

Schedules of Employer Allocations and Pension Amounts by Employer

for

KENTUCKY EMPLOYEES RETIREMENT SYSTEM

For the Fiscal Year Ended June 30, 2024 with Report of Independent Auditors

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Report of Independent Auditors

To the Members Kentucky Employees Retirement System Frankfort, Kentucky

Opinions

We have audited the accompanying schedules of employer allocations of Kentucky Employees Retirement System – Nonhazardous Pension Plan (KERS Nonhazardous) and Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous) as of and for the fiscal year ended June 30, 2024, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous and KERS Hazardous as of and for the fiscal year ended June 30, 2024, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS Nonhazardous and KERS Hazardous Plans as of and for the fiscal year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of Kentucky Employees Retirement System (KERS) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair representation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

Kentucky Employees Retirement System Report of Independent Auditors (Continued)

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the
 specified totals included in the schedule of pension amounts by employer, whether due to fraud or error,
 and design and perform audit procedures responsive to those risks. Such procedures include examining,
 on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations
 and the specified totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness
 of KERS's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting
 estimates made by management, as well as evaluate the overall presentation of the schedule of employer
 allocations and the specified totals included in the schedule of pension amounts by employer.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about KERS's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the KERS as of and for the fiscal year ended June 30, 2024, and our report thereon, dated December 5, 2024, expressed an unmodified opinion on those combining financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2025, on our consideration of the KERS's internal control over the preparation of these Schedules and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KERS's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of KERS management, Audit Committee, Board of Trustees, KERS Nonhazardous, and KERS Hazardous Plans employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Blue & Co., LLC

Lexington, Kentucky March 20, 2025

Kentucky Employees Retirement System (Nonhazardous)

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
40005	LECC CENTERAL ACCENARIAN				
10005 10010	LEGS GENERAL ASSEMBLY LEGS LEGISLATIVE RES COMM	1,801,715	0.000000%		
10010	LEGS LEGISLATIVE RES COIVIIVI	26,631,261	1.825050%	1.443516%	1.775451%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	28,432,976	1.825050%	1.541176%	1.788147%
7716	MASTER COMMISSIONER BULLITT COUNTY	148,285	0.000000%	0.008038%	0.001045%
7718	MASTER COMM BOONE CO	162,896	0.000000%	0.008830%	0.001148%
7720	MASTER COMM CAMPBELL CO	73,440	0.000000%	0.003981%	0.000518%
7724	MASTER COMM CHRISTIAN CO	44,651	0.000000%	0.002420%	0.000315%
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.001139%	0.000148%
7727	MASTER COMM CLINTON/CUMBE	11,784	0.000000%	0.000639%	0.000083%
7730	MASTER COMM DAVIESS CO	105,302	0.000000%	0.005708%	0.000742%
7734	MASTER COMM FAYETTE CO	165,084	0.000000%	0.008948%	0.001163%
7741	MASTER COMM GRANT CO	60,017	0.000000%	0.003253%	0.000423%
7743	MASTER COMM GRAYSON CO	44,318	0.000000%	0.002402%	0.000312%
7747	MASTER COMM HARDIN CO	184,119	0.000000%	0.009980%	0.001297%
7751	MASTER COMM HENDERSON CO	34,786	0.000000%	0.001886%	0.000245%
7752	HENRY/ TRIMBLE MASTER COM	104,973	0.000000%	0.005690%	0.000740%
7753	MASTER COMM HOPKINS CO	55,529	0.000000%	0.003010%	0.000391%
7756	MASTER COMM JEFF CIRCUIT	422,589	0.000000%	0.022906%	0.002978%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	66,969	0.000000%	0.003630%	0.000472%
7759	MASTER COMM KENTON CO	190,757	0.000000%	0.010340%	0.001344%
7763	MASTER COMM LAUREL CO	71,141	0.000000%	0.003856%	0.000501%
7773	MASTER COMM MCCRACKEN CO	125,437	0.000000%	0.006799%	0.000884%
7776	MASTER COMM MADISON CO	112,340	0.000000%	0.006089%	0.000792%
7782	MASTER COMM MEADE CO	105,637	0.000000%	0.005726%	0.000744%
7790	MASTER COMM NELSON CO	60,017	0.000000%	0.003253%	0.000423%
7793	MASTER COMM OLDHAM CO	96,849	0.000000%	0.005250%	0.000683%
7794	MASTER COMM OWEN CO	33,222	0.000000%	0.001801%	0.000234%
7798	MASTER COMM PIKE CO	104,167	0.000000%	0.005646%	0.000734%
7805	MASTER COMM SCOTT CO	114,140	0.000000%	0.006187%	0.000804%
7807	MASTER COMM SIMPSON CO	37,787	0.000000%	0.002048%	0.000266%
7814	MASTER COMM WARREN CO	151,715	0.000000%	0.008224%	0.001069%
7820	MASTER COMM BARREN CO	33,899	0.000000%	0.001837%	0.000239%
7821	MASTER COMM MUHLENBERG CO	89,547	0.000000%	0.004854%	0.000631%
20020	JUDL JUDICIAL RET SYSTEM	209,990	0.000000%	0.011382%	0.001480%
20025	JUDL ADM OFF OF THE COURT	85,339,156	2.508010%	4.625709%	2.783311%

Kentucky Employees Retirement System (Nonhazardous)

			Allocation	Allocation	
			of Amortization	of Normal	
			Cost Portion	Cost Portion	2024
Participating		FYE 2024	of Required	of Required	Proportionate
Employer Code	Participating Employer Name	Salary	Contribution	Contribution	Share
(1)	(2)	(3)	(4)	(5)	(6)

SUBTOTAL	JUDICIAL BRANCH AGENCIES	88,581,562	2.508010%	4.801461%	2.806159%
31030	UNIFIED PROSECUTORIAL SYS	65,196,266	3.659636%	3.533887%	3.643289%
31035	DEPT OF AGRICULTURE	11,595,953	0.650911%	0.628545%	0.648003%
31040	ATTORNEY GENERALS OFFICE	10,543,188	0.591817%	0.571481%	0.589173%
31045	AUDITOR OF PUBLIC ACCOUNT	9,984,899	0.560478%	0.541220%	0.557974%
31066	REGISTRY OF ELECTION	728,193	0.040875%	0.039471%	0.040692%
31070	GOVERNORS OFFICE	2,155,886	0.121015%	0.116857%	0.120474%
31074	DEPT OF VETERANS AFFAIRS	36,297,407	2.037468%	1.967458%	2.028367%
31076	MILITARY AFFAIRS COMM	73,231	0.004111%	0.003969%	0.004093%
31082	KY INFRASTRUCTURE	1,135,777	0.063754%	0.061563%	0.063469%
31085	LT GOVERNORS OFFICE	549,892	0.030867%	0.029806%	0.030729%
31094	OFF OF HOMELAND SECURITY	1,188,474	0.066712%	0.064420%	0.066414%
31095	DEPT MILITARY AFFAIRS	17,205,165	0.965771%	0.932586%	0.961457%
31097	OFF OF MINORITY EMPOWMENT	132,675	0.007447%	0.007191%	0.007414%
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	0.000000%
31112	GOV OFF LOCAL DEVELOPMENT	3,103,655	0.174216%	0.168230%	0.173438%
31120	SECRETARY OF STATE	1,976,257	0.110932%	0.107121%	0.110437%
31125	STATE TREASURERS OFFICE	1,663,702	0.093388%	0.090179%	0.092971%
31136	BOARD OF MEDICAL IMAGING & RADIATION				
	TECHNOLOGY	160,903	0.009032%	0.008722%	0.008992%
31137	KY COMM NETWORK AUTH	933,312	0.052389%	0.050589%	0.052155%
31150	BOARD OF ACCOUNTANCY	245,994	0.013808%	0.013334%	0.013746%
31165	BOARD OF BARBERING	114,751	0.006441%	0.006220%	0.006412%
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	472,843	0.026542%	0.025630%	0.026423%
31180	BOARD OF DENTISTRY	267,730	0.015028%	0.014512%	0.014961%
31185	BOARD OF ELECTIONS	605,982	0.034015%	0.032847%	0.033863%
31190	BRD OF EMBALMERS/FUN DIR	223,919	0.012569%	0.012137%	0.012513%
31200	BOARD OF EXM ARCHITECTS	165,757	0.009304%	0.008985%	0.009263%
31205	KY LANDSCAPE ARCH REG BD	28,137	0.001579%	0.001525%	0.001572%
31215	BD EXAMINERS OF SOCIAL WK	136,196	0.007645%	0.007382%	0.007611%
31225	BD OF HAIRDRESSERS/CSMTG	732,073	0.041093%	0.039681%	0.040909%
31245	BD OF MEDICAL LICENSURE	989,738	0.055557%	0.053648%	0.055309%
31250	BOARD OF NURSING	3,828,114	0.214882%	0.207498%	0.213922%
31260	BOARD OF OPTOMETRIC EXM	85,069	0.004775%	0.004611%	0.004754%
31263	KY RESPIRATORY CARE BD	104,212	0.005850%	0.005649%	0.005824%
31268	PERSONNEL BOARD	374,262	0.021008%	0.020286%	0.020914%

Kentucky Employees Retirement System (Nonhazardous)

			Allocation	Allocation	
			of Amortization	of Normal	2024
Doublein ation		EVE 2024	Cost Portion	Cost Portion	2024
Participating	Double in a bin a Fundament Name	FYE 2024	of Required	of Required	Proportionate
Employer Code	1 0 1 7	Salary	Contribution	Contribution	Share
(1)	(2)	(3)	(4)	(5)	(6)
31270	KY BOARD OF PHARMACY	1,219,624	0.068461%	0.066108%	0.068155%
31275	BD OF PHYSICAL THERAPY	198,961	0.011168%	0.010784%	0.011118%
31290	BD OF PROF ENGINEERS & LA	672,911	0.037772%	0.036474%	0.037603%
31345	SCHOOL FAC CONSTR COMM	157,152	0.008821%	0.008518%	0.008782%
31354	EXECUTIVE BRANCH ETH COMM	292,163	0.016400%	0.015836%	0.016327%
31370	COMMISSION ON HUMAN RIGHT	1,101,896	0.061852%	0.059727%	0.061576%
31415	KY COUNCIL POSTSEC EDUCAT	2,297,568	0.128968%	0.124537%	0.128392%
31765	OFFICE OF STATE BUD DIREC	1,457,686	0.081824%	0.079012%	0.081458%
35605	TRAN OFF OF THE SECRETARY	4,489,077	0.251984%	0.243325%	0.250858%
35607	TRAN OFFICE OF LEGAL SVC	2,485,770	0.139533%	0.134738%	0.138910%
35609	DIVISION OF FACILITY MANA	1,763,594	0.098995%	0.095594%	0.098553%
35615	TRAN DEPT OF AVIATION	1,548,245	0.086907%	0.083921%	0.086519%
35616	TRAN OFFICE OF PERSONNEL	1,767,846	0.099234%	0.095824%	0.098791%
35617	OFFICE OF INFORMAT TECHNO	1,975,074	0.110866%	0.107057%	0.110371%
35618	OFFICE OF AUDITS	2,369,708	0.133018%	0.128447%	0.132424%
35619	DOT PAYROLL DIVISION	1,437,155	0.080671%	0.077899%	0.080311%
35625	TRAN DEPT OF HIGHWAYS	214,654,912	12.049140%	11.635119%	11.995309%
35628	TRAN DEPT OF INTERGOV PRO	736,387	0.041335%	0.039915%	0.041150%
35630	TRAN DEPT OF VEH REGULATE	10,312,724	0.578880%	0.558989%	0.576294%
36635	CAB FOR ECONOMIC DEVELOPMENT	5,237,727	0.294007%	0.283905%	0.292694%
39075	KHEAA DIV OF FINANCIAL AF	368,432	0.020681%	0.019970%	0.020589%
39079	COMMONWEALTH OF TECHNOL	14,061,310	0.789298%	0.762177%	0.785772%
39084	KY RIVER AUTHORITY	390,852	0.021940%	0.021186%	0.021842%
39103	OFFICE OF PVA'S	33,014,737	1.853203%	1.789525%	1.844925%
39130	DEPT OF REVENUE	37,825,667	2.123253%	2.050296%	2.113769%
39750	OFFICE OF SECRETARY	6,718,596	0.377132%	0.364174%	0.375447%
39758	OFF OF THE CONTROLLER	4,757,458	0.267048%	0.257872%	0.265855%
39785	DEPT FACILITIES SUPP SVCS	11,519,969	0.646646%	0.624426%	0.643757%
50235	KY STATE FAIR BOARD	11,367,527	0.638089%	0.616163%	0.635239%
50410	COMM KY HERITAGE COUNCIL	1,267,431	0.071144%	0.068700%	0.070826%
50529	KY ARTS COUNCIL	487,329	0.027355%	0.026415%	0.027233%
50550	KY HISTORICAL SOCIETY	1,950,042	0.109461%	0.105700%	0.108972%
50660	DEPT OF FISH & WILDLIFE	16,427,850	0.922138%	0.890452%	0.918019%
50665	COMM KY HORSE PARK	2,796,701	0.156986%	0.151592%	0.156285%
50670	DEPT OF PARKS	26,476,015	1.486167%	1.435101%	1.479528%
50850	COMM OFFICE OF SECRETARY	1,323,897	0.074314%	0.071760%	0.073982%
50852	KY ARTISANS CTR AT BEREA	736,024	0.041315%	0.039895%	0.041130%
50860	DEPT OF TOURISM	1,204,411	0.067607%	0.065284%	0.067305%

Kentucky Employees Retirement System (Nonhazardous)

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
51106	DEPT OF WORKPLACE STANDARDS	F 220 247	0.293591%	0.2025020/	0.2022000/
51107	DEPARTMENT OF WORKERS' CLAIMS	5,230,317 8,326,626		0.283503%	
51113	KY OSH REVIEW COMMISSION		0.467395% 0.013018%	0.451335%	
51113	WORKERS' COMP FUNDING COMMISSION	231,920 879,172	0.013018%		
51114	OFFICE OF UNEMPLOYMENT INSURANCE	10,525,698	0.590835%		
51340	KY COMM DEAF/HARD OF HEAR	493,886	0.027723%		
51407	KY ENVIRONMENTAL EDUC COU	85,657	0.027723%	0.026771%	
51507	OFFICE OF THE SECRETARY	9,104,710	0.511071%		
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	641,743	0.036023%		
51509	OFFICE OR EDUCATIONAL PROGRAMS	57,824	0.030023%		
51530	EDUC OFFICE OF SECRETARY	249,025	0.003240%	0.003134%	
51531	DEPT WORKFORCE INVESTMENT	18,934,471	1.062841%		
51532	KY COMM ON PROPRIETARY ED	119,921	0.006731%		
51540	EDUC DEPT OF EDUCATION	15,221,363	0.854415%	0.825056%	
51545	KY EDUCATIONAL TV AUTHOR	7,342,167	0.412135%	0.397974%	
51555	KY DEPT LIBRARY & ARCHIVE	2,409,764	0.135266%		
53721	H&FS OFF OF THE SECRETARY	31,329,293	1.758595%	1.698167%	
53723	OFFICE INSPECTOR GENERAL	11,862,384	0.665866%		
53725	DEPT OF AGING/INDEP LIVIN	13,698,044	0.768907%		
53727	DEPT FOR INCOME SUPPORT	26,378,502	1.480694%		
53728	DEPT FOR PUBLIC HEALTH	30,999,011	1.740055%	1.680265%	
53729	OFF HUMAN RESOURCE MANAGE	21,651,214	1.215339%		
53730	SERVE KY	1,218,610	0.068404%		
53736	H&FS DEPT FOR COMM BASE S	266,863,447	14.979738%		
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	0.000000%	
53746	DEPT FOR MEDICAID SERVICE	13,581,364	0.762357%	0.736162%	
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	7,560,947	0.424416%		
54500	J&PS OFF OF SECRETARY	10,934,623	0.613789%		
54515	DEPT OF PUBLIC ADVOCACY	35,314,220	1.982279%		
54520	J&PS DEPT OF KY STATE POL	42,700,360	2.396882%		
54523	J&PS OF JUVENILE JUSTICE	37,720,930	2.117374%		
54525	DEPT OF CRIMINAL JUST TRN	8,581,997	0.481730%		
54527	J&PS DEPT OF CORRECTIONS	19,725,392	1.107237%	1.069192%	
55790	OFFICE OF THE SECRETARY	5,107,746	0.286711%		
55793	DEPT PERSONNEL ADMIN	2,334,096	0.131019%		
55794	DEPT FOR EMPLOYEE INS	2,611,067	0.146566%		
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	

Kentucky Employees Retirement System (Nonhazardous)

			Allocation	Allocation	
			of Amortization	of Normal	
			Cost Portion	Cost Portion	2024
Participating		FYE 2024	of Required	of Required	Proportionate
Employer Code	Participating Employer Name	Salary	Contribution	Contribution	Share
(1)	(2)	(3)	(4)	(5)	(6)
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	0.000000%
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	0.000000%
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	0.000000%
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	0.000000%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	11,215	0.000630%	0.000608%	0.000627%
57123	KY PUBLIC SVC COMMISSION	5,408,069	0.303569%	0.293138%	0.302213%
57126	OFFICE OF THE SECRETARY	3,165,420	0.177683%	0.171578%	0.176889%
57128	DEPT FOR NATURAL RESOURCE	27,804,042	1.560713%	1.507085%	1.553741%
57129	DEPT FOR ENVIRONM PROTECT	38,543,154	2.163527%	2.089186%	2.153863%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,846,971	0.272073%	0.262724%	0.270858%
57140	KY NATURE PRESERVES	1,127,724	0.063302%	0.061127%	0.063019%
57141	OFFICE OF ENERGY POLICY	482,129	0.027063%	0.026133%	0.026942%
58374	KY HORSE RACING AUTHORITY	3,519,005	0.197531%	0.190744%	0.196649%
58672	OFFICE OF CLAIMS AND APPEALS	538,184	0.030210%	0.029172%	0.030075%
58675	OFFICE OF THE SECRETARY	4,241,508	0.238087%	0.229906%	0.237023%
58676	DEPT OF INSURANCE	3,995,518	0.224279%	0.216572%	0.223277%
58677	OFF OF OCCUP & PROFESSION	1,764,269	0.099033%	0.095630%	0.098591%
58678	KY BOXING & WRESTLING AUT	62,966	0.003534%	0.003413%	0.003518%
58680	DEPT OF ALCOHOL & BEVERA	776,033	0.043561%	0.042064%	0.043366%
58681	DEPT OF CHARITABLE GAMING	1,429,904	0.080264%	0.077506%	0.079905%
58685	DEPT OF FINANCIAL INSTITU	7,111,041	0.399161%	0.385446%	0.397378%
58690	DEPT OF HOUSING & BUILD C	11,649,160	0.653898%	0.631429%	0.650977%
		, ,			
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	1,388,373,866	77.933030%	75.255172%	77.584898%
1430	EASTERN KY UNIV	5,744,723	1.270600%	0.311386%	1.145902%
1433	KET FOUNDATION	3,337,462	0.080090%	0.180903%	
1435	CHILD WATCH ADVOCACY CTR	275,396	0.003820%	0.014928%	0.005264%
1436	LOTUS	1,165,966	0.005710%	0.063200%	0.013184%
1437	SANCTUARY INC	831,315	0.013340%	0.045060%	0.017464%
1438	OASIS	1,035,525	0.012250%	0.056129%	
1439	BARREN RIVER CHILD ADVOCA	698,922	0.002160%		
1440	MOREHEAD STATE UNIVERSITY	4,509,170	0.643190%		
1445	MURRAY STATE UNIV	6,795,002	0.705340%		
1451	SILVERLEALF	675,981	0.010730%		
1452	SPRINGHAVEN INC	824,042	0.008120%		
1453	SAFE HARBOR	1,078,420	0.006980%		

Kentucky Employees Retirement System (Nonhazardous)

Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
(1)	(2)	(3)	(+)	(3)	(0)
1454	D.O.V.E.S.	773,412	0.007010%	0.041922%	0.011549%
1456	JUDI'S PLACE FOR KIDS, INC.	397,143	0.004130%	0.021527%	0.006392%
1457	KY RIVER CHILD ADVOCACY	266,736	0.001550%	0.014458%	0.003228%
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	448,428	0.014590%	0.024306%	0.015853%
1459	NURSING HOME OMBUDSMAN	319,364	0.004680%	0.017311%	0.006322%
1465	WESTERN KENTUCKY UNIV	12,272,623	0.961060%	0.665223%	0.922601%
1480	KASAP	822,409	0.005020%	0.044578%	0.010163%
1481	ZEROV	1,420,029	0.012920%	0.076971%	0.021247%
1483	PENNYRILE CHILD ADV CTR	291,500	0.002450%	0.015800%	0.004186%
1484	BUFFALO TR CHILD ADV INC	323,882	0.001340%	0.017556%	0.003448%
1485	CUMBERLAND V C A CENTER	475,139	0.004370%	0.025754%	0.007150%
1486	LAKE CUMB CHILD ADV CTR	364,324	0.002900%	0.019748%	0.005090%
1487	B.R.A.S.S.	1,006,190	0.011330%	0.054539%	0.016947%
1488	WOMEN AWARE	227,853	0.005190%	0.012351%	0.006121%
1489	BETHANY HOUSE ABUSE SHELT	605,776	0.008900%	0.032835%	0.012012%
1490	HOPE HARBOR INC	678,236	0.004380%	0.036763%	0.008590%
1491	CHILD ADV CTR OF GRN RVR	295,846	0.003040%	0.016036%	0.004729%
1492	CSG HEADQUARTERS	3,589,567	0.102460%	0.194568%	0.114434%
1994	KY HIGHER ED STUD LN CORP	10,349,396	0.435330%	0.560977%	0.451664%
3022	LEX FAYETTE CO HLTH DEPT	8,780,202	0.466060%	0.475921%	0.467342%
3023	LAKE CUMBERLAND DISTRICT	7,191,262	0.391340%	0.389794%	0.391139%
3024	WEDCO DIST HEALTH DEPT	1,649,120	0.149760%	0.089389%	0.141912%
3025	NORTHERN KY DIST HLTH DEP	10,006,035	0.288080%	0.542365%	0.321137%
3026	BARREN RVR DIST HLTH DEPT	5,218,257	0.363480%	0.282849%	0.352998%
3027	GREEN RVR DIST HLTH DEPT	8,476,537	0.434500%	0.459461%	0.437745%
3028	LINCOLN TRL DIST HLTH DEP	5,426,866	0.353490%	0.294157%	0.345777%
3029	PURCHASE DIST HLTH DEPT	2,474,737	0.233680%	0.134140%	0.220740%
3030	MERCER CO HEALTH DEPT	723,827	0.047190%	0.039234%	0.046156%
3031	CUMBERLAND VLY DIST HEALT	4,420,389	0.478140%	0.239602%	0.447130%
3033	KY RIVER DIST HEALTH DEPT	4,312,030	0.373270%	0.233728%	0.355130%
3034	BOURBON CO HEALTH CENTER	802,310	0.041330%	0.043488%	0.041611%
3035	CLARK CO HEALTH DEPT	1,767,740	0.087510%	0.095818%	0.088590%
3036	GATEWAY DIST HEALTH DEPT	3,179,526	0.156670%	0.172342%	0.158707%
3037	BOYLE CO HEALTH DEPT	737,916	0.033740%	0.039998%	0.034554%
3038	PIKE CO HEALTH DEPT	2,317,196	0.128550%	0.125601%	0.128167%
3039	FLOYD CO HEALTH CENTER	1,297,788	0.065370%	0.070345%	0.066017%
3040	MARTIN CO HEALTH DEPT	430,399	0.028100%	0.023329%	0.027480%
3042	BUFFALO TRACE HEALTH DEPT	799,391	0.057350%	0.043330%	0.055527%

Kentucky Employees Retirement System (Nonhazardous)

			Allocation of Amortization	Allocation of Normal	
					2024
Participating		FYE 2024	Cost Portion of Required	Cost Portion of Required	Proportionate
Employer Code	Participating Employer Name	Salary	Contribution	Contribution	Share
		•			
(1)	(2)	(3)	(4)	(5)	(6)
3044	N CENTRAL DIST HLTH DEPT	2,252,532	0.114620%	0.122096%	0.115592%
3045	PENNYRILE DIST HLTH DEPT	1,927,474	0.083250%	0.104476%	0.086009%
3047	BREATHITT CO HEALTH DEPT	1,324,678	0.096340%	0.071803%	0.093150%
3048	GREENUP CO HLTH DEPT	1,310,990	0.061180%	0.071061%	0.062465%
3049	WHITLEY CO HEALTH DEPT	2,222,443	0.153570%	0.120465%	0.149266%
3050	LAUREL CO HEALTH DEPT	1,168,183	0.076950%	0.063320%	0.075178%
3051	KNOX CO HEALTH DEPT	1,927,170	0.149260%	0.104460%	0.143436%
3052	MONROE CO HEALTH DEPT	532,357	0.016680%	0.028856%	0.018263%
3053	BULLITT CO HEALTH DEPT	1,660,078	0.073480%	0.089983%	0.075625%
3054	THREE RIVERS DIST HLTH	2,863,654	0.121470%	0.155221%	0.125858%
3055	ESTILL CO HEALTH DEPT	459,214	0.029660%	0.024891%	0.029040%
3056	OLDHAM CO HEALTH DEPT	1,286,389	0.055710%	0.069727%	0.057532%
3057	LEWIS CO HEALTH DEPT	792,915	0.016270%	0.042979%	0.019742%
3058	FLEMING CO HEALTH DEP	417,540	0.023320%	0.022632%	0.023231%
3059	JESSAMINE CO HEALTH DEPT	1,654,312	0.044700%	0.089670%	0.050546%
3060	POWELL CO HEALTH DEPT	595,476	0.022330%	0.032277%	0.023623%
3061	ANDERSON CO HEALTH DEPT	476,128	0.026980%	0.025808%	0.026828%
3062	MADISON CO HEALTH DEP	3,201,768	0.284160%	0.173548%	0.269780%
3064	JOHNSON CO HEALTH DEPT	1,445,060	0.082310%	0.078328%	0.081792%
3065	MAGOFFIN CO HEALTH DEPT	621,179	0.034380%	0.033670%	0.034288%
3066	ALLEN CO HEALTH DEPT	1,008,158	0.042050%	0.054646%	0.043687%
3067	FRANKLIN CO HEALTH DEPT	2,736,496	0.118540%	0.148329%	0.122413%
3068	LINCOLN CO HEALTH DEPT	578,049	0.026030%	0.031332%	0.026719%
3069	WOODFORD CO HEALTH DEPT	1,014,879	0.028990%	0.055010%	0.032373%
3072	MUHLENBERG CO.HEALTH DEPT	1,051,117	0.041920%	0.056975%	0.043877%
3073	MARSHALL CO HEALTH DEPT	1,521,305	0.081130%	0.082461%	0.081303%
3074	CHRISTIAN CO HEALTH DEPT	1,578,962	0.071020%	0.085586%	0.072914%
3075	HOPKINS CO HEALTH DEPT	1,705,349	0.094700%	0.092436%	0.094406%
3076	TODD CO HEALTH DEPT	1,115,241	0.024920%	0.060450%	0.029539%
3077	BRACKEN CO HEALTH DEPT	392,673	0.012810%	0.021284%	0.013912%
3078	MONTGOMERY CO HEALTH DEPT	2,091,455	0.056880%	0.113365%	0.064223%
3079	GARRARD COUNTY HEALTH DPT	471,992	0.020870%	0.025584%	0.021483%
3080	BRECKINRIDGE CO HEALTH BD	462,369	0.040950%	0.025062%	0.038885%
3081	ASHLAND BOYD CO HEALTH DP	1,147,321	0.093380%	0.062189%	
3082	LAWRENCE CO HEALTH DEPT	926,755	0.020560%	0.050234%	
3083	GRAVES CO HEALTH CENTER	1,237,776	0.032480%		
3084	CALLOWAY CO HEALTH DEPT	785,569	0.021990%		
3085	BELL CO HEALTH DEPT	937,075	0.057050%		

Kentucky Employees Retirement System (Nonhazardous)

			Allocation	Allocation of Normal	
			of Amortization		2024
Participating		FYE 2024	Cost Portion of Required	Cost Portion of Required	Proportionate
Employer Code	Participating Employer Name	Salary	Contribution	Contribution	Share
	, , ,	•			
(1)	(2)	(3)	(4)	(5)	(6)
3086	GRAYSON COUNTY HEALTH DEPT	916,419	0.024440%	0.049673%	0.027720%
3087	HARLAN CO HEALTH DEPT	765,971	0.038370%	0.041519%	0.038779%
3088	CARTER CO HEALTH DEPT	653,480	0.029530%	0.035421%	0.030296%
3801	KENTUCKY STATE UNIVERSITY	2,429,468	0.235970%	0.131686%	0.222413%
5470	KCTCS	15,819,541	0.830280%	0.857480%	0.833816%
7403	ASST OF COMMONWEALTH ATTY	1,197,787	0.030870%	0.064925%	0.035297%
7408	FRANKLIN CO COUNCIL AGING	326,841	0.011410%	0.017716%	0.012230%
7409	MUN ELEC POW ASSOC OF KY	21,815	0.009280%	0.001182%	0.008227%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006542%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.006437%	0.009241%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.713174%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.123418%
8202	NORTHERN KY REG MHMR BD	148,371	0.304430%	0.008042%	0.265900%
8204	COMMUNICARE INC	8,291,535	0.353870%	0.449433%	0.366293%
8205	ADANTA/BEHAVIORAL HLTH SR	5,625,107	0.473160%	0.304902%	0.451286%
8208	CUMBERLAND RIVER MHMR	19,334,839	0.522270%	1.048022%	0.590618%
8209	FOUR RIVERS BEHAVIORAL HEALTH	9,053,031	0.188850%	0.490709%	0.228092%
8210	NEW VISTA OF THE BLUEGRASS, INC.	37,567,881	0.976910%	2.036323%	1.114634%
8213	GREEN RVR REG MHMR BD	17,917,260	0.158670%	0.971184%	0.264297%
8216	COMPREHEND INC REG MHMR B	3,970,214	0.154500%	0.215201%	0.162391%
8220	LIFESKILLS INC	22,187,122	0.686860%	1.202627%	0.753910%
8221	MOUNTAIN COMP CARE CENTER	5,007,152	0.243500%	0.271407%	0.247128%
014A	BRECKINRIDGE CO ATTORNEY	102,973	0.005470%	0.005582%	0.005485%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001471%	0.004741%
031A	EDMONSON COUNTY ATTORNEY	24,029	0.002520%	0.001302%	0.002362%
060A	KNOTT COUNTY ATTORNEY	53,846	0.004790%	0.002919%	0.004547%
071A	LOGAN COUNTY ATTORNEY	143,488	0.009470%	0.007778%	0.009250%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002854%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003089%
W002	ALLEN COUNTY ATTORNEY	113,058	0.008820%	0.006128%	0.008470%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009118%
W005	BARREN COUNTY ATTORNEY	131,976	0.015280%	0.007154%	0.014224%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	274,125	0.010270%	0.014859%	0.010867%
W008	BOONE COUNTY ATTORNEY	701,300	0.027070%	0.038013%	0.028493%
W011	BOYLE COUNTY ATTORNEY	33,355	0.000830%	0.001808%	0.000957%
W015	BULLITT COUNTY ATTORNEY	415,147	0.003740%	0.022503%	0.006179%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%		

Kentucky Employees Retirement System (Nonhazardous)

			Allocation	Allocation	
			of Amortization	of Normal	2024
Darticinating		FYE 2024	Cost Portion of Required	Cost Portion	2024
Participating	Double in a bing Franches on Name		•	of Required	Proportionate
Employer Code	, , ,	Salary	Contribution	Contribution	Share
(1)	(2)	(3)	(4)	(5)	(6)
W021	CARROLL COUNTY ATTORNEY	86,583	0.004640%	0.004693%	0.004647%
W022	CHILD SUPPORT ENCORCEMENT	84,477	0.001360%	0.004579%	0.001778%
W023	CASEY COUNTY ATTORNEY	72,982	0.005040%	0.003956%	0.004899%
W025	CLARK COUNTY ATTORNEY	152,869	0.007030%	0.008286%	0.007193%
W028	CRITTENDEN CO ATTORNEY	-	0.001940%	0.000000%	0.001688%
W030	DAVIESS COUNTY ATTORNEY	47,081	0.008390%	0.002552%	0.007631%
W036	FLOYD COUNTY ATTORNEY	195,810	0.005960%	0.010614%	0.006565%
W037	FRANKLIN COUNTY ATTORNEY	242,509	0.025700%	0.013145%	0.024068%
W039	GALLATIN COUNTY ATTORNEY	64,118	0.000000%	0.003475%	0.000452%
W040	GARRARD COUNTY ATTORNEY	86,140	0.005260%	0.004669%	0.005183%
W041	GRANT COUNTY CHILD SUPPOR	42,115	0.001930%	0.002283%	0.001976%
W042	GRAVES COUNTY ATTORNEY	111,643	0.017400%	0.006051%	0.015925%
W046	HANCOCK COUNTY ATTORNEY	30,730	0.002050%	0.001666%	0.002000%
W049	HARRISON COUNTY ATTORNEY	73,481	0.000610%	0.003983%	0.001048%
W053	HICKMAN COUNTY ATTORNEY	56,965	0.005470%	0.003088%	0.005160%
W054	HOPKINS COUNTY ATTORNEY	418,158	0.009310%	0.022666%	0.011046%
W055	JACKSON COUNTY ATTORNEY	14,827	0.003720%	0.000804%	0.003341%
W056	JEFFERSON CO ATTORNEY	603,507	0.090800%	0.032712%	0.083249%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001070%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000026%
W062	LARUE COUNTY ATTORNEY	83,533	0.005540%	0.004528%	0.005408%
W063	LAUREL COUNTY ATTORNEY	28,425	0.001880%	0.001541%	0.001836%
W065	LEE COUNTY ATTORNEY	3,196	0.004720%	0.000173%	0.004129%
W067	LETCHER COUNTY ATTORNEY	31,169	0.000000%	0.001689%	0.000220%
W073	MCCRACKEN COUNTY ATTORNEY	33,298	0.005810%	0.001805%	0.005289%
W074	MCCREARY COUNTY ATTORNEY	125,114	0.010210%	0.006782%	0.009764%
W076	MADISON COUNTY ATTORNEY	484,702	0.034400%	0.026273%	0.033343%
W077	MAGOFFIN CO ATTORNEY	87,984	0.001040%	0.004769%	0.001525%
W082	MEADE COUNTY ATTORNEY	112,793	0.007900%		
W083	MENIFEE COUNTY ATTORNEY	18,150	0.003020%		
W084	MERCER COUNTY ATTORNEY	38,900	0.002700%		
W087	MONTGOMERY CO ATTORNEY	88,229	0.008960%		
W088	MORGAN COUNTY ATTORNEY	109,179	0.009650%		
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%		
W093	OLDHAM COUNTY ATTORNEY	322,023	0.008990%		
W094	OWEN COUNTY ATTORNEY	61,757	0.002610%		
W096	PENDLETON COUNTY ATTORNEY	01,737	0.002010%		
W099	POWELL COUNTY ATTORNEY	-			
V V U J J	I OWLLE COOKIT ATTOMINET	-	0.000140%	0.000000%	0.000122%

Kentucky Employees Retirement System (Nonhazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Nonhazardous and Hazardous and as such reporting employers may appear on multiple schedules.

			Allocation	Allocation	
			of Amortization	of Normal	
			Cost Portion	Cost Portion	2024
Participating		FYE 2024	of Required	of Required	Proportionate
Employer Code	Participating Employer Name	Salary	Contribution	Contribution	Share
(1)	(2)	(3)	(4)	(5)	(6)
W100	PULASKI COUNTY ATTORNEY	336,223	0.008520%	0.018225%	0.009782%
W102	ROCKCASTLE CO ATTORNEY	121,538	0.004120%	0.006588%	0.004441%
W103	ROWAN COUNTY ATTORNEY	23,265	0.004360%	0.001261%	0.003957%
W105	SCOTT COUNTY ATTORNEY	23,400	0.000000%	0.001268%	0.000165%
W106	SHELBY COUNTY ATTORNEY	128,922	0.002130%	0.006988%	0.002762%
W107	SIMPSON COUNTY ATTORNEY	40,494	0.002770%	0.002195%	0.002695%
W108	SPENCER COUNTY ATTORNEY	13,344	0.006380%	0.000723%	0.005645%
W111	TRIGG COUNTY ATTORNEY	-	0.004960%	0.000000%	0.004315%
W112	TRIMBLE COUNTY ATTORNEY	74,009	0.003990%	0.004012%	0.003993%
W113	UNION COUNTY ATTORNEY	116,919	0.001560%	0.006337%	0.002181%
W117	WEBSTER COUNTY ATTORNEY	78,931	0.007510%	0.004278%	0.007090%
W118	WHITLEY COUNTY ATTORNEY	150,052	0.010710%	0.008133%	0.010375%
X034	FAYETTE CO ATTORNEY OFF	85,144	0.016670%	0.004615%	0.015103%
X059	KENTON COUNTY ATTORNEY	96,067	0.005430%	0.005207%	0.005401%
SUBTOTAL	ALL OTHER AGENCIES	339,499,894	17.733910%	18.402191%	17.820796%
TOTAL		1,844,888,298	100.000000%	100.000000%	100.000000%

Notes:

Column 4 – For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2024, within the Executive Branch.

For example, for agency 31030, 3.659636% = 65,196,266 / 1,388,373 x 77.933030%

Column 5 – Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2024 for the entire plan.

For example, for agency 31030, 3.533887% = 65,196,266 / 1,844,888,298

Column 6 – The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 87% of the aggregate required contribution for the plan.

Column 6 = 87.00% x Column 4 + 13.00% x Column 5

Kentucky Employees Retirement System (Nonhazardous)

