4,743	(241)	(241)	(229)	(231)	(207)	(135)
50 Hart County Schools	4,248	6,412	6,182	4,412	(269)	(269)	(257)	(260)	(225)	(145)
51 Henderson County Schools	12,315	18,587	17,921	12,789	(516)	(516)	(483)	(490)	(424)	(271)
52 Henry County Schools	3,593	5,423	5,228	3,731	(185)	(185)	(176)	(177)	(130)	(71)
53 Hickman County Schools	1,425	2,151	2,074	1,480	(87)	(87)	(83)	(84)	(63)	(37)
54 Hopkins County Schools	10,781	16,271	15,688	11,195	(722)	(722)	(694)	(699)	(564)	(338)
55 Jackson County Schools	3,792	5,723	5,517	3,937	(204)	(204)	(194)	(195)	(159)	(93)
56 Jefferson County Schools	246,882	372,619	359,262	256,375	(8,784)	(8,784)	(8,132)	(8,255)	(7,274)	(4,627)
57 Jessamine County Schools	14,080	21,252	20,490	14,622	(587)	(587)	(550)	(557)	(462)	(279)
58 Johnson County Schools	6,151	9,284	8,951	6,387	(378)	(378)	(362)	(365)	(255)	(127)



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for MIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend	Plus 1% Trend	Less 1% (7.00%)	Plus 1% (9.00%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2020	2021	2022	2023	2024	Thereafter
59 Kenton County Schools	\$ 24,798	\$ 37,427	\$ 36,086	\$ 25,751	\$ (1,117)	\$ (1,117)	\$ (1,052)	\$ (1,064)	\$ (896)	\$ (554)
60 Knott Counts Schools	3,681	5,557	5,357	3,823	(237)	(237)	(228)	(229)	(194)	(125)
61 Knox County Schools	7,137	10,773	10,387	7,412	(390)	(390)	(371)	(374)	(331)	(220)
62 Larue County Schools	4,139	6,247	6,023	4,298	(242)	(242)	(231)	(233)	(206)	(136)
63 Laurel County Schools	14,448	21,806	21,025	15,004	(692)	(692)	(654)	(661)	(584)	(382)
64 Lawrence County Schools	4,105	6,196	5,974	4,263	(237)	(237)	(226)	(228)	(185)	(109)
65 Lee County Schools	1,290	1,948	1,878	1,340	(71)	(71)	(68)	(68)	(52)	(29)
66 Leslie County Schools	2,748	4,147	3,999	2,854	(177)	(177)	(170)	(171)	(132)	(79)
67 Letcher County Schools	5,175	7,811	7,531	5,374	(278)	(278)	(265)	(267)	(220)	(135)
68 Lewis County Schools	3,458	5,219	5,032	3,591	(172)	(172)	(162)	(164)	(127)	(72)
69 Lincoln County Schools	5,603	8,457	8,154	5,819	(364)	(364)	(349)	(352)	(290)	(181)
70 Livingston County Schools	2,122	3,203	3,088	2,204	(119)	(119)	(114)	(115)	(100)	(65)
71 Logan County Schools	5,729	8,647	8,337	5,950	(359)	(359)	(344)	(347)	(280)	(166)
72 Lyon County Schools	1,400	2,113	2,037	1,454	(62)	(62)	(59)	(59)	(56)	(40)
73 Madison County Schools	17,792	26,853	25,891	18,476	(909)	(909)	(862)	(871)	(755)	(485)
74 Magoffin County Schools	3,266	4,930	4,753	3,392	(180)	(180)	(172)	(173)	(136)	(80)
75 Marion County Schools	5,923	8,939	8,619	6,150	(313)	(313)	(298)	(301)	(268)	(177)
76 Marshall County Schools	8,283	12,502	12,054	8,602	(364)	(364)	(342)	(346)	(312)	(211)
77 Martin County Schools	2,772	4,184	4,034	2,879	(153)	(153)	(145)	(147)	(122)	(70)
78 Mason County Schools	4,774	7,205	6,947	4,957	(224)	(224)	(211)	(214)	(187)	(122)
79 McCracken County Schools	12,092	18,251	17,596	12,557	(560)	(560)	(528)	(534)	(455)	(287)
80 McCreary County Schools	4,275	6,453	6,222	4,440	(291)	(291)	(280)	(282)	(215)	(114)
81 McLean County Schools	2,646	3,993	3,850	2,748	(129)	(129)	(122)	(124)	(105)	(65)
82 Meade County Schools	7,627	11,512	11,099	7,921	(307)	(307)	(287)	(291)	(238)	(142)
83 Menifee County Schools	1,570	2,369	2,284	1,630	(57)	(57)	(52)	(53)	(50)	(30)
84 Mercer County Schools	5,026	7,585	7,313	5,219	(257)	(257)	(244)	(246)	(202)	(124)
85 Metcalf County Schools	2,151	3,247	3,130	2,234	(210)	(210)	(204)	(205)	(177)	(113)
86 Monroe County Schools	3,158	4,766	4,596	3,280	(152)	(152)	(144)	(145)	(124)	(81)
87 Montgomery County Schools	7,098	10,713	10,329	7,371	(551)	(551)	(532)	(536)	(415)	(230)



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for MIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend	Plus 1% Trend	Less 1% (7.00%)	Plus 1% (9.00%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2020	2021	2022	2023	2024	Thereafter
88 Morgan County Schools	\$ 3,032	\$ 4,576	\$ 4,412	\$ 3,149	\$ (138)	\$ (138)	\$ (130)	\$ (132)	\$ (107)	\$ (66)
89 Muhlenberg County Schools	7,909	11,937	11,509	8,213	(322)	(322)	(301)	(305)	(261)	(165)
90 Nelson County Schools	7,828	11,816	11,392	8,130	(379)	(379)	(358)	(362)	(332)	(229)
91 Nicholas County Schools	1,584	2,390	2,305	1,645	(101)	(101)	(97)	(98)	(80)	(46)
92 Ohio County Schools	6,191	9,345	9,010	6,430	(357)	(357)	(341)	(344)	(273)	(165)
93 Oldham County Schools	22,319	33,686	32,479	23,178	(889)	(889)	(830)	(841)	(719)	(448)
94 Owen County Schools	2,763	4,170	4,021	2,869	(147)	(147)	(140)	(141)	(119)	(74)
95 Owsley County Schools	1,065	1,607	1,550	1,106	(64)	(64)	(61)	(62)	(50)	(33)
96 Pendleton County Schools	3,541	5,344	5,153	3,677	(212)	(212)	(202)	(204)	(181)	(115)
97 Perry County Schools	5,858	8,842	8,525	6,083	(393)	(393)	(378)	(381)	(293)	(163)
98 Pike County Schools	13,674	20,638	19,899	14,200	(883)	(883)	(846)	(853)	(668)	(380)
99 Powell County Schools	3,581	5,405	5,211	3,719	(236)	(236)	(227)	(229)	(174)	(99)
100 Pulaski County Schools	12,745	19,236	18,546	13,235	(647)	(647)	(613)	(619)	(538)	(349)
101 Robertson County Schools	632	953	919	656	(26)	(26)	(25)	(25)	(23)	(18)
102 Rockcastle County Schools	4,867	7,346	7,082	5,054	(259)	(259)	(247)	(249)	(213)	(130)
103 Rowan County Schools	4,928	7,438	7,171	5,118	(235)	(235)	(222)	(225)	(205)	(140)
104 Russell County Schools	4,816	7,269	7,009	5,001	(299)	(299)	(286)	(289)	(236)	(145)
105 Scott County Schools	15,137	22,846	22,027	15,719	(608)	(608)	(568)	(576)	(501)	(319)
106 Shelby County Schools	12,905	19,478	18,779	13,401	(650)	(650)	(615)	(622)	(502)	(293)
107 Simpson County Schools	5,186	7,828	7,547	5,386	(217)	(217)	(203)	(206)	(181)	(113)
108 Spencer County Schools	4,805	7,253	6,993	4,990	(204)	(204)	(192)	(194)	(189)	(135)
109 Taylor County Schools	4,060	6,128	5,909	4,216	(262)	(262)	(251)	(253)	(204)	(116)
110 Todd County Schools	2,843	4,291	4,137	2,953	(162)	(162)	(154)	(156)	(129)	(75)
111 Trigg County Schools	3,665	5,531	5,333	3,806	(174)	(174)	(164)	(166)	(143)	(91)
112 Trimble County Schools	1,952	2,946	2,840	2,027	(136)	(136)	(131)	(132)	(106)	(68)
113 Union County Schools	3,684	5,560	5,361	3,826	(214)	(214)	(205)	(207)	(150)	(75)
114 Warren County Schools	25,217	38,060	36,696	26,187	(837)	(837)	(770)	(782)	(673)	(412)
115 Washington County Schools	2,995	4,521	4,359	3,110	(178)	(178)	(170)	(172)	(150)	(97)
116 Wayne County Schools	5,060	7,637	7,363	5,254	(285)	(285)	(271)	(274)	(240)	(159)



