

# Kentucky Employees Retirement System

GASB Statements No. 68 Accounting and Financial  
Reporting for Pensions as of June 30, 2025





March 11, 2026

Board of Trustees  
Kentucky Retirement Systems  
Perimeter Park West  
1260 Louisville Road  
Frankfort, KY 40601

**Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2025 – KERS**

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2025 and June 30, 2026. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and KERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plans' liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

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

### **Actuarial Assumptions and Plan Provisions**

There have been no assumption, method or plan provision changes that would materially impact the total pension liability since June 30, 2024. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

### **401(h) Subaccount**

Based on guidance issued by GASB in connection with GASB Statement No. 74, the member contributions paid to a 401(h) subaccount are considered 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.

### **Additional Disclosures**


This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 67 accounting valuation report as of June 30, 2025, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2024", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2025. Please see the GASB 67 accounting valuation report as of June 30, 2025 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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



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

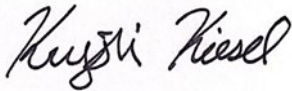
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## **SECTION 1**

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### **DISCUSSION**

# Discussion

## Accounting Standards

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards of financial reporting for employers whose employees participate in a pension plan.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2025 Annual Report.

## Financial Reporting Overview

GASB 68 requires employers to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

## Timing of the Valuation

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

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



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

Paragraph 57 of GASB No. 68 indicates that employer contributions made subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to pensions. The information contained in this report does not incorporate any contributions made to the pension plan subsequent to June 30, 2025.

### Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

A single discount rate of 5.25% was used to measure the total pension liability for the non-hazardous plan and a single discount rate of 6.25% was used to measure the total pension liability for the hazardous plan for the fiscal year ending June 30, 2025. The single discount rate is based on the expected rate of return on pension plan investments for each plan. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the non-hazardous and hazardous pension plans' fiduciary net position and future contributions were separately projected and were each sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each plan.

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



## Methodology for Proportionate Shares

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

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS non-hazardous plan is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2025. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 86% of the aggregate required contribution for the plan. For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under the revised statutes, the amortization cost has been further apportioned by actual salary for fiscal year ending June 30, 2025, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to be paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS hazardous pension plan was determined using the employers' actual contributions for the fiscal year ending June 30, 2025. These methods used for the non-hazardous pension plan and the hazardous pension plan are expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

## FYE2025 Employer Contributions

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

## Non-Employer Contributions

During fiscal year ending June 30, 2025, the non-hazardous plan received \$300 million in appropriations. Based on our interpretation of GASB 68, these are classified as non-employer contributions but are not considered to be a Special Funding Situation. Therefore, the non-employer contributions will be allocated according to each employer's proportionate share, as described previously.

Consistent with past practice, the pension expense presented in Appendix A is net of applicable non-employer contributions made during the measurement period. As a result, the participating employers would not be required to separately disclose revenue attributable to these non-employer contributions in their financial statements.



There were no non-employer contributions made during fiscal year ending June 30, 2025 for the hazardous plan.

## Summary of Population Statistics

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

	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Inactive plan members currently receiving benefits:	48,474	4,934
Inactive plan members entitled to but not yet receiving benefits:	56,754	8,980
Active plan members:	32,455	4,154
<b>Total plan members:</b>	<b>137,683</b>	<b>18,068</b>

## Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2025 measurement period, the table below provides the expected remaining service lives of all employees and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2025 measurement period for the non-hazardous and hazardous plans.

	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all employees (years):	274,908	32,520
Total plan members:	137,683	18,068
<b>Average expected remaining service life (years):</b>	<b>2.00</b>	<b>1.80</b>

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

## **SECTION 2**

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### **ACCOUNTING EXHIBITS**

## Exhibit 1

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

Plan (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll <sup>1</sup> (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 16,648,847	\$ 5,061,425	\$ 11,587,422	30.40%	\$ 2,081,792	556.61%
KERS Hazardous Plan	\$ 1,476,069	\$ 1,137,480	\$ 338,589	77.06%	\$ 288,682	117.29%

Note:

<sup>1</sup> Based on derived compensation using the provided employer contribution information for fiscal year ending 2025.



## Exhibit 2

### Schedule of Changes in the Employers' Net Pension Liability (\$ in thousands)

Change in the Net Pension Liability	Measurement Period Ending June 30, 2025	
	KERS Non-Hazardous (2)	KERS Hazardous (3)
(1)		
<b>Total pension liability</b>		
Service Cost	\$ 211,862	\$ 40,051
Interest	826,613	84,171
Benefit Changes	-	-
Difference between actual and expected experience	393,941	52,028
Assumption Changes	-	-
Benefit Payments	(1,057,171)	(93,832)
<b>Net Change in Total Pension Liability</b>	<b>\$ 375,245</b>	<b>\$ 82,418</b>
<b>Total Pension Liability - Beginning</b>	<b>16,273,602</b>	<b>1,393,651</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 16,648,847</b>	<b>\$ 1,476,069</b>
<b>Plan Fiduciary Net Position<sup>1</sup></b>		
Contributions - Employer	\$ 1,318,931	\$ 70,768
Contributions - Member <sup>2</sup>	104,867	22,127
Refunds of contributions to members	(11,153)	(6,212)
Retirement benefits	(1,046,018)	(87,620)
Net Investment Income <sup>2</sup>	485,025	120,154
Administrative Expense	(14,163)	(1,627)
Other	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 837,489</b>	<b>\$ 117,590</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>4,223,936</b>	<b>1,019,890</b>
Prior Year Adjustment	-	-
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 5,061,425</b>	<b>\$ 1,137,480</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>11,587,422</b>	<b>338,589</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>30.40%</b>	<b>77.06%</b>
<b>Covered Payroll<sup>3</sup></b>	<b>\$ 2,081,792</b>	<b>\$ 288,682</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>556.61%</b>	<b>117.29%</b>

Notes:

<sup>1</sup> Does not include 401(h) assets

<sup>2</sup> Does not include 401(h) contributions or associated investment income

<sup>3</sup> Based on derived compensation using the provided employer contributions information for fiscal year 2025



## Exhibit 3

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

Plan (1)	Actuarially Determined Contribution <sup>1</sup> (2)	Total Employer Contributions (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll <sup>2</sup> (5)	Actual Contributions as a Percentage of Covered Payroll (6)
KERS Non-Hazardous Plan	\$ 1,000,105	\$ 1,318,931	\$ (318,826)	\$ 2,081,792	63.36%
KERS Hazardous Plan	\$ 70,768	\$ 70,768	-	\$ 288,682	24.51%

Note:

<sup>1</sup> Actuarially determined contribution for fiscal year ending 2025 is based on the required contribution calculated with the June 30, 2023 actuarial valuation.

<sup>2</sup> Based on derived compensation using the provided employer contribution information for fiscal year ending 2025.



## Notes to Schedule of Employers' Contributions for FYE 2025

The actuarially determined contributions effective for fiscal year ending 2025 that are documented in the schedule on the previous page were calculated as of June 30, 2023.

Based on the June 30, 2023 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below.

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Determined by the Actuarial Valuation as of:	June 30, 2023	June 30, 2023
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	0.00%	0.00%
Investment Return:	5.25%	6.25%
Inflation:	2.50%	2.50%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023	System-specific mortality table based on mortality experience from 2013-2022, projected with the ultimate rates from MP-2020 mortality improvement scale using a base year of 2023

## Exhibit 4

### Sensitivity of the Net Pension Liability to Changes in the Discount Rate (\$ in thousands)

Plan (1)	1.00% Decrease (4.25% for Non-Hazardous) (5.25% for Hazardous) (2)	Current Discount Rate (5.25% for Non-Hazardous) (6.25% for Hazardous) (3)	1.00% Increase (6.25% for Non-Hazardous) (7.25% for Hazardous) (4)
KERS Non-Hazardous Plan	\$ 13,551,721	\$ 11,587,422	\$ 9,959,279
KERS Hazardous Plan	\$ 524,105	\$ 338,589	\$ 192,169



## Exhibit 5

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

Component	KERS Non-Hazardous	KERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 211,861,892	\$ 40,050,773
2. Interest on total pension liability:	826,613,371	84,170,951
3. Current-period benefit changes:	0	0
4. Member contributions:	(104,867,176)	(22,127,466)
5. Projected earnings on plan investments:	(231,008,790)	(63,663,020)
6. Administrative expense:	14,163,211	1,626,996
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	425,458,778	49,923,457
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	(104,679,789)	(30,237,436)
<b>10. Total Aggregate Pension Expense:</b>	<b>\$ 1,037,541,497</b>	<b>\$ 59,744,255</b>

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

<sup>2</sup> Difference between projected and actual investment experience.



## Exhibit 6a

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

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ (130,269,427)	\$ -	2.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	(15,034,400)	-	2.02	-	-	-	-	-	-
2022-2023	310,953,412	-	1.96	-	-	-	-	-	-
2023-2024	469,002,462	-	1.95	228,488,379	-	-	-	-	-
2024-2025	393,940,798	<u>196,970,399</u>	2.00	<u>196,970,399</u>	<u>196,970,399</u>	-	-	-	-
		\$ 196,970,399		\$ 425,458,778	\$ 196,970,399	\$ -	\$ -	\$ -	\$ -

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

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ (389,946,448)	\$ -	5.00	\$ (77,989,288)	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	325,078,288	65,015,656	5.00	65,015,658	65,015,656	-	-	-	-
2022-2023	(49,510,058)	(19,804,022)	5.00	(9,902,012)	(9,902,012)	(9,902,010)	-	-	-
2023-2024	(155,004,066)	(93,002,440)	5.00	(31,000,813)	(31,000,813)	(31,000,813)	(31,000,814)	-	-
2024-2025	(254,016,670)	<u>(203,213,336)</u>	5.00	<u>(50,803,334)</u>	<u>(50,803,334)</u>	<u>(50,803,334)</u>	<u>(50,803,334)</u>	<u>(50,803,334)</u>	-
		\$ (251,004,142)		\$ (104,679,789)	\$ (26,690,503)	\$ (91,706,157)	\$ (81,804,148)	\$ (50,803,334)	\$ -

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ -	\$ -	2.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	-	-	2.02	-	-	-	-	-	-
2022-2023	(691,087,549)	-	1.96	-	-	-	-	-	-
2023-2024	-	-	1.95	-	-	-	-	-	-
2024-2025	-	-	2.00	-	-	-	-	-	-
		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## Exhibit 6b

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

#### Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ 34,789,012	\$ -	2.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	(17,557,144)	-	2.08	-	-	-	-	-	-
2022-2023	(1,772,638)	-	1.92	-	-	-	-	-	-
2023-2024	49,423,182	-	1.74	21,019,054	-	-	-	-	-
2024-2025	52,027,926	<u>23,123,523</u>	1.80	<u>28,904,403</u>	<u>23,123,523</u>	-	-	-	-
		\$ 23,123,523		\$ 49,923,457	\$ 23,123,523	\$ -	\$ -	\$ -	\$ -

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

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ (129,923,862)	\$ -	5.00	\$ (25,984,774)	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	105,331,335	21,066,267	5.00	21,066,267	21,066,267	-	-	-	-
2022-2023	(25,603,923)	(10,241,568)	5.00	(5,120,785)	(5,120,785)	(5,120,783)	-	-	-
2023-2024	(44,500,433)	(26,700,259)	5.00	(8,900,087)	(8,900,087)	(8,900,087)	(8,900,085)	-	-
2024-2025	(56,490,287)	<u>(45,192,230)</u>	5.00	<u>(11,298,057)</u>	<u>(11,298,057)</u>	<u>(11,298,057)</u>	<u>(11,298,057)</u>	<u>(11,298,059)</u>	-
		\$ (61,067,790)		\$ (30,237,436)	\$ (4,252,662)	\$ (25,318,927)	\$ (20,198,142)	\$ (11,298,059)	\$ -

#### Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2025	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Thereafter
2020-2021	\$ -	\$ -	2.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021-2022	-	-	2.08	-	-	-	-	-	-
2022-2023	(24,197,313)	-	1.92	-	-	-	-	-	-
2023-2024	-	-	1.74	-	-	-	-	-	-
2024-2025	-	-	1.80	-	-	-	-	-	-
		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## Exhibit 7

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

			KERS		KERS
	Period		Non-Hazardous		Hazardous
	(1)		(2)		(3)
1.	Fiscal Year + 1	\$	170,279,896	\$	18,870,861
2.	Fiscal Year + 2		(91,706,157)		(25,318,927)
3.	Fiscal Year + 3		(81,804,148)		(20,198,142)
4.	Fiscal Year + 4		(50,803,334)		(11,298,059)
5.	Fiscal Year + 5		-		-
6.	Thereafter		-		-
<b>7.</b>	<b>Total</b>	<b>\$</b>	<b>(54,033,743)</b>	<b>\$</b>	<b>(37,944,267)</b>

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



## **SECTION 3**

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

## Long-Term Expected Investment Return

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

Asset Class	KERS Non-Hazardous		KERS Hazardous	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
<b>Equity</b>				
Public Equity	30.00%	4.15%	40.00%	4.15%
Private Equity	6.00%	7.90%	8.00%	7.90%
<b>Fixed Income</b>				
Core Fixed Income	27.00%	2.70%	10.00%	2.70%
Specialty Credit	20.00%	3.83%	25.00%	3.83%
Cash	2.00%	1.25%	2.00%	1.25%
<b>Inflation Protected</b>				
Real Estate	5.00%	4.75%	7.00%	4.75%
Real Return	10.00%	5.20%	8.00%	5.20%
<b>Expected Real Return</b>	<b>100.00%</b>	<b>4.00%</b>	<b>100.00%</b>	<b>4.29%</b>
<b>Long Term Inflation Assumption</b>		<b>2.50%</b>		<b>2.50%</b>
<b>Expected Nominal Return for Portfolio</b>		<b>6.50%</b>		<b>6.79%</b>

Source: Kentucky Public Pensions Authority

## **APPENDIX A**

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### **COLLECTIVE PENSION AMOUNTS – KERS NON-HAZARDOUS PENSION PLAN**

# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1430	EASTERN KY UNIV	11,287,131	1.135979%	1.145902%	131,630,686	153,944,701	113,135,319	11,786,254	(1,735,862)	10,050,392	(3,407,937)	6,642,455
1433	KET FOUNDATION	913,505	0.091628%	0.093196%	10,617,323	12,417,171	9,125,488	950,679	(144,729)	805,950	(274,884)	531,066
1434	KY BAR ASSOCIATION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	58,587	0.005239%	0.005264%	607,065	709,975	521,767	54,357	(31,023)	23,334	(15,717)	7,617
1436	LOTUS	155,038	0.014505%	0.013184%	1,680,756	1,965,677	1,444,593	150,495	100,449	250,944	(43,515)	207,429
1437	SANCTUARY INC	196,351	0.017448%	0.017464%	2,021,773	2,364,504	1,737,695	181,030	21,820	202,850	(52,344)	150,506
1438	O A S I S	202,853	0.018260%	0.017954%	2,115,863	2,474,544	1,818,564	189,455	13,856	203,311	(54,780)	148,531
1439	BARREN RIVER CHILD ADVOCA	67,668	0.006387%	0.006804%	740,089	865,548	636,099	66,268	(60,484)	5,784	(19,161)	(13,377)
1440	MOREHEAD STATE UNIVERSITY	5,810,537	0.584656%	0.591349%	67,746,561	79,230,948	58,227,523	6,066,049	(907,715)	5,158,334	(1,753,968)	3,404,366
1445	MURRAY STATE UNIV	6,515,445	0.655362%	0.661527%	75,939,564	88,812,828	65,269,330	6,799,653	(1,169,122)	5,630,531	(1,966,086)	3,664,445
1450	NORTHERN KY UNIVERSITY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1451	SILVERLEAF	156,159	0.013865%	0.014098%	1,606,596	1,878,946	1,380,854	143,855	50,576	194,431	(41,595)	152,836
1452	SPRINGHAVEN INC	153,877	0.014027%	0.012871%	1,625,368	1,900,900	1,396,988	145,536	119,805	265,341	(42,081)	223,260
1453	SAFE HARBOR	151,420	0.013964%	0.013672%	1,618,068	1,892,362	1,390,714	144,882	(11,250)	133,632	(41,892)	91,740
1454	D.O.V.E.S.	123,856	0.011215%	0.011549%	1,299,529	1,519,825	1,116,933	116,360	(34,380)	81,980	(33,645)	48,335
1455	GATEWAY CHILD ADVOCACY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	61,876	0.005511%	0.006392%	638,583	746,835	548,856	57,179	(43,426)	13,753	(16,533)	(2,780)
1457	KY RIVER CHILD ADVOCACY	39,569	0.003693%	0.003228%	427,924	500,465	367,796	38,316	11,565	49,881	(11,079)	38,802
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	194,028	0.017032%	0.015853%	1,973,570	2,308,129	1,696,264	176,714	9,892	186,606	(51,096)	135,510
1459	NURSING HOME OMBUDSMAN	75,967	0.007594%	0.006322%	879,949	1,029,118	756,308	78,791	68,657	147,448	(22,782)	124,666
1465	WESTERN KENTUCKY UNIV	9,054,157	0.910461%	0.922601%	105,498,963	123,383,132	90,675,352	9,446,411	(2,009,180)	7,437,231	(2,731,383)	4,705,848
1480	KASAP	110,520	0.010207%	0.010163%	1,182,728	1,383,224	1,016,544	105,902	18,598	124,500	(30,621)	93,879
1481	ZEROV	254,666	0.023296%	0.021247%	2,699,406	3,157,009	2,320,114	241,706	105,991	347,697	(69,888)	277,809
1482	KACAC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	49,079	0.004495%	0.004186%	520,855	609,150	447,670	46,637	23,502	70,139	(13,485)	56,654
1484	BUFFALO TR CHILD ADV INC	35,850	0.003349%	0.003448%	388,063	453,847	333,536	34,747	1,143	35,890	(10,047)	25,843
1485	CUMBERLAND V C A CENTER	80,953	0.007364%	0.007150%	853,298	997,949	733,401	76,405	50,370	126,775	(22,092)	104,683
1486	LAKE CUMB CHILD ADV CTR	57,883	0.005303%	0.005090%	614,481	718,648	528,141	55,021	(2,165)	52,856	(15,909)	36,947
1487	B.R.A.S.S.	198,397	0.017952%	0.016947%	2,080,174	2,432,805	1,787,890	186,259	46,917	233,176	(53,856)	179,320
1488	WOMEN AWARE	66,641	0.005820%	0.006121%	674,388	788,710	579,630	60,385	(22,479)	37,906	(17,460)	20,446
1489	BETHANY HOUSE ABUSE SHELT	136,783	0.012210%	0.012012%	1,414,824	1,654,665	1,216,028	126,684	(1,635)	125,049	(36,630)	88,419
1490	HOPE HARBOR INC	94,766	0.008731%	0.008590%	1,011,698	1,183,201	869,545	90,588	(29,255)	61,333	(26,193)	35,140
1491	CHILD ADV CTR OF GRN RVR	52,270	0.004723%	0.004729%	547,274	640,048	470,377	49,003	(2,642)	46,361	(14,169)	32,192
1492	CSG HEADQUARTERS	1,140,410	0.114435%	0.114434%	13,260,067	15,507,912	11,396,901	1,187,311	(218,353)	968,958	(343,305)	625,653
1994	KY HIGHER ED STUD LN CORP	4,459,211	0.447915%	0.451664%	51,901,803	60,700,190	44,609,105	4,647,304	(844,011)	3,803,293	(1,343,745)	2,459,548
3022	LEX FAYETTE CO HLTH DEPT	5,456,706	0.470618%	0.467342%	54,532,456	63,776,837	46,870,160	4,882,857	404,082	5,286,939	(1,411,854)	3,875,085
3023	LAKE CUMBERLAND DISTRICT	4,515,696	0.388613%	0.391139%	45,030,230	52,663,748	38,703,053	4,032,021	(61,789)	3,970,232	(1,165,839)	2,804,393
3024	WEDCO DIST HEALTH DEPT	1,643,009	0.140279%	0.141912%	16,254,720	19,010,218	13,970,777	1,455,453	(133,108)	1,322,345	(420,837)	901,508
3025	NORTHERN KY DIST HLTH DEP	3,710,919	0.324421%	0.321137%	37,592,032	43,964,628	32,309,993	3,366,002	645,194	4,011,196	(973,263)	3,037,933
3026	BARREN RVR DIST HLTH DEPT	4,100,910	0.351691%	0.352998%	40,751,922	47,660,182	35,025,888	3,648,940	(51,554)	3,597,386	(1,055,073)	2,542,313
3027	GREEN RVR DIST HLTH DEPT	5,052,120	0.435275%	0.437745%	50,437,153	58,987,252	43,350,252	4,516,159	101,571	4,617,730	(1,305,825)	3,311,905
3028	LINCOLN TRL DIST HLTH DEP	4,002,728	0.343461%	0.345777%	39,798,277	46,544,875	34,206,239	3,563,550	61,052	3,624,602	(1,030,383)	2,594,219
3029	PURCHASE DIST HLTH DEPT	2,550,419	0.217568%	0.220740%	25,210,523	29,484,208	21,668,204	2,257,358	(192,662)	2,064,696	(652,704)	1,411,992
3030	MERCER CO HEALTH DEPT	538,487	0.046264%	0.046156%	5,360,805	6,269,568	4,607,561	480,008	13,407	493,415	(138,792)	354,623
3031	CUMBERLAND VLY DIST HEALT	5,194,539	0.442803%	0.447130%	51,309,454	60,007,426	44,099,986	4,594,265	(66,791)	4,527,474	(1,328,409)	3,199,065
3033	KY RIVER DIST HEALTH DEPT	4,127,845	0.352883%	0.355130%	40,890,044	47,821,719	35,144,603	3,661,308	(48,471)	3,612,837	(1,058,649)	2,554,188
3034	BOURBON CO HEALTH CENTER	481,195	0.041465%	0.041611%	4,804,725	5,619,221	4,129,615	430,217	(25,747)	404,470	(124,395)	280,075
3035	CLARK CO HEALTH DEPT	1,013,670	0.087282%	0.088590%	10,113,734	11,828,213	8,692,658	905,587	(53,692)	851,895	(261,846)	590,049
3036	GATEWAY DIST HEALTH DEPT	1,835,414	0.158311%	0.158707%	18,344,164	21,453,865	15,766,634	1,642,542	38,725	1,681,267	(474,933)	1,206,334
3037	BOYLE CO HEALTH DEPT	400,117	0.034578%	0.034554%	4,006,699	4,685,914	3,443,720	358,761	22,905	381,666	(103,734)	277,932
3038	PIKE CO HEALTH DEPT	1,488,772	0.128191%	0.128167%	14,854,033	17,372,086	12,766,899	1,330,035	42,512	1,372,547	(384,573)	987,974
3039	FLOYD CO HEALTH CENTER	769,504	0.066422%	0.066017%	7,696,598	9,001,324	6,615,152	689,156	82,443	771,599	(199,266)	572,333
3040	MARTIN CO HEALTH DEPT	332,795	0.028748%	0.027480%	3,331,152	3,895,849	2,863,094	298,272	74,860	373,132	(86,244)	286,888
3042	BUFFALO TRACE HEALTH DEPT	651,078	0.055894%	0.055527%	6,476,674	7,574,599	5,566,639	579,923	(7,249)	572,674	(167,682)	404,992
3043	LITTLE SANDY DIST HEALTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	1,329,989	0.114551%	0.115592%	13,273,508	15,523,632	11,408,454	1,188,514	(10,175)	1,178,339	(343,653)	834,686
3045	PENNYRILE DIST HLTH DEPT	971,479	0.083743%	0.086009%	9,703,655	11,348,617	8,340,199	868,868	(120,543)	748,325	(251,229)	497,096
3047	BREATHITT CO HEALTH DEPT	1,066,446	0.091185%	0.093150%	10,565,991	12,357,137	9,081,369	946,082	(189,969)	756,113	(273,555)	482,558
3048	GREENUP CO HLTH DEPT	712,344	0.061387%	0.062465%	7,113,171	8,318,995	6,113,703	636,916	(85,336)	551,580	(184,161)	367,419
3049	WHITLEY CO HEALTH DEPT	1,718,553	0.147192%	0.149266%	17,055,759	19,947,049	14,659,262	1,527,178	(107,069)	1,420,109	(441,576)	978,533
3050	LAUREL CO HEALTH DEPT	863,223	0.073964%	0.075178%	8,570,521	10,023,395	7,366,281	767,407	(103,232)	664,175	(221,892)	442,283
3051	KNOX CO HEALTH DEPT	1,652,360	0.141280%	0.143436%	16,370,710	19,145,871	14,070,469	1,465,839	(180,773)	1,285,066	(423,840)	861,226
3052	MONROE CO HEALTH DEPT	210,598	0.018366%	0.018263%	2,128,146	2,488,909	1,829,121	190,555	1,829,121	1,829,121	(55,098)	163,048
3053	BULLITT CO HEALTH DEPT	860,973	0.074263%	0.075625%	8,605,168	10,063,914	7,396,059	770,509	(12,602)	757,907	(222,789)	535,118
3054	THREE RIVERS DIST HLTH	1,478,205	0.128210%	0.125858%	14,856,234	17,374,661	12,768,792	1,330,232	275,383	1,605,615	(384,630)	1,220,985
3055	ESTILL CO HEALTH DEPT	335,177	0.028752%	0.029040%	3,331,616	3,896,391	2,863,492	298,314	19,986	318,300	(86,256)	232,044
3056	OLDHAM CO HEALTH DEPT	652,435	0.056274%	0.057532%	6,520,706	7,626,095	5,604,485	583,866	(52,350)	531,516	(168,822)	362,694
3057	LEWIS CO HEALTH DEPT	227,448	0.020096%	0.019742%	2,328,608	2,723,354	2,001,417	208,504	31,687	240,191	(60,288)	179,903
3058	FLEMING CO HEALTH DEP	265,640	0.022821%	0.023231%	2,644,366	3,092,638	2,272,807	236,777	(43,839)	192,938	(68,463)	124,475



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					5.25%	Less 1.00% 4.25%	Plus 1.00% 6.25%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
3059	JESSAMINE CO HEALTH DEPT	570,391	0.049794%	0.050546%	5,769,841	6,747,944	4,959,123	516,633	(26,232)	490,401	(149,382)	341,019
3060	POWELL CO HEALTH DEPT	272,639	0.023660%	0.023623%	2,741,584	3,206,337	2,356,365	245,482	51,394	296,876	(70,980)	225,896
3061	ANDERSON CO HEALTH DEPT	313,274	0.026981%	0.026828%	3,126,402	3,656,390	2,687,113	279,939	(59,600)	220,339	(80,943)	139,396
3062	MADISON CO HEALTH DEPT	3,119,779	0.266393%	0.269780%	30,868,082	36,100,835	26,530,822	2,763,938	(214,017)	2,549,921	(799,179)	1,750,742
3064	JOHNSON CO HEALTH DEPT	943,829	0.081148%	0.081792%	9,402,962	10,996,950	8,081,756	841,944	(58,180)	783,764	(243,444)	540,320
3065	MAGOFFIN CO HEALTH DEPT	402,350	0.034701%	0.034288%	4,020,951	4,702,583	3,455,969	360,037	38,263	398,300	(104,103)	294,197
3066	ALLEN CO HEALTH DEPT	507,319	0.043945%	0.043687%	5,092,093	5,955,304	4,376,605	455,948	60,740	516,688	(131,835)	384,853
3067	FRANKLIN CO HEALTH DEPT	1,413,366	0.122235%	0.122413%	14,163,886	16,564,946	12,173,725	1,268,239	(26,573)	1,241,666	(366,705)	874,961
3068	LINCOLN CO HEALTH DEPT	303,552	0.026163%	0.026719%	3,031,617	3,545,537	2,605,646	271,452	(27,776)	243,676	(78,489)	165,187
3069	WOODFORD CO HEALTH DEPT	378,202	0.033121%	0.032373%	3,837,870	4,488,465	3,298,613	343,644	12,234	355,878	(99,363)	256,515
3072	MUHLBERG CO HEALTH DEPT	500,339	0.043272%	0.043877%	5,014,109	5,864,101	4,309,579	448,965	(43,416)	405,549	(129,816)	275,733
3073	MARSHALL CO HEALTH DEPT	929,737	0.079919%	0.081303%	9,260,552	10,830,400	7,959,356	829,193	(59,631)	769,562	(239,757)	529,805
3074	CHRISTIAN CO HEALTH DEPT	841,237	0.072679%	0.072914%	8,421,623	9,849,255	7,238,304	754,075	62,693	816,768	(218,037)	598,731
3075	HOPKINS CO HEALTH DEPT	1,102,292	0.094985%	0.094406%	11,006,313	12,872,102	9,459,821	985,509	7,667	993,176	(284,955)	708,221
3076	TODD CO HEALTH DEPT	336,102	0.029560%	0.029539%	3,425,242	4,005,889	2,943,963	306,697	17,108	323,805	(88,680)	235,125
3077	BRACKEN CO HEALTH DEPT	165,548	0.014476%	0.013912%	1,677,395	1,961,747	1,441,705	150,195	29,851	180,046	(43,428)	136,618
3078	MONTGOMERY CO HEALTH DEPT	749,554	0.065726%	0.064223%	7,615,949	8,907,004	6,545,836	681,935	87,135	769,070	(197,178)	571,892
3079	GARRARD COUNTY HEALTH DPT	248,595	0.021490%	0.021483%	2,490,137	2,912,265	2,140,249	222,968	35,317	258,285	(64,470)	193,815
3080	BRECKINRIDGE CO HEALTH BD	454,711	0.038892%	0.038885%	4,506,580	5,270,535	3,873,363	403,521	9,561	413,082	(116,676)	296,406
3081	ASHLAND BOYD CO HEALTH DP	1,037,474	0.088758%	0.089325%	10,284,764	12,028,236	8,839,657	920,901	(66,172)	854,729	(266,274)	588,455
3082	LAWRENCE CO HEALTH DEPT	286,854	0.025326%	0.024418%	2,934,631	3,432,109	2,522,287	262,768	101,938	364,706	(75,978)	288,728
3083	GRAVES CO HEALTH CENTER	418,292	0.036560%	0.036980%	4,236,362	4,954,509	3,641,112	379,325	(84,869)	294,456	(109,680)	184,776
3084	CALLOWAY CO HEALTH DEPT	277,558	0.024194%	0.024667%	2,803,461	3,278,703	2,409,548	251,023	(37,469)	213,554	(72,582)	140,972
3085	BELL CO HEALTH DEPT	648,566	0.055686%	0.056237%	6,452,572	7,546,411	5,545,924	577,765	(27,163)	550,602	(167,058)	383,544
3086	GRAYSON COUNTY HEALTH DEPT	324,778	0.028507%	0.027720%	3,303,227	3,863,189	2,839,092	295,772	101,095	396,867	(85,521)	311,346
3087	HARLAN CO HEALTH DEPT	444,954	0.038318%	0.038779%	4,440,069	5,192,748	3,816,197	397,565	(25,686)	371,879	(114,954)	256,925
3088	CARTER CO HEALTH DEPT	353,462	0.030587%	0.030296%	3,544,245	4,145,065	3,046,245	317,353	11,247	328,600	(91,761)	236,839
3801	KENTUCKY STATE UNIVERSITY	2,195,928	0.220858%	0.222413%	25,591,750	29,930,059	21,995,865	2,291,493	(734,032)	1,557,461	(662,574)	894,887
5470	KCTS	8,152,721	0.819367%	0.833816%	94,943,516	111,038,327	81,603,046	8,501,273	(2,165,894)	6,335,379	(2,458,101)	3,877,278
7403	ASST OF COMMONWEALTH ATTY	358,505	0.035956%	0.035297%	4,166,374	4,872,657	3,580,958	373,058	(43,624)	329,434	(107,868)	221,566
7407	KENTUCKY HOUSING CORP	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	122,971	0.012344%	0.012230%	1,430,351	1,672,824	1,229,373	128,074	(13,531)	114,543	(37,032)	77,511
7409	MUN ELEC POW ASSOC OF KY	-	0.007986%	0.008227%	925,372	1,082,240	795,348	82,858	(144,459)	(61,601)	(23,958)	(85,559)
7410	COMMONWEALTH CREDIT UNION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	64,280	0.006472%	0.006542%	749,938	877,067	644,565	67,150	(11,682)	55,468	(19,416)	36,052
7416	KY OFFICE OF BAR ADMISSIO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7417	KY ASSOC OF REGIONAL PROG	106,869	0.009137%	0.009241%	1,058,743	1,238,221	909,979	94,800	(8,812)	85,988	(27,411)	58,577
7716	MASTER COMMISSIONER BULLITT COUNTY	10,871	0.001078%	0.001045%	124,912	146,088	107,361	11,185	(66)	11,119	(3,234)	7,885
7718	MASTER COMM BOONE CO	12,113	0.001148%	0.001148%	139,165	162,756	119,611	12,461	4,799	17,260	(3,603)	13,657
7719	MASTER COMM BOURBON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	5,445	0.000540%	0.000518%	62,572	73,179	53,780	5,603	1,113	6,716	(1,620)	5,096
7724	MASTER COMM CHRISTIAN CO	3,333	0.000331%	0.000315%	38,354	44,856	32,965	3,434	1,137	4,571	(993)	3,578
7725	MASTER COMM CLARK CO	1,469	0.000146%	0.000148%	16,918	19,786	14,541	1,515	(941)	574	(438)	136
7727	MASTER COMM CLINTON/CUMBE	227	0.000023%	0.000083%	2,665	3,117	2,291	239	(14,148)	(13,909)	(69)	(13,978)
7730	MASTER COMM DAVIESS CO	7,835	0.000777%	0.000742%	90,034	105,297	77,384	8,062	(2,141)	5,921	(2,331)	3,590
7734	MASTER COMM FAYETTE CO	12,200	0.001210%	0.001163%	140,208	163,976	120,507	12,554	3,897	16,451	(3,630)	12,821
7740	MASTER COMM GARRARD CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	4,455	0.000442%	0.000423%	51,216	59,899	44,020	4,586	2,132	6,718	(1,326)	5,392
7743	MASTER COMM GRAYSON CO	4,089	0.000406%	0.000312%	47,045	55,020	40,435	4,212	(8,091)	(3,879)	(1,218)	(5,097)
7747	MASTER COMM HARDIN CO	11,532	0.001144%	0.001297%	132,560	155,032	113,934	11,869	(7,561)	4,308	(3,432)	876
7750	MASTER COMMISSIONER HART COUNTY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7751	MASTER COMM HENDERSON CO	2,830	0.000281%	0.000245%	32,561	38,080	27,986	2,915	17,105	20,020	(843)	19,177
7752	HENRY/ TRIMBLE MASTER COM	6,473	0.000642%	0.000740%	74,391	87,002	63,939	6,661	12,514	19,175	(1,926)	17,249
7753	MASTER COMM HOPKINS CO	4,861	0.000482%	0.000391%	55,851	65,319	48,004	5,001	29,301	34,302	(1,446)	32,856
7756	MASTER COMM JEFF CIRCUIT	31,330	0.003107%	0.002978%	360,021	421,052	309,435	32,236	11,779	44,015	(9,321)	34,694
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	4,911	0.000487%	0.000472%	56,431	65,997	48,502	5,053	627	5,680	(1,461)	4,219
7759	MASTER COMM KENTON CO	14,330	0.001421%	0.001344%	164,657	192,570	141,521	14,743	4,749	19,492	(4,263)	15,229
7763	MASTER COMM LAUREL CO	5,267	0.000522%	0.000501%	60,486	70,740	51,987	5,416	3,490	8,906	(1,566)	7,340
7773	MASTER COMM MCCracken CO	9,504	0.000942%	0.000884%	109,154	127,657	93,816	9,774	478	10,252	(2,826)	7,426
7776	MASTER COMM MADISON CO	8,297	0.000823%	0.000792%	95,364	111,531	81,965	8,539	3,166	11,705	(2,469)	9,236
7781	MASTER COMM MASON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	6,893	0.000683%	0.000744%	79,142	92,558	68,022	7,086	19,534	26,620	(2,049)	24,571
7790	MASTER COMM NELSON CO	4,444	0.000441%	0.000423%	51,101	59,763	43,920	4,576	2,072	6,648	(1,323)	5,325
7792	MASTER COMM OHIO COUNTY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	6,753	0.000670%	0.000683%	77,636	90,797	66,727	6,952	9,103	16,055	(2,010)	14,045
7794	MASTER COMM OWEN CO	3,342	0.000331%	0.000234%	38,354	44,856	32,965	3,434	(1,718)	1,716	(993)	723
7798	MASTER COMM PIKE CO	7,674	0.000761%	0.000734%	88,180	103,129	75,790	7,896	4,197	12,093	(2,283)	9,810
7799	MASTER COMM FOR FLEMING	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	8,633	0.000856%	0.000804%	99,188	116,003	85,251	8,881	3,512	12,393	(2,568)	9,825