	!	Net Pensis	on Liability at of June 30, 2	324		Pensis	in Expense		- 1	Outstanding E	alance of Deferred Outflows of Resources			Outstanding R	lance of Deferred Inflows of Resourc	244		Recognition of Ex	isting Deferred Outflow	s (inflows) of Resources for	
					Proportionate	Deferred Amounts from Changes in Proportion & Differences etween Employer Contrib. & Proportionate Share						Change in Proportion & Minenous Setween Implayer Contrib. D Proportionate Share Ou				Change in Proportion & Differences Between Employer Contrib. & Proportionate Share		futur	e Measurement Period i	inding tune 20,	-
Farticipating Employer Code		Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of I Aggregate Plan B Pension	etween Employer Contrib. & Proportionate Share	Gross P Employer Persion b	reportionate Share of konemployer	Net Employer Pression	Liability Assumption	investment & F	implayer Contrib. D Proportionate Share Ou	Yotal eferred ottlow of	Liability Assumption	Investment	Employer Contrib. & Proportionate Share	Total Deferred Inflow of				į
Employer Code	Participating Employer Name (2)	\$25% (6)	(7)	625% (R)	Expense (9)	of Plan Contributions (10)	(11)	(12)	Expense (13)	Experience Changes (14) (15)	Experience of	Plan Contributions Re (17)	(18)	Experience Changes (19) (20)	Experience (21)	of Plan Contributions (22)	Resources (23)	(24)	(25)	(26)	(27)
\$490 \$433	EASTERN OF LINEV RET FOUNDATION	138,077,368 11,229,807	12,990,269	120,052,857 9,763,877	8,319,310 £76,608	(1,939,954) 554,815	6,379,356 1,231,423	(2,750,165 (223,670)	3,629,191 1,007,753	2,618,253 212,942	- 1,690,031 - 121,196		4,109,294 334,136		2,655,039 21,034 13,107 26,547 40,646 41,509 11,745 12,00,647 1,512,749	1,000,456 41,144	2,655,495 257,128	1,000,426 121,527	276,309 22,472	(668,706) (28,120)	(255,240)
\$494 \$495	EY PARASODATION CHED WATCH ADVIOLACY CTR LOTUS	634,294	734,239	\$51,494	18,217	6,285	44,602	(12,634)	31,968	12,028	6,86		18,872		- 12,197	22,136	64,222	[22,964]	1,269 3,179	(2,153)	(1,632)
1437 1438	SANCTUARY INC O A S IS BARRON RIVER CHILD ADVOCA	2,104,254 2,163,297	2,625,922 2,504,280	1,891,000 1,829,653 1,890,989	126,790 120,347	49,920 (3,660)	176,710 126,687	(41,954) (43,090)	134,796 83,597	29,903 41,023	- 22,709 - 22,346	18,078 13,490	76,102 64,269		- 40,464 - 41,599		40,464 54,384	61,000 63,986 18,565	4,211 4,229	(7,143) (7,344)	(5,454) (5,566)
1429 1440	BASSEN RIVER CHILD ADVOCA MICROHEAD STATE UNIVERSITY	\$19,859 71,255,582	714,229 1,838,946 2,435,933 2,506,283 960,543 82,682,207 92,271,654	\$51,000 1,981,950 1,929,653 1,980,989 713,86 61,962,988 69,106,281	18,217 96,717 126,790 130,847 46,247 4,293,226 4,803,722	6,285 (81,664) 69,920 (3,666) 66,380 (862,241) (2,418,645)	44,602 \$4,072 136,710 136,987 115,786 3,280,885 2,284,077	(12,64) (31,642 (41,544) (42,660) (16,241) (1,419,238) (1,587,665)	124706 83507 99,456 1,911,367 1,766,413	15,546 1,351,164	- 121,158 - 6,945 - 37,143 - 22,739 - 23,346 - 8,947 - 360,142		2,120,103	:	- 15,765 - 1,970,147	12,785 36,029 435,366 720,480	44,222 30,547 40,664 54,284 52,684 1,805,512 2,252,220	(22,944) 41,990 43,946 19,565 (25,014) 597,000 434,625	4,211 4,229 1,641 142,591 159,513	(2, 153) (5, 263) (7, 164) (7, 164) (2, 764) (2, 764) (2, 764) (2, 764) (2, 764) (2, 764)	(2,111) (182,223)
1445 1450 1451	MUSBAY STATE UNIV NORTHERN RYUNNERSITY SLIVER LAUF	1,698,762	1966.423	1,477,007 1,248,458	4,802,722	(1,618,645)	227.195	(1,587,665) (22,825) (20,890)	1,796,412	1511,512	- 18.332	\$7,024 45,415	2,271,704	-	- 1,532,749	720,480		434,625 81,641	2299	(270,583) (5.766)	(205,080) H.371)
162 163	SEVEREAUE SPREADERINGER INC. SATE HARRIDE SATE HARRIDE SATE HARRIDE SERVE INC. INC. HOTS SPACE SERVE INC. INC. HE TO NOTE OLD ADVOCACY	124.234 1588.232 2.104.254 2.162.207 210.527 210.520 72.255.502 70.211,707 1,000.762 1,500.762 1,500.663 1,407.400	1,966,422 1,796,287 1,907,013 1,610,891	1,348,458 1,432,376 1,209,966	92,844 92,844 90,250 83,846	134,843 55,729 45,216 36,890	227,195 149,272 144,675 120,236	(20,890) (22,812) (27,718)	118,283 111,662	13,028 20,124 20,000 41,000 5,000 1,000 1,000 1,000 1,000 1,000 1,000 20,212 20,212 20,000 31,220 20,000	- 18,320 - 16,736 - 17,738 - 15,017	45,415	91,560 49,017	-	- 32,665 - 28,922 - 31,678 - 36,759	33,325 19,361	22,666 29,822 64,902 66,020	81,641 67,889 (9,262) 905	2,200 3,854 3,207 2,785	(5,764) (5,365) (5,992) (6,724)	(2,992)
1455 1456	GATERIAN CHED ADVOCACY RUDYS PLACE FOR RUDS, INC.	770,215	1,610,691 891,576	669,671	46,406	2,614	49,020	(15,341)	12,679	24,605	9,312	6,233	29,150		14,759			17,296	1,541	(2,615)	(1,980)
1457 1458	EY RIVER CHED ADVOCACY AMPEREAND SEXUAL VIOLENCE RESOURCE CENTER	770,215 263,963 1,915,234 761,700 111,170,363 1,224,608 2,560,183	801,576 60,252 2,211,226 801,812 128,687,271 1,417,567 2,963,598	669,672 228,190 1,660,873 662,228 96,658,256 1,064,748 2,225,987	46,405 22,435 315,064 45,939 6,666,322 72,744 354,254	2,614 23,227 (200,674) 4,221 (2,003,011) 42,601 82,602	49,020 62,272 (65,880) 50,719 3,685,322 116,285 280,647	(25,342) (2,747) (38,047) (15,172) (2,214,242) (24,391) (20,982)	\$4,525 (\$69,907)	18,606 7,2% 86,222 16,406 2,008,006 23,221 48,547	- 8,212 - 4,107 - 20,514 - 8,221 - 1,396,670 - 11,215 - 27,628		11,572 56,836	- :	14,810 - 7,479 - 36,721 - 14,640 - 2,827,653 - 21,540 - 48,229	17,125 70,645 6,467 1,174,059	14,810 24,604 107,866 23,115 2,311,712 23,540 74,005	17,286 (11,486) (82,954) 4,572 43,692 20,462 12,286	1,541 778 3,822 1,524 222,865 2,451 5,122	(2,615) (1,220) (6,684) (2,586) (27,270) (4,557) (8,691)	(2,980) (1,000) (4,925) (1,000) (286,013) (2,152) (6,586)
1465 1490	WESTERN KENTUCKY UNIV	111,170,363 1,224,608	128,687,271	96,658,254 1,064,748	6,698,122 72,784	(R00R,011) 42,601	3,695,122 116,285	(2,214,242) (24,391)	1,480,880 91,994	2,108,096 23,221	1,199,670	12,716	3,307,706 49,152		2,137,653	1,174,059	3,311,712 23,548	436,912 20,462	222,465 2,451	(327,370) (4,257)	(286,013)
1491 1492 1493	2590V U.O.C. ECHANGE CHILDADY CTR		2,963,598	2,225,987				(50,992)	189,654	48,547	27,628		76,175	- :	49,229	24,906	74,035	12,294		(8,691)	
1494 1495	BUFFALD TRICHED ADVINC CLIMBERLAND V CA CENTER	415,472 861,551	610,928 997,304	361,237 761,035	25,033 51,009	49,840 87,176	74,873 139,085	(10,046 (8,275) (17,160)	\$1,205 66,508 121,925 64,731 181,870	7,678 16,337	· 4,412 · 9,207	3,642 6,182 34,653	18,543 60,287		7,989 7,989 16,566 11,743 88,266 14,142 27,882		7,889 16,566	10/51 12/03 47/28 (7/20) (7/20) 8/57 2/46 13/49	531 1,724	(1,410) (2,925)	(1,070) (2,216)
1496 1497 1498	LAG CLINE OHD ADV CTR BRASS WORKNAWARS	613,328 2,042,057 737,560	2,363,821 853,776	1,775,468 641,280	26,954 123,036 44,429	29,993 99,527 (29,211)	76,947 222,543 15,228	(12,216) (40,673) (14,690) (28,829)	64721 181,870 510	11,630 38,722 13,996	- 6,619 - 22,036 - 7,919	•	18,249 60,758 21,945	-	- 11,793 - 39,266 - 14,182	16,797 20,794 8,206 19,625 40,662 4,367 205,661 568,151	29,580 60,000 22,386	(7,899) 8,857 2,484	1,227 4,086 1,476	(2,082) (6,982) (2,504)	(1,577) (5,253) (1,897)
1499 1490	BETMANNIHOUSE ABUSE SHELT HOPE HARBOR INC CHILD ADV CTR OF GRN RAFE	1,647,636 1,035,066	1,675,471	1,258,463 891,950	87208 62364	7,608 5,640	94,816 68,004	(28,829 (20,636)	65987 47,288	27,646 19,627	15,519 11,170		43,065 30,797		. 27,832 - 19,903	19,625 40,562	67,657 60,665	(25,563)	2,896 2,071	(4,514) (2,514)	(3,724) (2,662)
1492 1994		13,788,915 54,824,005	15,961,612 62,999,507	11,968,921 47,218,538	820,797 3,279,305	(405,607) (1,277,897)	425,190 2,001,208	(274,642) (3,083,994)	150,548 917,218	261,468 1,032,000	148,000 587,005		410,268 1,629,305		- 11,902 - 10,967 - 265,142 - 1,046,699	205,611 568,151	470,753 1,614,650	(25,561) 2,800 (5,706) 220,508 694,106 692,702 105,206 807,517	27,583 938,999	(66,807) (184,743)	(25,475)
3022 3023	LEX FAVETTE CO HUTH DEPT EASE CLIMAGEMAND DESTRICT METODORY TANA TRANSPORT	56,313,152 47,330,945	65,196,323 54,557,290	48,962,077 40,979,508	2,839,693 2,839,690	(100,560) (129,560)	3,292,368 2,790,580	(1,121,621) (928,734)	2,170,747 1,771,366	1,047,822 892,707	- 607,694 - 508,608	:	1,675,513		- 1,082,825 - 906,263	121,991 189,309 142,589	1,204,756 1,095,466	694,104 499,772	112,689 94,315	(191,156) (159,987)	(144,890) (121,256)
3025 3026	NORTHERN BY DET HETH DEP BASSON RVR DIST HETH DEPT	28,695,927 42,525,082	44,793,193 49,237,264	23,644,600 36,992,585	2,331,672 2,562,785	805,050 (12,125)	3,132,522 2,520,360	(770,72R (847,195)	2,361,793 1,673,165	733,762 806,539	617,579 659,008	246,774	506,782 1,398,116 1,365,567		- 764,070 - 817,891	232,349	764,070 1,050,240	807,517 284,028	77,625 85,118	(131,354) (144,386)	(109,554)
3027 3028	ET WINGER DO TITLD BY CORP LEAR CAST COLUMN CORP LINE COMMERCE AND EXCENT WINGE COMMERCE AND EXCENT WINGE COMMERCE AND EXCENT MANDESCRIPT CONTROL OF THE ALMON WINGE CONTROL COPT CHIEFE NOW GOOD THAT IN COPT UNICOOK THE COST WINGE CONTROL UNICOOK THE COST WINGE CONTROL OF THE WINGER CONTROL OF THE CONTROL	\$2,746,812 41,664,075	61,058,041 48,230,057 30,780,507	45,861,285 36,226,062	3,179,052 2,510,360 5,000,004	179,803 73,760	2,357,855 2,584,110 4,200,000	(1,050,588) (129,865)	2,307,367 1,754,345	1,000,196 700,060 504,745	569,206 669,618		1,265,567 1,569,602 1,229,678 791,296		- 1,002,005 905,243 - 214,030 - 744,030 617,941 1,044,040 - 801,160 - 513,461 - 105,040 - 802,841 - 802,841 - 802,002 - 802,002 - 802,002	53,631 53,631	1,079,915 853,591	704,689 551,337	995,553 83,377 52,333	(179,050) (141,433) (90,780)	(135,705) (107,194)
3030 3031	MERCER CO HEALTH DEPT CLIMBERLAND VILY DIST HEALT	5,561,664 53,877,674	6,427,983 62,367,090	4,825,621 46,844,526	325,005 3,246,188	12,978 (129,787)	269,072 2,106,401	(110,774) (1,073,112)	228,299 2,033,289	105,461 1,021,660	- 60,017 - 581,609		165,770 1,603,069 1,273,211 169,182		- 106,943 - 1,035,994	26,536 150,182	123,510 1,186,176	54,038 630,560	11,130 907,896	(18,879) (182,889)	(14,200) (128,654)
3022 3034 3025	PROCNACE DEST IN THE DEPT MICKER CONCINCTION CONT EFFORM CONT EFFORM CONT EFFORM CONT EFFORM CONT EFFORM CONT EFFORM E	42,791,980 5,013,987 10,674,966	49,534,643 5,804,692 12,256,945	37,205,949 4,359,465 9,281,220	2,578,363 302,098 643,168	(123,180) (19,261) 69,470	2,445,083 282,837 711,647	(852,312) (99,866) (212,616)	1,582,771 182,971 499,034	811,431 96,036 202,418	- 661,780 - 56,107 - 115,196		1,273,211 149,193 217,612		- 823,831 - 96,612 - 205,247	180,634 66,392 37,660	1,008,455 142,804 243,547	429,4% 26,266 116,909	85,632 10,034 21,362	(145,258) (17,020) (36,236)	(110,092) (12,901) (27,464)
3036 3037		19,122,664 4,163,612	96.3 km (40.7) at (40.7) a	16,627,276 2,630,123	00,981 15(1)10	80,694 17,010	64,254 18,000 18	(82,997) (82,990)	514 47.262 47.262 60.244 90.7244 90.7244 90.7244 1771,304 102,071 1,702,304 1,	5.66 7.23 7.23 7.23 11.00 11.0	- AAB		568,996 123,883	- :	. 363,722 - 80,061	222,349 55,666 52,461 170,042 36,536 150,142 180,044 46,282 27,860 48,835 2,422 50,227	416,557 82,483	204,028 706,689 551,227 215,066 54,022 610,520 410,475 262,06 116,169 282,386 57,923 173,578	1,009 821 1,234 1,234 1,234 1,035 1,	(64,916) (14,134)	(10,711)
2029 2040	FLOYD CO HEALTH CENTER MARTIN CO HEALTH CENTER	7,954,828 2,311,399	9,208,258 9,208,258 3,822,996	6,916,411 2,829,004	679,287 599,506	(24,656) (23,663) (28,869)	100,000 100,000	(158,441) (65,952)	297,163 297,163	150,841 62,799	85,843 - 25,723	11,964	248,629 98,522		152,960 - 62,671		152,860 86,339	178,578 127,218 27,316 27,051	15,929 6,636	(27,003) (31,240)	(20,466) 8 518
3042 3043	BLIFFALD TRACE HEALTH DEPT LITTLE SANDY DEST HEALTH	6,690,818	7,745,090	5,817,404	403,129	(71,641)	301,688	(133,365)	188,223		72,202		199075		128,655	20,667	198,561	27,861	13,389	(22,712)	(17,254)
	And Contact that The Co	\$ 0.000 0.00	1129,000 1 1299,000 1	### ### ### ### ### ### ### ### ### ##	80-244 10-24-27 10-27	Aller	64.726 62.726 62.726 62.726 62.726 62.726 62.726 62.726 62.726 77.227 77.227 62.726 62	COLUMN C	611,000 411,000 292,702 362,829 612,823 261922	364.11 363.12 363.12 363.75 36	- 150,006 - 111,839 - 121,124		208,260 223,961		- 12051 - 11050 - 1105	20,512 64,555 141,684 64,688 92,512 85,655 150,652	1,000 at 1,0	172,336 105,627 21,157	27,672 20,799 22,461 15,062 25,962 19,128 34,586 4,604 19,225 20,348	8-70-70	1,000 to 1,0
3048 3049	GREATH CONTRICTOR WHITE'S CONTRI	7,526,824 17,986,055	8,712,813 20,820,088	6,544,278 15,638,170	463,499 1,083,679	28,946 (126,958)	492,345 976,721	(549,996) (258,228)	342,629 618,683	542,725 341,055	10.134 10.0000 10.000 10.00000 10.0000 10.0000 10.0000 10.0000 10.00000 10.00000 10.0000 10.00000 10.00000		223,949 S15,149		164,731 365,847	64,498 92,613	209,229 438,660	21,157 64,572 167,922 45,639 91,824 41,609 148,500 20,016	15,062 25,982	(25,550) (61,054)	(19,366) (46,272)
3050 3051 3062	KNOK CO HEALTH GEFT MONROS CO HEALTH GEFT	17,283,560 2,200,631	20,006,902 2,547,380	15,027,377 1913,362	1,041,353 122,590	(25,666) (268,661) 25,745	773,272 159,235	(244,245) (244,245) (42,825)	421026 124506	327,735 41,729	- 186,512 - 28,748	9.720	514,247 75,197	-	- 174,186 - 332,339 - 42315	158,652	490,991 42,315	91,806 41,609	34,586	(58,669)	(44,465) (5,661)
	BULLITY CO HEALTH DEPT THREE SHARES DEST HETH FORM A COLUMN DEPT	9,112,560 15,565,669	10,548,411 17,555,067	7,923,014 13,185,781	\$19,736 913,736	8,472 200,597	557,514 1,114,323	(181,500) (802,059)	276,014 912,274	172,794 287,671	- 98,2% - 163,6%	9,720 16,650 49,252 16,013	297,580 500,479	:	- 175,222 - 291,611		175,222 291,611		19,225 20,248	(30,923) (51,479)	(23,664)
2056 2057	OLDHAM CO HEALTH DEPT LEWIS CO HEALTH DEPT	6,922,414 2,378,865	8,024,743 2,753,676	6,027,662 2,068,313	417,685 543,328	5,00 5,245 44,363	422,930 187,691	(128,077) (47,381)	284,853 140,210	121,656 45,108	- 27,741 - 76,810 - 25,671	15,013	206,264 70,779	:	- 133,301 - 45,742	16,806 703 26,962 12,614	150,177 46,500	83,582 33,716	13,973 4,760	(23,532) (2,075)	(17,836) (6,120)
2058 2059	FLEMING CO HEALTH DEP ISSAMINE CO HEALTH DEPT	2,799,258 6,090,624	3,240,332 7,050,314	2,433,845 5,295,559	568,658 346,967	(29,471) 15,884	199,197 382,851	(55,754) (121,200)	82,622 261,541	\$3,080 115,492	- 30,208 - 65,736	23,409	83,289 181,218	- :		35,962 12,954	89,778 130,028	4,612 75,345	5,602 12,188	(9,502)	(15,668)
2061 2062	ANDERSON CO-PALTH DEPT MADISON CO-PALTH DEPT MADISON CO HEALTH DEP	2,000,004 3,232,005 32,507,590	3,742,053 37,629,758	2,810,602 2,810,602 28,264,075	171,608 194,773 1,968,617	(93,136) (910,376)	101,637 1,548,343	(64,387) (647,472)	17,250 900,771	61,299 616,616	- 30,717 - 31,815 - 350,798		96,131 967,214	- :	- 62,160 - 625,076	87,009 214,913 79,182 10,749	150,000 839,889	(41,054) 256,255	6,469 66,062	(10,972) (110,348)	(F,834) (R,317) (R2,634)
3064 3065	IOHNSON COHEACTH DEPT MAGGERINGO HEACTH DEPT	9,855,663 4,131,590	11,608,604 4,792,597	8,569,113 3,592,255	593,854 248,923	(99,103) (15,535)	494,711 293,298	(196,301)	298,410 151,807	186,895 79,344	- 106,3% - 44,5%	15,585	293,240 122,929	:	- 189511 - 29,845	79,392 10,749	267,792 90,288	64,527 49,128	19,722 8,268	(33,455) (34,025)	(25,357)
2067 2068	FRANCIN CO HEALTH DEPT LINCOUN CO HEALTH DEPT	14,750,358 3,219,550	17,074,548 3,726,850	12,824,858 2,799,272	888,725 293,861	(98,767) (23,238)	789958 170743	(54,126)	496,167 106,617	279,699 61,050	159,175 34,743	11,000	438,876 95,793		283,629 61,908	99,900 13,115	383,520 75,023	113,540 23,540	29,517 6,643	(50,070) (30,929)	(37,950) (8,284)
3069 3072	WODECRD CO HEALTH DEPT MUNICIPEDS COHEALTH DEPT	3,900,629 5,267,022	4,515,487 6,120,101	8,381,636 4,596,867	235,030 318,549	35,500 (14,503)	270,530 303,956	(27,686) (105,305)	192,835 198,651	73,968 200,254	- 42,0% - 57,0%	:	116064 157,308	:	- 11/1/18 - 54/28 - 62/100 - 62/100 - 62/100 - 18/5/11 - 78/46 - 100/222 - 28/100 - 51/000 - 51/000 - 101/6/2 - 188/270 - 14/041 - 14/041 - 14/041	99,900 13,115 52,738 27,063 36,834	127,726 138,725	2,800 20,551	7,806 10,580	[13,241] [17,947]	(13,601)
	Amenica Conductor General Cond	8,765,894 11,375,608	10,170,273 13,168,044	7,628,960 9,890,645	29,360 685,383	(409) (92,169)	S21,951 S93,226	(174,994) (226,574)	37 202 300 771 200 A10 201	166,600 215,707	94,811 122,757	8.88	287,766 238,666		- 164,941 - 218,737	94,080	164,641 312,817	66.700 82.500 13.700 75.406 76.600 101.501 60.100 11.600 11.600 10.501 10.50	7,000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(29,624)	(20,600)
2076 2077	TODO CO HEALTH DEPT BRACKIN CO HEALTH DEPT AND TO THE TOTAL TO THE TOT	3,559,351 1,676,350	4,120,192 1,940,489	2,094,716 1,457,520	214,455 901,902	24,988 (34,025)	229,643 86,977	(70,894) (22,289)	168,549 53,588	67,493 31,792	- 38,410 - 18,090	:	105,902 49,877	:	- 210,207 - 68,441 - 32,234 - 141,854 - 48,7% - 10,0%	94,000 1,500 12,796 42,391	70,038 45,029	49,142 11,497	7,123 2,355	(12,082) (5,690)	(9,158) (4,254)
9079 9090	GARRARD COUNTY HEALTH OPT BRECKINKEDGE CO HEALTH BD	2,588,690 4,685,513	2,996,516 5,423,801	2,350,712 4,073,870	555,968 362,307	\$3,691 (22,979)	169,659 259,238	(51,559) (93,324)	118,100 166,000	49,086 80,848	27,926 50,560	20,087	97,108 129,411		48,7% 10,0%	20,071 98,997	69,7% 110,167	\$7,580 67,827	5,180 9,236	(8,787) (25,905)	(12,054)