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for MIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend	Plus 1% Trend	Less 1% (7.00%)	Plus 1% (9.00%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2020	2021	2022	2023	2024	Thereafter
117 Webster County Schools	\$ 3,459	\$ 5,220	\$ 5,033	\$ 3,592	\$ (150)	\$ (150)	\$ (140)	\$ (142)	\$ (128)	\$ (77)
118 Whitley County Schools	7,438	11,226	10,824	7,724	(338)	(338)	(319)	(322)	(294)	(199)
119 Wolfe County Schools	2,418	3,650	3,519	2,511	(169)	(169)	(163)	(164)	(123)	(62)
120 Woodford County Schools	6,955	10,497	10,121	7,222	(266)	(266)	(248)	(251)	(234)	(159)
122 Anchorage City Schools	1,400	2,114	2,038	1,454	(52)	(52)	(49)	(49)	(47)	(31)
124 Ashland City Schools	5,786	8,733	8,420	6,009	(203)	(203)	(187)	(190)	(186)	(132)
125 Augusta City Schools	569	859	829	591	(18)	(18)	(17)	(17)	(19)	(11)
126 Barbourville City Schools	1,226	1,850	1,783	1,273	(28)	(28)	(25)	(25)	(21)	(10)
127 Bardstown City Schools	5,481	8,273	7,976	5,692	(197)	(197)	(182)	(185)	(171)	(114)
128 Beechwood Independent Schools	2,634	3,976	3,834	2,736	(98)	(98)	(91)	(92)	(78)	(50)
129 Bellevue City Schools	1,373	2,072	1,998	1,426	(96)	(96)	(92)	(93)	(74)	(48)
131 Berea City Schools	2,128	3,212	3,097	2,210	(63)	(63)	(57)	(58)	(55)	(38)
134 Bowling Green City Schools	7,674	11,583	11,168	7,969	(314)	(314)	(293)	(297)	(246)	(147)
136 Burgin City Schools	889	1,342	1,294	923	(31)	(31)	(28)	(29)	(32)	(21)
140 Campbellsville City Schools	2,150	3,245	3,129	2,233	(110)	(110)	(104)	(105)	(93)	(57)
144 Caverna City Schools	1,343	2,027	1,954	1,394	(77)	(77)	(73)	(74)	(56)	(32)
147 Cloverport City Schools	597	902	869	620	(48)	(48)	(46)	(46)	(30)	(13)
150 Corbin City Schools	4,831	7,291	7,030	5,016	(221)	(221)	(208)	(210)	(170)	(101)
151 Covington City Schools	8,145	12,293	11,852	8,458	(408)	(408)	(387)	(391)	(312)	(183)
154 Danville City Schools	4,554	6,874	6,627	4,729	(132)	(132)	(120)	(123)	(120)	(88)
155 Dawson Springs City Schools	1,095	1,653	1,594	1,137	(52)	(52)	(49)	(49)	(42)	(24)
156 Dayton City Schools	1,677	2,531	2,440	1,741	(89)	(89)	(84)	(85)	(76)	(54)
158 East Bernstadt City Schools	842	1,272	1,226	875	(39)	(39)	(36)	(37)	(31)	(18)
160 Elizabethtown City Schools	4,572	6,901	6,654	4,748	(198)	(198)	(186)	(188)	(169)	(110)
161 Eminence Independent Schools	1,564	2,361	2,276	1,625	(30)	(30)	(26)	(27)	(32)	(31)
162 Erlanger-Elsmere City Schools	4,361	6,582	6,346	4,529	(224)	(224)	(212)	(215)	(210)	(150)
163 Fairview Independent Schools	1,057	1,595	1,538	1,097	(97)	(97)	(94)	(95)	(80)	(46)
166 Fort Thomas Independent Schools	6,170	9,312	8,978	6,407	(242)	(242)	(226)	(229)	(199)	(131)
167 Frankfort City Schools	1,847	2,787	2,687	1,918	(58)	(58)	(53)	(54)	(46)	(28)



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for MIF (\$ in Thousands)

Local School Districts and Education Cooperatives	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend	Plus 1% Trend	Less 1% (7.00%)	Plus 1% (9.00%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2020	2021	2022	2023	2024	Thereafter
170 Fulton City Schools	\$ 698	\$ 1,053	\$ 1,015	\$ 725	\$ (30)	\$ (30)	\$ (28)	\$ (28)	\$ (29)	\$ (12)
173 Glasgow City Schools	4,119	6,217	5,995	4,278	(214)	(214)	(203)	(206)	(160)	(88)
180 Harlan City Schools	1,173	1,770	1,707	1,218	(56)	(56)	(53)	(54)	(44)	(31)
182 Hazard Independent Schools	1,779	2,685	2,588	1,847	(84)	(84)	(79)	(80)	(62)	(29)
190 Jackson City Schools	436	659	635	453	(27)	(27)	(26)	(26)	(22)	(15)
191 Jenkins City Schools	826	1,247	1,202	858	(50)	(50)	(48)	(48)	(37)	(21)
206 Ludlow City Schools	1,585	2,392	2,306	1,646	(114)	(114)	(110)	(111)	(87)	(55)
210 Mayfield City Schools	2,830	4,271	4,118	2,938	(137)	(137)	(130)	(131)	(114)	(76)
214 Middlesboro City Schools	2,014	3,040	2,931	2,092	(92)	(92)	(87)	(88)	(81)	(52)
221 Murray City Schools	2,971	4,485	4,324	3,086	(110)	(110)	(102)	(104)	(98)	(67)
222 Newport City Schools	3,499	5,281	5,091	3,633	(207)	(207)	(197)	(199)	(132)	(61)
224 Owensboro City Schools	10,021	15,125	14,582	10,406	(323)	(323)	(296)	(301)	(256)	(157)
226 Paducah City Schools	5,335	8,052	7,763	5,540	(256)	(256)	(242)	(245)	(212)	(141)
227 Paintsville City Schools	1,618	2,441	2,354	1,680	(83)	(83)	(79)	(79)	(64)	(41)
228 Paris City Schools	1,192	1,800	1,735	1,238	(54)	(54)	(51)	(52)	(51)	(38)
230 Pikeville City Schools	2,662	4,018	3,874	2,765	(146)	(146)	(139)	(141)	(117)	(73)
231 Pineville City Schools	869	1,311	1,264	902	(33)	(33)	(31)	(31)	(26)	(13)
235 Raceland City Schools	1,729	2,609	2,516	1,795	(100)	(100)	(96)	(97)	(87)	(61)
238 Russell City Schools	4,149	6,262	6,037	4,308	(194)	(194)	(183)	(185)	(162)	(103)
239 Russellville City Schools	1,708	2,578	2,486	1,774	(84)	(84)	(80)	(81)	(79)	(51)
240 Science Hill City Schools	701	1,059	1,021	728	(45)	(45)	(43)	(43)	(33)	(21)
245 Silver Grove City Schools	464	700	675	482	(22)	(22)	(21)	(21)	(15)	(8)
246 Somerset City Schools	2,988	4,510	4,348	3,103	(118)	(118)	(110)	(112)	(107)	(75)
247 Southgate City Schools	491	741	715	510	(5)	(5)	(3)	(4)	(8)	(7)
258 Walton-Verona Independent Schools	3,121	4,711	4,542	3,241	(158)	(158)	(150)	(152)	(123)	(74)
259 West Point City Schools	237	357	344	246	(20)	(20)	(20)	(20)	(16)	(13)
260 Williamsburg City Schools	1,337	2,018	1,945	1,388	(65)	(65)	(62)	(63)	(51)	(31)
261 Williamstown City Schools	1,237	1,867	1,800	1,285	(74)	(74)	(70)	(71)	(60)	(37)
870 Ohio Valley Educational Cooperative	815	1,229	1,185	846	(34)	(34)	(32)	(32)	(24)	(7)