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					5.25%	Less 1.00% 4.25%	Plus 1.00% 6.25%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
7807	MASTER COMM SIMPSON CO	2,860	0.000284%	0.000266%	32,908	38,487	28,284	2,947	(698)	2,249	(852)	1,397
7814	MASTER COMM WARREN CO	12,524	0.001242%	0.001069%	143,916	168,312	123,694	12,886	20,207	33,093	(3,726)	29,367
7817	LOGAN CO MASTER COM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	2,558	0.000254%	0.000239%	29,432	34,421	25,297	2,635	1,002	3,637	(762)	2,875
7821	MASTER COMM MUHLENBERG CO	6,179	0.000613%	0.000631%	71,031	83,072	61,050	6,360	1,981	8,341	(1,839)	6,502
8024	SEVEN CO SERVICES INC	-	0.705468%	0.713174%	81,745,558	95,603,053	70,259,527	7,319,523	(8,384,956)	(1,065,433)	(2,116,404)	(3,181,837)
8201	KY RIVER COMM CARE INC	-	0.122085%	0.123418%	14,146,505	16,544,618	12,158,786	1,266,683	(1,451,046)	(184,363)	(366,255)	(550,618)
8202	NORTHERN KY REG MHMR BD	3,117,868	0.263134%	0.265900%	30,490,448	35,659,185	26,206,249	2,730,124	(183,152)	2,546,972	(789,402)	1,757,570
8204	COMMUNICARE INC	4,212,959	0.364238%	0.366293%	42,205,796	49,360,516	36,275,479	3,779,120	128,062	3,907,182	(1,092,714)	2,814,468
8205	ADANTA/BEHAVIORAL HLTH SR	5,226,010	0.446675%	0.451286%	51,758,119	60,532,148	44,485,610	4,634,438	286,486	4,920,924	(1,340,025)	3,580,899
8208	CUMBERLAND RIVER MHMR	6,717,942	0.587171%	0.590618%	68,037,984	79,571,774	58,477,998	6,092,143	(271,830)	5,820,313	(1,761,513)	4,058,800
8209	FOUR RIVERS BEHAVIORAL HEALTH	2,657,769	0.234930%	0.228092%	27,222,332	31,837,057	23,397,334	2,437,496	1,235,225	3,672,721	(704,790)	2,967,931
8210	NEW VISTA OF THE BLUEGRASS, INC.	12,729,957	1.114550%	1.114634%	129,147,617	151,040,703	111,001,145	11,563,919	759,384	12,323,303	(3,343,650)	8,979,653
8211	PENNYROYAL REG MHMR BD	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	3,255,396	0.298790%	0.264297%	34,622,060	40,491,186	29,757,330	3,100,070	4,495,661	7,595,731	(896,370)	6,699,361
8216	COMPREHEND INC REG MHMR B	1,850,015	0.160090%	0.162391%	18,550,305	21,694,950	15,943,810	1,661,000	(337,801)	1,323,199	(480,270)	842,929
8220	LIFESKILLS INC	8,713,553	0.760160%	0.753910%	88,082,951	103,014,760	75,706,456	7,886,975	1,524,372	9,411,347	(2,280,480)	7,130,867
8221	MOUNTAIN COMP CARE CENTER	2,805,933	0.241417%	0.247128%	27,974,008	32,716,158	24,043,393	2,504,802	(651,392)	1,853,410	(724,251)	1,129,159
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	127,117	0.012606%	0.012696%	1,460,710	1,708,330	1,255,467	130,792	144,841	275,633	(37,818)	237,815
10010	LEGS LEGISLATIVE RES COMM	17,517,113	1.761061%	1.775451%	204,061,578	238,654,068	175,388,979	18,271,739	(2,157,111)	16,114,628	(5,283,183)	10,831,445
20020	JUDL JUDICIAL RET SYSTEM	15,148	0.001502%	0.001480%	174,043	203,547	149,588	15,584	4,421	20,005	(4,506)	15,499
20025	JUDL ADM OFF OF THE COURT	27,699,689	2.779666%	2.783311%	322,091,643	376,692,573	276,834,694	28,840,188	1,045,120	29,885,308	(8,338,998)	21,546,310
31030	UNIFIED PROSECUTORIAL SYS	38,432,048	3.851464%	3.643289%	446,285,406	521,939,644	383,578,047	39,960,537	(6,146,022)	33,814,515	(11,554,392)	22,260,123
31035	DEPT OF AGRICULTURE	6,255,737	0.628102%	0.648003%	72,780,832	85,118,629	62,554,431	6,516,819	(4,205,249)	2,311,570	(1,884,306)	427,264
31040	ATTORNEY GENERALS OFFICE	7,552,169	0.758635%	0.589173%	87,906,243	102,808,096	75,554,577	7,871,153	5,922,844	13,793,997	(2,275,905)	11,518,092
31045	AUDITOR OF PUBLIC ACCOUNT	8,587,267	0.862939%	0.557974%	99,992,388	116,943,083	85,942,503	8,953,350	19,938,090	28,891,440	(2,588,817)	26,302,623
31066	REGISTRY OF ELECTION	417,539	0.041959%	0.040692%	4,861,967	5,686,166	4,178,814	435,342	(51,594)	383,748	(125,877)	257,871
31070	GOVERNORS OFFICE	1,175,280	0.118112%	0.120474%	13,686,136	16,006,208	11,763,104	1,225,461	(477,293)	748,168	(354,336)	393,832
31074	DEPT OF VETERANS AFFAIRS	21,548,908	2.165156%	2.028367%	250,885,773	293,415,894	215,633,928	22,464,392	40,442,538	62,906,930	(6,495,468)	56,411,462
31076	MILITARY AFFAIRS COMM	38,180	0.003837%	0.004093%	444,609	519,980	382,138	39,810	(46,151)	(6,341)	(11,511)	(17,852)
31082	KY INFRASTRUCTURE	720,339	0.072387%	0.063469%	8,387,788	9,809,684	7,209,223	751,045	869,424	1,620,469	(217,161)	1,403,308
31085	LT GOVERNORS OFFICE	290,403	0.029183%	0.030729%	3,381,558	3,954,799	2,906,416	302,786	(252,931)	49,855	(87,549)	(37,694)
31089	AGRICULTURAL DEVELOP BD	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	941,930	0.083381%	0.066414%	9,661,709	11,299,560	8,304,146	865,112	984,457	1,849,569	(250,143)	1,599,426
31095	DEPT MILITARY AFFAIRS	7,932,167	0.797091%	0.961457%	92,362,302	108,019,546	79,384,517	8,270,150	(19,754,829)	(11,484,679)	(2,391,273)	(13,875,952)
31097	OFF OF MINORITY EMPOWMENT	49,615	0.004986%	0.007414%	577,749	675,689	496,570	51,732	275,186	326,918	(14,958)	311,960
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	-	-	-	-	(134,807)	(134,807)	-	(134,807)
31112	GOV OFF LOCAL DEVELOPMENT	1,548,919	0.155635%	0.173438%	18,034,085	21,091,221	15,500,124	1,614,778	(492,279)	1,122,499	(466,905)	655,594
31120	SECRETARY OF STATE	1,064,023	0.106920%	0.110437%	12,389,272	14,489,500	10,648,461	1,109,339	(743,264)	366,075	(320,760)	45,315
31125	STATE TREASURERS OFFICE	1,074,340	0.107771%	0.092971%	12,487,881	14,604,825	10,733,215	1,118,169	20,912	1,139,081	(323,313)	815,768
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	94,639	0.009510%	0.008992%	1,101,964	1,288,769	947,127	98,670	60,144	158,814	(28,530)	130,284
31137	KY COMM NETWORK AUTH	486,722	0.048911%	0.052155%	5,667,524	6,628,282	4,871,183	507,472	(393,729)	113,743	(146,733)	(32,990)
31150	BOARD OF ACCOUNTANCY	126,790	0.012741%	0.013746%	1,476,353	1,726,625	1,268,912	132,193	(91,068)	41,125	(38,223)	2,902
31155	BOARD OF AUCTIONEERS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	73,198	0.007356%	0.006412%	852,371	996,865	732,605	76,322	(816)	75,506	(22,068)	53,438
31170	BOARD OF CHIROPRACTIC EXM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	263,944	0.026524%	0.026423%	3,073,448	3,594,458	2,641,599	275,198	129,255	404,453	(79,572)	324,881
31180	BOARD OF DENTISTRY	132,700	0.013335%	0.014961%	1,545,183	1,807,122	1,328,070	138,356	(243,365)	(105,009)	(40,005)	(145,014)
31185	BOARD OF ELECTIONS	330,160	0.033178%	0.033863%	3,844,475	4,496,190	3,304,290	344,236	(140,686)	203,550	(99,534)	104,016
31190	BRD OF EMBALMERS/FUN DIR	129,467	0.013007%	0.012513%	1,507,176	1,762,672	1,295,403	134,953	(56,932)	78,021	(39,021)	39,000
31200	BOARD OF EXM ARCHITECTS	86,695	0.008712%	0.009263%	1,009,496	1,180,626	867,652	90,391	(104,837)	(14,446)	(26,136)	(40,582)
31205	KY LANDSCAPE ARCH REG BD	14,727	0.001480%	0.001572%	171,494	200,565	147,397	15,356	(16,564)	(1,208)	(4,440)	(5,648)
31215	BD EXAMINERS OF SOCIAL WK	78,980	0.007937%	0.007611%	919,694	1,075,600	790,468	82,350	35,434	117,784	(23,811)	93,973
31225	BD OF HAIRDRESSERS/CSMTG	418,403	0.042046%	0.040909%	4,872,048	5,697,956	4,187,478	436,245	(412,846)	23,399	(126,138)	(102,739)
31245	BD OF MEDICAL LICENSURE	541,455	0.054411%	0.055309%	6,304,832	7,373,627	5,418,943	564,537	(150,841)	413,696	(163,233)	250,463
31250	BOARD OF NURSING	2,180,768	0.213922%	0.213922%	25,392,678	29,697,241	21,824,764	2,273,668	259,740	2,533,408	(657,420)	1,875,988
31260	BOARD OF OPTOMETRIC EXM	45,152	0.004537%	0.004754%	525,721	614,842	451,852	47,073	(76,557)	(29,484)	(13,611)	(43,095)
31263	KY RESPIRATORY CARE BD	63,271	0.006358%	0.005824%	736,728	861,618	633,211	65,967	(72,220)	(6,253)	(19,074)	(25,327)
31268	PERSONNEL BOARD	168,194	0.016902%	0.020914%	1,958,506	2,290,512	1,683,317	175,365	(425,549)	(250,184)	(50,706)	(300,890)
31270	KY BOARD OF PHARMACY	667,213	0.067049%	0.068155%	7,769,251	9,086,293	6,677,597	695,661	(613,741)	81,920	(201,147)	(119,227)
31275	BD OF PHYSICAL THERAPY	107,829	0.010836%	0.011118%	1,255,613	1,468,464	1,079,187	112,428	(81,709)	30,719	(32,508)	(1,789)
31284	BOARD OF REAL ESTATE APPR	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	371,931	0.037376%	0.037603%	4,330,915	5,065,091	3,722,380	387,792	134,629	522,421	(112,128)	410,293
31310	KY BOARD OF VET EXAMINER	77,056	0.007743%	0.000000%	897,214	1,049,310	771,147	80,337	460,673	541,010	(23,229)	517,781
31345	SCHOOL FAC CONSTR COMM	79,188	0.007958%	0.008782%	922,127	1,078,446	792,559	82,568	(115,341)	(32,773)	(23,874)	(56,647)



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
31354	EXECUTIVE BRANCH ETH COMM	161,450	0.016224%	0.016327%	1,879,943	2,198,631	1,615,793	168,331	(139,832)	28,499	(48,672)	(20,173)
31370	COMMISSION ON HUMAN RIGHT	525,329	0.052791%	0.061576%	6,117,116	7,154,089	5,257,603	547,729	(630,418)	(82,689)	(158,373)	(241,062)
31395	COMMISSION- REAL ESTATE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	1,099,778	0.110517%	0.128392%	12,806,072	14,976,955	11,006,696	1,146,660	(2,028,848)	(882,188)	(331,551)	(1,213,739)
31765	OFFICE OF STATE BUD DIREC	686,596	0.068993%	0.081458%	7,994,510	9,349,739	6,871,205	715,831	(900,851)	(185,020)	(206,979)	(391,999)
35605	TRAN OFF OF THE SECRETARY	2,419,344	0.243117%	0.250858%	28,170,994	32,946,537	24,212,700	2,522,440	(367,529)	2,154,911	(729,351)	1,425,560
35607	TRAN OFFICE OF LEGAL SVC	1,328,643	0.133516%	0.138910%	15,471,063	18,093,715	13,297,231	1,385,284	(693,764)	691,520	(400,548)	290,972
35609	DIVISION OF FACILITY MANA	965,002	0.096974%	0.098553%	11,236,787	13,141,646	9,657,911	1,006,145	(147,246)	858,899	(290,922)	567,977
35615	TRAN DEPT OF AVIATION	843,896	0.084804%	0.086519%	9,826,598	11,492,401	8,445,867	879,877	(17,954)	861,923	(254,412)	607,511
35616	TRAN OFFICE OF PERSONNEL	929,453	0.093397%	0.098791%	10,822,305	12,656,901	9,301,668	969,033	(919,794)	49,239	(280,191)	(230,952)
35617	OFFICE OF INFORMAT TECHNO	1,034,434	0.103938%	0.110371%	12,043,735	14,085,387	10,351,475	1,078,400	(1,095,505)	(17,105)	(311,814)	(328,919)
35618	OFFICE OF AUDITS	1,251,360	0.125750%	0.132424%	14,571,184	17,041,289	12,523,793	1,304,708	(1,491,461)	(186,753)	(377,250)	(564,003)
35619	DOT PAYROLL DIVISION	471,181	0.047349%	0.080311%	5,486,529	6,416,604	4,715,619	491,266	(107,608)	383,658	(142,047)	241,611
35625	TRAN DEPT OF HIGHWAYS	121,382,643	12.166076%	11.995309%	1,409,734,634	1,648,712,635	1,211,653,465	126,228,090	(25,664,531)	100,563,559	(36,498,228)	64,065,331
35628	TRAN DEPT OF INTERGOV PRO	409,781	0.041171%	0.041150%	4,770,658	5,579,379	4,100,335	427,166	(169,883)	257,283	(123,513)	133,770
35630	TRAN DEPT OF VEH REGULATE	7,294,317	0.733021%	0.576294%	84,938,240	99,336,959	73,003,607	7,605,397	8,852,090	16,457,487	(2,199,063)	14,258,424
36635	CAB FOR ECONOMIC DEVELOPMENT	2,914,771	0.292899%	0.292694%	33,939,445	39,692,854	29,170,629	3,038,949	(212,057)	2,826,892	(878,697)	1,948,195
39075	KHEAA DIV OF FINANCIAL AF	157,475	0.015708%	0.020589%	1,820,152	2,128,704	1,564,404	162,977	(906,176)	(743,199)	(47,124)	(790,323)
39079	COMMONWEALTH OF TECHNOL	7,627,132	0.766309%	0.785772%	88,795,461	103,848,055	76,318,852	7,950,774	(6,656,042)	1,294,732	(2,298,927)	(1,004,195)
39084	KY RIVER AUTHORITY	191,757	0.019270%	0.021842%	2,232,896	2,611,417	1,919,153	199,934	(265,961)	(66,027)	(57,810)	(123,837)
39103	OFFICE OF PVA'S	18,702,022	1.879295%	1.844925%	217,761,851	254,676,810	187,164,233	19,498,465	(8,979,260)	10,519,205	(5,637,885)	4,881,320
39130	DEPT OF REVENUE	21,488,338	2.159066%	2.113769%	250,180,099	292,590,594	215,027,408	22,401,206	(2,336,919)	20,064,287	(6,477,198)	13,587,089
39750	OFFICE OF SECRETARY	3,747,436	0.376582%	0.375447%	43,636,147	51,033,341	37,504,852	3,907,195	(1,129,768)	2,777,427	(1,129,746)	1,647,681
39757	FIN OFFICE OF INSP GENERAL	32,003	0.003216%	0.000000%	372,652	435,823	320,290	33,367	191,336	224,703	(9,648)	215,055
39758	OFF OF THE CONTROLLER	2,939,705	0.295380%	0.265855%	34,226,929	40,029,073	29,417,718	3,064,690	1,028,968	4,093,658	(886,140)	3,207,518
39785	DEPT FACILITIES SUPP SVCS	6,409,315	0.642297%	0.643757%	74,425,667	87,042,296	63,968,151	6,664,098	(943,969)	5,720,129	(1,926,891)	3,793,238
50235	KY STATE FAIR BOARD	6,350,127	0.638081%	0.635239%	73,937,141	86,470,955	63,548,267	6,620,355	(200,022)	6,420,333	(1,914,243)	4,506,090
50410	COMM KY HERITAGE COUNCIL	692,432	0.069583%	0.070826%	8,062,876	9,429,694	6,929,965	721,952	713,026	1,434,978	(208,749)	1,226,229
50529	KY ARTS COUNCIL	314,104	0.031565%	0.027233%	3,657,570	4,277,601	3,143,646	327,500	(346,387)	(18,887)	(94,695)	(113,582)
50550	KY HISTORICAL SOCIETY	1,053,542	0.105870%	0.108972%	12,267,604	14,347,207	10,543,889	1,098,445	(396,878)	701,567	(317,610)	383,957
50660	DEPT OF FISH & WILDLIFE	8,825,006	0.886795%	0.918019%	102,756,683	120,175,982	88,318,389	9,200,866	(7,438,230)	1,762,636	(2,660,385)	(897,749)
50665	COMM KY HORSE PARK	1,654,985	0.166305%	0.156285%	19,270,463	22,537,189	16,562,779	1,725,483	894,760	2,620,243	(498,915)	2,121,328
50670	DEPT OF PARKS	14,873,806	1.494649%	1.479528%	173,191,294	202,550,658	148,856,265	15,507,604	294,618	15,802,222	(4,483,947)	11,318,275
50850	COMM OFFICE OF SECRETARY	687,662	0.069104%	0.073982%	8,007,372	9,364,781	6,882,260	716,983	(970,935)	(253,952)	(207,312)	(461,264)
50852	KY ARTISANS CTR AT BEREA	415,272	0.041130%	0.041130%	4,835,084	5,654,726	4,155,708	432,935	(170,930)	262,005	(125,181)	136,824
50860	DEPT OF TOURISM	743,852	0.074750%	0.067305%	8,661,598	10,129,911	7,444,561	775,562	62,085	837,647	(224,250)	613,397
51106	DEPT OF WORKPLACE STANDARDS	2,827,284	0.284088%	0.292280%	32,918,477	38,498,812	28,293,117	2,947,531	(363,228)	2,584,303	(852,264)	1,732,039
51107	DEPARTMENT OF WORKERS' CLAIMS	4,718,682	0.474180%	0.465307%	54,945,240	64,259,549	47,224,909	4,919,814	(787,293)	4,132,521	(1,422,540)	2,709,981
51113	KY OSH REVIEW COMMISSION	125,074	0.012569%	0.012960%	1,456,423	1,703,316	1,251,782	130,409	(86,975)	43,434	(37,707)	5,727
51114	WORKERS' COMP FUNDING COMMISSION	455,988	0.045822%	0.049130%	5,309,589	6,209,669	4,563,541	475,422	(539,883)	(64,461)	(137,466)	(201,927)
51142	OFFICE OF UNEMPLOYMENT INSURANCE	4,855,155	0.487898%	0.588196%	56,534,803	66,118,574	48,591,123	5,062,144	(15,307,732)	(10,245,588)	(1,463,694)	(11,709,282)
51143	DISABILITY DETERMINATION SVCS PROG	10,608,459	1.066051%	0.000000%	123,527,833	144,468,254	106,170,994	11,060,722	63,424,876	74,485,598	(3,198,153)	71,287,445
51183	EDUC PROF STANDARDS BD	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	240,043	0.024122%	0.027599%	2,795,118	3,268,946	2,402,377	250,276	(792,477)	(542,201)	(72,366)	(614,567)
51407	KY ENVIRONMENTAL EDUC COU	49,229	0.004947%	0.004787%	573,230	670,404	492,686	51,327	(114,327)	(63,000)	(14,841)	(77,841)
51507	OFFICE OF THE SECRETARY	5,067,779	0.509231%	0.508788%	59,006,747	69,009,563	50,715,736	5,283,483	(688,891)	4,594,592	(1,527,693)	3,066,899
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	321,661	0.032324%	0.035862%	3,745,518	4,380,458	3,219,237	335,375	(540,930)	(205,555)	(96,972)	(302,527)
51509	OFFICE OR EDUCATIONAL PROGRAMS	50,607	0.005085%	0.003231%	589,220	689,105	506,429	52,759	148,549	201,308	(15,255)	186,053
51512	KY WORKFORCE INNOVATION BOARD	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	1,526	0.000148%	0.013916%	17,149	20,057	14,740	1,536	(485,548)	(484,012)	(444)	(484,456)
51531	DEPT WORKFORCE INVESTMENT	10,407,871	1.045803%	1.058093%	121,181,612	141,724,302	104,154,439	10,850,640	(4,559,161)	6,291,479	(3,137,409)	3,154,070
51532	KY COMM ON PROPRIETARY ED	62,517	0.006282%	0.006701%	727,922	851,319	625,642	65,178	(75,624)	(10,446)	(18,846)	(29,292)
51540	EDUC DEPT OF EDUCATION	8,282,920	0.830429%	0.850598%	96,225,317	112,537,419	82,704,741	8,616,045	(1,280,187)	7,335,858	(2,491,287)	4,844,571
51545	KY EDUCATIONAL TV AUTHOR	3,846,983	0.386586%	0.410294%	44,795,353	52,389,055	38,501,179	4,010,990	(4,063,402)	(52,412)	(1,159,758)	(1,212,170)
51555	KY DEPT LIBRARY & ARCHIVE	1,556,977	0.156453%	0.134662%	18,128,870	21,202,074	15,581,591	1,623,265	144,902	1,768,167	(469,359)	1,298,808
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	13,032,899	1.301472%	1.750739%	150,807,059	176,371,850	129,617,228	13,503,312	(20,519,251)	(7,015,939)	(3,904,416)	(10,920,355)
53723	OFFICE INSPECTOR GENERAL	6,844,174	0.687786%	0.662892%	79,696,670	93,206,838	68,498,527	7,136,065	7,747,940	14,884,005	(2,063,358)	12,820,647
53724	OFFICE OF HEALTH POLICY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	2,939,195	0.276878%	0.765472%	32,083,024	37,521,733	27,575,053	2,872,724	(24,036,639)	(21,163,915)	(830,634)	(21,994,549)
53727	DEPT FOR INCOME SUPPORT	3,565,617	0.356926%	1.474080%	41,358,524	48,369,615	35,547,256	3,703,255	(65,295,993)	(61,592,738)	(1,070,778)	(62,663,516)
53728	DEPT FOR PUBLIC HEALTH	21,947,408	2.205470%	1.732282%	255,557,127	298,879,135	219,648,912	22,882,666	43,217,481	66,100,147	(6,616,410)	59,483,737
53729	OFF HUMAN RESOURCE MANAGE	12,200,076	1.226068%	1.209910%	142,069,679	166,153,311	122,107,533	12,720,964	7,711,877	20,432,841	(3,678,204)	16,754,637
53730	SERVE KY	628,834	0.063192%	0.068098%	7,322,324	8,563,603	6,293,468	655,643	93,068			

# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
54500	J&PS OFF OF SECRETARY	5,884,536	0.591323%	0.611047%	68,519,094	80,134,441	58,891,508	6,135,222	(1,476,395)	4,658,827	(1,773,969)	2,884,858
54515	DEPT OF PUBLIC ADVOCACY	22,630,564	2.270562%	1.973424%	263,099,612	307,700,221	226,131,606	23,558,023	12,988,234	36,546,257	(6,811,686)	29,734,571
54520	J&PS DEPT OF KY STATE POL	22,349,696	2.245846%	2.386175%	260,235,664	304,350,777	223,670,070	23,301,584	(8,774,398)	14,527,186	(6,737,538)	7,789,648
54523	J&PS OF JUVENILE JUSTICE	19,999,349	2.009699%	2.107916%	232,872,314	272,348,795	200,151,531	20,851,461	(1,052,798)	19,798,663	(6,029,097)	13,769,566
54525	DEPT OF CRIMINAL JUST TRN	4,700,963	0.472403%	0.479578%	54,739,331	64,018,735	47,047,933	4,901,377	(3,079,823)	1,821,554	(1,417,209)	404,345
54527	J&PS DEPT OF CORRECTIONS	10,823,837	1.087600%	1.102291%	126,024,807	147,388,514	108,317,119	11,284,301	(5,245,825)	6,038,476	(3,262,800)	2,775,676
55790	OFFICE OF THE SECRETARY	2,756,890	0.277038%	0.285430%	32,101,564	37,543,416	27,590,987	2,874,384	(3,106,784)	(232,400)	(831,114)	(1,063,514)
55793	DEPT PERSONNEL ADMIN	1,212,682	0.121859%	0.130434%	14,120,317	16,513,991	12,136,278	1,264,338	(441,161)	823,177	(365,577)	457,600
55794	DEPT FOR EMPLOYEE INS	1,388,445	0.139526%	0.145911%	16,167,467	18,908,174	13,895,784	1,447,640	(1,584,987)	(137,347)	(418,578)	(555,925)
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	-	-	-	-	(877,982)	(877,982)	-	(877,982)
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	-	-	-	-	(2,187,347)	(2,187,347)	-	(2,187,347)
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	-	-	-	-	(1,108,523)	(1,108,523)	-	(1,108,523)
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	-	-	-	-	(34,204)	(34,204)	-	(34,204)
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	-	-	-	-	(145,336)	(145,336)	-	(145,336)
56115	GEN ADM PROG SUPP S SERVI	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	0.000000%	0.000627%	-	-	-	-	(3,176,324)	(3,176,324)	-	(3,176,324)
57121	ENVIRONMENTAL QUAL COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	3,095,916	0.311096%	0.302213%	36,048,008	42,158,861	30,982,919	3,227,750	1,460,296	4,688,046	(933,288)	3,754,758
57124	KY STATE NATURE PRES COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	1,673,083	0.168119%	0.176889%	19,480,659	22,783,017	16,743,440	1,744,304	(1,067,170)	677,134	(504,357)	172,777
57127	DEPT FOR ENERGY DEV & IND	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	13,637,161	1.356618%	1.553741%	157,197,059	183,845,082	135,109,372	14,075,475	(13,361,854)	713,621	(4,069,854)	(3,356,233)
57129	DEPT FOR ENVIRONM PROTECT	20,982,601	2.108511%	2.153863%	244,322,078	285,739,522	209,992,494	21,876,677	(5,443,296)	16,433,381	(6,325,533)	10,107,848
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,556,049	0.256813%	0.270858%	29,758,007	34,802,580	25,576,723	2,664,541	(2,441,912)	222,629	(770,439)	(547,810)
57140	KY NATURE PRESERVES	643,505	0.064665%	0.063019%	7,493,007	8,763,220	6,440,168	670,926	(380,937)	289,989	(193,995)	95,994
57141	OFFICE OF ENERGY POLICY	310,092	0.031159%	0.026942%	3,610,525	4,222,581	3,103,212	323,288	585,312	908,600	(93,477)	815,123
58175	BRD OF CLMS & CRIME VICTI	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58374	KY HORSE RACING & GAMING CORP	2,074,704	0.208438%	0.196649%	24,152,592	28,246,936	20,758,922	2,162,631	2,089,189	4,251,820	(625,314)	3,626,506
58671	KY CLAIMS COMMISSION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	360,119	0.036189%	0.030075%	4,193,372	4,904,232	3,604,163	375,476	88,428	463,904	(108,567)	355,337
58675	OFFICE OF THE SECRETARY	2,240,118	0.225105%	0.237023%	26,083,867	30,505,601	22,418,835	2,335,558	(1,156,635)	1,178,923	(675,315)	503,608
58676	DEPT OF INSURANCE	2,311,113	0.232235%	0.223277%	26,910,051	31,471,839	23,128,932	2,409,534	(610,425)	1,799,109	(696,705)	1,102,404
58677	OFF OF OCCUP & PROFESSION	1,093,946	0.109931%	0.098591%	12,738,169	14,897,542	10,948,335	1,140,580	332,340	1,472,920	(329,793)	1,143,127
58678	KY BOXING & WRESTLING AUT	34,383	0.003455%	0.003518%	400,345	468,212	344,093	35,847	(18,928)	16,919	(10,365)	6,554
58680	DEPT OF ALCOHOL & BEVERA	529,908	0.048313%	0.043366%	5,598,231	6,547,243	4,811,626	501,267	331,765	833,032	(144,939)	688,093
58681	DEPT OF CHARITABLE GAMING	660,794	0.066400%	0.079905%	7,694,049	8,998,343	6,612,961	688,928	(1,090,006)	(401,078)	(199,200)	(600,278)
58685	DEPT OF FINANCIAL INSTITU	4,060,042	0.407996%	0.397378%	47,276,220	55,290,478	40,633,460	4,233,128	1,263,727	5,496,855	(1,223,988)	4,272,867
58690	DEPT OF HOUSING & BUILD C	6,020,622	0.605012%	0.650977%	70,105,297	81,989,536	60,254,833	6,277,251	(3,518,007)	2,759,244	(1,815,036)	944,208
014A	BRECKINRIDGE CO ATTORNEY	55,382	0.005563%	0.005485%	644,608	753,882	554,035	57,718	4,248	61,966	(16,689)	45,277
024A	CHRISTIAN COUNTY ATTORNEY	46,602	0.004689%	0.004741%	543,334	635,440	466,991	48,650	(8,857)	39,793	(14,067)	25,726
031A	EDMONSON COUNTY ATTORNEY	23,230	0.002335%	0.002362%	270,566	316,433	232,549	24,227	(12,208)	12,019	(7,005)	5,014
060A	KNOTT COUNTY ATTORNEY	50,648	0.004302%	0.004547%	498,491	582,995	428,448	44,635	(21,438)	23,197	(12,906)	10,291
071A	LOGAN COUNTY ATTORNEY	90,066	0.009054%	0.009250%	1,049,125	1,226,973	901,713	93,939	(6,078)	87,861	(27,162)	60,699
086A	MONROE CO ATTORNEY	28,039	0.002823%	0.002854%	327,113	382,565	281,150	29,290	(5,087)	24,203	(8,469)	15,734
116A	WAYNE COUNTY ATTORNEY	30,350	0.003055%	0.003089%	353,996	414,005	304,256	31,697	(5,557)	26,140	(9,165)	16,975
W002	ALLEN COUNTY ATTORNEY	83,528	0.008397%	0.008470%	972,996	1,137,938	836,281	87,122	(10,057)	77,065	(25,191)	51,874
W003	ANDERSON COUNTY ATTORNEY	88,566	0.009019%	0.009118%	1,045,070	1,222,230	898,227	93,576	(16,859)	76,717	(27,057)	49,660
W005	BARREN COUNTY ATTORNEY	143,595	0.014439%	0.014224%	1,673,108	1,956,733	1,438,020	149,811	(29,717)	120,094	(43,317)	76,777
W006	BATH COUNTY ATTORNEY	96	0.000009%	0.000009%	1,043	1,220	896	93	4	97	(27)	70
W007	BELL COUNTY ATTORNEY	107,145	0.010760%	0.010867%	1,246,807	1,458,165	1,071,618	111,639	(4,765)	106,874	(32,280)	74,594
W008	BOONE COUNTY ATTORNEY	276,845	0.027808%	0.028493%	3,222,230	3,768,462	2,769,476	288,520	(90,702)	197,818	(83,424)	114,394
W011	BOYLE COUNTY ATTORNEY	9,001	0.000902%	0.000957%	104,519	122,237	89,833	9,359	1,188	10,547	(2,706)	7,841
W015	BULLITT COUNTY ATTORNEY	58,758	0.005874%	0.006179%	680,645	796,028	585,008	60,945	25,266	86,211	(17,622)	68,589
W018	CALLOWAY COUNTY ATTORNEY	2,490	0.000250%	0.000252%	28,969	33,879	24,898	2,594	(409)	2,185	(750)	1,435
W021	CARROLL COUNTY ATTORNEY	48,272	0.004847%	0.004647%	561,642	656,852	482,726	50,290	10,738	61,028	(14,541)	46,487
W022	CHILD SUPPORT ENFORCEMENT	17,744	0.001776%	0.001778%	205,793	240,679	176,877	18,427	(1,944)	16,483	(5,328)	11,155
W023	CASEY COUNTY ATTORNEY	48,046	0.004829%	0.004899%	559,557	654,413	480,934	50,103	(9,519)	40,584	(14,487)	26,097
W025	CLARK COUNTY ATTORNEY	74,826	0.007496%	0.007193%	868,593	1,015,837	746,548	77,774	(2,948)	74,826	(22,488)	52,338
W028	CRITTENDEN CO ATTORNEY	16,594	0.001670%	0.001688%	193,510	226,314	166,320	17,327	(18,474)	(1,147)	(5,010)	(6,157)
W030	DAVISS COUNTY ATTORNEY	74,956	0.007543%	0.007631%	874,039	1,022,206	751,228	78,262	(15,351)	62,911	(22,629)	40,282
W036	FLOYD COUNTY ATTORNEY	66,394	0.006661%	0.006565%	771,838	902,680	663,388	69,111	5,002	74,113	(19,983)	54,130
W037	FRANKLIN COUNTY ATTORNEY	239,653	0.024102%	0.024068%	2,792,801	3,266,236	2,400,385	250,068	(30,400)	219,668	(72,306)	147,362
W039	GALLATIN COUNTY ATTORNEY	741	0.000073%	0.000452%	8,459	9,893	7,270	757	(8,601)	(7,844)	(219)	(8,063)
W040	GARRARD COUNTY ATTORNEY	50,843	0.005110%	0.005183%	592,117	692,493	508,919	53,018	(12,825)	40,193	(15,330)	24,863
W041	GRANT COUNTY CHILD SUPPOR	17,479	0.001757%	0.001976%	203,591	238,104	174,985	18,230	(18,149)	81	(5,271)	(5,190)
W042	GRAVES COUNTY ATTORNEY	154,995	0.015598%	0.015925%	1,807,406	2,113,797	1,553,448	161,836	(47,164)	114,672	(46,794)	67,878



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense					
					Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	
					(6)	(7)	(8)						(9)
W046	HANCOCK COUNTY ATTORNEY	19,842	0.001994%	0.002000%	231,053	270,221	198,588	20,689	(328)	20,361	(5,982)	14,379	
W049	HARRISON COUNTY ATTORNEY	11,672	0.001165%	0.001048%	134,993	157,878	116,026	12,087	5,996	18,083	(3,495)	14,588	
W053	HICKMAN COUNTY ATTORNEY	51,257	0.005154%	0.005160%	597,216	698,456	513,301	53,475	(5,323)	48,152	(15,462)	32,690	
W054	HOPKINS COUNTY ATTORNEY	112,361	0.011263%	0.011046%	1,305,091	1,526,330	1,121,714	116,858	13,112	129,970	(33,789)	96,181	
W055	JACKSON COUNTY ATTORNEY	33,235	0.003343%	0.003341%	387,368	453,034	332,939	34,685	(683)	34,002	(10,029)	23,973	
W056	JEFFERSON CO ATTORNEY	807,004	0.081218%	0.083249%	9,411,073	11,006,437	8,088,727	842,670	(138,980)	703,690	(243,654)	460,036	
W058	JOHNSON COUNTY ATTORNEY	10,512	0.001059%	0.001070%	122,711	143,513	105,469	10,988	(1,860)	9,128	(3,177)	5,951	
W061	KNOX COUNTY ATTORNEY	275	0.000026%	0.000026%	3,013	3,523	2,589	270	10	280	(78)	202	
W062	LARUE COUNTY ATTORNEY	55,358	0.005560%	0.005408%	644,261	753,476	553,736	57,687	5,579	63,266	(16,680)	46,586	
W063	LAUREL COUNTY ATTORNEY	19,653	0.001972%	0.001836%	228,504	267,240	196,397	20,460	7,612	28,072	(5,916)	22,156	
W065	LEE COUNTY ATTORNEY	40,347	0.004062%	0.004129%	470,681	550,471	404,546	42,145	(30,500)	11,645	(12,186)	(541)	
W067	LETCHER COUNTY ATTORNEY	2,800	0.000278%	0.000220%	32,213	37,674	27,687	2,884	16,886	19,770	(834)	18,936	
W073	MCCRACKEN COUNTY ATTORNEY	52,805	0.005310%	0.005289%	615,292	719,596	528,838	55,093	(12,207)	42,886	(15,930)	26,956	
W074	MCCREARY COUNTY ATTORNEY	96,416	0.009694%	0.009764%	1,123,285	1,313,704	965,453	100,579	(14,693)	85,886	(29,082)	56,804	
W076	MADISON COUNTY ATTORNEY	323,914	0.032572%	0.033343%	3,774,255	4,414,066	3,243,936	337,948	(88,479)	249,469	(97,716)	151,753	
W077	MAGOFFIN CO ATTORNEY	15,383	0.001538%	0.001525%	178,215	208,425	153,174	15,957	1,141	17,098	(4,614)	12,484	
W082	MEADE COUNTY ATTORNEY	77,630	0.007802%	0.007668%	904,051	1,057,305	777,023	80,949	3,047	83,996	(23,406)	60,590	
W083	MENIFEE COUNTY ATTORNEY	27,312	0.002748%	0.002755%	318,422	372,401	273,681	28,512	(4,551)	23,961	(8,244)	15,717	
W084	MERCER COUNTY ATTORNEY	24,743	0.002488%	0.002623%	288,295	337,167	247,787	25,814	(10,922)	14,892	(7,464)	7,428	
W087	MONTGOMERY CO ATTORNEY	84,827	0.008529%	0.008417%	988,291	1,155,826	849,427	88,492	(4,097)	84,395	(25,587)	58,808	
W088	MORGAN COUNTY ATTORNEY	105,860	0.009048%	0.009165%	1,048,430	1,226,160	901,116	93,877	(15,442)	78,435	(27,144)	51,291	
W092	OHIO COUNTY ATTORNEY	890	0.000088%	0.000090%	10,197	11,926	8,764	913	(1,439)	8,764	(526)	(264)	(790)
W093	OLDHAM COUNTY ATTORNEY	99,330	0.009967%	0.010090%	1,154,918	1,350,700	992,641	103,412	(20,179)	83,233	(29,901)	53,332	
W094	OWEN COUNTY ATTORNEY	26,674	0.002678%	0.002706%	310,311	362,915	266,709	27,785	(5,957)	21,828	(8,034)	13,794	
W096	PENDLETON COUNTY ATTORNEY	7,112	0.000714%	0.000722%	82,734	96,759	71,109	7,408	(1,293)	6,115	(2,142)	3,973	
W099	POWELL COUNTY ATTORNEY	1,209	0.000120%	0.000122%	13,905	16,262	11,951	1,245	(252)	993	(360)	633	
W100	PULASKI COUNTY ATTORNEY	101,736	0.010200%	0.009782%	1,181,917	1,382,276	1,015,846	105,829	42,211	148,040	(30,600)	117,440	
W102	ROCKCASTLE CO ATTORNEY	43,583	0.004375%	0.004441%	506,950	592,888	435,718	45,392	(6,779)	38,613	(13,125)	25,488	
W103	ROWAN COUNTY ATTORNEY	39,055	0.003929%	0.003957%	455,270	532,447	391,300	40,765	(6,963)	33,802	(11,787)	22,015	
W105	SCOTT COUNTY ATTORNEY	1,671	0.000166%	0.000165%	19,235	22,496	16,532	1,722	4,839	6,561	(498)	6,063	
W106	SHELBY COUNTY ATTORNEY	29,794	0.002982%	0.002762%	345,537	404,112	296,986	30,939	35,779	66,718	(8,946)	57,772	
W107	SIMPSON COUNTY ATTORNEY	26,508	0.002664%	0.002695%	308,689	361,018	265,315	27,640	(4,433)	23,207	(7,992)	15,215	
W108	SPENCER COUNTY ATTORNEY	61,361	0.006114%	0.005645%	708,455	828,552	608,910	63,435	3,152	66,587	(18,342)	48,245	
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
W111	TRIGG COUNTY ATTORNEY	42,406	0.004269%	0.004315%	494,667	578,523	425,162	44,293	(39,649)	4,644	(12,807)	(8,163)	
W112	TRIMBLE COUNTY ATTORNEY	39,404	0.003959%	0.003993%	458,746	536,513	394,288	41,076	3,536	44,612	(11,877)	32,735	
W113	UNION COUNTY ATTORNEY	21,728	0.002175%	0.002181%	252,026	294,750	216,614	22,567	(1,207)	21,360	(6,525)	14,835	
W117	WEBSTER COUNTY ATTORNEY	70,656	0.007104%	0.007090%	823,170	962,714	707,507	73,707	(6,383)	67,324	(21,312)	46,012	
W118	WHITLEY COUNTY ATTORNEY	101,853	0.010240%	0.010375%	1,186,552	1,387,696	1,019,830	106,244	(21,362)	84,882	(30,720)	54,162	
X034	FAYETTE CO ATTORNEY OFF	147,085	0.014804%	0.015103%	1,715,402	2,006,197	1,474,372	153,598	(23,605)	129,993	(44,412)	85,581	
X059	KENTON COUNTY ATTORNEY	53,133	0.005340%	0.005401%	618,768	723,662	531,826	55,405	(6,894)	48,511	(16,020)	32,491	
<b>TOTAL</b>		<b>1,006,168,951</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>11,587,422,487</b>	<b>13,551,720,700</b>	<b>9,959,279,048</b>	<b>1,037,541,497</b>	<b>(12,503,056)</b>	<b>1,025,038,441</b>	<b>(300,000,000)</b>	<b>725,038,441</b>	