3081 3092	ASSEAND BOTTO CO HEACTH COP LAWRENCE COHEACTH COPT GRAVES COHEACTH CONTER	10,763,365 2,942,283	12,659,235	9,358,322 2,558,204	\$68,500 177,275 368,677 179,064 608,286 301,340	(341,718) 68,772 (79,458) 4,618	506,785 216,048	(\$14,380) (\$8,603)	292,605 187,645 100,267	204,060 55.792 84,665 56,362 128,665 63,327	- 116,150 - 31,751	22.409	220,247 121,952	- :	- 206,965 - 56,576 - 85,682	98,917	305,882 56,576	57,055 76,046 (18,146)	21,539 5,888	(36,536) (3 983)	(27,682) (7,532)
3084 3085	CALLOWAY CO HOUSE COPT BELL CO HEALTH DEPT GANSON COLUMN HALTH DEPT	2,972,291 6,776,371	2,640,630 7,844,113	2,584,291 5,891,789	179,084 409,284	4,618 (906,062) 143,108	181,702 202,222	(59,201) (134,969)	124,501 167,258 278,039	56,361 129,465	22,0% 73,126	27,023	29,436 201,621		- 57,153 - 130,300 - 64,227	92,797 24,791 34,898	81,944 165,198	18281 63280 85,425	5,948 13,560	(20,089)	(17,648)
2087	GRAYSON COUNTY HALTH EBST HARLAN COHEALTH DEST CARTER CO HEALTH EBST KERTLICKY STATE LINNYSBUTY	4,672,760	3,866,472 5,409,066	4,062,764	201,249 281,528	143,308 (27,552)	344,567 243,986	(64,528) (98,070)	150916	63,337 88,606	- 36,045 - 50,425	27,023	136,600				64,227 115,314	85,425 42,249	9,351	(11,216) (15,862)	(12,021)
2801 5470	KENTUCKY STATE UNIVERSITY KCTCS	3,650,667 36,800,025 100,672,047 4,253,171	5,609,016 4,215,781 31,022,660 116,203,262 4,923,236	3,174,025 23,301,570 87,356,506 3,697,965	261,538 219,861 1,614,790 6,051,549 256,258	(27,552) (12,966) (1,246,653) (2,059,657) (81,180)	263,986 205,953 679,867 2,994,092 175,978	(92,000 (72,700) (622,791 (2,001,158) (84,712)	133,243 (53,924) 902,934 90365	63,127 88,606 69,223 508,188 1,905,172 80,650	- 50,625 - 29,204 - 299,207 - 1,044,202 - 45,937		797,295 2,989,295		- 70,195 - 515,228 - 1,921,940 - 81,782	25,664 27,002 614,555 1,206,698 78,679	115,218 97,197 1,129,429 3,138,438 160,762	82,249 25,938 (25,741) 249,444 (17,346)	7,305 58,630 201,057	(15,862) (12,392) (80,973) (341,054) (54,437)	(258,490)
2007 2008 2008 2007 2400 2400 2400 2400 2400 2400 2405 2415 2415 2416 2718 2718 2718 2718	KCTCS ASST OF COMMONWEATH ATTY KENT UCCY HOUSING COPP GRAMM IN CONTROL MANAGE		4,923,336	1,281,302								- :	43947	-					8,511 7,949		
7409 7430	M UN DESC POW ASSOC OF KY COMMONWEALTH CREDIT UNION	1,679,674 901,326	1,705,879 1,147,528	861,919	88,790 59,728 67,695	(3,248) (104,220)	85,542 (64,492)	(29,352 (19,765) (15,701)	56,290 (64,297)	27,946 18,746	- 15,903 - 20,698		29,696		28,337 11,062	18,904 29,406	47,361 109,468	2,431 (75,041) 4,746	2,949 1,664	(5,002) (2,365)	(0,792) (2,550)
7415 7416 7417	HIGHEOLOGE ATHEFTIC ASSOC EX OFFICE OF BAR ADMISSIO BY ASSOC OF BISCORMA BRIDG	769,299	912,499 1 709 954	661,282	47,695 -	(13,529) (25,576) (19,147)	21,966 (05,276) 47,948 22,762 (1,974)	(15,701)	18,265 (25,176) 25,270	14,948 21,115	9,507		22,455		15,158	6,677	21,825	4746	1,577	0,676	(2,027)
7716 7718	MASTER COMMISSIONER BULLITT COUNTY MASTER COMM BOONE CO	1,113,510 125,929 139,330	1,298,964 545,760 960,127	968,153 109,682 120,279	67,090 7,587 8,135	(19,142) 36,175 (12,214)	23,762 (3,979)	(22,178) (2,508) (2,765)	21,254 (6,734)	21,115 2,388 2,623	- 12,016 1,259 - 1,493	1,701	3,747 5,817		- 21,411 - 2,421 - 2,660	9,497 1,977	20,908 4,298 2,660	6,530 (153) 3,766	2,228 252 277	(2,760) (627) (670)	(224)
7729 7720 7724	MASTER COMM CONFESSION CO MASTER COMM CONFESSION CO	62,417 37,966	72,252 62,927	54,260 23,000	3,761 2287	(259) 1,025	3,502 3,312	(1,242)	2,250 2,556		- 674 410	201	1,858	-	- 1,200 - 720 - 343 - 192	171	1,371	722 752	125	013) 029	(159)
7725 7727	HARMING COMP	62,417 37,956 17,934 10,001 89,409 140,128	72,352 62,927 20,644 11,577 202,496 962,219	15,506 8,696	2,761 2,287 1,034 603 5,387 8,643	(200) 1,025 (1,222) (19,036) (241) (27,996)	3,502 3,212 (154) (18,611) 5,035 (9,551)	(1,343) (756) (255) (199) (1,791) (2,791)	(513) (18,690)	1,184 720 228 180	- 674 - 410 - 190 - 108		510 208		- 343 192	912 10,568 4,186	1,155 10,760	732 752 (554) (90,423) (2,800) 3,191	26 20	(212) (829) (61) (84) (932) (876)	(45) (25)
7720 7734 7740	WHITE COME OF METALS OF THE STATE OF THE STA	\$0,609 \$60,138	202,496 262,229	77,722 121,846		(162) (17,994)	\$0.26 (9,551)	(1,791) (2,791	1245 (12,342)	1,696 2,667	965 1,512	1,160	2,660 5,329		1,719 2,696	4,186	5,605 2,606	(2,990) 3,191	179 280	(876) (876)	(261)
7761 7762	MASTER COMM GRANT CD MASTER COMM GRANSON CD	\$0,930 27,595 256,284	\$9,001 43,519 180,910	44,216 32,687	2,071 2,165 9,416	[4,343] [978] 3,589 [19,222] 15,764 22,827 25,159	(1,223) 2,227 2,3030 (10,221) 25,643 25,960 27,960 27,960 47,760 45,766 6,502 9,020 8,562	(1,015) (748) (8,113)	(2,287) Side	967 713 2,968	- 550 - 406 - 1,687	1,034	2,541 1,119	1	- 960 - 723 - 3,005	13,671	14,294	1,762 (13,124) 3,887	902 75 213	(\$79) (\$20) (\$20)	(121)
7750 7751	MASTER COMMISSIONER HART COUNTY MASTER COMMISSIONER OF COUNTY		24,172	25,648	1,779	4,560 (19,322) 25,764	(19,323) 17,542	(688)	(19,323) 16,955		1,660		15,855				4,005		59	0.00	(26)
7752 7753 7754	HENRY TRIM BLE MACTER COM MASTER COMM HOPKINS CO MASTER COMM ESECUTOR	29,522 89,168 87,154 25,029 56,029 60,169 60,509 90,529	24,172 203,218 54,528 415,381 65,936 127,465 60,881 122,203 110,671	77,528 40,966 311,000	1279 5,272 2,839 21,620 2,627 9,528 3,627 6,613 5,750	21,927 25,559	29,199 27,998 17,102	(1,776) (028) (7,147) (1,122) (1,226) (1,202)	27,622 27,060	\$60 1,666 883 6,000 1,078	- 219 - 962 - 968 - 2,877 - 654 - 1,748 - 663 - 1,046 - 1,046	14,906 11,391 23,991 4,352	21,046 25,202		\$68 - 1,715 906 - 6,900 1,094 1,116 1,161 2,068 1,824		1,715	15,606 10,622 24,556 9,452 582 2,560 2,230 (1,261) 2,746	178 94 719	(0.00) (0.00) (0.60) (1,2.14) (9.94) (5.60) (0.00) (0.61) (0.24)	(229) (122)
7763 7769	MASTER COMMISSIONER OF ISSSAMING COUNTY MASTER COMMISSIONER OF	\$6,834 361,948	65,836 187,465	49,450 140,937	2,627 9,758	(4,518) 11,369 (3,192) 2,665	14,796 6,576	(1,133 (2,226)	13,663	1,078 3,071	- 614 - 1,748	233 2,364	1,692 5,052	*	1094	241	1,325 3,114	582 2,580	114 224	(593) (550)	(147)
7762 7772 7776	MANTER COMM NICOACION CO MASTER COMM NICOACION CO MASTER COMM NADISCON CO	60,369 206,529 95,433	69,881 123,303 110,674	52,488 92,614 92,930	3,637 6,418 5,750	2,665 2,621 2,912	6,102 9,039 8,562	(1,202) (2,122) (1,901)	4900 6917 6664	2,071 1,145 2,030 1,930	. 651 1,149 1,030	2,364 1,363	4,060 3,169 4,202		1,661 2,048 1,875	2,932	1,661 4,880 1,990	3,139 (1,388) 2,766	121 213 291	(AC) (AC) (AC)	(156) (276) (280)
7791 7792	MASTER COMM MASON CO MASTER COMM MEADE CO	89,650 600,000		77,940	5,400 3,071	29,278 (7,102)	34,779 (4,031)		22,993	1,700 667	967	23,204	25,971		1,726		1,724	24502 1,763	179 102	(PM)	(231)
7790 7792 7792	MAS IN CUMM MESON CO MASTER COMM CHO COUNTY MASTER COMM CLOWAN CO	\$0,600 82,299	59,001 95,26 ²	44,316 71,5%		(7,102) 2,624	19599	(1,784 (1,015) (1,638) (662 (1,763)	11954		- 550	1,034 9,925	2,541 12,366	- :			1587			(173) (279)	(131)
7794 7798	MASTER COMM PICE CO MASTER COMM PICE CO	82,209 28,896 88,465	95,367 32,639 102,381	24,516 76,830	4,959 1,699 5,229	8,634 3,564 (240) 8,345 (5,609) 2,914	13,593 5243 4,980	(562) (1,762)	4,681 3,227	1,561 535 1,677	- 888 - 804 - 954	29,294 1,034 9,665 2,638 467	920 5,250		- 1,582 - 542 - 1,701	7,485	1,583 8,027 1,701	11,108 (7,076) 2,920	165 56 177	(274) (274) (276) (86) (200) (229) (229) (127)	(72) (229)
7799 7805 7807	MASTIR COMM SOFT CO MASTER COMM SOFT CO MASTER COMM SOFT CO	96,829 32,662 129,811	112,144 27,502 349,507	84,232 270/**	5,827 1,931	2,345	14,193 (3,678) 10,675	(1,990) (638) (2,566)	12,253	1,927 608 2,449	- 1,045 - 346 - 1,390	67	3,230 954		1,863	1791	1,863	1,861 (1,260) 11,826	194 64	(229) (MAG)	(250)
7814 7817	MASTER COMM WASSEN CO LOGAN COMASTER COM			111,9%	7/84		10,675	(2,566)	8,109			9,659	13,792		2,477	4,12	2,477	11,836	258	(6.27)	(2.32)
7819 7820 7821	MAS IN CUMM FLOYD CO MASTER COMM SARRENCO MASTER COMM MUNICIPALED CO	29,799 76,022	33,336 89,014	25,039 661/4	1,735 4,581	£79 2.294	2,614 7,969	(\$74) (1.554)	1,940	546 1,642	- 311 - 920	123 3,068	980 5.250		. 554 - 1462	*	554 1467	540 4.190	58 152	(98) (258)	(74)
8024 8201	SEVEN COSERVICES INC KY RIVER COMM CASE INC	95,935,089 14,871,457	99,875,739 17,214,728	74,717,189 12,930,149	5,177,682 896,021	(8,970,028) (1,529,297)	(643,376) (643,376)	(1,711,61R (296,201)	(6,503,964) (620,574)	1,629,530 281,996	- 927,250 - 160,432		2,556,870 442,479		1,652,414 285,958	4,321,454 749,600	5,983,868 1,035,558	(2,086,167) (534,097)	171,966 29,760	(50,681)	(221,089)
8204 8205	COMMUNICAS NC ADMITY/SDAWICSAL HITH SR	44,137,085 64,137,085 54,379,454	51,091,693 52,946,783	27,302,578 28,275,464 47,279,824	2,659,307 3,276,361	(666,037) 468,249 77,466	3,127,556 3,352,827	(479,102) (4,083,096	2,248,653 2,220,364	936,927 1,031,136	- 456,296 - 586,913	224,017	952,006 1,312,222 1,941,966		811,096 1,045,622	4,221,454 749,600 236,635 244 422,672	848,940 1,045,623	619,147 1,012.016	94,139 89,324 939,928	(109,924) (189,589)	(113,554) (139,902)
8208 8209	CLIMECRIAND RIVER MINOR FOUR RIVERS BEHAVIORAL HEALTH	28,799 76,022 85,985,081 14,971,457 22,560,062 44,127,085 54,278,463 77,157,967 22,984,205 114,205,079	23,286 \$2,054 \$9,475,291 17,214,728 27,088,643 51,001,669 62,966,282 82,281,345 31,284,695 155,472,615	12,030,140 27,857,578 28,375,664 67,279,836 61,877,340 23,896,543 116,776,000	1,285 4,581 8,277,682 86,621 1,930,688 2,669,307 2,276,361 4,207,609 1,665,660 8,000,200	276 2,288 (8270,001) (1,520,107) (642,207) 442,246 277,666 2,165,870 (1,166,784)	7,960 (2,782,346) (641,205) (846,481) 3,127,566 2,863,827 7,566,300 4,005,806 6,023,519	(1,534) (1,711,618 (0-6,203) (68),860 (0-70,103) (1,682,666) (1,417,683) (647,424) (0,675,123)	6,655 (6,503,964) (820,574) 824,251 2,248,653 2,220,241 6,227,265 2,668,265 4,248,207	566 1,60 1,600 (20) 201,906 607,551 126,507 1,001,136 1,446,462 531,166	311 820 927,250 100,402 845,753 455,265 586,913 747,988 296,598 1,449,372	696,585 77,659	2,117,681 1,513,360 6,073,861		\$66 1,662 1,652,416 285,969 685,037 985,003 1,065,623 1,106,623 25,826 25,825,001	422,878	1,652 5,962,868 1,035,556 852,703 848,940 1,045,622 1,902,321 529,686 2,582,591	580 4,190 (2,084,67) (34,007) 22/6-79 610,107 1,072,666 507,411 1,009,861 2,022,842	152 171,966 29,760 64,156 82,224 939,818 542,415 54,999 362,770	[66] (2.55) (261,706] (50,661] (108,761) (108,761) (108,569) (241,579) (82,566) (455,917)	(22,009) (28,547) (12,654) (123,554) (123,007) (26,700) (26,546) (21,022) (20,720) (20,720) (20,720) (20,720) (20,720) (20,720) (20,720) (20,720) (20,720) (20,720) (20,720) (20,720)
8210 8211 8213	NAVA VIOLAGE THE BLUEGRESS, INC. PENNYROPHIA REG MANNE BD GREEN RVR REG MANNE BD	134,309,679 31,846.907	36864.977	116,776,999 27,689,627	1,918.810	(1,168,784) 6,910,209	6,923,519 8,829.013	(2,675,122) (634,312)	4,248,397 8.194.70*	2,546,809	- 1,649,373 - 343,669	77,659 2,333,921	4,073,841 3,281.478	- :	- 2,582,591 - 612,372		2,582,591 612,377	2,023,943	268,770 63.729	(109,105)	(245,546)
8216 8220	COMPREHEND INC REG MINNER B LIFESKILLS INC	31,846,907 19,567,574 90,843,640 29,779,100	36,864,972 22,650,804 106,157,723 34,670,186	27,689,627 17,013,238 73,984,982 25,890,890	1,918,810 1,178,967 5,673,627 1,794,863	6,910,203 (899,792) 2,244,403 (641,256)	8,829,013 679,185 7,717,810 1,152,807	(634,312) (989,728) (1,809,384) (593,107)	8,194,700 289,647 5,908,666 559,700	603,688 371,045 1,722,687 564,699	- 343,600 - 231,109 - 600,215 - 221,244	60,758	3,291,478 582,206 3,270,676 886,003		- 612,372 - 276,258 - 1,746,769 - 572,592	210,034 482,965	612,372 686,292 1,746,799 1,056,557	2,795,415 [26,480] 1,641,175 [52,460]	63,729 39,157 181,789 59,580	(108,105) (66,823) (208,270) (101,082)	(50,342) (233,729)
7224 8202 8202 8202 8208 8208 8208 8216 8216 8216 8217 9400 8227 9400 8200 8210 8211 8211 8210	New YOR OF THE SEASON OF THE S	29,779,100 1,529 494			1,794,163						25,344	150.871									
10010 20020	LEGS LEGISLATIVE RES COMMI RIDE REDICALE SET SYSTEM	1 529 806 213 805 907 218 216 215 239 408 216 239 408 216 239 408 216 239 408 4 900 250 4 900 250 4 900 250 24 911 46 24 911 46 24 91 140 27 65 900 2 700 702	1,770,878 24 7 645,455 200,685 340,274,540 540,275,388 50,265,484 89,270,692 77,927,568 89,270,692 15,004,000 88,922,003 88,922,003 88,922,003 88,922,003	1,20,122 18,000,100 18,005 201,000,000 201,000,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001 0,200,001	93.234 12.869,070 10.745 20.245,088 26.460,075 4,704,027 4,704,027 4,277,688 4,650,021 266,685 874,644 14,776,064 27,765 860,088 22,265 22,265 22,265 22,265 22,265 22,265 22,265 22,265 22,265	\$20,887 (1,460,715) \$1,964 4,041,969 (2,1551,228) (6,750,704) (8,570,108) (22,4677) (22,977) (20,066,000 (4,000) (60,388) (64,487) (65,088) (64,487) (65,088) (65,088) (64,487) (65,088)	223981 13,460,515 22,729 25,523,887 4,899,346 (2,065,547) 942,675 (270,089 (280,031) (44,671 34,702,564 (34,287) 13,67,989 13,661 (49,287) 13,67,989 (36,661) (49,287	(4.04.002) (4.04.002) (8.6502) (6.670,046) (8.383,8864) (1.565,207) (8.484,9861) (9.494,148) (9.494,148) (9.494,148) (9.494,148) (9.494,148) (9.494,148) (9.494,148) (9.494,148) (9.494,148)	18 2 5 22 7 17 2 67 2 18 127 3 11 18 127 3 11 18 127 3 11 19 128 4 5 66 10 128 4 5 66 10 128 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	99 (00) 4,016,699 3,380 4,375,421 8,234,482 1,334,482 1,334,482 1,234,906 92,976 275,200 4,634,632 94,076 95,076 275,200 4,634,632 96,078 275,200 4,634,632 96,078	\$5,000 2,200,642 1,000 2,400,176 4,272,417 842,607 785,540 5,000 205,540 5,000 2,000	3,188 1,574,003	196,289 6,265,241 8,694		28,415 4,112,605 8,605 6,645,800 1,645,800 1,1645,800 1,1645,805 1,165,815 274,127 4,600,607 6,452 142,007 7,1150	1,085,924	28.452 5,100,150 3,029 6,600,802 36,500,802 5,600,802 5,600,802 1,000,160 206,601 600,152 4,600,602 30,602	172,000 2,004,205 5,272 6,022,006 11,788,747 11,985,242 18,061,839 2,934,667 (54,075) 112,022 36,086,003 (23,386) 65,725 105,665	3,061 429,111 367 671,135 878,500 166,252 582,066 134,543 9,822 29,060 489,087 967 15,288	(5,193) (725,210) (925) (1,138,651) (1,138,651) (1,380,236) (96,052) (98,062) (93,227) (96,664) (49,277) (93,666) (1,174) (25,961) (12,266)	(9.005) (50.006) (80.006) (80.006) (80.006) (80.006) (20.006) (12.006) (12.006) (12.006) (12.006) (12.006) (13.
20025 21090 21095	UNIFED PROSECUTORIAL SYS DOT OF AGRICULTURE	225,279,662 429,004,572 78,082,200	68,224,919 508,177,338 90,385,484	291,500,420 281,696,911 67,889,411	20,206,988 26,650,675 4,701,527	4,945,999 (21,551,329) (6,750,704)	25,152,887 4,899,266 (2,066,167)	(6,579,946) (8,743,894 (1,555,207)	18,672,941 (3,661,648) (3,601,374)	6,619,542 8,224,692 1,680,612	- 2,629,176 - 4,737,417 - 942,607	1,574,009	13,061,909 2,323,219		- 6,648,892 - 8,641,669 - 1,501,416	18,150,364 2,846,773 4,090,606	6,648,892 36,591,813 4,648,187	6,432,996 [11,788,747] [1,815,282]	671,135 878,500 156,252	(1,549,453) (1,490,208) (265,052)	(1,129,649) (2,129,649)
21040 21045	ATTORNEY GINERALS OFFICE AUDITION OF PUBLIC ACCOUNT	70,993,381 67,234,006	82,179,692 77,827,958	61,725,961 58,457,221	4,277,428 4,050,921	(4,520,103) 2,669,168	(0.02,675) 6,720,089	(1,414,015 (1,329,138)	(1,656,690) 5,390,951	1,345,192 1,274,966	766,209 725,541	1,860,578	2,323,219 2,112,301 3,861,025		1,365,105 1,292,818	4,090,605	5,455,710 1,292,818	(3,061,839) 2,831,867	542,066 134,543	(240,988) (228,227)	(192,648) (172,936)
21066 21070 21074	ATTORNEY CORCEASIO SERVICE AUTORITO DE POUDA ACCOUNT BEGGINFOR SUCCION BEGGINFOR SUC	4,903,250 14,516,715 244,411,454	5,675,667 16,904,090 293,922,934	4,263,184 12,621,715 212,506,177	295,626 874,648 14,726,064	(523,457) (227,977) 20,036,009	(238,031) 646,671 34,762,064	(97,661 (289,138) (4,868,081	(235,692) 257,533 29,893,973	92,936 275,249 4,634,582	52,912 156,654 - 2617,512	22,544,232	145,939 431,923 39,816,327		94,282 279,137 4699,697	122,128 222,165 20,432 157,266	216,611 601,522 8,699,697	(51,075) (112,023) 36,086.003	9,812 29,050 489,097	(99,277) (49,277) (829,650)	(12,656) (27,349) (629,811)
210% 21092	M LITARY AGFAIRS COMM KY INGRASTRUCTURE	493,193 7,647,803	\$70,004 8,852,855	628,812 6,649,465	29,715 460,788	(54,002) 607,541	(24,297) 1,067,629	(9,923) (852,336)	(34,110) 915,603	9,352 345,039	5,322 - 82,520 - 23,977	345,401	14,676 573,950		9,422 147,057	30,432	29,815 147,067	(23,285) 457,235	987 15,304	(1,674) (26,961)	(1,269)
2106 2109 21094	AGRICULTURAL DEVELOP RO OFF OF HOMELAND SECURITY	8,002,665	9,263,632	6,958,004	22.6 pm	(99,692) (60,665) 147.563	[80,665] 621,732	(59,394)	52,862 (60,665) 470,238				238,107			157,291 73,185 9,861,698	229,690	(2,782			(20,589)
21095 21097	DEPT MILITARY ARFARS OFF OF MINORITY EMPONIMENT	8,003,665 115,852,863 893,362	9,263,632 134,107,038 1,034,128	990,729,085 776,742	62,163 6,980,280 53,026			(\$59,294) (\$2,307,697 (\$7,794)		151,748 2,896,818 16,940	- 86,250 - 1,250,166 - 9,641	420,524	228,107 3,647,012 647,105		- 153,880 - 2,227,682 - 17,178		12,089,141 17,178	42,782 81,82,640 422,470 (134,607) 890,233	16,014 231,835 1,788	(27,165) (283,263) (3,033)	(298,060) (2,298)
21110 21110	OFF OF SCHETARY TO CARIN					(674,327)	(974,327)		(974,327)							134,807	124,807	0.34.8071			