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for MIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% Trend Employer's Proportionate Share of Net OPEB Liability	Plus 1% Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% (7.00%) Employer's Proportionate Share of Net OPEB Liability	Plus 1% (9.00%) Employer's Proportionate Share of Net OPEB Liability						
					2020	2021	2022	2023	2024	Thereafter
871 West Kentucky Educational Cooperative	\$ 445	\$ 672	\$ 648	\$ 463	\$ (9)	\$ (9)	\$ (8)	\$ (8)	\$ (4)	\$ (1)
872 Southeast South-Central Educational Cooperative	122	185	178	127	6	6	6	6	2	5
890 Green River Regional Educational Cooperative	327	494	476	340	(37)	(37)	(36)	(36)	(21)	(6)
891 Central KY Special Education Cooperative	187	282	271	194	(17)	(17)	(16)	(17)	(15)	(6)
892 KY Valley Educational Cooperative	111	167	161	115	(48)	(48)	(48)	(48)	(49)	(36)
894 KY Educational Development Corporation	696	1,050	1,012	722	(33)	(33)	(31)	(31)	(19)	(8)
895 Northern KY Cooperative for Educational Services	579	874	843	601	(20)	(20)	(18)	(19)	(25)	(19)
Total Local School Districts	\$ 1,240,745	\$ 1,872,676	\$ 1,805,543	\$ 1,288,471	\$ (56,739)	\$ (56,739)	\$ (53,449)	\$ (54,078)	\$ (46,270)	\$ (29,040)
Total Non-University for Employers	\$ 1,274,593	\$ 1,923,761	\$ 1,854,797	\$ 1,323,617	\$ (59,239)	\$ (59,239)	\$ (55,858)	\$ (56,505)	\$ (48,293)	\$ (30,306)
Total University for Employers	62,839	94,845	91,445	65,256	(4,434)	(4,434)	(4,268)	(4,299)	(3,483)	(2,105)
Total for Employers	\$ 1,337,432	\$ 2,018,606	\$ 1,946,242	\$ 1,388,873	\$ (63,673)	\$ (63,673)	\$ (60,126)	\$ (60,804)	\$ (51,776)	\$ (32,411)
Total for State	1,045,119	1,577,412	1,520,864	1,085,317	(51,082)	(51,082)	(48,310)	(48,839)	(49,582)	(36,792)
Grand Total	\$ 2,382,551	\$ 3,596,018	\$ 3,467,106	\$ 2,474,190	\$ (114,755)	\$ (114,755)	\$ (108,436)	\$ (109,643)	\$ (101,358)	\$ (69,203)



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for LIF (\$ in Thousands)

Code University Employers		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% (6.50%)	Plus 1% (8.50%)						
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
				2020	2021	2022	2023	2024	Thereafter
263	Eastern Kentucky University	\$ 736	\$ 306	\$ 37	\$ 37	\$ 17	\$ 2	\$ (5)	\$ (11)
266	Kentucky State University	186	76	10	10	6	1	(2)	3
269	Morehead State University	412	169	18	18	7	(2)	(1)	(1)
270	Murray State University	415	171	19	19	8	(1)	-	(4)
273	Western Kentucky University	684	281	28	28	11	(5)	(5)	(2)
500	KCTCS Central Office - University	229	94	10	10	5	(1)	(3)	(1)
Total University		\$ 2,662	\$ 1,097	\$ 122	\$ 122	\$ 54	\$ (6)	\$ (16)	\$ (16)

Code Other Employers		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% (6.50%)	Plus 1% (8.50%)						
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
				2020	2021	2022	2023	2024	Thereafter
400	KCTCS CENTRAL OFFICE	\$ 198	\$ 81	\$ 6	\$ 6	\$ 1	\$ (4)	\$ (4)	\$ 1
801	KY High School Athletic Association	11	4	1	1	-	-	-	-
805	KY School Boards Association	20	8	1	1	-	-	-	1
806	KY Education Association	3	1	-	-	-	-	-	-
807	KY Academic Association	2	1	-	-	-	-	-	-
809	Jefferson County Teachers' Association	1	-	-	-	-	-	-	-
Total Other		\$ 235	\$ 95	\$ 8	\$ 8	\$ 1	\$ (4)	\$ (4)	\$ 2



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for LIF (\$ in Thousands)

Code State Agencies		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						
		Less 1% (6.50%)	Plus 1% (8.50%)							
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability							
				2020	2021	2022	2023	2024	Thereafter	
301	Technical Education District - Madisonville	\$ 91	\$ 37	\$ 5	\$ 5	\$ 2	\$ -	\$ 2	\$ (1)	
302	Technical Education District - Bowling Green	90	37	4	4	2	-	1	1	
303	Technical Education District - Elizabethtown	-	-	-	-	-	-	-	-	
304	Technical Education District - Frankfort	68	28	3	3	2	-	-	-	
305	Technical Education District - Hazard	86	35	4	4	2	-	-	2	
308	Adult Council on Post Secondary Education	5	2	-	-	-	-	-	-	
316	Office of Career and Technical Education	26	11	1	1	1	-	-	3	
317	Office of Secretary of Workforce Investment	1	-	-	-	-	-	-	-	
318	Department for Vocational Rehabilitation	131	54	7	7	3	-	3	(1)	
320	School for the Blind	39	16	2	2	1	-	1	(2)	
330	School for the Deaf	28	11	(1)	(1)	(1)	(2)	(4)	2	
345	Department of Education	190	78	8	8	4	(1)	(1)	(1)	
728	Department of Corrections	1	-	-	-	-	-	-	-	
896	Education Professional Standards Board	8	3	-	-	-	-	-	(2)	
Total State Agencies		\$ 764	\$ 312	\$ 33	\$ 33	\$ 16	\$ (3)	\$ 2	\$ 1	



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for LIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% (6.50%)	Plus 1% (8.50%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
			2020	2021	2022	2023	2024	Thereafter
1 Adair County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Allen County Schools	-	-	-	-	-	-	-	-
3 Anderson County Schools	-	-	-	-	-	-	-	-
4 Ballard County Schools	-	-	-	-	-	-	-	-
5 Barren County Schools	-	-	-	-	-	-	-	-
6 Bath County Schools	-	-	-	-	-	-	-	-
7 Bell County Schools	-	-	-	-	-	-	-	-
8 Boone County Schools	-	-	-	-	-	-	-	-
9 Bourbon County Schools	-	-	-	-	-	-	-	-
10 Boyd County Schools	-	-	-	-	-	-	-	-
11 Boyle County Schools	-	-	-	-	-	-	-	-
12 Bracken County Schools	-	-	-	-	-	-	-	-
13 Breathitt County Schools	-	-	-	-	-	-	-	-
14 Breckinridge County Schools	-	-	-	-	-	-	-	-
15 Bullitt County Schools	-	-	-	-	-	-	-	-
16 Butler County Schools	-	-	-	-	-	-	-	-
17 Caldwell County Schools	-	-	-	-	-	-	-	-
18 Calloway County Schools	-	-	-	-	-	-	-	-
19 Campbell County Schools	-	-	-	-	-	-	-	-
20 Carlisle County Schools	-	-	-	-	-	-	-	-
21 Carroll County Schools	-	-	-	-	-	-	-	-
22 Carter County Schools	-	-	-	-	-	-	-	-
23 Casey County Schools	-	-	-	-	-	-	-	-
24 Christian County Schools	-	-	-	-	-	-	-	-
25 Clark County Schools	-	-	-	-	-	-	-	-
26 Clay County Schools	-	-	-	-	-	-	-	-
27 Clinton County Schools	-	-	-	-	-	-	-	-
28 Crittenden County Schools	-	-	-	-	-	-	-	-
29 Cumberland County Schools	-	-	-	-	-	-	-	-



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for LIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% (6.50%)	Plus 1% (8.50%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
			2020	2021	2022	2023	2024	Thereafter
30 Daviess County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Edmonson County Schools	-	-	-	-	-	-	-	-
32 Elliott County Schools	-	-	-	-	-	-	-	-
33 Estill County Schools	-	-	-	-	-	-	-	-
34 Fayette County Schools	-	-	-	-	-	-	-	-
35 Fleming County Schools	-	-	-	-	-	-	-	-
36 Floyd County Schools	-	-	-	-	-	-	-	-
37 Franklin County Schools	-	-	-	-	-	-	-	-
38 Fulton County Schools	-	-	-	-	-	-	-	-
39 Gallatin County Schools	-	-	-	-	-	-	-	-
40 Garrard County Schools	-	-	-	-	-	-	-	-
41 Grant County Schools	-	-	-	-	-	-	-	-
42 Graves County Schools	-	-	-	-	-	-	-	-
43 Grayson County Schools	-	-	-	-	-	-	-	-
44 Green County Schools	-	-	-	-	-	-	-	-
45 Greenup County Schools	-	-	-	-	-	-	-	-
46 Hancock County Schools	-	-	-	-	-	-	-	-
47 Hardin County Schools	-	-	-	-	-	-	-	-
48 Harlan County Schools	-	-	-	-	-	-	-	-
49 Harrison County Schools	-	-	-	-	-	-	-	-
50 Hart County Schools	-	-	-	-	-	-	-	-
51 Henderson County Schools	-	-	-	-	-	-	-	-
52 Henry County Schools	-	-	-	-	-	-	-	-
53 Hickman County Schools	-	-	-	-	-	-	-	-
54 Hopkins County Schools	-	-	-	-	-	-	-	-
55 Jackson County Schools	-	-	-	-	-	-	-	-
56 Jefferson County Schools	-	-	-	-	-	-	-	-
57 Jessamine County Schools	-	-	-	-	-	-	-	-
58 Johnson County Schools	-	-	-	-	-	-	-	-