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources				Total Deferred Outflow of Resources	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1430	EASTERN KY UNIV	2,237,542	-	738,564	-	2,976,106	-	-	3,589,919	735,405	4,325,324
1433	KET FOUNDATION	180,480	-	59,573	-	240,053	-	-	289,563	103,536	393,099
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	10,319	-	3,406	1,112	14,837	-	-	16,556	-	16,556
1436	LOTUS	28,571	-	9,431	82,371	120,373	-	-	45,839	-	45,839
1437	SANCTUARY INC	34,367	-	11,344	8,330	54,041	-	-	55,139	-	55,139
1438	O A S I S	35,967	-	11,872	26,640	74,479	-	-	57,705	-	57,705
1439	BARREN RIVER CHILD ADVOCA	12,580	-	4,153	-	16,733	-	-	20,184	23,565	43,749
1440	MOREHEAD STATE UNIVERSITY	1,151,599	-	380,118	-	1,531,717	-	-	1,847,629	472,349	2,319,978
1445	MURRAY STATE UNIV	1,290,869	-	426,088	-	1,716,957	-	-	2,071,074	448,641	2,519,715
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	-	-
1451	SILVERLEAF	27,310	-	9,014	-	36,324	-	-	43,816	6,448	50,264
1452	SPRINGHAVEN INC	27,629	-	9,120	74,390	111,139	-	-	44,328	-	44,328
1453	SAFE HARBOR	27,505	-	9,079	21,976	58,560	-	-	44,129	-	44,129
1454	D.O.V.E.S.	22,090	-	7,292	-	29,382	-	-	35,442	15,120	50,562
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	10,855	-	3,583	-	14,438	-	-	17,416	49,659	67,075
1457	KY RIVER CHILD ADVOCACY	7,274	-	2,401	28,690	38,365	-	-	11,671	-	11,671
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	33,548	-	11,073	80,527	125,148	-	-	53,824	-	53,824
1459	NURSING HOME OMBUDSMAN	14,958	-	4,937	75,124	95,019	-	-	23,999	-	23,999
1465	WESTERN KENTUCKY UNIV	1,793,339	-	591,942	-	2,385,281	-	-	2,877,237	835,121	3,712,358
1480	KASAP	20,105	-	6,636	5,882	32,623	-	-	32,256	-	32,256
1481	ZEROV	45,886	-	15,146	130,798	191,830	-	-	73,620	-	73,620
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	8,854	-	2,922	20,060	31,836	-	-	14,205	-	14,205
1484	BUFFALO TR CHILD ADV INC	6,597	-	2,177	-	8,774	-	-	10,584	5,039	15,623
1485	CUMBERLAND V C A CENTER	14,505	-	4,788	15,717	35,010	-	-	23,272	-	23,272
1486	LAKE CUMB CHILD ADV CTR	10,445	-	3,448	14,622	28,515	-	-	16,759	-	16,759
1487	B.R.A.S.S.	35,360	-	11,672	67,651	114,683	-	-	56,732	-	56,732
1488	WOMEN AWARE	11,464	-	3,784	-	15,248	-	-	18,392	14,274	32,666
1489	BETHANY HOUSE ABUSE SHEL	24,050	-	7,938	17,989	49,977	-	-	38,586	-	38,586
1490	HOPE HARBOR INC	17,197	-	5,677	11,307	34,181	-	-	27,592	-	27,592
1491	CHILD ADV CTR OF GRN RVR	9,303	-	3,071	1,715	14,089	-	-	14,926	-	14,926
1492	CSG HEADQUARTERS	225,403	-	74,401	-	299,804	-	-	361,637	12,742	374,379
1994	KY HIGHER ED STUD LN CORP	882,260	-	291,215	-	1,173,475	-	-	1,415,500	275,860	1,691,360
3022	LEX FAYETTE CO HLTH DEPT	926,978	-	305,975	526,014	1,758,967	-	-	1,487,246	-	1,487,246
3023	LAKE CUMBERLAND DISTRICT	765,453	-	252,659	127,414	1,145,526	-	-	1,228,094	-	1,228,094
3024	WEDCO DIST HEALTH DEPT	276,308	-	91,203	9,482	376,993	-	-	443,309	-	443,309
3025	NORTHERN KY DIST HLTH DEP	639,013	-	210,924	398,420	1,248,357	-	-	1,025,235	-	1,025,235
3026	BARREN RVR DIST HLTH DEPT	692,727	-	228,654	180,795	1,102,176	-	-	1,111,413	-	1,111,413
3027	GREEN RVR DIST HLTH DEPT	857,363	-	282,997	161,238	1,301,598	-	-	1,375,555	-	1,375,555
3028	LINCOLN TRL DIST HLTH DEP	676,517	-	223,303	113,483	1,013,303	-	-	1,085,405	-	1,085,405
3029	PURCHASE DIST HLTH DEPT	428,545	-	141,453	-	569,998	-	-	687,558	22,320	709,878
3030	MERCER CO HEALTH DEPT	91,126	-	30,079	39,983	161,188	-	-	146,203	-	146,203
3031	CUMBERLAND VLY DIST HEALT	872,191	-	287,891	83,391	1,243,473	-	-	1,399,345	-	1,399,345
3033	KY RIVER DIST HEALTH DEPT	695,075	-	229,429	132,153	1,056,657	-	-	1,115,180	-	1,115,180
3034	BOURBON CO HEALTH CENTER	81,674	-	26,959	20,644	129,277	-	-	131,038	-	131,038
3035	CLARK CO HEALTH DEPT	171,920	-	56,747	-	228,667	-	-	275,828	15,812	291,640
3036	GATEWAY DIST HEALTH DEPT	311,826	-	102,927	87,560	502,313	-	-	500,294	-	500,294
3037	BOYLE CO HEALTH DEPT	68,108	-	22,481	25,326	115,915	-	-	109,273	-	109,273
3038	PIKE CO HEALTH DEPT	252,498	-	83,344	92,728	428,570	-	-	405,109	-	405,109
3039	FLOYD CO HEALTH CENTER	130,832	-	43,185	70,499	244,516	-	-	209,907	-	209,907
3040	MARTIN CO HEALTH DEPT	56,625	-	18,691	95,527	170,843	-	-	90,849	-	90,849
3042	BUFFALO TRACE HEALTH DEPT	110,095	-	36,340	62,657	209,092	-	-	176,636	-	176,636
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	225,632	-	74,476	19,338	319,446	-	-	362,004	-	362,004
3045	PENNYRILE DIST HLTH DEPT	164,949	-	54,446	-	219,395	-	-	264,644	75,988	340,632
3047	BREATHITT CO HEALTH DEPT	179,607	-	59,285	-	238,892	-	-	288,163	48,475	336,638
3048	GREENUP CO HLTH DEPT	120,914	-	39,911	-	160,825	-	-	193,995	20,838	214,833
3049	WHITLEY CO HEALTH DEPT	289,925	-	95,698	-	385,623	-	-	465,156	14,256	479,412
3050	LAUREL CO HEALTH DEPT	145,687	-	48,088	-	193,775	-	-	233,741	17,581	251,322
3051	KNOX CO HEALTH DEPT	278,280	-	91,854	-	370,134	-	-	446,473	22,121	468,594
3052	MONROE CO HEALTH DEPT	36,176	-	11,941	17,871	65,988	-	-	58,040	-	58,040
3053	BULLITT CO HEALTH DEPT	146,276	-	48,283	-	194,559	-	-	234,686	29,052	263,738
3054	THREE RIVERS DIST HLTH	252,536	-	83,357	226,130	562,023	-	-	405,169	-	405,169
3055	ESTILL CO HEALTH DEPT	56,633	-	18,693	3,938	79,264	-	-	90,862	-	90,862
3056	OLDHAM CO HEALTH DEPT	110,843	-	36,587	-	147,430	-	-	177,837	35,474	213,311
3057	LEWIS CO HEALTH DEPT	39,583	-	13,066	32,445	85,094	-	-	63,507	-	63,507
3058	FLEMING CO HEALTH DEP	44,951	-	14,837	-	59,788	-	-	72,119	7,887	80,006



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					(17)	(18)					(19)	(20)
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
3059	JESSAMINE CO HEALTH DEPT	98,079	-	32,374	-	130,453	-	-	157,359	13,318	170,677	
3060	POWELL CO HEALTH DEPT	46,603	-	15,383	17,986	79,972	-	-	74,770	-	74,770	
3061	ANDERSON CO HEALTH DEPT	53,145	-	17,542	28,299	98,986	-	-	85,265	-	85,265	
3062	MADISON CO HEALTH DEP	524,715	-	173,197	796	698,708	-	-	841,855	-	841,855	
3064	JOHNSON CO HEALTH DEPT	159,838	-	52,759	20,102	232,699	-	-	256,444	-	256,444	
3065	MAGOFFIN CO HEALTH DEPT	68,351	-	22,561	49,006	139,918	-	-	109,662	-	109,662	
3066	ALLEN CO HEALTH DEPT	86,559	-	28,571	45,155	160,285	-	-	138,875	-	138,875	
3067	FRANKLIN CO HEALTH DEPT	240,767	-	79,472	73,327	393,566	-	-	386,287	-	386,287	
3068	LINCOLN CO HEALTH DEPT	51,533	-	17,010	-	68,543	-	-	82,680	14,661	97,341	
3069	WOODFORD CO HEALTH DEPT	65,239	-	21,534	64,953	151,726	-	-	104,669	-	104,669	
3072	MUHLBERG CO.HEALTH DEPT	85,233	-	28,134	-	113,367	-	-	136,748	6,353	143,101	
3073	MARSHALL CO HEALTH DEPT	157,417	-	51,960	-	209,377	-	-	252,560	24,797	277,357	
3074	CHRISTIAN CO HEALTH DEPT	143,156	-	47,253	36,335	226,744	-	-	229,680	-	229,680	
3075	HOPKINS CO HEALTH DEPT	187,092	-	61,755	101,747	350,594	-	-	300,171	-	300,171	
3076	TODD CO HEALTH DEPT	58,224	-	19,219	18,705	96,148	-	-	93,415	-	93,415	
3077	BRACKEN CO HEALTH DEPT	28,513	-	9,412	42,646	80,571	-	-	45,747	-	45,747	
3078	MONTGOMERY CO HEALTH DEPT	129,461	-	42,732	129,526	301,719	-	-	207,707	-	207,707	
3079	GARRARD COUNTY HEALTH DPT	42,329	-	13,972	15,230	71,531	-	-	67,913	-	67,913	
3080	BRECKINRIDGE CO HEALTH BD	76,606	-	25,286	29,632	131,524	-	-	122,906	-	122,906	
3081	ASHLAND BOYD CO HEALTH DP	174,827	-	57,707	32,745	265,279	-	-	280,493	-	280,493	
3082	LAWRENCE CO HEALTH DEPT	49,885	-	16,466	68,529	134,880	-	-	80,035	-	80,035	
3083	GRAVES CO HEALTH CENTER	72,012	-	23,770	-	95,782	-	-	115,537	2,152	117,689	
3084	CALLOWAY CO HEALTH DEPT	47,655	-	15,730	-	63,385	-	-	76,458	12,678	89,136	
3085	BELL CO HEALTH DEPT	109,685	-	36,205	7,735	153,625	-	-	175,979	-	175,979	
3086	GRAYSON COUNTY HEALTH DEPT	56,150	-	18,534	64,072	138,756	-	-	90,088	-	90,088	
3087	HARLAN CO HEALTH DEPT	75,475	-	24,913	-	100,388	-	-	121,092	222	121,314	
3088	CARTER CO HEALTH DEPT	60,247	-	19,886	38,249	118,382	-	-	96,661	-	96,661	
3801	KENTUCKY STATE UNIVERSITY	435,025	-	143,592	-	578,617	-	-	697,955	119,931	817,886	
5470	KCTS	1,613,910	-	532,717	-	2,146,627	-	-	2,589,362	959,396	3,548,758	
7403	ASST OF COMMONWEALTH ATTY	70,823	-	23,377	35,355	129,555	-	-	113,628	-	113,628	
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	-	-	
7408	FRANKLIN CO COUNCIL AGING	24,314	-	8,026	5,393	37,733	-	-	39,009	-	39,009	
7409	MUN ELEC POW ASSOC OF KY	15,730	-	5,192	-	20,922	-	-	25,237	55,053	80,290	
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-	
7415	HIGHSCHOOL ATHLETIC ASSOC	12,748	-	4,208	-	16,956	-	-	20,453	5,006	25,459	
7416	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-	-	-	-	-	
7417	KY ASSOC OF REGIONAL PROG	17,997	-	5,940	685	24,622	-	-	28,875	-	28,875	
7716	MASTER COMMISSIONER BULLITT COUNTY	2,123	-	701	1,911	4,735	-	-	3,407	-	3,407	
7718	MASTER COMM BOONE CO	2,366	-	781	3,097	6,244	-	-	3,795	-	3,795	
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-	-	-	-	-	
7720	MASTER COMM CAMPBELL CO	1,064	-	351	1,283	2,698	-	-	1,707	-	1,707	
7724	MASTER COMM CHRISTIAN CO	652	-	215	934	1,801	-	-	1,046	-	1,046	
7725	MASTER COMM CLARK CO	288	-	95	-	383	-	-	461	128	589	
7727	MASTER COMM CLINTON/CUMBE	45	-	15	-	60	-	-	73	3,580	3,653	
7730	MASTER COMM DAVIESS CO	1,530	-	505	2,045	4,080	-	-	2,455	-	2,455	
7734	MASTER COMM FAYETTE CO	2,383	-	787	2,737	5,907	-	-	3,824	-	3,824	
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	-	-	
7741	MASTER COMM GRANT CO	871	-	287	1,108	2,266	-	-	1,397	-	1,397	
7743	MASTER COMM GRAYSON CO	800	-	264	5,580	6,644	-	-	1,283	-	1,283	
7747	MASTER COMM HARDIN CO	2,253	-	744	-	2,997	-	-	3,615	9,183	12,798	
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	-	-	-	-	-	-	-	
7751	MASTER COMM HENDERSON CO	553	-	183	2,129	2,865	-	-	888	-	888	
7752	HENRY/ TRIMBLE MASTER COM	1,265	-	417	-	1,682	-	-	2,029	5,877	7,906	
7753	MASTER COMM HOPKINS CO	949	-	313	5,400	6,662	-	-	1,523	-	1,523	
7756	MASTER COMM JEFF CIRCUIT	6,120	-	2,020	7,526	15,666	-	-	9,819	-	9,819	
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	959	-	317	869	2,145	-	-	1,539	-	1,539	
7759	MASTER COMM KENTON CO	2,799	-	924	4,516	8,239	-	-	4,491	-	4,491	
7763	MASTER COMM LAUREL CO	1,028	-	339	1,226	2,593	-	-	1,650	-	1,650	
7773	MASTER COMM MCCracken CO	1,855	-	612	3,410	5,877	-	-	2,977	-	2,977	
7776	MASTER COMM MADISON CO	1,621	-	535	1,804	3,960	-	-	2,601	-	2,601	
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-	
7782	MASTER COMM MEADE CO	1,345	-	444	-	1,789	-	-	2,158	3,670	5,828	
7790	MASTER COMM NELSON CO	869	-	287	1,048	2,204	-	-	1,394	-	1,394	
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-	
7793	MASTER COMM OLDHAM CO	1,320	-	436	-	1,756	-	-	2,117	812	2,929	
7794	MASTER COMM OWEN CO	652	-	215	5,767	6,634	-	-	1,046	-	1,046	
7798	MASTER COMM PIKE CO	1,499	-	495	1,569	3,563	-	-	2,405	-	2,405	
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-	
7805	MASTER COMM SCOTT CO	1,686	-	557	3,056	5,299	-	-	2,705	-	2,705	