Kentucky Employees Retirement System (Nonhazardous)

muitiple sc	i icuulcs.	Net Peo	sion Liability at of June 3	0,2024		Pensia	Especia			Outstand	ing Ralance of Deferred Outflows of	mources			Outstanding Balance	of Deferred Inflows of Resou	964		Recognition of E	Existing Deferred Outflo	es (inflows) of Resources for	
			,=		Proportionate	Deferred Amounts from Changes in				-2020		Change in Proportion & Differences between Employer Contrib. & Proportionate Share	-				Change in Proportion & Offerences Between Employer Contrib. & Proportionate Share	T-sec	Futs	ure Measurement Period	Ending June 20,	
Participating		Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension	from Changes in Proportion & Offlorences Between Employer Contrib. & Proportionate Share	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension	Liability Assum	tion investment	Differences Between Employer Contrib. & Proportionate Share	Yotal Deferred Outflow of	Liability	Assumption	Investment Experience	Employer Contrib. & Proportionate Share	Total Deferred Inflow of				
Employer Code	Participating Employer Name (2)	(6)	(7)	625% (R)	Expense (9)	of Plan Contributions (10)	Expense (11)	(12)	Expense (13)	Experience Chang (14) (15)	es Experience	of Plan Contributions (17)	Resources (18)	Experience (19)	(20)	Experience (21)	of Plan Contributions (22)	(23)	2035	(25)	(26)	(27)
31120 31125	SECRETARY OF STATE STATE TREASURERS OFFICE	13,307,290 11,202,695	15,604,098 12,967,886		801,779 676,976		208,243 (656,822)	(265,089) (223,130)	(54,804) (630,962)	252,236 212,628	- 143,600 - 120,890		395,920 333,219	-	- :	255,881 215,812	\$20,892 849,493	776,772 1,064,905	(228,056) (687,655)	26,629 22,618	(45,172) (28,028)	(24,22)
31125 31136 31127 31150	EARLY CHILDHOOD ADMODRY COUNCIL BOARD OF MIDDIAN MAKEING B RADIATION TECHNOLOGY KY COMM MICTWORK AUTH BOARD OF ACCOUNTANCY	1,083,506 6,284,504 1,656,347	1,254,232 7,274,742 1,917,335	942,066 5,464,129 1,440,129	65,282 279,648 99,797	(62,111) (698,107) (100,278)	23,171 (219,549) (581)	(21,581) (125,172) (32,990)	1,590 (664,721 (23,571	20,546 119,168 21,408	11,690 67,816 17,876	20,294	62,632 18 6 28 6			20,834 120,842 31,849	194,517 29,640	20.834	46,096 (103,448) (5,638)	2,168 12,576 3,315	(2,678) (21,333) (5,623)	(2,797 (16,168 (4,261
	BOARD OF AUCTIONSERS	1,656,347			99297		(581) (91,679)	(32,090)	(23,571)	21,408	17,874		49,282		- 1	21,849	29,640		(5,638)	3,315 1,546	(5,623) (2,623)	(4,261 (1,987
21105 21170 21179	SOMEON CHARACTERS AND CONTROL OF THE CONTROL CHARACTERS AND CONTROL		2,685,563	2768262			1,900,343			14,651 60,273	. 8,23	126.393	22,989			61222		(4.33)			(2,623)	
21180 21185	BOARD OF DINTISTRY BOARD OF SLECTIONS	1,800,751	2,086,807 4,723,317	1,547,421 2,547,729 1,210,951 970,458	291,832 209,618 345,847 90,445 67,250	1,768,511 (215,92) (65,115) 480,760	(226,664) 200,732	(68,415) (25,606) (81,271) (20,031) (22,231)	1,936,939 (962,570) 119,961 541,606 (79,634	34,184 77,272	- 34,255 - 29,454 - 44,033 - 26,275 - 12,045		53,636 121,606			31,664 78,660 28,992 21,662	144,945 95,960 94,949 70,962 10,963	179,500 174,360 113,841 92,414	(118,721) (36,771)	6,371 3,608 8,165 3,017 2,234	(6,110) (13,851)	90,192 (4,629 (10,697) (2,928) (2,928)
31200 31200 31205	BOARD OF SIMPARTING ON OR KYLANDSOUPS ARCHITECTS KYLANDSOUPS ARCHITECTS	1,116,161 1,116,161 189,421	1,765,652 1,292,092 219,267	1,23,651 930,458 164,694	67,250 11,413	(124,650) (21,000)	(57,403) (10,496)	(22,231) (2,772)	(79,634) (14,369)	21,165 3,562	- 10,275 - 12,045 - 2,044		33210 5536		-	21,662 3,642	70,962 10,903	92,414 14,545	(\$4,798) (\$,158)	2,234 279	(3,789) (642)	(1,974) (1,971) (497)
1155 11	BO DEAM NOTE OF SOON ANY BO OF HARDEST SERVICES BOO'S HARDEST SERVICES BOO'S MICHEN LICENSISS BOARD OF INTERNET BOARD OF OFTOWATER COM- EVERY SEPARATION LICENSISS BOARD OF OFTOWATER COM- EVERY SEPARATION LICENSISS BOARD OF OFTOWATER COM- EVERY SEPARATION LICENSISS FERCINAL BOARD FERCINAL BOARD FERCINAL DEAMS	2,182,882 1,902,741 4,080,279 1,500,775 1,116,941 189,421 497,100 4,022,208 6,664,550 25,776,887 572,941 701,772	2,685,562 2,006,807 4,222,327 1,345,362 2,006,802 210,107 1,006,806 5,706,115 7,274,822 29,285,509 861320 813,200 9,006,472	164,694 797,283 4,265,914 5,794,565 22,415,992 488,063 500,164 2,394,100 7,444,403	\$5,256 297,002	(21,009) 160,978 (628,255) 118,036	1,900,362 (2X,624) 200,732 57,625 (57,623) (10,665) 216,234 (341,232) 519,682	(2,772) (18,266 (98,182) (12,782) (12,413) (11,400) (13,000)	(14,269 197,968 (620,655 286,960 601,721 (70,018) (6),961 (255,364 (525,344 (2,666)	20,272 24,154 77,272 20,006 21,166 2,500 17,260 17,260 17,260 17,260 17,260 18,157 18,157 18,157 18,157 18,157 18,157 18,157 18,157 18,157 18,157 18,157	2,044 9,900 53,106 71,918 270,146 6,300 7,570	16,966	121,606 44,812 23,210 5,636 44,232 146,647 188,296 746,913		- 1	1,642 17,635 94,786 128,150 86,654 11,015 12,494 48,457	475,629	17,635 570,405	1725-81 [118,771] [26,771] [61,000] [54,778] [6,150] 20,236 [60,167] 5,247	1,835 9,864	(20,000) (5,119) (2,265) (5,118) (2,209) (5,12) (2,212) (2,22) (17,20) (19,500) (19,500) (19,500) (2,202) ((2,360) (12,662) (17,166) (66,117) (8,478) (1,806) (6,482) (21,129) (24,129)
21250 21250 21260	BOARD OF NURSING BOARD OF OPTOMETRIC DOM	25,776,887 572,941	29,838,509 663,100	5,790,565 22,411,992 696,063	1,553,085 24,554	(47,651) (47,651)	1,115,134 (58,603) (55,003) (165,682)	(513,413) (513,413)	601,721 (70,012)	126,476 488,797 10,862	- 278,166 - 278,166		76953 17046	- :	- :	495,654 11,015	475,629 90,629 25,300 63,082 103,307 184,864	\$20,929 \$20,923 74,097	368,266 (56,281)	51,583 1,146	(\$7,500) (\$.945)	(57,146) (66,317) (1,472)
21363 21368	IN RESPIRATORY CARE SO PERSONNEL BOARD	2,520,067	812,350 2,917,150	610,164 2,191,100	62,283 151,837	(637,651) (93,117) (97,265) (817,519)		(50,194)	(68,981) (215,876)	12,307 47,796	- 7,570 - 27,195 - 88,620 - 54,650		20,880 74,981			13,694 48,657	103,297 184,364	116,791 232,821	348,264 (54,781) (11,121) (147,846)	1,404 5,043	(2,382) (8,554)	(1,805)
31276 31295 31286	EY BONGO OF PHARMACY BO OF PHOSICAL THERMAY BOARD OF SIZAL STATE APPR BO OF PROF ENGINEERS & LA	9,212,650 1,339,682	1,550,773	1,164,801	80,717	(66,581) (56,490)	(271,772) 24,227	(163,672)		25,408	- MAS		39,860		-	157,914 25,760	\$20,023 63,606	89,366	[44,193]	2,681	(4,548)	
21290 21345	BD OF PROF ENGINEERS & LA SCHOOL FAC CONSTR COMM	4,531,096 1,058,302	5,244,984 1,224,941 2,277,341 8,548,813	2,939,558 001,065 1,730,533 6,651,140	273,000 63,758 118,535 447,045	136,707 (115,980)	609,707 (52,202) (620,509) 68,566	(90,347) (21,077) (39,185) (147,792)	319,660 (72,200 (661,704 (79,216)	95,918 20,066 37,205 240,694	- 43,295 - 11,415 - 21,226 - 80,046	19,63	287,627 31,685		- 1	97,126 20,348 37,829 142,671	65,270 121,761 100,420	87,126 85,618 169,590 243,091	218,272 (e3,935) (63,252) 7,099	9,067 2,118 2,927 14,648	(15,381) (1,592) (6,676) (25,186)	(11,657 0,721 (5,062 (19,090
21270 21270 21295	SCHOOL FAC CONSTIT COURSE SECURIS RESPONSE THE COMM COMMERCIAN OR HARMAN RECHT COMMERCIAN PRESE TEXTS COMMERCIAN OR HARMAN RECHT COMMERCIAN OR HARMAN RECHT COMMERCIAN OR HARMAN OFFICE OF STATE SECURIS OFFICE OF STATE SEC	1,058,202 1,967,369 7,619,703	9,589,813	1,730,566 6,451,140	467,045	(115,660) (541,054) (278,479)	68266	(147,792)	(79,216)	140,694	- 80,09	:	21,685 58,536 220,762	-	- :	142,671	100,430	263,091	7,099	14,848	(25,186)	(19,090
21600 21615 21705	COMMISSION ON WOMEN KY COUNCE POSTSEC EDUCAT OCCUPY CYCLY COUNCE COUNCE	15,470,808 9,815,417	17,908,518	13,451,361	992,133 501,389	(1,973,071)	(940,928)	(000,141) 135,499	(1,249,079) (53,941)	293,361 195-122	166,950		460,311 292,043		-	297,682 188,737	950,087 149,563	1,247,569	(725,899) (7.328)	30,959 19,642	(\$2,516) (33,319)	(39,602
35605	TRAN DEF OF THE SECRETARY TRAN DEFICE OF LEGAL SVC	9,015,417 30,227,552 16,730,162 11,875,308	34,990,458 16,275,621 12,746,481	26,281,671 14,551,301	1,821,363 1,006,494	(64),233) (828,011) (62),043 457,909 500,865 (528,015) (1,210,222)	(250,644) 982232 513553 1,273,009 1,127,003 209213 (400,023)	(230,000) (233,364) (236,527)	381,173 14 C 14 G	\$79,181 317,160	- 326,194	122,870	1,022,245			581,234 321,852	254,309 41,567	581,234	(7,224) 560,898 (113,766) 130,518 245,456 843,636) (60,975)	60,489 33,465 22,764 20,652 29,821 26,654	(102,608) (56,818)	(27,768) (43,063)
25625 25625 25626 25627	DIVISION OF FACULTY MANA TRAN DEFICE OF FORSOWEL OFFICE OF INFORMATTIONS	11,875,308 10,425,251 11,903,986 13,290,337	12,746,481 12,067,941 13,779,677 15,294,992	10,825,114 9,064,347 40,350,660	715,500 629,122 717,228 801,249	457,799 509,860 (599,645)	1,173,299 1,137,993 319,213	(236,527) (207,646) (237,098) (264,890)	936,772 930,347 (27,885 (673,923)	225,182 297,686 225,736 25,185	- 128,150 - 112,500 - 128,650 - 141,517	91,384	251,222 404,572 254,185 265,702	-	- :	228,346 200,463 228,897 255,728	41,567 587,137 591,066		245,456 245,456 844,6361	23,764 20,862 23,931	(80,211) (25,289)	(26,820)
35617 35618	OFFICE OF INFORMAT TECHNO OFFICE OF AUDITS		18,470,913	8,34,120 26,791,571 14,551,201 10,225,114 0,664,307 10,862,660 11,561,252 2,871,661 1267,784,002 4,911,667 4,911,667 6,027,660 3),664,706			(409,023) (1,264,948)		(673,913) (1,582,766)	302,573	· 143,517		265702 474766		-		1,078,628	955,634 1,385,448	(606,975) (847,996)		(22,214) (22,214) (22,214) (22,214) (22,204) (23,004) (23,004) (23,004) (23,004) (34,004) (35,004) (35,004) (35,004) (35,004) (35,004) (35,004) (35,004)	(34,216) (41,053)
25419 25425 15439	DOT PAYROLL DIVISION TRAN DEPT OF HISHWAYS TRAN DEPT OF HYTROCH MED	9,677,208 1,645,294,725 4,958,400	11,202,025 1,673,343,263 5,730,731	9,413,953 1,256,754,032 4,311,167	961,805 92,062 97,086,595 299,751 8,189,806 2,124,974	1,816,455 (56,152,168) (720,158)	(2364,968) 2,309,517 30,934,627 (671,603) 6,509,821 1,767,209	(192,766) (28,788,736) 190,760)	(1,582,766) 2,306,771 2,165,691 (570,362) 5,186,715	183,506 27,607,876 94,072	- 172,590 - 104,420 - 15,500,651 - 53,500 - 749,340 - 30,550	1,863,032	474766 2,150,962 42,005,527			186,079 27,792,966 95,244 1,286,265 678,168	34,554,060 166,273 603,799 139,445	1,885,448 186,000 62,847,006 261,617 1,738,006 867,612	(847,866) 2,003,365 (13,606,826) (84,420) 602,539 221,534	19,865 2,890,410 9,922 138,961 70,577	(32,849) (4,906,415)	(21,898)
35430 3643	TRAN DEPT OF YOM REGULATE CAS FOR ECONOMIC DEVELOPMENT	69,441,525 35,368,651	5,729,731 80,283,289 41,925,974	60,376,665 30,664,709		(770,254) 2,385,895 (257,744)	6,569,821 1,767,308	(1,383,106 (1,383,106	5,186,715 1,064,742	94,023 1,316,765 668,772	- 769,363 - 380,596	:	2,066,129 1,049,666			1,235,265 678,168	802,729 180,445	1,739,006 867,613	602,539 321,634	139,961 70,577	(295,721) (119,720)	(178,655)
29075 29079 29084	GRISCO DE MOCINANT TECHNO DIRECTO DE MOCINANT DIRECTO DE MOCINA DI	2,690,906 94,682,905 2,633,999	2,871,818 109,601,935 2,046,590	2,157,050 82,323,073 7,789,234	\$69,677 \$,704,767 \$58,576	(1,627,537) (15,839,961) (657,803)	(1,278,060) (10,185,214) (286,727)	(\$17,948) (\$22,746) (\$22,938,736) (\$2,262,746) (\$2,264,146) (\$2,264,146) (\$2,264,146) (\$2,264,146) (\$2,264,146)	(1,327,674) (12,071,067) (251,148)	47,043 1,795,398 49,966	36,773 - 1,021,750		147,521 2,066,128 1,049,265 73,815 2,817,148 78,207			1,820,623 50,608	612,993 5,405,358 110,288	661,616 7,225,881 160,866	(577,958) (4,033,206) (72,199)	4,965 189,472 5,267	(R, R21) (R21, R03) (R, R24)	(243,596) (243,596)
26589 2659 2659 26529 26529 26520 26520 26520 26520 26520 26520 26520 26520 26520 26520 26520 26520 26520	POTENTIAL TO THE POTENTIAL THE POTENTIAL TO THE POTENTIAL TO THE POTENTIAL TO THE POTENTIAL THE POTENTIAL TO THE POTENTIAL	15,866,660 9,677,200 1,465,200,725 4,550,402 60,441,505 55,566,651 2,880,505 04,602,005 2,841,888 202,207,209 264,202,144 65,200,141	257,235,006 294,825,338 52,348,521	293,297,487 221,453,499 293,34,502	13,394,255 15,346,077 2,725,765	(21,184,585) (17,728,682) 4(2,723	(7,790,330) (2,382,725) 3,189,388	(4,427,920) (5,073,046) (901,073)	(12,218,150) (7,856,271) 2,269,215	600,772 47,043 1,795,100 40,905 4,215,439 4,220,737 637,633	2,318,960 2,748,562 488,196		6,654,419 7,578,279 1,346,052			4,274,665 4,997,573 864,905	10,804,856 4,781,741 1,152,564		(7,583,297) (1,090,848) (497,015)	444,954 509,690 90,531	(119,720) (8,821) (221,603) (8,884) (74,624) (866,591) (113,666)	(20, 502) (27, 552) (40, 562) (20, 502) (20, 502) (20, 503) (41, 204) (41, 204) (42, 204) (42, 204) (43, 2
29752 29752	FIN OFFICE OF INCP GENERAL OFF OF THE CONTROLLER	45,280,111 22,034,641				(27,222)									- 1						(109,742)	
19785 50235	DEPT FACILITIES SUPPOVES EY STATE SAIR BOARD COMMENT REVIOUS FOR MANY	77,570,571 76,544,181	89,793,239 88,605,121	67,644,570 66,552,563	1,930,122 4,679,711 4,611,869 514,201	(2094,554) 4,070,116	(27,223) 1,947,277 1,579,257 8,641,965 1,325,864	(538,052) (1,545,017) (1,545,017) (1,524,574) (169,682)	1,200,225 24,240 7,157,411 1,145,882	607,648 1,870,900 1,651,647 161,829	- 345,595 - 837,086 - 836,016 - 92,096		953,143 2,307,996 2,277,657 1,089,337	-		615,982 1,691,576 1,671,840 164,103	696,136 789,309 293,708		(231,921) 234,767 215,495 919,082	64,105 155,228 153,174 17,078	069,019 059,021	(199,569) (196,929)
\$50.00 \$50	OCH COLORS AND	32,034,641 77,570,571 76,544,81 8,534,297 3,281,686 13,130,963	37,022,285 88,703,238 88,605,121 9,879,832 3,708,546 15,109,735 128,048,160 21,709,338	27,652,864 67,644,570 66,552,361 7,630,256 2,653,122 11,416,683 96,174,211 16,274,530	97,713 297,713 291,143	D),155 [2696544] 4,000,144 4,000,144 (65,7,98) (62,086) (62,086) (62,086) (62,086) (62,086) (62,086) (62,000) (12,22,686) (62,000) (12,22,686) (62,000) (12,22,686) (62,22,686	(654,075) 641,057	(65,359) (65,359)	(719,434) 179,526	62,224 348,988	141,698		97,625 390,686			164,103 63,098 252,687	600,875 199,354 5,471,425	563,973 663,981	919,048 (553,223) (8,076) (2,966,454) 580,042	6,567 26,276	(100,742) (202,243) (202,243) (202,924) (111,150) (44,572) (202,660) (42,322) (202,660) (40,524) (40,5	[32,457] [39,502] [30,602] [30,602] [31,607] [31,607] [32,402] [32,402] [32,402] [32,402] [32,2034] [32,702] [32,2034] [32,702] [32,2034] [32,702] [34,602] [4,003] [4,003] [4,003] [5,002] [4,003] [5,002] [6,003]
\$0660 \$0665	DEPT OF FISH & WILDLIFE COMMIN BY HORSE PARK FORT OF BRANK	110,518,227 18,811,921 174,770,180 8,914,584 4,666,020 8,110,020 8,110,020 16,107,765 56,967,961 1,561,677 5,900,000 70,975,656	128,049,160 21,799,130	96,178,211 16,373,530	197,713 791,543 6,664,967 1,334,638 10,341,463	(9,692,768) (855,648)	(654,075) 841,057 (2,528,901) 778,995 9,520,120	(65,359) (961,533) (2,203,246) (975,084) (3 55,967)	(7 to, 644 17 9/234 (5 032 947) 60 3/21 5 (68, 272 (1,665 918) 60 6/64 20 ,232, 647) 22 288 566 90 2,000 8,422, 273 41,009,65	62,226 268,988 2,037,567 267,998 2 20, 550	1,114,712	317.200	97,625 280,686 3,291,279 977,612 5,304,400		- 1	2,127,047			(2,868,454) 590,042	6,567 26,276 221,360 27,685 26,756	(275,496) (63,925)	(284,592) (48,450)
50850 50852	COMM OFFICE OF SECRETARY EX ARTSANS CITE AT SERGA	1/8,276,189 8,914,584 4,956,028	206,369,190 10,219,241 5,736,941 9,387,912	155,005,894 7,750,881 4,200,072 7,851,851	10,741,453 537,513 299,606 489,638	(2,022,024) (2,025,066) 260,970	8,639,139 (888,253) 559,576 (835,052)	(0,550,967) (0,77,557) (96,712) (661,582)	5,000,272 (1,065,810) 460,864	1,240,550 166,081 91,977 113,788 667,926 1,083,872 20,612 113,756 1,343,660	- 1,923,950 96,200 - 53,420 - 97,518		5,304,600 265,240 147,650 241,202 1,206,702 1,668,217		- :	3,428,045 173,415 95,298 155,945	429,064 671,907 201,571 272,844	3,857,000 843,322 206,860 528,780	2,150,438 (542,726) (120,751) (255,821)	256,766 17,839 9,912 16,229	(30,261) (16,823)	(22,934) (12,752)
\$0860 \$1306 \$1407	DEPT OF TOURISM DEPT OF WORKPLACE STANDARDS PERSONNEYTHE WORKER'S IN MARK.	8,110,028 35,218,765 56,067,941	9,387,912 40,768,128 64,902,875	7,051,251 30,621,325 49,749,936	489,638 2,121,669 3,379,154	(1,223,690) 18,912,910 20,130,640	(825,052) 21,034,959 23,504,803	(64,532) (701,472) (4,116,737)	(996,584) 20,333,487 27,709,660	153,798 667,836 1,063,172	- 87,518 - 380,016	198,820	241,302 1,206,702 1,669,217		- :	155,945 677,209 1,078,110		528,789 677,209 7,337,660	(255,321) 660,176 (647,326)	16,229 70,477 112,199	(27,530) (119,551) (190,224)	(20,865) (90,609)
\$1113 \$1116	KY GGH REVIEW COMMISSION WORKERS' COMP FUNDING COMMISSION	1,561,627 5,920,001	1,807,701 6,862,806 82,043,417	30,621,225 48,748,876 1,357,762 5,147,209 61,623,603	94,090 356,686 4,270,325	829,414 3,183,200	923,504 3,539,985 42,441,527	(31,104) (317,912) (1,411,670)	902,000 3,422,073	29,612 112,256	- 280,052 - 655,065 - 55,235 - 52,235 - 764,235		46,064 276,340 2,108,700		- :	31,028 113,836 1,362,842	1,259,60 62,168 227,236 9,270,451	677,200 2,337,918 90,296 651,060 20,632,293	(20,538) (20,439) (0,543,439) (0,243,291)	3,125 11,867 141,831	(119,551) (180,224) (5,301) (20,066) (240,589)	(4,018) (15,232)
\$1162 \$1183	OFFICE OF LINEMPLOYMENT INSURANCE EDUC PROF STANDARDS BD	70,875,656		61,623,603	4,270,325	38,171,202	42,641,537		41,029,867	1,340,960	. 764,830	:	2,108,799		- :	1,362,842	9,270,451	93,633,293			(240,589)	(192,345)
\$1607 \$1507	EY SINVECHMENTAL EDUC COU OFFICE OF THE SECRETARY	3,225,587 576,828 61,307,257 4,221,251 289,225	3,849,595 667,706 70,967,341 5,000,344 650,670	2,891,468 501,520 53,101,256 8,757,159	200,370 28,754 3,693,928 260,960 23,457	(80,277) (855,599) 22,002,570 2,204,539 208,653	(£20,007) (£20,405) 36,627,298 2,584,899	(66,228) (11,489) (1,221,091) (86,069)	(5.06, 245 (5.21, 2844) 25, 406, 207 2,488, 850 224, 256	63,061 10,938 1,162,631	25,925 6,225 661,534 46,623		17,163 1,824,105 128,578		-	61,946 11,091 1,178,855 83,092 7,486	\$82,327 \$23,276 654,825 \$26,166	646,273 134,367 1,823,690 409,258	(534,136) (154,917) 223,570	6,655 1,154 122,683 8,647	(11,209) (1,958) (20,109) (34,669) (1,222)	(157,729)
\$1508 \$1500 \$4540	EY UNDM PLOYMENT INSURANCE COMMISSION OFFICE OR EDUCATIONAL PROGRAMS EY WINDSYDNEY INSURANCE (INSURANCE)	4,221,251 369,225	5,002,566 650,670	334,503		2,324,539 208,653	2,584,899 292,110	(7,754)	2,498,820 224,256	1,162,521 81,941 7,182			50,210	-	- :	83,092 7,486	226,166	7,686	223,570 (963,567) 64,269	8,647 779	(34,669 (1,322)	(11,116)
51530 51531	EDUC OFFICE OF SECRETARY DEPT WORKFORCE INVESTMENT	1,676,922 127,696,677	1,941,547 547,586,118 514,536 118,544,568 57,229,000 18,783,077	1,457,929 110,853,361	101,031 7,681,812	(18,924,463) 30,772,298	(18,723,432) 38,454,110	(22,294) (2,529,623)	(18,756,930) 35,914,687 (56,987) (759,681) (7,554,368) (1,565,840)	21,796 2,617,630	13,0%	38,311			- :	32,243 2,451,586	3,702,436 49,000	32,343 6,154,020	259,510 (1,854,877)	2,356 255,136	(5,692) (632,790)	[0,325] (828,037) (262,601) (262,601) (127,102) (42,766)
\$1522 \$1540	EY COMM ON PROPRETARY ED EDUC DEPT OF EDUCATION	127,696,673 807,648 100,694,223 61,439,058 16,226,323	114,676 118,644,068	702,044 89,114,706 0 42,985,322 14,108,150	48,650 6,375,387 2,979,757 977,652	(23,955) (4,993,643) (4,508,411) (2,220,304)	(40,305) 1,291,764	(16,082) (2,041,430 (984,706) (823,189)	(56,387) (759,691)	15,311 1,943,518 927,474 307,687	- 8,712 - 1,106,044	11,459	24,026 2,061,021		- :	15,526 1,970,822 950,645 312,010			(28,199) 1,496,705	1,616 205,103 98,923 22,671	(2,741) (347,919) (147,922) (55,081)	(263,691)