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for LIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% (6.50%)	Plus 1% (8.50%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
			2020	2021	2022	2023	2024	Thereafter
59 Kenton County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 Knott Counts Schools	-	-	-	-	-	-	-	-
61 Knox County Schools	-	-	-	-	-	-	-	-
62 Larue County Schools	-	-	-	-	-	-	-	-
63 Laurel County Schools	-	-	-	-	-	-	-	-
64 Lawrence County Schools	-	-	-	-	-	-	-	-
65 Lee County Schools	-	-	-	-	-	-	-	-
66 Leslie County Schools	-	-	-	-	-	-	-	-
67 Letcher County Schools	-	-	-	-	-	-	-	-
68 Lewis County Schools	-	-	-	-	-	-	-	-
69 Lincoln County Schools	-	-	-	-	-	-	-	-
70 Livingston County Schools	-	-	-	-	-	-	-	-
71 Logan County Schools	-	-	-	-	-	-	-	-
72 Lyon County Schools	-	-	-	-	-	-	-	-
73 Madison County Schools	-	-	-	-	-	-	-	-
74 Magoffin County Schools	-	-	-	-	-	-	-	-
75 Marion County Schools	-	-	-	-	-	-	-	-
76 Marshall County Schools	-	-	-	-	-	-	-	-
77 Martin County Schools	-	-	-	-	-	-	-	-
78 Mason County Schools	-	-	-	-	-	-	-	-
79 McCracken County Schools	-	-	-	-	-	-	-	-
80 McCreary County Schools	-	-	-	-	-	-	-	-
81 McLean County Schools	-	-	-	-	-	-	-	-
82 Meade County Schools	-	-	-	-	-	-	-	-
83 Menifee County Schools	-	-	-	-	-	-	-	-
84 Mercer County Schools	-	-	-	-	-	-	-	-
85 Metcalf County Schools	-	-	-	-	-	-	-	-
86 Monroe County Schools	-	-	-	-	-	-	-	-
87 Montgomery County Schools	-	-	-	-	-	-	-	-



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for LIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% (6.50%)	Plus 1% (8.50%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2020	2021	2022	2023	2024	Thereafter
88 Morgan County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89 Muhlenberg County Schools	-	-	-	-	-	-	-	-
90 Nelson County Schools	-	-	-	-	-	-	-	-
91 Nicholas County Schools	-	-	-	-	-	-	-	-
92 Ohio County Schools	-	-	-	-	-	-	-	-
93 Oldham County Schools	-	-	-	-	-	-	-	-
94 Owen County Schools	-	-	-	-	-	-	-	-
95 Owsley County Schools	-	-	-	-	-	-	-	-
96 Pendleton County Schools	-	-	-	-	-	-	-	-
97 Perry County Schools	-	-	-	-	-	-	-	-
98 Pike County Schools	-	-	-	-	-	-	-	-
99 Powell County Schools	-	-	-	-	-	-	-	-
100 Pulaski County Schools	-	-	-	-	-	-	-	-
101 Robertson County Schools	-	-	-	-	-	-	-	-
102 Rockcastle County Schools	-	-	-	-	-	-	-	-
103 Rowan County Schools	-	-	-	-	-	-	-	-
104 Russell County Schools	-	-	-	-	-	-	-	-
105 Scott County Schools	-	-	-	-	-	-	-	-
106 Shelby County Schools	-	-	-	-	-	-	-	-
107 Simpson County Schools	-	-	-	-	-	-	-	-
108 Spencer County Schools	-	-	-	-	-	-	-	-
109 Taylor County Schools	-	-	-	-	-	-	-	-
110 Todd County Schools	-	-	-	-	-	-	-	-
111 Trigg County Schools	-	-	-	-	-	-	-	-
112 Trimble County Schools	-	-	-	-	-	-	-	-
113 Union County Schools	-	-	-	-	-	-	-	-
114 Warren County Schools	-	-	-	-	-	-	-	-
115 Washington County Schools	-	-	-	-	-	-	-	-
116 Wayne County Schools	-	-	-	-	-	-	-	-



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for LIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% (6.50%)	Plus 1% (8.50%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
			2020	2021	2022	2023	2024	Thereafter
117 Webster County Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118 Whitley County Schools	-	-	-	-	-	-	-	-
119 Wolfe County Schools	-	-	-	-	-	-	-	-
120 Woodford County Schools	-	-	-	-	-	-	-	-
122 Anchorage City Schools	-	-	-	-	-	-	-	-
124 Ashland City Schools	-	-	-	-	-	-	-	-
125 Augusta City Schools	-	-	-	-	-	-	-	-
126 Barbourville City Schools	-	-	-	-	-	-	-	-
127 Bardstown City Schools	-	-	-	-	-	-	-	-
128 Beechwood Independent Schools	-	-	-	-	-	-	-	-
129 Bellevue City Schools	-	-	-	-	-	-	-	-
131 Berea City Schools	-	-	-	-	-	-	-	-
134 Bowling Green City Schools	-	-	-	-	-	-	-	-
136 Burgin City Schools	-	-	-	-	-	-	-	-
140 Campbellsville City Schools	-	-	-	-	-	-	-	-
144 Caverna City Schools	-	-	-	-	-	-	-	-
147 Cloverport City Schools	-	-	-	-	-	-	-	-
150 Corbin City Schools	-	-	-	-	-	-	-	-
151 Covington City Schools	-	-	-	-	-	-	-	-
154 Danville City Schools	-	-	-	-	-	-	-	-
155 Dawson Springs City Schools	-	-	-	-	-	-	-	-
156 Dayton City Schools	-	-	-	-	-	-	-	-
158 East Bernstadt City Schools	-	-	-	-	-	-	-	-
160 Elizabethtown City Schools	-	-	-	-	-	-	-	-
161 Eminence Independent Schools	-	-	-	-	-	-	-	-
162 Erlanger-Elsmere City Schools	-	-	-	-	-	-	-	-
163 Fairview Independent Schools	-	-	-	-	-	-	-	-
166 Fort Thomas Independent Schools	-	-	-	-	-	-	-	-
167 Frankfort City Schools	-	-	-	-	-	-	-	-



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for LIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% (6.50%)	Plus 1% (8.50%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
			2020	2021	2022	2023	2024	Thereafter
170 Fulton City Schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173 Glasgow City Schools	-	-	-	-	-	-	-	-
180 Harlan City Schools	-	-	-	-	-	-	-	-
182 Hazard Independent Schools	-	-	-	-	-	-	-	-
190 Jackson City Schools	-	-	-	-	-	-	-	-
191 Jenkins City Schools	-	-	-	-	-	-	-	-
206 Ludlow City Schools	-	-	-	-	-	-	-	-
210 Mayfield City Schools	-	-	-	-	-	-	-	-
214 Middlesboro City Schools	-	-	-	-	-	-	-	-
221 Murray City Schools	-	-	-	-	-	-	-	-
222 Newport City Schools	-	-	-	-	-	-	-	-
224 Owensboro City Schools	-	-	-	-	-	-	-	-
226 Paducah City Schools	-	-	-	-	-	-	-	-
227 Paintsville City Schools	-	-	-	-	-	-	-	-
228 Paris City Schools	-	-	-	-	-	-	-	-
230 Pikeville City Schools	-	-	-	-	-	-	-	-
231 Pineville City Schools	-	-	-	-	-	-	-	-
235 Raceland City Schools	-	-	-	-	-	-	-	-
238 Russell City Schools	-	-	-	-	-	-	-	-
239 Russellville City Schools	-	-	-	-	-	-	-	-
240 Science Hill City Schools	-	-	-	-	-	-	-	-
245 Silver Grove City Schools	-	-	-	-	-	-	-	-
246 Somerset City Schools	-	-	-	-	-	-	-	-
247 Southgate City Schools	-	-	-	-	-	-	-	-
258 Walton-Verona Independent Schools	-	-	-	-	-	-	-	-
259 West Point City Schools	-	-	-	-	-	-	-	-
260 Williamsburg City Schools	-	-	-	-	-	-	-	-
261 Williamstown City Schools	-	-	-	-	-	-	-	-
870 Ohio Valley Educational Cooperative	-	-	-	-	-	-	-	-



Appendix C– Schedules of Remaining Deferred Outflows and (Inflows) for LIF (\$ in Thousands)

Local School Districts Code and Education Cooperatives	NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Less 1% (6.50%)	Plus 1% (8.50%)						
	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2020	2021	2022	2023	2024	Thereafter
871 West Kentucky Educational Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
872 Southeast South-Central Educational Cooperative	-	-	-	-	-	-	-	-
890 Green River Regional Educational Cooperative	-	-	-	-	-	-	-	-
891 Central KY Special Education Cooperative	-	-	-	-	-	-	-	-
892 KY Valley Educational Cooperative	-	-	-	-	-	-	-	-
894 KY Educational Development Corporation	-	-	-	-	-	-	-	-
895 Northern KY Cooperative for Educational Services	-	-	-	-	-	-	-	-
Total Local School Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-University for Employers	\$ 999	\$ 407	\$ 41	\$ 41	\$ 17	\$ (7)	\$ (2)	\$ 3
Total University for Employers	2,662	1,097	122	122	54	(6)	(16)	(16)
Total for Employers	\$ 3,661	\$ 1,504	\$ 163	\$ 163	\$ 71	\$ (13)	\$ (18)	\$ (13)
Total for State	42,260	17,364	2,134	2,133	1,076	99	(57)	(11)
Grand Total	\$ 45,921	\$ 18,868	\$ 2,297	\$ 2,296	\$ 1,147	\$ 86	\$ (75)	\$ (24)



Schedule A– Summary of Main Benefit Provisions

ELIGIBILITY FOR ACCESS TO RETIREE MEDICAL PLAN COVERAGE:

Service Retirement: For employees hired prior to July 1, 2008, Retiree Medical Plan coverage eligibility is attained when an employee retires, which is possible after the completion of 27 years of service or attainment of age 55 and 5 years of service. For employees hired on or after July 1, 2008, employees may retire after the completion of 27 years of service, the attainment of age 55 and 10 years of service, or the attainment of age 60 and 5 years of service, but must complete a minimum of 15 years of service to be eligible for Retiree Medical Plan coverage.