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
7807	MASTER COMM SIMPSON CO	559	-	185	1,056	1,800	-	-	897	-	897
7814	MASTER COMM WARREN CO	2,446	-	807	10,248	13,501	-	-	3,925	-	3,925
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	500	-	165	879	1,544	-	-	803	-	803
7821	MASTER COMM MUHLENBERG CO	1,207	-	399	-	1,606	-	-	1,937	1,106	3,043
8024	SEVEN CO SERVICES INC	1,389,563	-	458,665	-	1,848,228	-	-	2,229,419	4,053,502	6,282,921
8201	KY RIVER COMM CARE INC	240,471	-	79,374	-	319,845	-	-	385,813	701,446	1,087,259
8202	NORTHERN KY REG MHMR BD	518,296	-	171,078	53,465	742,839	-	-	831,556	-	831,556
8204	COMMUNICARE INC	717,441	-	236,812	128,306	1,082,559	-	-	1,151,064	-	1,151,064
8205	ADANTA/BEHAVIORAL HLTH SR	879,818	-	290,409	62,470	1,232,697	-	-	1,411,581	-	1,411,581
8208	CUMBERLAND RIVER MHMR	1,156,553	-	381,753	162,048	1,700,354	-	-	1,855,577	-	1,855,577
8209	FOUR RIVERS BEHAVIORAL HEALTH	462,743	-	152,741	539,640	1,155,124	-	-	742,425	-	742,425
8210	NEW VISTA OF THE BLUEGRASS, INC.	2,195,334	-	724,632	681,725	3,601,691	-	-	3,522,199	-	3,522,199
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	588,528	-	194,260	2,161,740	2,944,528	-	-	944,236	-	944,236
8216	COMPREHEND INC REG MHMR B	315,330	-	104,084	-	419,414	-	-	505,916	27,768	533,684
8220	LIFESKILLS INC	1,497,290	-	494,223	856,614	2,848,127	-	-	2,402,256	-	2,402,256
8221	MOUNTAIN COMP CARE CENTER	475,520	-	156,959	-	632,479	-	-	762,926	167,426	930,352
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	24,830	-	8,196	-	33,026	-	-	39,837	6,030	45,867
10010	LEGS LEGISLATIVE RES COMM	3,468,769	-	1,144,965	-	4,613,734	-	-	5,565,301	1,071,287	6,636,588
20020	JUDL JUDICIAL RET SYSTEM	2,958	-	977	1,233	5,168	-	-	4,747	-	4,747
20025	JUDL ADM OFF OF THE COURT	5,475,119	-	1,807,218	-	7,282,337	-	-	8,784,295	528,883	9,313,178
31030	UNIFIED PROSECUTORIAL SYS	7,586,244	-	2,504,055	12,004,343	22,094,642	-	-	12,171,389	-	12,171,389
31035	DEPT OF AGRICULTURE	1,237,175	-	408,365	-	1,645,540	-	-	1,984,927	1,258,476	3,243,403
31040	ATTORNEY GENERALS OFFICE	1,494,286	-	493,232	10,013,449	12,000,967	-	-	2,397,437	-	2,397,437
31045	AUDITOR OF PUBLIC ACCOUNT	1,699,734	-	561,045	18,077,511	20,338,290	-	-	2,727,058	-	2,727,058
31066	REGISTRY OF ELECTION	82,647	-	27,280	70,534	180,461	-	-	132,599	-	132,599
31070	GOVERNORS OFFICE	232,646	-	76,791	-	309,437	-	-	373,257	154,908	528,165
31074	DEPT OF VETERANS AFFAIRS	4,264,716	-	1,407,690	7,898,306	13,570,712	-	-	6,842,322	-	6,842,322
31076	MILITARY AFFAIRS COMM	7,558	-	2,495	-	10,053	-	-	12,126	15,719	27,845
31082	KY INFRASTRUCTURE	142,581	-	47,063	523,023	712,667	-	-	228,757	-	228,757
31085	LT GOVERNORS OFFICE	57,482	-	18,974	-	76,456	-	-	92,224	95,640	187,864
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	164,236	-	54,211	1,057,642	1,276,089	-	-	263,500	-	263,500
31095	DEPT MILITARY AFFAIRS	1,570,033	-	518,234	-	2,088,267	-	-	2,518,965	9,893,370	12,412,335
31097	OFF OF MINORITY EMPWOMENT	9,821	-	3,242	-	13,063	-	-	15,757	145,338	161,095
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	-	-	-	-	-	-	-	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	306,555	-	101,187	-	407,742	-	-	491,837	1,079,759	1,571,596
31120	SECRETARY OF STATE	210,601	-	69,515	-	280,116	-	-	337,888	222,372	560,260
31125	STATE TREASURERS OFFICE	212,277	-	70,068	870,405	1,152,750	-	-	340,578	-	340,578
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	18,732	-	6,183	29,750	54,665	-	-	30,053	-	30,053
31137	KY COMM NETWORK AUTH	96,340	-	31,800	-	128,140	-	-	154,568	199,212	353,780
31150	BOARD OF ACCOUNTANCY	25,096	-	8,284	-	33,380	-	-	40,264	61,428	101,692
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	14,489	-	4,783	55,398	74,670	-	-	23,246	-	23,246
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	52,244	-	17,245	2,863	72,352	-	-	83,821	-	83,821
31180	BOARD OF DENTISTRY	26,266	-	8,670	-	34,936	-	-	42,141	98,520	140,661
31185	BOARD OF ELECTIONS	65,351	-	21,571	-	86,922	-	-	104,849	44,786	149,635
31190	BRD OF EMBALMERS/FUN DIR	25,620	-	8,457	27,917	61,994	-	-	41,105	-	41,105
31200	BOARD OF EXM ARCHITECTS	17,160	-	5,664	-	22,824	-	-	27,532	33,885	61,417
31205	KY LANDSCAPE ARCH REG BD	2,915	-	962	-	3,877	-	-	4,677	5,661	10,338
31215	BD EXAMINERS OF SOCIAL WK	15,634	-	5,160	18,488	39,282	-	-	25,082	-	25,082
31225	BD OF HAIRDRESSERS/CSMTG	82,818	-	27,336	62,773	172,927	-	-	132,874	-	132,874
31245	BD OF MEDICAL LICENSURE	107,174	-	35,376	-	142,550	-	-	171,950	60,011	231,961
31250	BOARD OF NURSING	431,641	-	142,475	285,009	859,125	-	-	692,526	-	692,526
31260	BOARD OF OPTOMETRIC EXM	8,937	-	2,950	-	11,887	-	-	14,338	13,475	27,813
31263	KY RESPIRATORY CARE BD	12,523	-	4,134	31,078	47,735	-	-	20,093	-	20,093
31268	PERSONNEL BOARD	33,292	-	10,989	-	44,281	-	-	53,414	241,185	294,599
31270	KY BOARD OF PHARMACY	132,067	-	43,592	-	175,659	-	-	211,888	73,918	285,806
31275	BD OF PHYSICAL THERAPY	21,344	-	7,045	-	28,389	-	-	34,244	18,103	52,347
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	73,620	-	24,300	-	97,920	-	-	118,116	17,984	136,100
31310	KY BOARD OF VET EXAMINER	15,251	-	5,034	460,673	480,958	-	-	24,469	-	24,469
31345	SCHOOL FAC CONSTR COMM	15,675	-	5,174	-	20,849	-	-	25,149	50,071	75,220



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					(17)	(18)					(22)	(23)
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
31354	EXECUTIVE BRANCH ETH COMM	31,956	-	10,548	-	42,504	-	-	51,271	8,071	59,342	
31370	COMMISSION ON HUMAN RIGHT	103,983	-	34,322	-	138,305	-	-	166,830	529,999	696,829	
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-	
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	-	-	
31415	KY COUNCIL POSTSEC EDUCAT	217,686	-	71,853	-	289,539	-	-	349,256	1,078,761	1,428,017	
31765	OFFICE OF STATE BUD DIREC	135,896	-	44,856	-	180,752	-	-	218,032	751,289	969,321	
35605	TRAN OFF OF THE SECRETARY	478,869	-	158,064	-	636,933	-	-	768,298	490,398	1,258,696	
35607	TRAN OFFICE OF LEGAL SVC	262,987	-	86,806	-	349,793	-	-	421,937	337,455	759,392	
35609	DIVISION OF FACILITY MANA	191,010	-	63,048	-	254,058	-	-	306,457	105,679	412,136	
35615	TRAN DEPT OF AVIATION	167,039	-	55,136	-	222,175	-	-	267,997	112,337	380,334	
35616	TRAN OFFICE OF PERSONNEL	183,964	-	60,723	-	244,687	-	-	295,153	332,658	627,811	
35617	OFFICE OF INFORMAT TECHNO	204,727	-	67,576	-	272,303	-	-	328,465	395,809	724,274	
35618	OFFICE OF AUDITS	247,690	-	81,757	-	329,447	-	-	397,395	412,838	810,233	
35619	DOT PAYROLL DIVISION	93,264	-	30,784	-	124,048	-	-	149,632	1,970,640	2,120,272	
35625	TRAN DEPT OF HIGHWAYS	23,963,566	-	7,909,844	8,889,529	40,762,939	-	-	38,447,207	-	38,447,207	
35628	TRAN DEPT OF INTERGOV PRO	81,095	-	26,768	-	107,863	-	-	130,109	3,609	133,718	
35630	TRAN DEPT OF VEH REGULATE	1,443,834	-	476,578	9,255,830	11,176,242	-	-	2,316,491	-	2,316,491	
36635	CAB FOR ECONOMIC DEVELOPMENT	576,924	-	190,430	-	767,354	-	-	925,619	22,612	948,231	
39075	KHEAA DIV OF FINANCIAL AF	30,940	-	10,213	-	41,153	-	-	49,640	292,266	341,906	
39079	COMMONWEALTH OF TECHNOL	1,509,402	-	498,221	-	2,007,623	-	-	2,421,688	1,250,784	3,672,472	
39084	KY RIVER AUTHORITY	37,956	-	12,529	-	50,485	-	-	60,897	155,623	216,520	
39103	OFFICE OF PVA'S	3,701,655	-	1,221,836	1,825,596	6,749,087	-	-	5,938,944	-	5,938,944	
39130	DEPT OF REVENUE	4,252,721	-	1,403,731	2,444,822	8,101,274	-	-	6,823,076	-	6,823,076	
39750	OFFICE OF SECRETARY	741,755	-	244,837	22,826	1,009,418	-	-	1,190,074	-	1,190,074	
39757	FIN OFFICE OF INSP GENERAL	6,335	-	2,091	191,336	199,762	-	-	10,163	-	10,163	
39758	OFF OF THE CONTROLLER	581,811	-	192,043	1,725,104	2,498,958	-	-	933,459	-	933,459	
39785	DEPT FACILITIES SUPP SVCS	1,265,135	-	417,594	-	1,682,729	-	-	2,029,786	154,659	2,184,445	
50235	KY STATE FAIR BOARD	1,256,831	-	414,853	93,686	1,765,370	-	-	2,016,462	-	2,016,462	
50410	COMM KY HERITAGE COUNCIL	137,058	-	45,240	-	182,298	-	-	219,896	82,386	302,282	
50529	KY ARTS COUNCIL	62,174	-	20,522	254,488	337,184	-	-	99,752	-	99,752	
50550	KY HISTORICAL SOCIETY	208,533	-	68,832	-	277,365	-	-	334,570	197,523	532,093	
50660	DEPT OF FISH & WILDLIFE	1,746,724	-	576,556	-	2,323,280	-	-	2,802,448	1,966,804	4,769,252	
50665	COMM KY HORSE PARK	327,572	-	108,124	577,561	1,013,257	-	-	525,557	-	525,557	
50670	DEPT OF PARKS	2,944,016	-	971,756	723,612	4,639,384	-	-	4,723,387	-	4,723,387	
50850	COMM OFFICE OF SECRETARY	136,114	-	44,928	-	181,042	-	-	218,382	299,028	517,410	
50852	KY ARTISANS CTR AT BEREA	82,190	-	27,129	30,641	139,960	-	-	131,866	-	131,866	
50860	DEPT OF TOURISM	147,235	-	48,599	434,928	630,762	-	-	236,225	-	236,225	
51106	DEPT OF WORKPLACE STANDARDS	559,569	-	184,702	-	744,271	-	-	897,774	522,048	1,419,822	
51107	DEPARTMENT OF WORKERS' CLAIMS	933,994	-	308,291	472,516	1,714,801	-	-	1,498,503	-	1,498,503	
51113	KY OSH REVIEW COMMISSION	24,757	-	8,172	-	32,929	-	-	39,721	24,807	64,528	
51114	WORKERS' COMP FUNDING COMMISSION	90,256	-	29,791	-	120,047	-	-	144,807	202,657	347,464	
51142	OFFICE OF UNEMPLOYMENT INSURANCE	961,015	-	317,210	-	1,278,225	-	-	1,541,854	6,037,281	7,579,135	
51143	DISABILITY DETERMINATION SVCS PROG	2,099,805	-	693,100	63,424,876	66,217,781	-	-	3,368,932	-	3,368,932	
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-	
51340	KY COMM DEAF/HARD OF HEAR	47,513	-	15,683	-	63,196	-	-	76,230	210,150	286,380	
51407	KY ENVIRONMENTAL EDUC COU	9,744	-	3,216	8,949	21,909	-	-	15,633	-	15,633	
51507	OFFICE OF THE SECRETARY	1,003,034	-	331,080	-	1,334,114	-	-	1,609,271	34,056	1,643,327	
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	63,669	-	21,016	-	84,685	-	-	102,150	214,764	316,914	
51509	OFFICE OR EDUCATIONAL PROGRAMS	10,016	-	3,306	109,922	123,244	-	-	16,070	-	16,070	
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-	-	-	-	-	
51530	EDUC OFFICE OF SECRETARY	292	-	96	-	388	-	-	468	820,760	821,228	
51531	DEPT WORKFORCE INVESTMENT	2,059,922	-	679,936	-	2,739,858	-	-	3,304,945	856,727	4,161,672	
51532	KY COMM ON PROPRIETARY ED	12,374	-	4,084	-	16,458	-	-	19,852	25,724	45,576	
51540	EDUC DEPT OF EDUCATION	1,635,699	-	539,909	-	2,175,608	-	-	2,624,320	1,291,647	3,915,967	
51545	KY EDUCATIONAL TV AUTHOR	761,460	-	251,341	-	1,012,801	-	-	1,221,688	1,459,364	2,681,052	
51555	KY DEPT LIBRARY & ARCHIVE	308,166	-	101,719	1,280,468	1,690,353	-	-	494,422	-	494,422	
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-	
53721	H&FS OFF OF THE SECRETARY	2,563,515	-	846,161	-	3,409,676	-	-	4,112,909	26,896,803	31,009,712	
53723	OFFICE INSPECTOR GENERAL	1,354,735	-	447,169	1,402,092	3,203,996	-	-	2,173,540	-	2,173,540	
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-	
53725	DEPT OF AGING/INDEP LIVIN	545,368	-	180,014	-	725,382	-	-	874,989	29,068,154	29,943,143	
53727	DEPT FOR INCOME SUPPORT	703,039	-	232,058	-	935,097	-	-	1,127,957	66,633,877	67,761,834	
53728	DEPT FOR PUBLIC HEALTH	4,344,123	-	1,433,901	27,946,337	33,724,361	-	-	6,969,722	-	6,969,722	
53729	OFF HUMAN RESOURCE MANAGE	2,414,991	-	797,136	816,894	4,029,021	-	-	3,874,618	-	3,874,618	
53730	SERVE KY	124,470	-	41,085	-	165,555	-	-	199,699	299,992	499,691	
53736	H&FS DEPT FOR COMM BASE S	30,265,075	-	9,989,845	25,153,440	65,408,360	-	-	48,557,362	-	48,557,362	
53739	HEALTH DATA AND ANALYTICS	-	-	-	-	-	-	-	-	-	-	
53746	DEPT FOR MEDICAID SERVICE	1,473,128	-	486,248	-	1,959,376	-	-	2,363,490	748,269	3,111,759	
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	32,683	-	10,788	-	43,471	-	-	52,437	24,198,513	24,250,950	