\$1555 \$2712	EY EDUCATIONAL TV AUTHOR EY EDEPT LIBERRY & ARCHIVE OFFICE OF THE KYHEAL TH BENEFIT DICHANGE						(1,529,662) (1,242,651)				- 513,511 175,100		1,470,985 482,790		-		2,604,038 1,135,567		(1,887,616) (900,431)			(41,746)
\$2721 \$2723	HBFS OFF OF THE SECRETARY OFFICE INSPECTOR GONERAL	210,958,210 79,876,275	264,198,548 92,662,248	183,419,890 69,449,288	12,710,460 4,812,612	11,106,540 1,972,234	23,917,000 6,754,966	(4,201,774 (1,590,941)	19,615,226 5,184,625	4000,235 1,514,631	22%,508 - 861,907	6,377,552 6,345,847	12,654,296 8,722,645		- 1	4,056,437 1,535,911		4,056,437 1,535,911	9,434,551 7,503,325	422,153 159,842	(716,102) (271,142)	(205,501)
\$3725 \$3727	DEFT OF AGING/NOEP LIVEN DEFT FOR INCOME SUPPORT	02,236,923 177,921,723 200,734,203 146,790,119 8,205,982 1,796,945,630	104,770,427 205,609,286 241,624,100 168,762,039 9,400,522 2,080,087,447	80,196,300 154,815,122 131,465,302 126,758,791 7,134,422 1562,272,788	5,557,368 10,701,900	12,018,219 9,720,817 22,005,700 4,855,4238 603,707 147,966,827 (4,643,07) 18,660,781	18,475,687 19,912,817 25,502,300 12,688,460 1,000,562 255,666,361 (4,562,872) 36,000,600 8,002,600 12,000,563 8,800,678 34,772,183	(1,827,123) (9,527,792) (4,157,477) (9,903,784) (1,62,425) (36,790,780)	16,618,556 16,274,529 31,024,753 20,734,666 934,727 229,673,561	1,749,015 3,348,100	965,30 1,965,766 2,305,600 1,577,600 28,540 19,396,340	5,021,534 1,327,884 15,271,144 6,894,982	7,775,882 6,622,751 21,661,716 11,222,369 637,205 121,418,684		- :	1,773,588 3,415,422		1,773,586 3,415,422 4,012,672 2,800,344	6,368,119 3,911,803 18,296,915 9,007,630	184,577 255,642 417,702 291,744	(213,100) (602,940) (708,562) (684,887) (27,864) (6,094,764)	[542,742] [205,501] [227,502] [825,692] [527,022] [275,082] [21,110] [4,623,098]
53728 53729	DEFT FOR PUBLIC HEALTH OFF HUMAN RESOURCE MANAGE	208,734,203	241,624,106 168,762,029	181,486,202 126,758,791	12,576,661 9,794,062 604,265 108,267,914	22,625,769 4,854,428	25,192,230 13,639,650	(4,157,477) (2,903,794	21,024,753 20,734,666	3,958,063 3,764,504	· 2,252,500	15,271,144 6,894,982	21,691,716 11,232,749		-	6,013,672 2,803,344			18,295,615 9,007,630	417,702 291,744	(708,552) (454,887)	(517,022) (275,082)
\$2736 \$2739	HIBFS DEPT FOR COMM BASES HEALTH DATA AND ANALYTICS	1,796,945,630	2,080,087,647	1,562,373,780		147,196,427 (4,563,872)	255,664,341 (4,563,872)	(35,790,790)	219,673,561 (4,563,872) 22,649,275	24,034,072	19,391,343	293,060 67,963,270			- :	157,782 34,552,803	147,284	34,552,603 147,284	\$11,947 \$1,992,941 [147,264] \$2,446,526 \$1,856,256 \$16,756 [1,027,140] \$0,98,711 \$2,720,060	16,420 3,596,904	(6,099,766)	(4,623,098)
\$2766 \$2767	DEPT FOR MICHICALD SERVICE OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	91,451,184 50,912,251	105,860,997 58,934,410	79,513,218 64,266,205	5,510,002 2,067,518 4,436,284	18,960,728 2,970,487	24,470,760 6,028,005	(1,014,048) (1,014,048)	22,649,275 5,022,957	1,734,117 965,409	- 985,875 - 549,636	9,123,305 2,647,486	11,844,297 4,162,303		- 1	1,758,481 971,972		1,758,481 971,972	10,648,536 3,385,256	183,005 101,682	(200,422) (172,822)	(120,985)
54525 54520	DEPT OF PUBLIC ADVOCACY IEPS DEPT OF XYSTATE POL	92,651,284 50,912,351 73,629,235 227,791,010 287,536,538 251,906,817 57,287,568 131,927,298	105,960,997 58,934,415 85,230,746 275,250,348 282,931,148	64,266,205 64,017,627 206,748,957 249,962,692 220,940,297 50,284,098 115,462,856 29,900,680	17.323.754	2,670,467 2,587,429 (1,922,622) (8,922,681)	12,604,543 8,490,678	(1,821,685 (1,024,048) (1,665,513 (4,736,218) (5,726,820)	5,022,957 6,557,150 7,668,225 2,763,258	1,736,117 965,400 1,296,171 4,500,045 5,652,133	966,875 549,438 784,553 2,566,001 3,308,775 2,740,955 622,600		7,075,114 8,554,909		- :	1,758,481 971,972 1,415,787 4,572,265 5,528,723	230,247 4,472,976 141,935	9,045,360 9,045,360 5,670,568	(1,027,140) 4,034,711	283,005 201,682 547,841 475,643 575,234 500,278 115,663	[200,623] [172,824] [200,565] [800,565] [800,613] [802,613] [802,607] [806,865] [802,866] [818,746] [818,746]	(225,282) (120,085) (189,431) (511,777) (728,732) (513,471) (148,672) (341,721) (381,672) (40,425) (40,425)
\$4523 \$4525	1895 OF JUVENILE JUSTICE DEPT OF CRAMMAL JUSTICE JUSTICAL CRAMMAL JUSTIAN	253,996,947 57,787,569	294/018/713 66/893/039 153/750/094 29/812/669	220,840,297 50,244,008	15,303,584 3,681,762 8,002,692 2,072,287	9,673,636 (\$685,364) (6,210,226) (4,873,322)	24,777,218 (2,303,603) 1,692,466 (2,799,085)	(5,058,998) (1,150,987)	29,718,220 (2,354,589)	1,095,790	- 2740,961 - 623,600	5,041,276	12,598,670 1,729,392		-	1,111,175	2,595,842 4,341,006 2,572,536	4,894,011 2,707,018	8,722,049 (1,758,443) (2,316,274) (2,075,139)	508,278 115,640	(962,197) (196,261)	(653,471) (348,672)
\$5790 \$5793	OFFICE OF THE SECRETARY DOT FORSON SELATION IN	24,292,363	29,212,669 18,193,342	29,903,680 13,665,195	2,072,297 946,958	(4,971,322) (614,949)	(2,799,085) 192,009	685,032 (213,042)	(181,032) (181,032)	2,518,607 652,178 299,027	- 1,433,323 - 371,146 - 169,605	84,520	1,023,322		- :	2,553,993 661,337 302,214		3,234,871 302,214	(2,075,139) 212,272	68,825	[116,749] (53,261]	(40,435)
\$5794 \$4002	DEPT FOR EMPLOYEE INS OFFICE OF THE SECRETARY	15,716,862 17,581,785	18,193,342 20,252,122	15,286,676	1,059,322	(\$14,949) (\$2,945,105) (\$5,752,497) (\$2,949,917)	132,000 [1,285,783] [25,752,697] [22,969,917]	(R13,042) (R50,186)	2,764,250 (2,264,200) (1,264,200) (1,664,137) (1,86,137) (1,86,137) (1,86,137) (1,86,137) (1,86,137) (1,86,137) (1,86,137) (1,87) (1,87) (1,87) (1,87) (1,87) (1,87) (1,87) (1,87) (1,87) (1,87) (1,87) (1,87) (1,87) (1,87)	298,027 222,290	189,730		E21120		- 1	203,216 228,076	1,187,736 877,962 2,187,847	15.7 (A2) 36.5 (A2) 36.7 (312,273 (832,958) (877,982) (2,887,247)	31,451 25,183	(59,682) (59,682)	(45,233)
56007 56113	DEFT OF WORKERS CLAMS KY OSH REVIEW COMMISSION				- :	(29,227,113) (994,247) (4,177,066)	[29,327,113] (994,267] (4,177,056]	-	(29,327,113) (994,267)	- :	- :					- :	1,008,520 34,204 145,336	1,108,523	(1,108,522) (34,204) (145,236)			
\$6116 \$6115 \$6116	WORKERS COMP FUNCING COMM GEN ADM PROS SUPP'S SERVI DEC DE INSETTEMES CONT														- :					- :	_	
\$6162 \$7121	OFFICE OF LINEAPLOYMENT INSURANCE ENVIRONMENTAL QUAL COMM	75,551	87,456	65,639	4,552	(77,548,763)	[77,544,211]	(1,500)	(77,545,716)	1,433	815		2,248		- 1	1,453	2,122,046	3,140,399	(2,137,851)	151	624	(196)
\$7922 \$7123 \$7934	M ING SAFETY ROV COMM KY PUBLIC SVC COMMISSION WY STATE NATING ORCS ON AN	36,415,658	42,153,614	21,661,987	2,194,083	840,815	2,034,898	(725,311)	2,309,587	690,522	392,972	907,711	2,061,206		- :	700,223	:	700,222	1,495,411	72,872	(123,614)	(93,687)
0.00	CONTROL OF THE CONTRO	21,314,514	24,672,021	18,532,152	1,284,224	(1,242,078)	(57,864)	(624,534)	(482,388)	406,171	- 290,011		64182			409,849	524,387	934,236	Q15,518I	42,653	(72,363)	(54,836) (681,672) (667,725) (82,668) (19,537) (8,152)
\$7138 \$7129 \$7139	DEPT FOR NATURAL RESOURCE DEPT FOR DIVINIONAL PRODUCT OFFICE OF ADDRIVEN THE SERVICES	197,220,626 259,532,307 32,627,666 7,592,579 3,246,621	216,720,652 300,827,546 37,780,121	262,790,170 225,654,032 28,277,044 6,602,219 2,822,636	11,280,343 15,637,163 1,966,444	(5,04,065) (7,664,214) (1,072,594) (844,577) (200,989)	6,266,368 8,172,968 897,953 (86,066) 94,611	(8,728,978) (8,869,279) 650,069)	2,517,170 2,003,677 242,796 (227,202) 21,950	1,530,110 4,921,327 619,279 193,996 61,539	2,020,850 2,800,696 352,200		5,570,666 7,722,023 97,770			3,599,996 4,990,470 627,574	1,517,600 2,600,941 1,574,201	5,117,507 7,679,311 2,201,855 617,883	1,195,416 1,272,061 (1,101,331)	374,651 519,367 65,312	(635,534) (880,991) (190,780) (25,777) (11,020)	(681,672) (667,715)
\$7540 \$7541	EY MATURE PRESERVES OFFICE OF ENERGY POLICY	7,593,579 3,246,421	37,780,121 8,790,087 3,757,954	6,602,319 2,822,636	1,966,684 467,521 195,600	(543,577) (100,989)	(86,056) 94,611	(551,366) (551,366) (64,661)	(237,302) 21,950	143,966 61,509	- 252,200 - 81,944 - 25,020	220,627	225,935 494,209		- 1	146,014 62,424	1,574,781 471,769	617,383 62,626	(1,101,331) (961,330) 384,661	65,312 15,196 6,496	(25,777) (11,020)	(19,537) (8,352)
58976 58900 58976	GOFF FOR REVISIONAL PROPERTY. OFFICE OF A SHAPE WITH THE VISION OF THE OFFI OFFICE OF FORMER PROLET OFFICE OF FORMER PROLET PRODUCTION OF SHAPE OFFI OFFI OFFI OFFI OFFI OFFI OFFI OFFI	23,695,549	27,629,217	20,602,350	1,627,682	527,599	1,965,281	9171,958	1,493 323	449,320	255,705	1,410,964	2,115,989			455,633		455.633	1,754,327	47,418	(80,65)	160,9641
\$8671 \$8672	EY CLAIMS COMMISSION OFFICE OF CLAIMS AND APPRILS OCCUPY OF THE OFFICE OF	2,622,927 28,560,661	4,194,865	3,150,871	218,346 1,720,600	(5,922) (80,619) (606,816)	1,965,281 [5,022] 127,727 1,111,984 129,981 741,642	(72,180)	(5,922) 65,542	68,718 541,570	39,507		107,925 811,774			69,682 549,179	271,742 410 201	341,425	(219,227) (5.511)	7,252		(9,323)
58676 58677	OFF OF OCCUPA PROFESSION	29,560,481 26,904,134 11,679,867	21,142,274 13,751,761	23,392,089	1,720,800 1,621,009 715,776	(\$06,816) (1,641,522) 52,906	179,681 X4,642	(72,180) (648,855) (635,865) (236,618)	(856,384) (356,384)	\$10,162 225,269	- 290,330 - 128,190		900,692 351,668			549,179 517,230 228,434	419,380 1,116,889 230,599	1,634,179	(5,510) (726,981) (158,667)	57,153 53,838 23,773	(12,802) (66,949) (86,327) (40,327)	9.222 (72,454) (80,277) (80,277) (80,277) (12,444) (81,762) (12,110) (12,110) (14,662) (1,762) (1,662)
58678 58680 58681 58685	EY SCHOOLS & WASSTONG AUT DEFT OF ALCOHOLS SEVERA DEFT OF CHARTASE GAMING DEFT OF PRANCIAL INSTITU	423,907	60,702 6,048,825 81,846,899 55,627,524	368,571 4,543,331	25,541 214,829 580,115 2,884,986	(88,708) (96,708) (86,100) (75,186)	(8,167) 28,081 28,031 2,109,600	(2,442)	(26,610) (75,907) 23,236 1,156,003	8,038 90,066 932,578 907,663	- 4,575 - 56,281 - 883,900 - 516,716	18,097	12.613		- 1	8,151 100,478 185,139 600,719	14,762 277,027	22,813	(8,619) 92,759 (127,503) 1,273,190	968 10,657 19,767	(2,689 (27,736) (22,683) (162,519)	(1,090)
58881 55685 58880 014A	CEPT OF CHARITABLE CHARMES CEPT OF FRANCISE INSTITU CEPT OF HOUSING & BUILD C SHACKING MACCO A TYCHNOLY	5,225,658 9,629,286 67,882,724 78,440,557 660,924	\$5,427,526 \$5,427,526 \$6,800,807 X5,665	4,543,221 8,271,417 41,632,150 68,200,988 574,648	\$80,115 2,884,986 4,726,128 19,821	(666,100) (77,166) (1,217,797)	214(011 2,109,800 3,808,331 44,021	(104,078) (191,772) (151,707) (1,562,345)	22,239 1,156,003 1,845,866	182,576 907,643 1,687,607 12,533	- 506,716 - 506,716 - 886,878	676,321	173,512 26,676 2,104,000 2,223,881			185,139 900,719 1508,308 12,709	277,027 705,924	802,566 920,710 2,214,128 12,700	(137,503) 1,173,290 430,859 0,120	10,457 19,267 95,629 156,969	(162,519) (162,588)	(201,807) (201,807)
016A 026A	BRECKINREGE CO ATTORNEY CHRISTIAN COUNTY ATTORNEY CHARACTON CHRY ATTORNEY	\$71,275	X55265 661289	\$74,648 484,701	29,821 24,820	4,200 (9,820)		(6.5, 2.0) (5.56, 2.46) (12, 1.64) (11, 2.78) (5.60) (10, 92) (22, 2.00) (6, 350) (7, 4.14)	30,857 13,222	12,513		269	19914 16908		- :	12,709 10,985	5,169		9,136 3,109	156,969 1,223 1,143	(142,549) (0,244) (1,349) (644) (1,349) (1,344)	(1,469)
024A 021A 060A 071A	CHRISTIAN COUNTY ATTORNEY EGMONSION COUNTY ATTORNEY EMOTT COUNTY ATTORNEY LOGAN COUNTY ATTORNEY	284,613 567,898 1,114,594	661289 20,450 684230 1,200,219	496,701 247,460 476,276 664,076	26,620 17,162 22,011 67,155	(9,920) (9,920) (22,907) (91,885) 13,640	24,600 (5,054) 1,236 80,595	(10,913) (12,200)	(10,728) (9,787) 58,295	10,838 5,300 10,389 21,135	- 6,165 - 2,071 - 5,913 - 12,026	6,700	16,002 16,002 14,661		- :	90,985 5,472 90,525 21,432	10,217 10,239		2,109 (5,103) (2,299) 22,852	1,096	(2,860) (2,764)	(722) (3,609) (2,667)
086A 116A	MONROS COUNTY ATTORNEY WATES COUNTY ATTORNEY	343,897	200,005 430,652 5,181,422 5,271,807 5,984,008	291,005 323,626 887,278	20,720 22,436 61,892 66,197 203,267	(5,900) (6,902) (16,615) (13,906) (63,218)	14,819	(6,850) (7,614) (20,828)	7,969 8,619	6,521 7,058 19,258 20,234 22,500	- 3,711		10,232 11,075			6,613 7,157	2,877 2,141	9,490	2,106	588 765	(1,167) (1,261) (2,664) (2,720) (5,818)	(986)
W003 W005	ANGESON COUNTY ATTORNEY BARSEN COUNTY ATTORNEY	272,214 1,020,607 1,008,689 1,713,665	1,381,622 1,271,907 1,984,008	965,267 965,267 1,490,208	66,197 903,267	(16,615) (18,906) (63,239)	16,033 44,878 47,291 40,048	(21,882) (24,138)	25,608 5,910	20,636 22,500	- 4,017 - 11,014 - 11,8% - 18,6%		#0,367 32,690 50,990			21,126 22,957	3,145 4,689 9,292 40,770	24,314 20,418 73,727	2,252 10,101 6,629 (15,923)	2,042 2,199 3,630	(2,720) (5,818)	0,636) 0,636) (4,430)
W006 W007	ANDERSON COUNTY ATTORNEY BANSON COUNTY ATTORNEY BAT COUNTY ATTORNEY BELL COUNTY ATTORNEY BELL COUNTY ATTORNEY BELL COUNTY ATTORNEY	1,084 1,209,427 2,422,211 115,215	1,515,763 1,515,763 2,974,293 123,485	943 1,128,508 2,985,120 100,242	65 78,895 206,861 6,948		70 101,889 142,772 12,191	(22) (26,081) (68,282) (2,297)	49 75,808	21 24,830 65,103 2,187	- 12 - 54,12 - 27,012 - 1,244	2,899	15 41,820			21 25,179	46,617		18 21,836	2 2,630 6,630 281		
1864. 1802 1802 1802 1802 1802 1802 1802 1802	SOONE COUNTY ATTORNEY BONE COUNTY ATTORNEY BULLUTT COUNTY ATTORNEY CARCIAC COUNTY ATTORNEY CARCIAC COUNTY ATTORNEY CARCIAC COUNTY ATTORNEY CARCIAC COUNTY ATTORNEY CARCIAC COUNTY ATTORNEY	3,433,311 115,315 364,569	3,974,293 533,485 861,866	2,865,130 100,262 647,256	206,961 6,948 64,960	22,994 (54,000) 5,240 84,379 (548)	142,772 12,191 131,739	(68,282) (2,297) (14,830)	74,289 9,896 116,909	65,100 2,197 14,119	- 37,0% - 1,246 - 8,0%	4,562 43,005	102,153 7993 66149			66,018 2,217 14,317			3,135 6,232 54,784	6,870 291 1,490	(A) (B) (B) (B) (C) (C) (B) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	(3,368) (3,833) (2,937) (1,936) (78)
W018 W021	CALOMAY COUNTY ATTORNEY CAROLL COUNTY ATTORNEY	364,569 30,365 559,962 214,262	861,866 36,150 649,179 349,001	26,601 486,853 186,276	64,960 1,930 22,737 12,908	(548) (3,992) (2,288)	131,739 1,281 24,746 10,619	(14,930) (609) (11,153) (4,267)	13,593	14,118 536 10,618 4,069	· 229		904 16,661			584 10,767 4,120	265 627 1,649	\$45 11,294	\$4,786 \$79 7,687 \$,656	61 1,121 629	(1,901)	(76) (1,440)
W022 W023 W025	CHED SUPPORT DICONCOMENT CASIF COUNTY ATTORNEY CLASK COUNTY ATTORNEY CHTTENDIN CO ATTORNEY DAVIESS COUNTY ATTORNEY	590,313 866,733	683,328 1,003,302	116,2% 513,254 753,590	15,567 52222	(2,299) (6,702) (23,890)	25,865 18,232	(11,758)	17,107 1960	11,194	- 2,312 - 6,370 - 9,253		17,564 25,788			11,351	1,649 4,747 20,234 17,140 9,155	16,118 26,900	2,717 (7,674)	1,181	(2,004) (2,962)	(552) (1,518) (2,230)
W028 W030	CRITICADEN CO ATTORNEY DAVIESS COUNTY ATTORNEY	203,298	687,228 1,009,302 225,448 1,064,265	176,847 799,478	12,255 55,800	(6,702) (28,860) (27,962) (35,770)	28,865 18,832 (25,697) 29,622	(4,051) (18,314)	(29,745) 21,308	3,857 17,436	- 6,216 - 9,253 - 2,166 - 9,923		6052 27,250			3,911 17,681			2,787 (7,674) (14,262) 4,270	407 1,940	(2,121)	(522)
W026 W027 W029	FLOYD COUNTY ATTORNEY FRANKLIN COUNTY ATTORNEY GALLATIN COUNTY ATTORNEY GARRAD COUNTY ATTORNEY	791,061 2,900,114 54,654 624,534	915,707 2,357,080 63,046 722,941	687,796 2,521,535 47,355	47,652 574,735 3,212 37,629	920 (54,274) 29,272 (6,536)	48,592 120,361 32,554 31,090	(15,756) (57,763) (1,065) (12,489)	22,836 62,598 31,469	15,000 54,992 1,032 11,942	- 8,527 - 31,296 - 538 - 6,740	18 12,004	23,555 86,289 15,615			15,211 55,765 1,047	29,463	15,211 85,228	11,681 12,562 14,782 1,189	1,583 5,803 109 1,250	(2,685) (9,864) (185)	(120) (1,666)
W040 W041	GARRAND COUNTY ATTORNEY GRANT COUNTY OHID SUPPOR	624,534 239,101	722,941 275,619	543,008 207,020 1,668,416	37,529 14,346 115,616	(6,526) (1,071) (62,921)	31,090 10,375	(12,639) (4,742) (38,220)	18851 5,633	11,849 4,515	- 6,740 - 2,541					12,009 4,578	7,664 4,691 26,701	18,870 9,450	1,189 (1,491)	1,250 676 2,860	(125) (2,120) (0.00) (6,514) (9,15) (9,15)	(1,606) (612)
W042 W046 W049	HANCOCK COUNTY ATTORNOY HARRISON COUNTY ATTORNOY	239,101 1,918,909 240,993 126,281	275,619 2,221,369 278,866 346,378	1,668,616 209,534 109,796	14,520 7,609	(62,921) (2,042) 22	10,275 52,695 12,478 7,641	(38,220 (4,800) (2,515)	14,676 7,676 5126	4,515 36,387 4,570 2,396	- 2,50 - 20,70 - 2,60 - 1,80	267	57,094 7,436 3,758			26,898 4,634 2,428			(3,431) 2,506 3,759 950	2,543 482 253	(0.514) (0.16) (0.29)	(4,927) (6.12) (3.24)
W053 W054	HIDDAAN COUNTY ATTORNOY HOPKING COUNTY ATTORNOY	\$21,763 1,211,006 402,579 10,631,227	719,733 1,540,731 466,013 11,611,831		27,462 80,195 24,256 604,392	(10,725) (5,660) (1,944) 48,289	26,727 74,726 22,312 648,681	(12,284) 256,549	14,343 48,225	11,790 25,239	- 6,715 - 54,345 - 4,346 - 108,255		18,500 40,978			11,956 25,592	880 4,236	16,292 25,593	4,674 20,664	1,244 2,664		(1,599) (2,425)
W055 W056 W058	JALKSON COUNTY ATTORNEY ISPERSON COUNTY ATTORNEY IOHNSON COUNTY ATTORNEY	402,579 10,031,227	466,012 11,611,831	1 250,027 8,721,758 112,101	24,256 604,392 73***			(8,018) (199,798) (2,568)	14,294 448,883	11,700 25,239 7,634 200,234 2,66 59	100,250		11,979 298,666 30~			7,741 192,887 7,470	288 7,628 1,065	8,129 200,515 3,744	5,446 127,726 813	906 20,074 754	(2,111) (6,516) (1,367) (84,051) (120) (121)	(25,809)
W063 W062	IMMEDIACIONEY ATTORNEY IMMEDIACIONEY ATTORNEY IMMEDIACIONEY ATTORNEY IMMEDIACIONEY ATTORNEY IMMEDIACIONEY IMMEDIAC	128,631 3,133 651,646	549,247 3,627 754,325 256,991	2,724 566,581	189 19362	(2,213) (53) (14,761) (2,981)	24,501 10,048	(62) (62) (12,979) (4,606)	76 11,522	12,157	- 1,295 - 34 - 7,032 - 2,380	5	19,280 19,280			12,530		60	901 50 6,608 2,930	2.3 6 1,304 662	(11) (2,212)	(1,636)
W063 W065	LAUMSE COUNTY ATTORNEY LES COUNTY ATTORNEY LESTURE ON HIM ATTORNEY	651,646 221,232 407,531 76,500	256,936 575,936	192,352 632,563	29,262 13,329 29,977 1502	(2,982) (29,397) 54,152		(4,406) (9,900) (528)	5942 (9,330)	12,357 6,196 9,434 503	. 2,20 5,30		6,582 14,803			4,254 9,547	2,935 276 25,985		2,930 (18,775) 13,829	663 996	(2,212) (951) (1,669) (90)	(1,291)
W065 W067 W072 W074	MCCRACKIN COUNTY ATTORNEY MCCRACKIN COUNTY ATTORNEY MCCRACKIN COUNTY ATTORNEY	26,509 627,307 1,176,529	70,586 717,726 1,361,913	23,049 554,113 1,022,946	29,977 1,597 29,298 70,887	54,153 (19,663) (17,098)	15750 15750 15739 53739	(12,694)	6,244 30,255	12,065 22,310	- 296 - 6,877 - 52,696	13,665	18,962 18,962 25,006			510 12,255 22,623	12,600 9,340 30,530	\$10 25,064 31,963	7,709	1,275 2,354	(2,994)	(1,640)
W076 W077	M ADSON COUNTY ATTORNEY M ADDEPNICO ATTORNEY M EAR COLUNY ATTORNEY	4,017,720 183,757 122,968 221,968	212,712	159,770	262,072 11,072 55,630 20,001	(58,823) (438) (7,900)	183,249 10,634 47,266 13,042	(80,023) (8,660) (18,403) (6,612)	103,236 6,976	12,005 22,333 70,185 3,686 17,520 6,206 5,900	- 43,252 - 1,983 - 9,975 - 3,580	500	119,541 5,977		- 1	77,255 3,533		3533	10,691 2,179 9,381 1,021	8,080 368 1,643	(12,616) (624) (2,116) (1,127)	(1,281) (80) (1,642) (2,036) (10,227) (872) (2,272) (854) (812)
WORZ WORZ	MENGEE COUNTY ATTORNEY MENGEE COUNTY ATTORNEY	127,968 331,968 316,063	1,069,567 384,276 365,864	288,630 274,804	30,000 10,042	(7,904) (6,958) (7,318)	11,746 11,742	(18,403) (6,612) (6.705)	6,630 5,630	17,540 6,296 5,900	- 9,975 - 3,580 - 3,415		27,091 9,877 9,000			17,767 6,383 6,077	4,008 3,790 2,530	21,7% 10,179 0,677	9,881 1,021 2,020	1,009 664 (22	(1,127) (1,127)	(2,478) (850)