Disability Retirement: Disabled employees hired prior to July 1, 2008 with at least 5 years of service, who are totally and permanently incapable of being employed as a teacher, are eligible for Retiree Medical Plan coverage. Disabled employees hired after July 1, 2008 must have 15 years of service to be eligible for Retiree Medical Plan coverage.

Members and dependents under age 65 and eligible for Medicare due to a disability after January 1, 2013 are only eligible to enroll in the MEHP. Under age 65 members who retired prior to Jan. 1, 2013, are grandfathered from this requirement and allowed a choice of KEHP or MEHP coverage. Actual census data and current plan elections were used for current disabled retirees. All future disabled members under the age of 65 with Medicare are placed on the MEHP and not the KEHP. This has been consistently applied since 2013.

Survivors: Spouses of employees who die in service while eligible to retire, as well as survivors of service and disabled retirees, are eligible for Retiree Medical Plan coverage if elected within 30 days of the employee's/retiree's death with no future remarriage. Otherwise, survivor is not eligible for Retiree Medical Plan coverage.

Spousal Shared Risk Waiver for MEHP: Beginning in 2013, eligible spouses who waive the MEHP coverage, will no longer have the opportunity to enroll during any annual MEHP open enrollment so most spousal waivers on the MEHP are now permanent waivers unless a KTRS specific qualifying event is met. This does not apply to the KEHP. This MEHP eligibility rule became necessary to mitigate spousal adverse selection with zero premium Medicare Advantage plans on the individual and open market.

Termination: For employees hired prior to July 1, 2008 and who terminated with at least 5 years of service, Retiree Medical Plan coverage eligibility is attained at age 60. For employees hired on or after July 1, 2008 and who terminated with at least 15 years of service, Retiree Medical Plan coverage eligibility is attained at age 60.

Reemployed Retirees: Retirees who return to work in a position that offers health insurance must terminate System coverage. For valuation purposes, active employees identified as currently receiving retiree health care through the System are valued as retirees.



Schedule A – Summary of Main Benefit Provisions

COVERED MEMBER RETIREE MEDICAL PLAN CONTRIBUTIONS:

Under Age 65 Retiree Shared Responsibility Contribution: Effective July 1, 2010, retirees under the age of 65 began a three-year phase-in of the Shared Responsibility Contribution. This contribution reduces the applicable amount of the full contribution provided by the System to retirees, by adjusting the Shared Responsibility Contribution amount by 100% less the appropriate percentage from the Retiree Percentage Contribution table below. Effective July 1, 2012, the full Shared Responsibility Contribution equals the Standard Medicare Part B premium paid by retirees ages 65 and older.

Monthly Under Age 65 Shared Responsibility Contribution Timeline			
Effective Date	Medicare Part B Monthly Cost	Formula	Shared Responsibility Contribution
July 1, 2010	\$110.50	$(1/3 \times \$110.50)$	\$ 37.00
January 1, 2011	115.40	$(1/3 \times 115.40)$	39.00
July 1, 2011	115.40	$(2/3 \times 115.40)$	77.00
January 1, 2012	99.90	$(2/3 \times 99.90)$	66.00
July 1, 2012	99.90	99.90	99.90
January 1, 2013	104.90	104.90	104.90
January 1, 2014	104.90	104.90	104.90
January 1, 2015	104.90	104.90	104.90
January 1, 2016	121.80	121.80	121.80
January 1, 2017	134.00	134.00	134.00
January 1, 2018	134.00	134.00	134.00
January 1, 2019	135.50	135.50	135.50

Retiree Years of Service Percentage Contribution: Retirees contribute the following percentages based on years of service at retirement, which are then applied to the Retiree Contribution Rate Basis:

Retiree Percentage Contribution*				
Year of Service	Entered System Before 7/1/2002		Entered System After 6/30/2002 and Before 7/1/2008	Entered System After 6/30/2008
	Age 65 or Older and Covered Before 1/1/2005	Age 65 After or Covered After 12/31/2004		
5 – 9.99	30%	75%	90%	Not Eligible
10 – 14.99	20	50	75	Not Eligible
15 – 19.99	10	25	55	55%
20 – 24.99	0	0	35	35
25 – 25.99	0	0	10	10
26 – 26.99	0	0	5	5
27 or more	0	0	0	0

*0% for disabled retirees that retired prior to 1/1/2002



Schedule A – Summary of Main Benefit Provisions

COVERED MEMBER RETIREE MEDICAL PLAN CONTRIBUTIONS (CONTINUED):

Monthly Retiree Contribution Rate Basis Effective January 1, 2019					
Tier Elected	Under Age 65 (KEHP)				Ages-65 and Older (MEHP)
	LivingWell CDHP	LivingWell PPO	LivingWell Basic CDHP	LivingWell Limited HDP	
Single	\$ 660.04	\$ 646.96	\$ 656.60	\$ 583.96	\$226.00
Parent Plus*	851.84	802.26	878.24	808.92	n/a
Couple*	1,029.02	1,060.74	1,189.96	1,093.10	n/a
Family*	1,131.64	1,105.34	1,303.24	1,196.18	n/a
Family C-R*	738.64	719.12	771.84	704.70	n/a

Under Age 65 Retiree Plan Cost Contribution: An additional contribution according to the table below is required to be paid by retirees under the age of 65 based upon the plan elected and the date of retirement:

Monthly Under Age 65 Plan Cost Contribution* Effective January 1, 2019				
Tier Elected	LivingWell CDHP	LivingWell PPO	LivingWell Basic CDHP	LivingWell Limited HDP
Single	\$ 49.42	\$ 82.38	\$ 26.20	\$ 23.58
Parent Plus	126.66	234.82	62.40	56.16
Couple	304.62	528.36	260.06	234.06
Family	358.12	662.26	312.06	280.86
Family C-R	80.32	157.56	29.10	26.20

* Does not include the additional contribution required to be paid by retirees under the age of 65 who use tobacco (\$40 for Single or Family Cross-Reference, and \$80 for Parent Plus, Couple or Family). Also, this does not include the additional contribution required to be paid by retirees under the age of 65 who do not complete their LivingWell Promise, which is an additional \$40 per month for all levels of coverage—single, parent +, couple, and family. Approximately 780 retirees did not complete their LivingWell Promise for 2018.



Schedule A – Summary of Main Benefit Provisions

COVERED MEMBER MEDICAL PLAN CONTRIBUTIONS (CONTINUED):

Spouse Contributions: For non-Medicare eligible dependents, the TRS Board of Trustees is providing a reduced non-single premium subsidy if you have a parent plus, couple, or family plan. In 2020, TRS will contribute one-third of the non-single premium subsidy to your monthly premium cost for any non-single plans. Spouses of current post-65 retirees and surviving spouses of deceased retirees with a date of death on or after July 1, 2002 pay 100% of the full contribution. Spouses of active members who died while eligible to retire prior to July 1, 2002, are provided the same subsidy by the System that would have been provided to the retiree for the lifetime of the spouse, or until remarriage. Spouses of active members who die while eligible to retire on or after July 1, 2002 or later pay 100% of the full contribution.

Survivors: Spouses of employees who die in service while eligible to retire, as well as survivors of service and disabled retirees, are eligible for Retiree Medical Plan coverage if elected within 30 days of the employee's/retiree's death with no future remarriage. Otherwise, survivor is not eligible for Retiree Medical Plan coverage.

Spousal Shared Risk Waiver for MEHP: Beginning in 2013, eligible spouses who waive the MEHP coverage, will no longer have the opportunity to enroll during any annual MEHP open enrollment so most spousal waivers on the MEHP are now permanent waivers unless a KTRS specific qualifying event is met. This does not apply to the KEHP. This MEHP eligibility rule became necessary to mitigate spousal adverse selection with zero premium Medicare Advantage plans on the individual and open market.