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
54500	J&PS OFF OF SECRETARY	1,164,731	-	384,453	-	1,549,184	-	-	1,868,698	1,246,148	3,114,846
54515	DEPT OF PUBLIC ADVOCACY	4,472,335	-	1,476,221	17,461,209	23,409,765	-	-	7,175,425	-	7,175,425
54520	J&PS DEPT OF KY STATE POL	4,423,652	-	1,460,152	-	5,883,804	-	-	7,097,318	8,632,563	15,729,881
54523	J&PS OF JUVENILE JUSTICE	3,958,512	-	1,306,619	-	5,265,131	-	-	6,351,047	6,094,175	12,445,222
54525	DEPT OF CRIMINAL JUST TRN	930,494	-	307,136	-	1,237,630	-	-	1,492,887	483,980	1,976,867
54527	J&PS DEPT OF CORRECTIONS	2,142,250	-	707,110	-	2,849,360	-	-	3,437,031	1,004,819	4,441,850
55790	OFFICE OF THE SECRETARY	545,683	-	180,118	-	725,801	-	-	875,495	533,250	1,408,745
55793	DEPT PERSONNEL ADMIN	240,026	-	79,227	-	319,253	-	-	385,099	525,680	910,779
55794	DEPT FOR EMPLOYEE INS	274,825	-	90,714	-	365,539	-	-	440,930	397,251	838,181
56102	OFFICE OF THE SECRETARY	-	-	-	-	-	-	-	-	-	-
56106	DEPT OF WRKPLACE STANDARD	-	-	-	-	-	-	-	-	-	-
56107	DEPT OF WORKERS CLAIMS	-	-	-	-	-	-	-	-	-	-
56113	KY OSH REVIEW COMMISSION	-	-	-	-	-	-	-	-	-	-
56114	WORKERS COMP FUNDING COMM	-	-	-	-	-	-	-	-	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	37,378	37,378
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	612,767	-	202,261	492,585	1,307,613	-	-	983,125	-	983,125
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	331,145	-	109,304	-	440,449	-	-	531,289	542,783	1,074,072
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	2,672,136	-	882,014	-	3,554,150	-	-	4,287,181	11,844,252	16,131,433
57129	DEPT FOR ENVIRONM PROTECT	4,153,143	-	1,370,862	-	5,524,005	-	-	6,663,312	2,954,456	9,617,768
57139	OFFICE OF ADMINISTRATIVE SERVICES	505,846	-	166,969	-	672,815	-	-	811,580	867,630	1,679,210
57140	KY NATURE PRESERVES	127,371	-	42,042	90,432	259,845	-	-	204,354	-	204,354
57141	OFFICE OF ENERGY POLICY	61,374	-	20,258	247,695	329,327	-	-	98,469	-	98,469
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING & GAMING CORP	410,561	-	135,517	678,225	1,224,303	-	-	658,705	-	658,705
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	71,282	-	23,529	360,171	454,982	-	-	114,364	-	114,364
58675	OFFICE OF THE SECRETARY	443,390	-	146,353	-	589,743	-	-	711,376	737,255	1,448,631
58676	DEPT OF INSURANCE	457,434	-	150,989	506,424	1,114,847	-	-	733,909	-	733,909
58677	OFF OF OCCUP & PROFESSION	216,532	-	71,472	662,938	950,942	-	-	347,404	-	347,404
58678	KY BOXING & WRESTLING AUT	6,805	-	2,246	-	9,051	-	-	10,918	4,166	15,084
58680	DEPT OF ALCOHOL & BEVERA	95,162	-	31,411	313,727	440,300	-	-	152,679	-	152,679
58681	DEPT OF CHARITABLE GAMING	130,788	-	43,170	-	173,958	-	-	209,837	812,978	1,022,815
58685	DEPT OF FINANCIAL INSTITU	803,631	-	265,261	584,407	1,653,299	-	-	1,289,348	-	1,289,348
58690	DEPT OF HOUSING & BUILD C	1,191,695	-	393,353	-	1,585,048	-	-	1,911,958	2,812,183	4,724,141
014A	BRECKINRIDGE CO ATTORNEY	10,957	-	3,617	3,999	18,573	-	-	17,580	-	17,580
024A	CHRISTIAN COUNTY ATTORNEY	9,236	-	3,049	-	12,285	-	-	14,818	3,688	18,506
031A	EDMONSON COUNTY ATTORNEY	4,599	-	1,518	-	6,117	-	-	7,379	1,891	9,270
060A	KNOTT COUNTY ATTORNEY	8,474	-	2,797	-	11,271	-	-	13,595	11,199	24,794
071A	LOGAN COUNTY ATTORNEY	17,834	-	5,887	-	23,721	-	-	28,612	12,779	41,391
086A	MONROE CO ATTORNEY	5,560	-	1,835	-	7,395	-	-	8,921	2,211	11,132
116A	WAYNE COUNTY ATTORNEY	6,017	-	1,986	-	8,003	-	-	9,654	2,416	12,070
W002	ALLEN COUNTY ATTORNEY	16,540	-	5,459	-	21,999	-	-	26,536	5,368	31,904
W003	ANDERSON COUNTY ATTORNEY	17,765	-	5,864	-	23,629	-	-	28,502	7,568	36,070
W005	BARREN COUNTY ATTORNEY	28,441	-	9,388	11,053	48,882	-	-	45,630	-	45,630
W006	BATH COUNTY ATTORNEY	18	-	6	2	26	-	-	28	-	28
W007	BELL COUNTY ATTORNEY	21,194	-	6,996	-	28,190	-	-	34,004	7,624	41,628
W008	BOONE COUNTY ATTORNEY	54,774	-	18,080	-	72,854	-	-	87,879	44,085	131,964
W011	BOYLE COUNTY ATTORNEY	1,777	-	586	-	2,363	-	-	2,850	3,374	6,224
W015	BULLITT COUNTY ATTORNEY	11,570	-	3,819	-	15,389	-	-	18,563	18,729	37,292
W018	CALLOWAY COUNTY ATTORNEY	492	-	163	-	655	-	-	790	148	938
W021	CARROLL COUNTY ATTORNEY	9,547	-	3,151	11,365	24,063	-	-	15,317	-	15,317
W022	CHILD SUPPORT ENFORCEMENT	3,498	-	1,155	-	4,653	-	-	5,613	295	5,908
W023	CASEY COUNTY ATTORNEY	9,512	-	3,140	-	12,652	-	-	15,261	4,752	20,013
W025	CLARK COUNTY ATTORNEY	14,765	-	4,874	17,286	36,925	-	-	23,689	-	23,689
W028	CRITTENDEN CO ATTORNEY	3,289	-	1,086	-	4,375	-	-	5,278	1,284	6,562
W030	DAVIESS COUNTY ATTORNEY	14,857	-	4,904	-	19,761	-	-	23,837	6,197	30,034
W036	FLOYD COUNTY ATTORNEY	13,120	-	4,331	4,984	22,435	-	-	21,050	-	21,050
W037	FRANKLIN COUNTY ATTORNEY	47,474	-	15,670	-	63,144	-	-	76,167	938	77,105
W039	GALLATIN COUNTY ATTORNEY	144	-	47	-	191	-	-	231	22,595	22,826
W040	GARRARD COUNTY ATTORNEY	10,065	-	3,322	-	13,387	-	-	16,149	4,964	21,113
W041	GRANT COUNTY CHILD SUPPOR	3,461	-	1,142	-	4,603	-	-	5,552	13,267	18,819
W042	GRAVES COUNTY ATTORNEY	30,723	-	10,141	-	40,864	-	-	49,293	21,463	70,756



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources				Total Deferred Outflow of Resources	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
W046	HANCOCK COUNTY ATTORNEY	3,928	-	1,296	-	5,224	-	-	6,301	595	6,896
W049	HARRISON COUNTY ATTORNEY	2,295	-	757	6,875	9,927	-	-	3,682	-	3,682
W053	HICKMAN COUNTY ATTORNEY	10,152	-	3,351	-	13,503	-	-	16,288	987	17,275
W054	HOPKINS COUNTY ATTORNEY	22,185	-	7,323	11,736	41,244	-	-	35,593	-	35,593
W055	JACKSON COUNTY ATTORNEY	6,585	-	2,173	-	8,758	-	-	10,565	295	10,860
W056	JEFFERSON CO ATTORNEY	159,975	-	52,804	-	212,779	-	-	256,665	131,352	388,017
W058	JOHNSON COUNTY ATTORNEY	2,086	-	689	-	2,775	-	-	3,347	795	4,142
W061	KNOX COUNTY ATTORNEY	51	-	17	5	73	-	-	82	-	82
W062	LARUE COUNTY ATTORNEY	10,952	-	3,615	8,414	22,981	-	-	17,571	-	17,571
W063	LAUREL COUNTY ATTORNEY	3,884	-	1,282	7,887	13,053	-	-	6,232	-	6,232
W065	LEE COUNTY ATTORNEY	8,001	-	2,641	-	10,642	-	-	12,837	4,515	17,352
W067	LETCHER COUNTY ATTORNEY	548	-	181	3,441	4,170	-	-	879	-	879
W073	MCCRACKEN COUNTY ATTORNEY	10,459	-	3,452	602	14,513	-	-	16,781	-	16,781
W074	MCCREARY COUNTY ATTORNEY	19,094	-	6,303	-	25,397	-	-	30,635	5,353	35,988
W076	MADISON COUNTY ATTORNEY	64,157	-	21,177	-	85,334	-	-	102,934	49,949	152,883
W077	MAGOFFIN CO ATTORNEY	3,029	-	1,000	631	4,660	-	-	4,860	-	4,860
W082	MEADE COUNTY ATTORNEY	15,368	-	5,073	7,055	27,496	-	-	24,656	-	24,656
W083	MENIFEE COUNTY ATTORNEY	5,413	-	1,787	-	7,200	-	-	8,684	761	9,445
W084	MERCER COUNTY ATTORNEY	4,901	-	1,618	-	6,519	-	-	7,863	8,352	16,215
W087	MONTGOMERY CO ATTORNEY	16,800	-	5,545	5,638	27,983	-	-	26,953	-	26,953
W088	MORGAN COUNTY ATTORNEY	17,822	-	5,883	-	23,705	-	-	28,593	141	28,734
W092	OHIO COUNTY ATTORNEY	173	-	57	-	230	-	-	278	123	401
W093	OLDHAM COUNTY ATTORNEY	19,632	-	6,480	-	26,112	-	-	31,498	8,446	39,944
W094	OWEN COUNTY ATTORNEY	5,275	-	1,741	-	7,016	-	-	8,463	1,976	10,439
W096	PENDLETON COUNTY ATTORNEY	1,406	-	464	-	1,870	-	-	2,256	559	2,815
W099	POWELL COUNTY ATTORNEY	236	-	78	-	314	-	-	379	126	505
W100	PULASKI COUNTY ATTORNEY	20,091	-	6,632	23,821	50,544	-	-	32,234	-	32,234
W102	ROCKCASTLE CO ATTORNEY	8,617	-	2,844	-	11,461	-	-	13,826	4,432	18,258
W103	ROWAN COUNTY ATTORNEY	7,739	-	2,554	-	10,293	-	-	12,416	2,159	14,575
W105	SCOTT COUNTY ATTORNEY	327	-	108	49	484	-	-	525	-	525
W106	SHELBY COUNTY ATTORNEY	5,874	-	1,939	12,820	20,633	-	-	9,424	-	9,424
W107	SIMPSON COUNTY ATTORNEY	5,247	-	1,732	-	6,979	-	-	8,419	2,166	10,585
W108	SPENCER COUNTY ATTORNEY	12,043	-	3,975	27,491	43,509	-	-	19,321	-	19,321
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	8,409	-	2,776	-	11,185	-	-	13,491	3,288	16,779
W112	TRIMBLE COUNTY ATTORNEY	7,798	-	2,574	-	10,372	-	-	12,511	2,494	15,005
W113	UNION COUNTY ATTORNEY	4,284	-	1,414	-	5,698	-	-	6,873	575	7,448
W117	WEBSTER COUNTY ATTORNEY	13,993	-	4,619	-	18,612	-	-	22,450	30	22,480
W118	WHITLEY COUNTY ATTORNEY	20,170	-	6,658	-	26,828	-	-	32,360	9,291	41,651
X034	FAYETTE CO ATTORNEY OFF	29,159	-	9,625	-	38,784	-	-	46,784	19,703	66,487
X059	KENTON COUNTY ATTORNEY	10,518	-	3,472	-	13,990	-	-	16,875	4,275	21,150
<b>TOTAL</b>		<b>196,970,399</b>	<b>-</b>	<b>65,015,656</b>	<b>228,992,169</b>	<b>490,978,224</b>	<b>-</b>	<b>-</b>	<b>316,019,798</b>	<b>235,372,992</b>	<b>551,392,790</b>



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	1,198,939	(1,041,763)	(929,278)	(577,116)	-	-
1433	KET FOUNDATION	52,488	(84,029)	(74,956)	(46,549)	-	-
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	10,033	(4,804)	(4,286)	(2,662)	-	-
1436	LOTUS	107,070	(13,302)	(11,866)	(7,368)	-	-
1437	SANCTUARY INC	38,040	(16,001)	(14,273)	(8,864)	-	-
1438	O A S I S	57,733	(16,746)	(14,937)	(9,276)	-	-
1439	BARREN RIVER CHILD ADVOCA	(12,689)	(5,857)	(5,225)	(3,245)	-	-
1440	MOREHEAD STATE UNIVERSITY	523,203	(536,166)	(478,273)	(297,025)	-	-
1445	MURRAY STATE UNIV	667,309	(601,007)	(536,113)	(332,947)	-	-
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-
1451	SILVERLEALF	17,161	(12,715)	(11,342)	(7,044)	-	-
1452	SPRINGHAVEN INC	98,275	(12,864)	(11,475)	(7,125)	-	-
1453	SAFE HARBOR	45,754	(12,806)	(11,423)	(7,094)	-	-
1454	D.O.V.E.S.	3,977	(10,285)	(9,174)	(5,698)	-	-
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(40,275)	(5,054)	(4,508)	(2,800)	-	-
1457	KY RIVER CHILD ADVOCACY	34,978	(3,387)	(3,021)	(1,876)	-	-
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	109,529	(15,619)	(13,933)	(8,653)	-	-
1459	NURSING HOME OMBUDSMAN	88,055	(6,964)	(6,212)	(3,859)	-	-
1465	WESTERN KENTUCKY UNIV	715,211	(834,949)	(744,795)	(462,544)	-	-
1480	KASAP	23,262	(9,360)	(8,350)	(5,185)	-	-
1481	ZEROV	170,466	(21,364)	(19,057)	(11,835)	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	27,714	(4,122)	(3,677)	(2,284)	-	-
1484	BUFFALO TR CHILD ADV INC	664	(3,071)	(2,740)	(1,702)	-	-
1485	CUMBERLAND V C A CENTER	28,256	(6,753)	(6,024)	(3,741)	-	-
1486	LAKE CUMB CHILD ADV CTR	23,652	(4,863)	(4,338)	(2,695)	-	-
1487	B.R.A.S.S.	98,220	(16,463)	(14,685)	(9,121)	-	-
1488	WOMEN AWARE	(4,364)	(5,337)	(4,761)	(2,956)	-	-
1489	BETHANY HOUSE ABUSE SHEL	38,780	(11,197)	(9,988)	(6,204)	-	-
1490	HOPE HARBOR INC	26,174	(8,007)	(7,142)	(4,436)	-	-
1491	CHILD ADV CTR OF GRN RVR	9,757	(4,331)	(3,864)	(2,399)	-	-
1492	CSG HEADQUARTERS	182,118	(104,944)	(93,613)	(58,136)	-	-
1994	KY HIGHER ED STUD LN CORP	486,849	(410,766)	(366,413)	(227,555)	-	-
3022	LEX FAYETTE CO HLTH DEPT	1,327,382	(431,586)	(384,985)	(239,090)	-	-
3023	LAKE CUMBERLAND DISTRICT	789,144	(356,382)	(317,902)	(197,428)	-	-
3024	WEDCO DIST HEALTH DEPT	248,349	(128,644)	(114,754)	(71,267)	-	-
3025	NORTHERN KY DIST HLTH DEP	950,844	(297,514)	(265,390)	(164,818)	-	-
3026	BARREN RVR DIST HLTH DEPT	779,654	(322,522)	(287,698)	(178,671)	-	-
3027	GREEN RVR DIST HLTH DEPT	902,424	(399,174)	(356,073)	(221,134)	-	-
3028	LINCOLN TRL DIST HLTH DEP	698,328	(314,975)	(280,965)	(174,490)	-	-
3029	PURCHASE DIST HLTH DEPT	348,155	(199,523)	(177,980)	(110,532)	-	-
3030	MERCER CO HEALTH DEPT	118,761	(42,427)	(37,846)	(23,503)	-	-
3031	CUMBERLAND VLY DIST HEALT	837,395	(406,078)	(362,231)	(224,958)	-	-
3033	KY RIVER DIST HEALTH DEPT	733,042	(323,615)	(288,673)	(179,277)	-	-
3034	BOURBON CO HEALTH CENTER	91,251	(38,026)	(33,920)	(21,066)	-	-
3035	CLARK CO HEALTH DEPT	132,812	(80,043)	(71,400)	(44,342)	-	-
3036	GATEWAY DIST HEALTH DEPT	357,132	(145,181)	(129,505)	(80,427)	-	-
3037	BOYLE CO HEALTH DEPT	84,205	(31,710)	(28,286)	(17,567)	-	-
3038	PIKE CO HEALTH DEPT	311,012	(117,559)	(104,866)	(65,126)	-	-
3039	FLOYD CO HEALTH CENTER	183,602	(60,913)	(54,336)	(33,744)	-	-
3040	MARTIN CO HEALTH DEPT	144,479	(26,364)	(23,517)	(14,604)	-	-
3042	BUFFALO TRACE HEALTH DEPT	157,833	(51,258)	(45,724)	(28,395)	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	214,395	(105,050)	(93,707)	(58,196)	-	-
3045	PENNYRILE DIST HLTH DEPT	66,609	(76,797)	(68,505)	(42,544)	-	-
3047	BREATHITT CO HEALTH DEPT	106,795	(83,622)	(74,593)	(46,326)	-	-
3048	GREENUP CO HLTH DEPT	83,692	(56,296)	(50,217)	(31,187)	-	-
3049	WHITLEY CO HEALTH DEPT	236,382	(134,984)	(120,409)	(74,778)	-	-
3050	LAUREL CO HEALTH DEPT	108,365	(67,830)	(60,506)	(37,576)	-	-
3051	KNOX CO HEALTH DEPT	218,450	(129,562)	(115,573)	(71,775)	-	-
3052	MONROE CO HEALTH DEPT	49,145	(16,843)	(15,024)	(9,330)	-	-
3053	BULLITT CO HEALTH DEPT	97,403	(68,104)	(60,750)	(37,728)	-	-
3054	THREE RIVERS DIST HLTH	444,446	(117,576)	(104,881)	(65,135)	-	-
3055	ESTILL CO HEALTH DEPT	52,897	(26,367)	(23,520)	(14,608)	-	-
3056	OLDHAM CO HEALTH DEPT	60,349	(51,607)	(46,034)	(28,589)	-	-
3057	LEWIS CO HEALTH DEPT	66,664	(18,429)	(16,439)	(10,209)	-	-
3058	FLEMING CO HEALTH DEP	30,973	(20,928)	(18,669)	(11,594)	-	-