Kentucky Employees Retirement System (Nonhazardous)

•																							
Net Pension Liability at of June 30, 2024				3024		Pension	Expects			Outstanding Balance of Deferred Outflows of Resources					Oute	anding Ralance of Deferred Infl	ws of Resources		Recognition of Existing Deferred Outflows (Inflows) of Resources for				
						Deferred Amounts							Change in				Change in			Future Measurement Perio	d Ending June 20.		
		ı			Proportionate	from Changes in							Proportion &				Proportion &						
					Share of	Proportion & Differences	Gross	Proportionate	Net				Differences Between	Yesal			Differences Between	Yetal					
		•	Discount Rate	Discount Rate	Aggregate Plan	Between Emglover Contrib.	Smalayer	Share of	Employer				Employer Contrib.	Deferred			Employer Contrib.	Deferred					
Participating		Discount Rate	less 1.00%	Stor 1 00%	Pension	& Proportionate Share	Pension	Nonemalover	Presion	Linbillov	Assumption	investment	& Proportionate Share	Outflow of	Lightly Assu	ngtion (nyestment	& Proportionate Share	inflow of					
Employer Code	Participating Employer Name	5.25%	4.25%	6.35%	Evonosea	of Plan Contributions	Evonen	Contributions	Evrenne	Evonerience	Changes	Evnerience	of Blas Contributions	Resources	Experience (Do		of Blan Contributions	Bennymer	2025	3496	3027	2029	
							Topicon.			Topace.	and the same	- Contraction								100			
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19) G	0 (21)	(22)	(23)	(24)	(25)	(26)	(27)	
W097	MONTGOMERY COATTORNEY	1.014.220	1.174.029	881825	61108	(23,546)	37564	(20,205)	673/7	19.232		20.945		26177			19502	9.735 29.237	440	3000	(2.443)	0.60	
W388	MORGAN COUNTY ATTORNEY	1,104,352	1,279,363	96,0191	66,538	(25.000)	41527	(21.996)	19.541	20.041		11.917		27,950		- :		301 25.5%	300	2,200	0.769	0.64	
W092	OHIO COUNTY ATTORNEY	10.845	12.553	0.00	663	(IC)	256	(216	DW	206		117		333				1317 1536	(1.160)	22	(22)	- 0	
W099	OLDHAM COLINTY ATTORNEY	1 215 811	1,407,395	1,052,100	72.754	9.796	82.052	124 21 E	F743V	22.054		12 120		37.131			22 229 11	2724 37.443	5 5 5 5 5	2.432	68 1273	0.0	
W094	OWEN COUNTY ATTORNEY	226,064	377.441	263 500	19.546	(1,992)	17,664	6.494	11120	6.183	-	3,519		9.202				10251	344	653	(1.107)	10.72	
W/96	BENDLETON COLINTY ATTORNEY	96,999	100,707	7560	5342	(1476)	1766	(1 722)	2022	1690		929		2 500			1673	734 2 417	527	124	090	03	
W099	POWELL COUNTY ATTORNEY	16.701	17017	12 242	99.5	(200)	686	(292	303	229		100		430			303	136 409	97	29	50	- 0	
W100	BULASH COUNTY ATTORNEY	1 179 699	1.364.424	1034 922	71.019	34 193	105.201	122 4771	\$1.724	22.161		12 720	19 390	53,661			27,665	. 22.660	25471	7 109	84.0011	0.03.	
W102	ROCKCASTLE CO ATTORNEY	\$35.126	619,645	465.271	22,242	(5,544)	26,698	(10.658)	16040	10.147		52%		15,922			10,290 3	12.637	5,408	1.071	(1,816)	0.328	
W103	ROWAN COUNTY ATTORNEY	476,805	\$51,935	414,564	29.728	(28,528)	200	(9.497)	19.2971	9,041		5.145		14196		-	9168	1801 13.972	2.105	964	(1.619)	(1.22)	
W105	SCOTT COUNTY ATTORNEY	19.882	23,015	17.297	1,198	10,687	11885	(396	11.489	227		215	4.790	5,282			202	- 362	5,078	40	867)	67	
W106	SHIGLEY COUNTY ATTORNEY	392,812	365.252	289.347	20.052	22.092	42144	6.629	35515	6.311		3,591	22,959	32,861			6400	- 6,400	27.782	666	(1.130)	85	
W107	SIMPSON COUNTY ATTORNEY	326,729	275,907	292,347	19,566	1,607	21,233	(6,468)	14,765	6,158		3,504		9662				8,511	2,439	650	(1,502)	87	
W108	SPENCER COUNTY ATTORNEY	680,204	797,282	591,410	40,983	(21,288)	9,696	(13,548)	(2,852)	12,898		7,240		20,238			13,079 24	1,228 27,417	(14,481)	1,361	(2,309)	\$1,79°	
W110	TODD COUNTY ATTORNEY																						
W111	TRIGG COUNTY ATTORNEY	\$19,943	601,870	452,070	21,227	(64,834)	(13,507)	(10,356)	(22,863)	9,859		5,611		15,470			1,998 36	1,360 46,358	(28,825)	1,040	(1,765)	(1,235	
W112	TRANSLE COUNTY ATTORNEY	481,143	556,956	418,335	29,999	289	29,279	(9,582)	19,695	9,136		5,192	6,021	20,247			9,252	9,252	12,002	963	(1,633)	p.238	
W113	LINION COUNTY ATTORNOY	262,803	304,213	228,497	15,834	694	16,518	(5,234)	11,294	4,983		2,836		7,819			5,053	633 5,686	3,175	526	(892)	631	
W117	WEEGTER COUNTY ATTORNEY	854,321	988,935	742,799	\$1,474	(13,348)	38,126	(17,016)	21,110	16,200		9,219		25,419				(35) 22,780	6,027	1,790	(2,900)	(2,197	
W118	WHITLEY COUNTY ATTORNEY	1,250,153	1,647,137	1,086,959	75,323	(28,465)	46,858	(24,900)	21,958	23,706		13,491		37,197				2,071 36,110	6,045	2,502	[6,244]	(0,257	
X034	FAMETTE CO ATTORNEY OFF	1,819,861	2,106,614	1,582,298	209,649	(19,985)	22,664	(36,247)	52,417	99,509				54,148				1,900 28,894	22,471	3,642	(6,178)	(4,681	
X059	KENTON COUNTYATTORNEY	650,802	753,348	565,840	39,212	(4,630)	34,592	(12,962)	21,620	12,241		7,022		19,264			12,514 3	1,619 15,133	6,812	1,302	(2,209)	(1,67)	
ATOTAL		17 049 666 446	13 549 317 593	18476 717 419	736,006,393	03.692.6151	212 212 577	D40,000,005	427 147 577	779,499 279		120.021.214	176 A40 099	S3A 969 793		. 201	182.563	2 222 414 767 909	169,499,691	24.112.891	MA 907 9731	D1 000 914	