Monthly Surviving Spouse Contribution Effective January 1, 2019					
Tier Elected by Surviving Spouse	Under Age 65 (KEHP)				Ages 65 and Older (MEHP)
	LivingWell CDHP	LivingWell PPO	LivingWell Basic CDHP	LivingWell Limited HDP	
Single	\$716.90	\$736.78	\$690.24	\$614.98	\$226.00
Parent Plus	985.94	1,044.52	948.08	872.52	n/a



Schedule A – Summary of Main Benefit Provisions

SYSTEM RETIREE MEDICAL PLAN CONTRIBUTIONS: The System Contribution Rate Basis is determined annually by the System; and the full cost is projected based on historical claims data. For retirees, the following percentages are based on years of service at retirement and are then applied to the System Contribution Rate Basis:

Percentage of System Contribution Rate Provided to Retirees*				
Year of Service	Entered System Before 7/1/2002		Entered System After 6/30/2002 and Before 7/1/2008	Entered System After 6/30/2008
	Age 65 or Older and Covered Before 1/1/2005	Age 65 After or Covered After 12/31/2004		
5 – 9.99	70%	25%	10%	Not Eligible
10 – 14.99	80	50	25	Not Eligible
15 – 19.99	90	75	45	45%
20 – 24.99	100	100	65	65
25 – 25.99	100	100	90	90
26 – 26.99	100	100	95	95
27 or more	100	100	100	100

**100% for disabled retirees that retired prior to 1/1/2002*



Schedule A – Summary of Main Benefit Provisions

SYSTEM RETIREE MEDICAL PLAN CONTRIBUTIONS (CONTINUED):

Monthly System Contribution Rate Basis Effective January 1, 2019					
Tier Elected	Under Age 65 (KEHP)*				Ages-65 and Older (MEHP)
	LivingWell CDHP	LivingWell PPO	LivingWell Basic HDHP	LivingWell Limited HDP	
Single	\$ 660.04	\$ 646.96	\$ 656.60	\$ 583.96	\$226.00
Parent Plus	851.84	802.26	878.24	808.92	n/a
Couple	1,029.02	1,060.74	1,189.96	1,093.10	n/a
Family	1,131.64	1,105.34	1,303.24	1,196.18	n/a
Family C-R	738.64	719.12	771.84	704.70	n/a

** Irrespective of a participating retiree's service, an additional \$7.44 per month is paid by the System to the Department of Employee Insurance (DEI) for KEHP coverage.*

ACTIVE MEMBER RETIREE MEDICAL PLAN CONTRIBUTIONS: Actively employed members make payroll contributions to the Medical Insurance Fund based upon the following schedule:

Active Member Percentage of Payroll Contribution Made to Medical Insurance Fund

Active Member Percentage of Payroll Contribution Made to Medical Insurance Fund					
University Employees		School District Employees (Non-Federal)		Other Employees	
Hired Before 7/1/2008	Hired On or After 7/1/2008	Hired Before 7/1/2008	Hired On or After 7/1/2008	Hired Before 7/1/2008	Hired On or After 7/1/2008
2.775	2.775	3.750	3.750	3.750	3.750



Schedule A – Summary of Main Benefit Provisions

LIFE INSURANCE PLAN BENEFITS:

(1) Effective July 1, 2000, the Teachers' Retirement System shall:

- (a) Provide a life insurance benefit in a minimum amount of five thousand dollars (\$5,000) for its members who are retired for service or disability. This life insurance benefit shall be payable upon the death of a member retired for service or disability to the member's estate or to a party designated by the member on a form prescribed by the retirement system; and
- (b) Provide a life insurance benefit in a minimum amount of two thousand dollars (\$2,000) for its active contributing members. This life insurance benefit shall be payable upon the death of an active contributing member to the member's estate or to a party designated by the member on a form prescribed by the retirement system.

Note: Members employed on a substitute or part-time basis and working at least 69% of a full contract year in a single fiscal year will be eligible for a life insurance benefit for the balance of the fiscal year or the immediately succeeding fiscal year under certain conditions. For non-vested members employed on a substitute or part-time basis, the life insurance benefit is provided if death occurs as the result of a physical injury on the job. For vested members employed on a substitute or part-time basis, death does not have to be the result of a physical injury on the job for life insurance benefits to be provided.



Schedule B – Outline of Actuarial Assumptions and Methods

The rates of retirement, disability, mortality, termination, salary increases, and rates of future benefit participation used in the valuation were selected based on the actuarial experience study prepared as of June 30, 2015, submitted to and adopted by the Board on September 19, 2016. The health care cost trend rates, and expected plan costs were determined by the actuary based on recent experience.

VALUATION DATE: June 30, 2018

DISCOUNT RATE: 8.0% per annum, compounded annually for the Medical Insurance Fund
7.5% per annum, compounded annually for the Life Insurance Fund

HEALTH CARE COST TREND RATES: Following is a chart detailing health care trend assumptions.

Fiscal Year Ended	Annual Trend Rate		
	Medicare Part B	Under Age 65	Ages 65 and Older
2019	2.63%	7.50%	5.50%
2020	4.70	7.00	5.25
2021	4.63	6.50	5.00
2022	4.88	6.00	5.00
2023	5.88	5.50	5.00
2024	5.71	5.00	5.00
2025	5.00	5.00	5.00
2026	5.41	5.00	5.00
2027	5.93	5.00	5.00
2028	5.62	5.00	5.00
2029	5.37	5.00	5.00
2030	5.12	5.00	5.00
2031 and beyond	5.00	5.00	5.00



Schedule B – Outline of Actuarial Assumptions and Methods

AGE RELATED MORBIDITY: For retirees ages 65 and older, per capita health care costs are adjusted to reflect expected health care cost changes related to age. The increase to the net incurred health care claims is assumed to be:

Participant Age	Annual Increase
65 – 69	3.0%
70 – 74	2.5
75 – 79	2.0
80 – 84	1.0
85 - 89	0.5
90 and over	0.0

For the retiree health care liabilities of those under age 65, the current premium charged by the Kentucky Employees' Health Plan (KEHP) is used as the base cost and is projected forward using the health care trend assumption. No implicit rate subsidy is calculated or recognized as the implicit rate subsidy is deemed the responsibility of the KEHP. Under Actuarial Standard of Practice No. 6 (ASOP No. 6), aging subsidies (or implicit rate subsidies) should be recognized, as the differences in health care utilization and cost due to age have been demonstrated and well quantified.

The impact of aging on a valuation's results can be as significant as the use of mortality, trend, and discounting. It has been the long-standing position that the responsibility for compliance with GASB Statement No. 43, when it relates to KEHP implicit subsidies, rests with KEHP, not the System, as the System has no operational authority over KEHP. As such, KEHP implicit subsidies are excluded from the OPEB valuation process of the Retiree Medical Plan. As GASB 74 and 75 prohibit such a deviation from ASOP No. 6, additional consideration to the current treatment of KEHP implicit rate subsidies may be needed in the future. The estimated impact of KEHP implicit subsidies to the actuarial accrued liability is an increase of \$747,925,573.



Schedule B – Outline of Actuarial Assumptions and Methods

RETIREE MEDICAL PLAN COSTS: Assumed per capita health care costs were based on past experience and trended based on the assumptions. Following are charts detailing retiree per capita assumptions. These amounts include medical, drug, and administrative costs and represent the amount that the System pays as the full contribution amount. An additional \$7.44 per month is paid to the Department of Employee Insurance (DEI) and is not included in the under age 65 costs listed below. For retirees ages 65 and older, the average costs shown are normalized to age 65 and then age adjusted in calculating liabilities.

Monthly Under Age 65 (KEHP) Full Costs as of January 1, 2019				
Tier Elected	LivingWell CDHP	LivingWell PPO	LivingWell Basic CDHP	LivingWell Limited HDP
Single	\$ 709.46	\$ 729.34	\$ 682.80	\$ 607.54
Parent Plus	978.50	1,037.08	940.64	865.08
Couple	1,333.64	1,589.10	1,450.02	1,327.16
Family	1,489.76	1,767.60	1,615.30	1,477.04
Family C-R	818.96	876.68	800.94	730.09

Average Monthly System Full Costs and Contributions			
Year	Under Age-65 (KEHP) Contributions	Ages 65 and Older (MEHP) Full Costs	Ages 65 and Older (MEHP) Contributions
CY 2008	484	278	278
CY 2009	545	301 ¹	301
CY 2010	594	373 ¹	373
CY 2011	626	289 ¹	289
CY 2012	622	270 ²	270
CY 2013	635	294 ²	294
CY 2014	679	290 ²	290
CY 2015	669	240 ²	240
CY 2016	681	260 ²	260
CY 2017	680	252 ²	252
CY 2018	688	258 ²	258
CY 2019	691	226 ³	226

¹ Under GASB 45, cost reductions for the amount of the Medicare Part D Retiree Drug Subsidy cannot be taken into account in the gross cost calculations.

² 2,257 current, Medicare-eligible benefit recipients have been identified by the client to be ineligible for premium-free Medicare Part A benefits. For these individuals, the full cost of coverage is, on average, \$575 per month. It is assumed 9% of current retirees under the age of 65 who were hired prior to 4/1/1986 will be ineligible for premium-free Medicare Part A benefits upon reaching Medicare eligibility (age 65) and 0% of these retirees will cover a spouse. All active members are assumed to have begun contributing to Medicare as of 4/1/1986 and are assumed eligible for premium-free Medicare Part A benefits.

³ Blended basis, includes increased costs for retirees without premium-free Medicare Part A. All active members are assumed to have begun contributing to Medicare as of 4/1/1986 and are assumed eligible for premium-free Medicare Part A benefits.



Schedule B – Outline of Actuarial Assumptions and Methods

CURRENT RETIREE MEDICAL PLAN PARTICIPATION: Actual census data and current plan elections (including waivers) provided by the System were used for those retirees currently participating in the Retiree Medical Plan. Current participants are assumed to maintain their current Retiree Medical Plan coverage until they are no longer eligible.

ANTICIPATED RETIREE MEDICAL PLAN PARTICIPATION: The assumed annual rates of health care plan participation for future retirees are as follows:

Years of Service	Member Participation		
	Entered System Before 7/1/2002	Entered System After 6/30/2002 and Before 7/1/2008	Entered System After 6/30/2008
5-9.99	20%	20%	Not Eligible
10-14.99	49	20	Not Eligible
15-19.99	70	41	41%
20-24.99	91	61	61
25-25.99	91	76	76
26-26.99	91	84	84
27 or more	91	91	91

ANTICIPATED RETIREE MEDICAL PLAN ELECTIONS: The assumed rates of plan election for future retirees participating in the KEHP plans are provided in the following table. As the assumed plan election rates are estimates and actual results may be materially different, this assumption will need to be revised as experience evolves.

LivingWell CDHP	LivingWell PPO	LivingWell Basic HDHP	LivingWell Limited HDP
42%	50%	5%	3%

SPOUSE COVERAGE IN RETIREE MEDICAL PLAN: Actual census data and current plan elections were used for MEHP and KEHP covered spouses (including beneficiaries) of current retirees. For spouses of future retirees, 25% of future male retirees are assumed to cover their spouse and 15% of future female retirees are assumed to cover their spouse. Male retirees are assumed to be three years older than their spouse and female retirees are assumed to be one year younger than their spouse.

DISABLED DEPENDENT CHILDREN IN RETIREE MEDICAL PLAN: The liability associated with disabled dependent children was determined to be de minimis and was therefore excluded from this valuation.



Schedule B – Outline of Actuarial Assumptions and Methods

WITHDRAWAL ASSUMPTION: Future vested members who terminate employment prior to retirement are assumed to elect to withdraw their contributions based upon their age and service at termination of employment as follows:

Rates of Withdrawal Upon Termination of Employment			
Age at Termination of Employment	Years of Service		
	5 - 10	10 - 15	15+
Under Age 55	20%	15%	10%
Ages 55+	10%	10%	10%

All vested members who terminate employment prior to retirement are assumed to elect to withdraw their contributions prior to receiving a pension benefit based upon their service as follows:

Rates of Withdrawal Prior to Receiving a Pension Benefit			
Years of Service			
5 - 10	10 - 15	15 - 27	27+
25%	15%	10%	25%

All vested members who terminate employment prior to retirement and who are assumed to elect to receive a pension benefit are assumed to begin receiving their benefit at age 60.

PAYROLL GROWTH: 3.50% per annum, compounded annually.

PRICE INFLATION: 3.00% per annum, compounded annually.

AFFORDABLE CARE ACT (ACA): The impact of the Affordable Care Act (ACA) was addressed in this valuation. Review of the information currently available did not identify any specific provisions of the ACA that are anticipated to significantly impact results. While the impact of certain provisions such as the excise tax on high-value health insurance plans beginning in 2020 (if applicable), mandated benefits and participation changes due to the individual mandate should be recognized in the determination of liabilities, overall future plan costs and the resulting liabilities are driven by the assumed rate of health care inflation (i.e., trend). The trend assumption forecasts the anticipated increase to initial per capita costs, taking into account health care cost inflation, increases in benefit utilization, government-mandated benefits, and technological advances. Given the uncertainty regarding the ACA's implementation (e.g., the impact of excise tax on high-value health insurance plans, changes in participation resulting from the implementation of state-based health insurance exchanges), continued monitoring of the ACA's impact on the Retiree Medical Plan's liability will be required.

ASSET VALUATION METHOD: Market Value of Assets.



Schedule B – Outline of Actuarial Assumptions and Methods

SEPARATIONS FROM SERVICE: Representative values of the assumed annual rates of salary increases, death, disability, withdrawal, service retirement and early retirement are as follows:

MALES								
Age	Annual Rate of							
	SALARY*	DEATH	DISABILITY	WITHDRAWAL			RETIREMENT	
				Years of Service			Before 27 Years of Service	After 27 Years of Service**
				0 – 4	5 – 9	10+		
20	7.20%	0.019%	0.01%	11.00%				
25	6.40	0.021	0.01	11.00	3.00%			
30	5.40	0.025	0.01	11.00	3.00	3.00%		
35	4.70	0.043	0.04	12.00	3.50	1.40		
40	4.20	0.060	0.09	12.00	4.50	1.40		
45	3.80	0.084	0.20	12.00	4.50	1.30		17.0%
50	3.70	0.119	0.30	14.00	4.50	1.90		17.0
55	3.50	0.202	0.58	15.00	4.50	2.40	5.0%	45.0
60	3.50	0.340	0.75	15.00	4.00	2.40	13.0	35.0
62	3.50	0.419	0.75	15.00	3.80	2.40	15.0	25.0
65	3.50	0.565	0.75	15.00	3.50	2.40	20.0	25.0
70	3.50	0.913	0.75	20.00	0.00	0.00	20.0	20.0
75	3.50	1.556	0.75	20.00	0.00	0.00	100.0	100.0

FEMALES								
Age	Annual Rate of							
	SALARY*	DEATH	DISABILITY	WITHDRAWAL			RETIREMENT	
				Years of Service			Before 27 Years of Service	After 27 Years of Service**
				0 – 4	5 – 9	10+		
20	7.20%	0.007%	0.01%	9.00%				
25	6.40	0.008	0.01	9.00	4.00%			
30	5.40	0.010	0.03	12.00	4.00	1.65%		
35	4.70	0.018	0.06	12.00	4.00	1.50		
40	4.20	0.026	0.12	12.00	4.00	1.30		
45	3.80	0.042	0.25	13.00	4.00	1.20		15.0%
50	3.70	0.062	0.44	13.00	5.00	1.50		18.0
55	3.50	0.096	0.65	15.00	5.00	2.00	5.5%	50.0
60	3.50	0.157	0.85	15.00	5.00	2.00	14.0	40.0
62	3.50	0.197	0.85	15.00	4.60	2.00	14.0	40.0
65	3.50	0.287	0.85	15.00	4.00	2.00	22.0	35.0
70	3.50	0.495	0.85	15.00	0.00	0.00	20.0	35.0
75	3.50	0.831	0.85	15.00	0.00	0.00	100.0	100.0

* Includes wage inflation at 3.5% per annum.

** Plus 7.5% in year when first eligible for unreduced retirement with 27 years of service.



Schedule B – Outline of Actuarial Assumptions and Methods

DEATHS AFTER RETIREMENT: The RP-2000 Combined Mortality Table projected to 2025 using scale BB (set forward two years for males and one year for females) is used for death after service retirement and beneficiaries. The RP-2000 Disabled Mortality Table (set forward two years for males and seven years for females) is used for death after disability retirement. There is a margin for future mortality improvement in the tables used by the System. Based on the results of the most recent experience study, the numbers of expected future deaths are 15-19% less than the actual number of deaths that occurred during the study period for healthy retirees and 13-17% less than expected under the selected table for disabled retirees. Representative values of the assumed annual rates of death after service retirement and after disability retirement are shown below:

Age	Annual Rate of Death After			
	Service Retirement		Disability Retirement	
	Male	Female	Male	Female
45	0.1609%	0.1135%	2.3306%	1.2482%
50	0.2474	0.1718	2.9279	1.5650
55	0.4246	0.2658	3.4400	1.7807
60	0.6985	0.4409	3.5881	2.3164
65	1.1300	0.8100	3.8275	3.1687
70	1.8697	1.3739	4.7566	4.4032
75	3.2147	2.2899	6.3153	6.0857
80	5.5160	3.7551	8.3527	8.4679
85	9.5631	6.3873	10.9122	12.7572
90	17.2787	11.2476	17.2787	19.4718
95	27.1263	18.1190	27.1263	24.2074