Kentucky Employees Retirement System (Hazardous)

			2024
Participating		Actual FYE 2024	Proportionate
Employer Code	Participating Employer Name	Contributions	Share
(1)	(2)	(3)	(4)
1430	EASTERN KY UNIV	487,503	0.572726%
1440	MOREHEAD STATE UNIVERSITY	95,028	0.111640%
1445	MURRAY STATE UNIV	153,655	0.180516%
1450	NORTHERN KY UNIVERSITY	274,601	0.322605%
1465	WESTERN KENTUCKY UNIV	353,407	0.415188%
3801	KENTUCKY STATE UNIVERSITY	61,356	0.072082%
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%
31040	ATTORNEY GENERALS OFFICE	366,898	0.431037%
31095	DEPT MILITARY AFFAIRS	750,766	0.882011%
35615	TRAN DEPT OF AVIATION	59,240	0.069596%
39079	COMMONWEALTH OF TECHNOL	89,465	0.105104%
50660	DEPT OF FISH & WILDLIFE	2,133,888	2.506923%
50665	COMM KY HORSE PARK	123,455	0.145036%
50670	DEPT OF PARKS	404,361	0.475049%
53729	OFF HUMAN RESOURCE MANAGE	1,164,131	1.367638%
54520	J&PS DEPT OF KY STATE POL	2,377,698	2.793355%
54523	J&PS OF JUVENILE JUSTICE	10,230,810	12.019307%
54527	J&PS DEPT OF CORRECTIONS	65,274,913	76.685935%
58676	DEPT OF INSURANCE	111,122	0.130548%
58680	DEPT OF ALCOHOL & BEVERA	607,504	0.713704%
		05.440.700	400.0000000
TOTAL		85,119,798	100.000000%

Kentucky Employees Retirement System (Hazardous)

Net Pension Liability as of June 30, 2024			Pension Expense						Outstanding Balance of Deferred Outflows of Resources					lutstanding Balance	of Deferred Inflows			Recognition of Existing Deferred Outflows (Inflows) of Resources for					
						Deferred Amounts			- 1				Change in		ı			Change in		Future	Measurement Per	riod Ending June 30,	
			Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan	from Changes in Proportion & Differences Between Employer Contrib.	Gross Employer	Proportionate Share of	Net Employer				Proportion & Differences Between Employer Contrib.	Total Deferred				Proportion & Differences Between Employer Contrib.	Total Deferred				
Participating		Discount Rate	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension	Liability	Assumption	Investment	& Proportionate Share	Outflow of	Liability	Assumption	Investment	& Proportionate Share	Inflow of				,
Employer Cor	le Participating Employer Name	6.25%	5.25%	7.25%	Expense	of Plan Contributions	Expense	Contributions	Expense	Experience	Changes	Experience	of Plan Contributions	Resources	Experience	Changes	Experience	of Plan Contributions	Resources	2025	2026	2027	2028
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1430	EASTERN KY UNIV	2,140,628	3,102,693	1,366,321	224,944	(371,548)	(146,604)		(146,604)	120,382		241,304		361,686			440,698	88,879	529,577	(76,968)	40,351	(80,301)	(50,973)
1440	MOREHEAD STATE UNIVERSITY	417,267	604,800	266,334	43,848	(150,118)	(106,270)		(106,270)	23,466		- 47,037		70,503			85,904	102,398	188,302	(100,076)	7,865	(15,653)	(9,935)
1445	MURRAY STATE UNIV	674,699	977,930	430,647	70,900	(385,659)	(314,759)			37,943		76,056					138,903	171,690	310,593	(167,936)	12,718	(25,310)	(16,066)
1450	NORTHERN KY UNIVERSITY	1,205,773	1,747,684	769,621	126,707	(195,952)	(69,245)		(69,245)	67,809		- 135,922		203,731			248,236	142,763	390,999	(136,054)	22,729	(45,232)	(28,711)
1465	WESTERN KENTUCKY UNIV	1,551,812	2,249,245	990,492	163,070		(238,035)			87,269		174,929						126,461	445,938	(117,826)	29,252	(58,213)	(36,953)
3801	KENTUCKY STATE UNIVERSITY	269,415	390,498	171,962	28,311	(100,320)	(72,009)		(72,009)	15,151		- 30,370		45,521			55,465	25,378	80,843	(23,879)	5,078	(10,107)	(6,414)
31030	UNIFIED PROSECUTORIAL SYS																						
31040	ATTORNEY GENERALS OFFICE	1,611,050	2,335,105	1,028,302	169,295	(362,645)	(193,350)		(193,350)	90,600		- 181,607		272,207			331,672	110,507	442,179	(101,543)	30,368	(60,435)	(38,362)
31095	DEPT MILITARY AFFAIRS	3,296,616	4,778,218	2,104,166	346,420		(138,889)			185,390		371,614						312,045	990,730	(293,702)	62,141	(123,666)	(78,499)
35615	TRAN DEPT OF AVIATION	260,123	377,030	166,031	27,335	(14,687)	12,648		12,648	14,628		- 29,323		43,951			53,552	39,007	92,559	(37,560)	4,903	(9,758)	(6,193)
39079	COMMONWEALTH OF TECHNOL	392,838	569,392	250,741	41,281	(87,818)	(46,537)			22,092		44,283					80,875	48,327	129,202	(46,141)	7,405	(14,736)	(9,355)
50660	DEPT OF FISH & WILDLIFE	9,369,909	13,581,037	5,980,631	984,622	(1,736,001)	(751,379)		(751,379)	526,931		1,056,230		1,583,161			1,929,014	695,385	2,624,399	(643,249)	176,623	(351,492)	(223,120)
50665	COMM KY HORSE PARK	542,088	785,720	346,005	56,964	(67,115)	(10,151)			30,485		61,107						54,936	166,538	(51,920)	10,218	(20,335)	(12,909)
50670	DEPT OF PARKS OFF HUMAN RESOURCE MANAGE	1,775,549	2,573,537	1,133,299	186,581	(405,550)	(218,969)		(218,969)	99,851		- 200,150		300,001			365,538	175,641	541,179	(165,762)	33,469	(66,606)	(42,279)
53729		5,111,702	7,409,060	3,262,700	537,155	(132,110)	405,045		405,045 360,729	287,465		576,221	370,179	1,233,865			1,052,363		1,052,363	398,621	96,355	(191,755)	(121,719)
54520 54523	J&PS DEPT OF KY STATE POL J&PS OF JUVENILE JUSTICE	10,440,481 44,923,521	15,132,757 65,113,549	6,663,956 28,673,811	1,097,121	(736,392) 8,564,564	360,729 13.285.280			587,137 2.526.345		1,176,911	4.200.425	1,764,048 11.790,809			2,149,416 9,248,553	1,035,754	3,185,170 9,248,553	(977,661) 4,450,388	196,803 846.808	(391,653)	(248,611)
54523	I&PS OF JUVENILE JUSTICE I&PS DEPT OF CORRECTIONS	286.622.364	415.439.373	182.945.487	30.119.245	(7.243.572)	22.875.673		22.875.673	2,526,345 16.118.656		5,064,039 22,309,726	4,200,425	11,790,809 48.428.382			9,248,553 59.007.890	3.216.392	9,248,553 62.224.282	(1.621.574)	5.402.828	(1,685,211)	(6.825.119)
58676	DEPT OF INSURANCE	286,622,364 487.938	415,439,373 707.232	182,945,487	30,119,245 51.274	(7,243,572)	(21,471)			16,118,656				48,428,382 82,443			100.453	3,216,392	115.510		9,198	(10,752,035)	(11.619)
58680	DEPT OF INSURANCE DEPT OF ALCOHOL & BEVERA	2.667.550	3.866.429	1.702.645	280.315	(453.018)	(172,703)		(172,703)	150.014		· 55,003 · 300,702		82,443 450.716			549.177	242.335	791.512	(12,342) (227,492)	9,198 50.283	(18,304)	(63.519)
36680	DEFT OF ALCOHOL & BEVERA	2,667,550	3,866,429	1,702,645	280,315	(453,018)	(1/2,/03)		(172,703)	150,014		- 300,702		450,/16			549,177	242,335	/91,512	(227,492)	30,283	(100,068)	(63,519)
TOTAL		373,761,323	541,741,289	238,564,592	39,276,104	(4,837,099)	34,439,005		34,439,005	21,019,054		42,132,534	4,570,604	67,722,192			76,947,473	6,602,955	83,550,428	47,323	7,045,395	(14,020,870)	(8,900,085)

Kentucky Employees Retirement System (KERS)

Notes to Schedules of Employer Allocations and Pension Amounts by Employer For the Fiscal Year Ended June 30, 2024

Note 1 - Organization

Under the provisions of Kentucky Revised Statutes Sections 61.505 and 61.645, the Kentucky Public Pensions Authority (KPPA) oversees the administration and operation of the personnel and accounting systems for the Kentucky Employees Retirement System – Nonhazardous (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous (KERS Hazardous), collectively KERS, and the State Police Retirement System (SPRS) which are administered by the Kentucky Retirement Systems Board (KRS). Although the assets of the plans are invested as a whole, each plan's assets are accounted for separately, invested according to plan-specific asset allocation goals, and are used only for the payment of benefits to the members of that fund and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 61.570 and 16.555.

The KRS Board has nine trustees. Three elected by the membership and six appointed by the Governor. For more information on the Board and its makeup including bios for each trustee, please visit the KPPA website, kyret.ky.gov.

KERS Nonhazardous and KERS Hazardous are cost-sharing multiple-employer defined benefit plans that cover all regular full-time members employed in nonhazardous and hazardous positions of any state department, board, and agency. The plans provide for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

SPRS is a single employer defined benefit plan that covers all full-time state troopers employed in a hazardous duty position by the Kentucky State Police. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. No schedule has been presented for SPRS, since it is a single employer defined benefit pension plan.

Note 2 - Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. The net pension liability at June 30, 2024, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Based on guidance issued by GASB in connection with GASB statement No. 74, the 1% of pay member contribution for Tier 2 and Tier 3 members to a 401(h) subaccount are considered as an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017, and later are net of the 401(h)-asset balance.

Note 3 - Summary of Significant Accounting Policies

Employer contributions are calculated based upon creditable compensation for active members reported by employers for KERS Hazardous. House Bill 8 passed during the 2021 legislative session changed how employer contributions are allocated and collected from the participating employers in KERS Nonhazardous. Therefore, the calculation of the proportionate share of the Collective Pension Amounts for employers that participate in KERS Nonhazardous pension plan has been updated since June 30, 2020. The proportionate share of the Collective Pension Amounts for employers that participate in KERS Nonhazardous is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by creditable compensation for fiscal year ending June 30, 2024. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort assumes the amortization cost is approximately 87% of the aggregate required contribution for the plan. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

Net Investment income represents realized and unrealized gains and losses based on the fair value of investments, interest, and dividends, net of investment expenses. Investment income/loss is allocated to each plan based on the plan's ownership in the respective investment account.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2024, and includes the following for each individual employer:

- employer contributing entity and reporting code;
- the amount of the employer contributing entity's contributions; and,
- the employer contributing entity's contributions as a percentage of total employer contributions, as defined by this allocation.

The Employer Allocation Percentage has been rounded to six decimal places.

The components of the net pension liability of KERS for participating employers as of June 30, 2024, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	KERS	KERS
	Nonhazardous	Hazardous
Total Pension Liability	\$ 16,273,602	\$1,393,651
Fiduciary Net Position	4,223,936	1,019,890
Net Pension Liability	\$ 12,049,666	\$ 373,761

Actuarial Methods and Assumptions for Determining the Total Pension Liability and Net Pension Liability

For financial reporting, the actuarial valuation was performed by Gabriel Roeder Smith (GRS). GRS completed reports by plan in compliance with GASB Statement No. 67, *Financial Reporting for Pension Plans* for the fiscal year ended June 30, 2024. The total pension liability, net pension liability (NPL), and sensitivity information are based on an actuarial valuation date of June 30, 2023. The total pension liability was rolled forward from the valuation date to the plan's fiscal year ended June 30, 2024, using generally accepted actuarial principles.

The actuarial assumptions are:

Inflation 2.50%

Payroll Growth Rate 0.00% for KERS Nonhazardous and KERS Hazardous

Salary Increases 3.30% to 15.30%, varies by service for KERS Nonhazardous;

3.55% to 20.05%, varies by service for KERS Hazardous

Investment Rate of Return 5.25% for KERS Nonhazardous

6.25% For KERS Hazardous

The mortality table used for active members was a Pub-2010 General Mortality table, for the Nonhazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with rates multiplied by 150% for both male and female rates, projected with the ultimate rates from the MP-2020 mortality improvement scale using a base year of 2010.

Discount Rate

The projection of cash flows used to determine the discount rate of 5.25% for KERS Nonhazardous, and 6.25% for KERS Hazardous, assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute, as amended by House Bill 8, passed during the 2021 legislative session, over the remaining 27 years (closed) amortization period of the unfunded actuarial accrued liability.

The discount rate determination does not use a municipal bond rate. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the Annual Comprehensive Financial Report (ACFR).

Basis of Accounting

The underlying financial information used to prepare allocation schedules is based on KRS's combining financial statements. KRS's combining financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United State of America (GAAP) that apply to governmental accounting for fiduciary funds.

Use of Estimates in Preparation of the Schedules

The preparation of the schedules in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make estimates and assumptions that affect certain amounts and disclosures. Employer contributions are accrued using estimates based on historical data. Actual results could differ from those estimates.

Note 4 - Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2024, are presented below (\$ in thousands):

		KERS Hazardous						
Per GRS Schedule A	\$	85,120						
Retired Reemployed		3,992						
Pension Spiking		1						
*Other Employer Contributions		(265)						
Interest		18						
Sick Leave		1,033						
Total	\$	89,899						
Employer Contributions per Statement								
of Change in Fiduciary Net Position	\$	89,899						
	\$	-						
		0.00%						
*Other Employer Contributions - contributions from prior period adjustments; omitted contribuitons/invoices; and, other								

The items listed above are included in the contributions on the Combining Statements of Changes in Fiduciary Net Position for the KERS Hazardous Plan but are not included in the Schedule A – Schedule of Employer Allocations. The contributions per Schedule A - Schedule of Employer Allocations represent actual contributions made related to the measurement period. A reconciliation for the KERS Nonhazardous Plan is not included above as Schedule A – Schedule of Employer Allocations for the KERS Nonhazardous Plan is based on salary, which is not presented in the Combining Statement of Changes in Fiduciary Net Position.

employer invoices not sick leave

Note 5 - Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions for the Fiscal Year 2024

The following actuarial methods and assumptions were used to determine the actuarially determined

contributions effective for fiscal year ending June 30, 2024:

Valuation Date June 30, 2021
Actuarial Cost Method Entry Age Normal
Amortization Method Level percent of pay

Remaining Amortization Period 30 years closed period at June 30, 2019

Gains/losses incurring after 2019 will be amortized over separate

closed 20-year amortization bases

Payroll Growth Rate 0.00%

Asset Valuation Method 20% of the difference between the market value of assets and the

expected actuarial value of assets is recognized

Inflation 2.30%

Salary Increase 3.30% to 15.30%, varies by service for KERS Nonhazardous

3.55% to 20.05%, varies by service for KERS Hazardous

Investment Rate of Return 5.25% for KERS Nonhazardous

6.25% for KERS Hazardous

The retiree mortality is a System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.

Note 6 - Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net pension liability as of June 30, 2024, is based on the June 30, 2023 actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members Kentucky Employees Retirement System Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the schedules of employer allocations of the Kentucky Employees Retirement System – Nonhazardous Pension Plan (KERS Nonhazardous) and Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous) as of and for the fiscal year ended June 30, 2024, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous and KERS Hazardous Pension Plans as of and for the fiscal year ended June 30, 2024 and have issued our report thereon dated March 20, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the schedules of employer allocations, we considered Kentucky Employees Retirement System's (KERS) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedules of employer allocations, but not for the purpose of expressing an opinion on the effectiveness of KERS's internal control. Accordingly, we do not express an opinion on the effectiveness of KERS's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Kentucky Employees Retirement System Report on Internal Control (Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KERS's schedules of employer allocations are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blue & Co., LLC

Lexington, Kentucky March 20, 2025