Schedule C

SCHEDULE OF DIFFERENCES BETWEEN EXPECTED AND ACTUAL EXPERIENCE

Medical Insurance Fund (MIF)			Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of the Differences Between Expected and Actual Experience							
Year	Difference Between Expected and Actual Experience	Recognition Period (Years)	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Thereafter
2017 - 2018	\$0	6.47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018 - 2019	(\$210,450)	6.43	(\$32,729)	(\$32,729)	(\$32,729)	(\$32,729)	(\$32,729)	(\$32,729)	(\$14,076)	\$0
2019 - 2020	(\$661,228)	6.76	\$0	(\$97,815)	(\$97,815)	(\$97,815)	(\$97,815)	(\$97,815)	(\$97,815)	(\$74,338)
			(\$32,729)	(\$130,544)	(\$130,544)	(\$130,544)	(\$130,544)	(\$130,544)	(\$111,891)	(\$74,338)

Life Insurance Fund (LIF)			Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of the Differences Between Expected and Actual Experience							
Year	Difference Between Expected and Actual Experience	Recognition Period (Years)	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Thereafter
2017 - 2018	\$0	6.47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018 - 2019	(\$717)	6.43	(\$112)	(\$112)	(\$112)	(\$112)	(\$112)	(\$112)	(\$45)	\$0
2019 - 2020	(\$204)	6.76	\$0	(\$30)	(\$30)	(\$30)	(\$30)	(\$30)	(\$30)	(\$24)
			(\$112)	(\$142)	(\$142)	(\$142)	(\$142)	(\$142)	(\$75)	(\$24)



Schedule C

**DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES ARISING FROM DIFFERENCES
BETWEEN EXPECTED AND ACTUAL EXPERIENCE**

MIF			Amounts Recognized in OPEB Expense Through June 30, 2019	Deferred Outflows of Resources	Deferred Inflows of Resources
Year	Experience Losses (a)	Experience Gains (b)	(c)	(a) – (c)	(b) – (c)
2017 - 2018	\$0	\$0	\$0	\$0	\$0
2018 - 2019	\$0	\$210,450	\$65,458	\$0	\$144,992
2019 - 2020	\$0	\$661,228	\$97,815	\$0	\$563,413
			\$163,273	\$0	\$708,405

LIF			Amounts Recognized in OPEB Expense Through June 30, 2019	Deferred Outflows of Resources	Deferred Inflows of Resources
Year	Experience Losses (a)	Experience Gains (b)	(c)	(a) – (c)	(b) – (c)
2017 - 2018	\$0	\$0	\$0	\$0	\$0
2018 - 2019	\$0	\$717	\$224	\$0	\$493
2019 - 2020	\$0	\$204	\$30	\$0	\$174
			\$254	\$0	\$667



Schedule C

SCHEDULE OF DIFFERENCES BETWEEN PROJECTED AND ACTUAL EARNINGS ON PLAN INVESTMENTS

Medical Insurance Fund (MIF)			Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of the Differences Between Projected and Actual Earnings on OPEB Plan Investments					
Year	Difference Between Projected and Actual Earnings on OPEB Plan	Recognition Period (Years)	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Thereafter
2017 - 2018	(\$31,585)	5.00	(\$6,317)	(\$6,317)	(\$6,317)	(\$6,317)	\$0	\$0
2018 - 2019	\$6,032	5.00	\$1,206	\$1,206	\$1,206	\$1,206	\$1,208	\$0
2019 - 2020	\$26,811	5.00	\$0	\$5,362	\$5,362	\$5,362	\$5,362	\$5,363
			(\$5,111)	\$251	\$251	\$251	\$6,570	\$5,363

Life Insurance Fund (LIF)			Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of the Differences Between Projected and Actual Earnings on OPEB Plan Investments					
Year	Difference Between Projected and Actual Earnings on OPEB Plan	Recognition Period (Years)	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Thereafter
2017 - 2018	\$5,754	5.00	\$1,151	\$1,151	\$1,151	\$1,150	\$0	\$0
2018 - 2019	\$5,306	5.00	\$1,061	\$1,061	\$1,061	\$1,061	\$1,062	\$0
2019 - 2020	\$1,136	5.00	\$0	\$227	\$227	\$227	\$227	\$228
			\$2,212	\$2,439	\$2,439	\$2,438	\$1,289	\$228



Schedule C

**DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES ARISING FROM DIFFERENCES
BETWEEN EXPECTED AND ACTUAL INVESTMENT EARNINGS**

MIF			
	Difference Between	Amounts	
	Projected and Actual	Recognized in	
Year	Earnings on OPEB Plan	OPEB Expense	Amounts of Deferred Resources
	Investments	Through June 30,	(Inflows)/Outflows
	(a)	2019	(a) – (b)
2017 - 2018	(\$31,585)	(\$18,951)	(\$12,634)
2018 - 2019	\$6,032	\$2,412	\$3,620
2019 - 2020	\$26,811	\$5,362	\$21,449
		(\$11,177)	\$12,435

LIF			
	Difference Between	Amounts	
	Projected and Actual	Recognized in	
Year	Earnings on OPEB Plan	OPEB Expense	Amounts of Deferred Resources
	Investments	Through June 30,	(Inflows)/Outflows
	(a)	2019	(a) – (b)
2017 - 2018	\$5,754	\$3,453	\$2,301
2018 - 2019	\$5,306	\$2,122	\$3,184
2019 - 2020	\$1,136	\$227	\$909
		\$5,802	\$6,394



Schedule C

SCHEDULE OF CHANGES OF ASSUMPTIONS

Medical Insurance Fund (MIF)			Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Assumption Changes							
Year	Assumption Changes	Recognition Period (Years)	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Thereafter
2017 - 2018	\$0	6.47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018 - 2019	\$56,483	6.43	\$8,784	\$8,784	\$8,784	\$8,784	\$8,784	\$8,784	\$3,779	\$0
2019 - 2020	\$45,659	6.76	\$0	\$6,754	\$6,754	\$6,754	\$6,754	\$6,754	\$6,754	\$5,135
			\$8,784	\$15,538	\$15,538	\$15,538	\$15,538	\$15,538	\$10,533	\$5,135

Life Insurance Fund (LIF)			Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Assumption Changes							
Year	Assumption Changes	Recognition Period (Years)	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Thereafter
2017 - 2018	\$0	6.47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018 - 2019	\$0	6.43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2019 - 2020	\$0	6.76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule C

DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES ARISING FROM CHANGES OF ASSUMPTIONS

MIF					
Year	Assumption	Assumption	Amounts	Deferred	Deferred Inflows
	Losses	Gains	Recognized in	Outflows of	of Resources
	(a)	(b)	Through June 30, 2019 (c)	Resources (a) – (c)	(b) – (c)
2017 - 2018	\$0	\$0	\$0	\$0	\$0
2018 - 2019	\$56,483	\$0	\$17,568	\$38,915	\$0
2019 - 2020	\$45,659	\$0	\$6,754	\$38,905	\$0
			\$24,322	\$77,820	\$0

LIF					
Year	Assumption	Assumption	Amounts	Deferred	Deferred Inflows
	Losses	Gains	Recognized in	Outflows of	of Resources
	(a)	(b)	Through June 30, 2019 (c)	Resources (a) – (c)	(b) – (c)
2017 - 2018	\$0	\$0	\$0	\$0	\$0
2018 - 2019	\$0	\$0	\$0	\$0	\$0
2019 - 2020	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0



Schedule C

SUMMARY OF RECOGNIZED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

Medical Insurance Fund (MIF)	Net Increase/(Decrease) in OPEB Expense							
	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Thereafter
Differences between Expected and Actual Experience	(\$32,729)	(\$130,544)	(\$130,544)	(\$130,544)	(\$130,544)	(\$130,544)	(\$111,891)	(\$74,338)
Changes of Assumptions	\$8,784	\$15,538	\$15,538	\$15,538	\$15,538	\$15,538	\$10,533	\$5,135
Differences between Projected and Actual Earnings on OPEB Plan Investments	(\$5,111)	\$251	\$251	\$251	\$6,570	\$5,363	\$0	\$0
Grand Total	(\$29,056)	(\$114,755)	(\$114,755)	(\$114,755)	(\$108,436)	(\$109,643)	(\$101,358)	(\$69,203)



Schedule C

Life Insurance Fund (LIF)	Net Increase/(Decrease) in OPEB Expense							
	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Thereafter
Differences between Expected and Actual Experience	(\$112)	(\$142)	(\$142)	(\$142)	(\$142)	(\$142)	(\$75)	(\$24)
Changes of Assumptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Differences between Projected and Actual Earnings on OPEB Plan Investments	\$2,212	\$2,439	\$2,439	\$2,438	\$1,289	\$228	\$0	\$0
Grand Total	\$2,100	\$2,297	\$2,297	\$2,296	\$1,147	\$86	(\$75)	(\$24)