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Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
3059	JESSAMINE CO HEALTH DEPT	71,471	(45,664)	(40,734)	(25,297)	-	-
3060	POWELL CO HEALTH DEPT	58,274	(21,698)	(19,355)	(12,019)	-	-
3061	ANDERSON CO HEALTH DEPT	74,242	(24,743)	(22,072)	(13,706)	-	-
3062	MADISON CO HEALTH DEP	454,410	(244,299)	(217,921)	(135,337)	-	-
3064	JOHNSON CO HEALTH DEPT	158,281	(74,418)	(66,382)	(41,226)	-	-
3065	MAGOFFIN CO HEALTH DEPT	108,095	(31,823)	(28,387)	(17,629)	-	-
3066	ALLEN CO HEALTH DEPT	119,985	(40,300)	(35,949)	(22,326)	-	-
3067	FRANKLIN CO HEALTH DEPT	281,469	(112,097)	(99,993)	(62,100)	-	-
3068	LINCOLN CO HEALTH DEPT	29,889	(23,993)	(21,402)	(13,292)	-	-
3069	WOODFORD CO HEALTH DEPT	121,351	(30,374)	(27,094)	(16,826)	-	-
3072	MUHLENBERG CO.HEALTH DEPT	67,331	(39,683)	(35,398)	(21,984)	-	-
3073	MARSHALL CO HEALTH DEPT	111,289	(73,291)	(65,377)	(40,601)	-	-
3074	CHRISTIAN CO HEALTH DEPT	160,093	(66,651)	(59,454)	(36,924)	-	-
3075	HOPKINS CO HEALTH DEPT	263,487	(87,107)	(77,702)	(48,255)	-	-
3076	TODD CO HEALTH DEPT	69,040	(27,108)	(24,181)	(15,018)	-	-
3077	BRACKEN CO HEALTH DEPT	67,296	(13,275)	(11,842)	(7,355)	-	-
3078	MONTGOMERY CO HEALTH DEPT	241,444	(60,275)	(53,767)	(33,390)	-	-
3079	GARRARD COUNTY HEALTH DPT	51,823	(19,708)	(17,580)	(10,917)	-	-
3080	BRECKINRIDGE CO HEALTH BD	95,857	(35,666)	(31,815)	(19,758)	-	-
3081	ASHLAND BOYD CO HEALTH DP	183,882	(81,397)	(72,608)	(45,091)	-	-
3082	LAWRENCE CO HEALTH DEPT	111,654	(23,226)	(20,718)	(12,865)	-	-
3083	GRAVES CO HEALTH CENTER	60,102	(33,528)	(29,908)	(18,573)	-	-
3084	CALLOWAY CO HEALTH DEPT	28,520	(22,187)	(19,792)	(12,292)	-	-
3085	BELL CO HEALTH DEPT	102,557	(51,067)	(45,553)	(28,291)	-	-
3086	GRAYSON COUNTY HEALTH DEPT	112,614	(26,143)	(23,320)	(14,483)	-	-
3087	HARLAN CO HEALTH DEPT	65,026	(35,140)	(31,346)	(19,466)	-	-
3088	CARTER CO HEALTH DEPT	90,333	(28,050)	(25,021)	(15,541)	-	-
3801	KENTUCKY STATE UNIVERSITY	256,146	(202,540)	(180,671)	(112,204)	-	-
5470	KCTS	435,821	(751,410)	(670,276)	(416,266)	-	-
7403	ASST OF COMMONWEALTH ATTY	96,581	(32,974)	(29,413)	(18,267)	-	-
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	26,412	(11,320)	(10,098)	(6,270)	-	-
7409	MUN ELEC POW ASSOC OF KY	(41,454)	(7,324)	(6,533)	(4,057)	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	6,015	(5,935)	(5,294)	(3,289)	-	-
7416	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-
7417	KY ASSOC OF REGIONAL PROG	16,243	(8,379)	(7,474)	(4,643)	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	3,747	(989)	(882)	(548)	-	-
7718	MASTER COMM BOONE CO	5,142	(1,101)	(982)	(610)	-	-
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	2,203	(495)	(442)	(275)	-	-
7724	MASTER COMM CHRISTIAN CO	1,498	(304)	(271)	(168)	-	-
7725	MASTER COMM CLARK CO	121	(134)	(119)	(74)	-	-
7727	MASTER COMM CLINTON/CUMBE	(3,541)	(21)	(19)	(12)	-	-
7730	MASTER COMM DAVIESS CO	3,368	(713)	(636)	(394)	-	-
7734	MASTER COMM FAYETTE CO	4,797	(1,110)	(990)	(614)	-	-
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	1,861	(405)	(362)	(225)	-	-
7743	MASTER COMM GRAYSON CO	6,271	(372)	(332)	(206)	-	-
7747	MASTER COMM HARDIN CO	(7,235)	(1,049)	(936)	(581)	-	-
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	-	-	-
7751	MASTER COMM HENDERSON CO	2,607	(258)	(230)	(142)	-	-
7752	HENRY/ TRIMBLE MASTER COM	(4,784)	(589)	(525)	(326)	-	-
7753	MASTER COMM HOPKINS CO	6,221	(442)	(394)	(246)	-	-
7756	MASTER COMM JEFF CIRCUIT	12,817	(2,849)	(2,542)	(1,579)	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	1,698	(447)	(398)	(247)	-	-
7759	MASTER COMM KENTON CO	6,936	(1,303)	(1,162)	(723)	-	-
7763	MASTER COMM LAUREL CO	2,115	(479)	(427)	(266)	-	-
7773	MASTER COMM MCCracken CO	5,014	(864)	(771)	(479)	-	-
7776	MASTER COMM MADISON CO	3,205	(755)	(673)	(418)	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(2,507)	(626)	(559)	(347)	-	-
7790	MASTER COMM NELSON CO	1,799	(404)	(361)	(224)	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	329	(614)	(548)	(340)	-	-
7794	MASTER COMM OWEN CO	6,331	(304)	(271)	(168)	-	-
7798	MASTER COMM PIKE CO	2,865	(698)	(623)	(386)	-	-
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	4,514	(785)	(700)	(435)	-	-



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Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
7807	MASTER COMM SIMPSON CO	1,540	(260)	(232)	(145)	-	-
7814	MASTER COMM WARREN CO	12,363	(1,139)	(1,016)	(632)	-	-
7817	LOGAN CO MASTER COM	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	1,312	(233)	(208)	(130)	-	-
7821	MASTER COMM MUHLENBERG CO	(62)	(562)	(501)	(312)	-	-
8024	SEVEN CO SERVICES INC	(2,852,232)	(646,958)	(577,102)	(358,401)	-	-
8201	KY RIVER COMM CARE INC	(493,560)	(111,959)	(99,871)	(62,024)	-	-
8202	NORTHERN KY REG MHMR BD	501,529	(241,310)	(215,255)	(133,681)	-	-
8204	COMMUNICARE INC	748,530	(334,029)	(297,962)	(185,044)	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	823,068	(409,628)	(365,399)	(226,925)	-	-
8208	CUMBERLAND RIVER MHMR	1,161,882	(538,472)	(480,330)	(298,303)	-	-
8209	FOUR RIVERS BEHAVIORAL HEALTH	939,679	(215,445)	(192,182)	(119,353)	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	2,579,580	(1,022,111)	(911,748)	(566,229)	-	-
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	2,670,519	(274,009)	(244,423)	(151,795)	-	-
8216	COMPREHEND INC REG MHMR B	244,833	(146,812)	(130,960)	(81,331)	-	-
8220	LIFESKILLS INC	2,151,014	(697,114)	(621,842)	(386,187)	-	-
8221	MOUNTAIN COMP CARE CENTER	243,659	(221,394)	(197,489)	(122,649)	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	15,435	(11,560)	(10,312)	(6,404)	-	-
10010	LEGS LEGISLATIVE RES COMM	1,927,446	(1,615,001)	(1,440,621)	(894,678)	-	-
20020	JUDL JUDICIAL RET SYSTEM	3,791	(1,377)	(1,229)	(764)	-	-
20025	JUDL ADM OFF OF THE COURT	4,204,329	(2,549,125)	(2,273,882)	(1,412,163)	-	-
31030	UNIFIED PROSECUTORIAL SYS	18,562,612	(3,532,030)	(3,150,657)	(1,956,672)	-	-
31035	DEPT OF AGRICULTURE	(188,945)	(576,008)	(513,813)	(319,097)	-	-
31040	ATTORNEY GENERALS OFFICE	11,305,252	(695,715)	(620,595)	(385,412)	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	19,546,923	(791,368)	(705,920)	(438,403)	-	-
31066	REGISTRY OF ELECTION	141,982	(38,479)	(34,324)	(21,317)	-	-
31070	GOVERNORS OFFICE	46,213	(108,316)	(96,621)	(60,004)	-	-
31074	DEPT OF VETERANS AFFAIRS	11,585,131	(1,985,581)	(1,771,187)	(1,099,973)	-	-
31076	MILITARY AFFAIRS COMM	(9,185)	(3,519)	(3,139)	(1,949)	-	-
31082	KY INFRASTRUCTURE	646,284	(66,383)	(59,216)	(36,775)	-	-
31085	LT GOVERNORS OFFICE	(45,947)	(26,763)	(23,873)	(14,825)	-	-
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	1,199,623	(76,466)	(68,209)	(42,359)	-	-
31095	DEPT MILITARY AFFAIRS	(8,536,084)	(730,982)	(652,054)	(404,948)	-	-
31097	OFF OF MINORITY EMPWOMENT	(136,848)	(4,572)	(4,079)	(2,533)	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	-	-	-	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	(814,744)	(142,727)	(127,316)	(79,067)	-	-
31120	SECRETARY OF STATE	(40,309)	(98,052)	(87,465)	(54,318)	-	-
31125	STATE TREASURERS OFFICE	1,053,917	(98,833)	(88,161)	(54,751)	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	45,944	(8,721)	(7,780)	(4,831)	-	-
31137	KY COMM NETWORK AUTH	(115,926)	(44,854)	(40,011)	(24,849)	-	-
31150	BOARD OF ACCOUNTANCY	(39,733)	(11,684)	(10,423)	(6,472)	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	67,924	(6,746)	(6,018)	(3,736)	-	-
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	48,028	(24,324)	(21,698)	(13,475)	-	-
31180	BOARD OF DENTISTRY	(75,813)	(12,229)	(10,909)	(6,774)	-	-
31185	BOARD OF ELECTIONS	11,709	(30,426)	(27,141)	(16,855)	-	-
31190	BRD OF EMBALMERS/FUN DIR	50,065	(11,928)	(10,640)	(6,608)	-	-
31200	BOARD OF EXM ARCHITECTS	(19,050)	(7,989)	(7,127)	(4,427)	-	-
31205	KY LANDSCAPE ARCH REG BD	(3,141)	(1,357)	(1,211)	(752)	-	-
31215	BD EXAMINERS OF SOCIAL WK	32,003	(7,279)	(6,493)	(4,031)	-	-
31225	BD OF HAIRDRESSERS/CSMTG	134,369	(38,559)	(34,395)	(21,362)	-	-
31245	BD OF MEDICAL LICENSURE	32,640	(49,898)	(44,510)	(27,643)	-	-
31250	BOARD OF NURSING	658,160	(200,965)	(179,266)	(111,330)	-	-
31260	BOARD OF OPTOMETRIC EXM	(5,749)	(4,161)	(3,711)	(2,305)	-	-
31263	KY RESPIRATORY CARE BD	41,904	(5,831)	(5,201)	(3,230)	-	-
31268	PERSONNEL BOARD	(212,404)	(15,500)	(13,827)	(8,587)	-	-
31270	KY BOARD OF PHARMACY	40,253	(61,488)	(54,849)	(34,063)	-	-
31275	BD OF PHYSICAL THERAPY	349	(9,937)	(8,864)	(5,506)	-	-
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	45,660	(34,276)	(30,575)	(18,989)	-	-
31310	KY BOARD OF VET EXAMINER	473,858	(7,101)	(6,334)	(3,934)	-	-
31345	SCHOOL FAC CONSTR COMM	(36,520)	(7,298)	(6,510)	(4,043)	-	-



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
31354	EXECUTIVE BRANCH ETH COMM	19,555	(14,878)	(13,272)	(8,243)	-	-
31370	COMMISSION ON HUMAN RIGHT	(440,107)	(48,413)	(43,185)	(26,819)	-	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(890,573)	(101,351)	(90,407)	(56,147)	-	-
31765	OFFICE OF STATE BUD DIREC	(633,808)	(63,271)	(56,439)	(35,051)	-	-
35605	TRAN OFF OF THE SECRETARY	(76,419)	(222,953)	(198,880)	(123,511)	-	-
35607	TRAN OFFICE OF LEGAL SVC	(110,104)	(122,442)	(109,222)	(67,831)	-	-
35609	DIVISION OF FACILITY MANA	59,448	(88,931)	(79,329)	(49,266)	-	-
35615	TRAN DEPT OF AVIATION	32,067	(77,770)	(69,373)	(43,083)	-	-
35616	TRAN OFFICE OF PERSONNEL	(173,622)	(85,651)	(76,403)	(47,448)	-	-
35617	OFFICE OF INFORMAT TECHNO	(218,823)	(95,318)	(85,026)	(52,804)	-	-
35618	OFFICE OF AUDITS	(198,711)	(115,320)	(102,869)	(63,886)	-	-
35619	DOT PAYROLL DIVISION	(1,890,014)	(43,422)	(38,733)	(24,055)	-	-
35625	TRAN DEPT OF HIGHWAYS	29,605,908	(11,157,046)	(9,952,356)	(6,180,774)	-	-
35628	TRAN DEPT OF INTERGOV PRO	66,497	(37,756)	(33,680)	(20,916)	-	-
35630	TRAN DEPT OF VEH REGULATE	10,504,017	(672,225)	(599,642)	(372,399)	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	476,136	(268,606)	(239,604)	(148,803)	-	-
39075	KHEAA DIV OF FINANCIAL AF	(265,518)	(14,405)	(12,850)	(7,980)	-	-
39079	COMMONWEALTH OF TECHNOL	54,086	(702,753)	(626,873)	(389,309)	-	-
39084	KY RIVER AUTHORITY	(122,810)	(17,672)	(15,764)	(9,789)	-	-
39103	OFFICE OF PVA'S	5,025,658	(1,723,429)	(1,537,341)	(954,745)	-	-
39130	DEPT OF REVENUE	6,121,277	(1,979,996)	(1,766,206)	(1,096,877)	-	-
39750	OFFICE OF SECRETARY	664,069	(345,349)	(308,060)	(191,316)	-	-
39757	FIN OFFICE OF INSP GENERAL	196,812	(2,949)	(2,631)	(1,633)	-	-
39758	OFF OF THE CONTROLLER	2,228,077	(270,882)	(241,633)	(150,063)	-	-
39785	DEPT FACILITIES SUPP SVCS	939,044	(589,026)	(525,426)	(326,308)	-	-
50235	KY STATE FAIR BOARD	1,180,210	(585,160)	(521,977)	(324,165)	-	-
50410	COMM KY HERITAGE COUNCIL	36,100	(63,812)	(56,922)	(35,350)	-	-
50529	KY ARTS COUNCIL	308,237	(28,947)	(25,821)	(16,037)	-	-
50550	KY HISTORICAL SOCIETY	(17,248)	(97,089)	(86,606)	(53,785)	-	-
50660	DEPT OF FISH & WILDLIFE	(456,770)	(813,246)	(725,435)	(450,521)	-	-
50665	COMM KY HORSE PARK	860,745	(152,512)	(136,044)	(84,489)	-	-
50670	DEPT OF PARKS	3,268,699	(1,370,685)	(1,222,685)	(759,332)	-	-
50850	COMM OFFICE OF SECRETARY	(181,358)	(63,373)	(56,530)	(35,107)	-	-
50852	KY ARTISANS CTR AT BEREA	101,694	(38,266)	(34,134)	(21,200)	-	-
50860	DEPT OF TOURISM	562,212	(68,550)	(61,149)	(37,976)	-	-
51106	DEPT OF WORKPLACE STANDARDS	(38,303)	(260,526)	(232,396)	(144,326)	-	-
51107	DEPARTMENT OF WORKERS' CLAIMS	1,279,949	(434,852)	(387,899)	(240,900)	-	-
51113	KY OSH REVIEW COMMISSION	(3,405)	(11,527)	(10,282)	(6,385)	-	-
51114	WORKERS' COMP FUNDING COMMISSION	(124,631)	(42,022)	(37,484)	(23,280)	-	-
51142	OFFICE OF UNEMPLOYMENT INSURANCE	(5,206,489)	(447,433)	(399,121)	(247,867)	-	-
51143	DISABILITY DETERMINATION SVCS PROG	65,240,147	(977,634)	(872,074)	(541,590)	-	-
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	(169,075)	(22,121)	(19,733)	(12,255)	-	-
51407	KY ENVIRONMENTAL EDUC COU	17,373	(4,537)	(4,047)	(2,513)	-	-
51507	OFFICE OF THE SECRETARY	833,062	(466,996)	(416,572)	(258,707)	-	-
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	(159,723)	(29,643)	(26,442)	(16,421)	-	-
51509	OFFICE OR EDUCATIONAL PROGRAMS	118,581	(4,663)	(4,160)	(2,584)	-	-
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	(820,508)	(136)	(121)	(75)	-	-
51531	DEPT WORKFORCE INVESTMENT	924,065	(959,066)	(855,510)	(531,303)	-	-
51532	KY COMM ON PROPRIETARY ED	(15,027)	(5,761)	(5,139)	(3,191)	-	-
51540	EDUC DEPT OF EDUCATION	122,407	(761,555)	(679,325)	(421,886)	-	-
51545	KY EDUCATIONAL TV AUTHOR	(801,086)	(354,523)	(316,243)	(196,399)	-	-
51555	KY DEPT LIBRARY & ARCHIVE	1,546,876	(143,477)	(127,985)	(79,483)	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	(24,680,658)	(1,193,530)	(1,064,658)	(661,190)	-	-
53723	OFFICE INSPECTOR GENERAL	2,573,253	(630,742)	(562,637)	(349,418)	-	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	(28,596,686)	(253,914)	(226,498)	(140,663)	-	-
53727	DEPT FOR INCOME SUPPORT	(66,026,104)	(327,323)	(291,980)	(181,330)	-	-
53728	DEPT FOR PUBLIC HEALTH	31,701,809	(2,022,552)	(1,804,166)	(1,120,452)	-	-
53729	OFF HUMAN RESOURCE MANAGE	2,904,641	(1,124,380)	(1,002,974)	(622,884)	-	-
53730	SERVE KY	(192,389)	(57,951)	(51,694)	(32,102)	-	-
53736	H&FS DEPT FOR COMM BASE S	51,317,442	(14,090,918)	(12,569,445)	(7,806,081)	-	-
53739	HEALTH DATA AND ANALYTICS	-	-	-	-	-	-
53746	DEPT FOR MEDICAID SERVICE	525,242	(685,864)	(611,807)	(379,954)	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(24,170,258)	(15,217)	(13,574)	(8,430)	-	-



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
54500	J&PS OFF OF SECRETARY	(239,244)	(542,280)	(483,727)	(300,411)	-	-
54515	DEPT OF PUBLIC ADVOCACY	21,327,520	(2,082,245)	(1,857,414)	(1,153,521)	-	-
54520	J&PS DEPT OF KY STATE POL	(4,808,339)	(2,059,579)	(1,837,195)	(1,140,964)	-	-
54523	J&PS OF JUVENILE JUSTICE	(2,672,062)	(1,843,018)	(1,644,017)	(1,020,994)	-	-
54525	DEPT OF CRIMINAL JUST TRN	320,427	(433,223)	(386,445)	(239,996)	-	-
54527	J&PS DEPT OF CORRECTIONS	847,145	(997,396)	(889,702)	(552,537)	-	-
55790	OFFICE OF THE SECRETARY	(61,510)	(254,061)	(226,629)	(140,744)	-	-
55793	DEPT PERSONNEL ADMIN	(318,179)	(111,752)	(99,686)	(61,909)	-	-
55794	DEPT FOR EMPLOYEE INS	(159,666)	(127,954)	(114,138)	(70,884)	-	-
56102	OFFICE OF THE SECRETARY	-	-	-	-	-	-
56106	DEPT OF WRKPLACE STANDARD	-	-	-	-	-	-
56107	DEPT OF WORKERS CLAIMS	-	-	-	-	-	-
56113	KY OSH REVIEW COMMISSION	-	-	-	-	-	-
56114	WORKERS COMP FUNDING COMM	-	-	-	-	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	(37,378)	-	-	-	-	-
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	1,022,319	(285,294)	(254,489)	(158,048)	-	-
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	(256,510)	(154,175)	(137,528)	(85,410)	-	-
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(9,534,204)	(1,244,102)	(1,109,770)	(689,207)	-	-
57129	DEPT FOR ENVIRONM PROTECT	635,914	(1,933,634)	(1,724,849)	(1,071,194)	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	(430,329)	(235,513)	(210,084)	(130,469)	-	-
57140	KY NATURE PRESERVES	200,543	(59,302)	(52,899)	(32,851)	-	-
57141	OFFICE OF ENERGY POLICY	300,753	(28,575)	(25,489)	(15,831)	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING & GAMING CORP	1,033,153	(191,150)	(170,511)	(105,894)	-	-
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	421,794	(33,188)	(29,604)	(18,384)	-	-
58675	OFFICE OF THE SECRETARY	(353,946)	(206,435)	(184,145)	(114,362)	-	-
58676	DEPT OF INSURANCE	901,874	(212,974)	(189,978)	(117,984)	-	-
58677	OFF OF OCCUP & PROFESSION	850,128	(100,813)	(89,928)	(55,849)	-	-
58678	KY BOXING & WRESTLING AUT	1,717	(3,168)	(2,826)	(1,756)	-	-
58680	DEPT OF ALCOHOL & BEVERA	395,994	(44,306)	(39,522)	(24,545)	-	-
58681	DEPT OF CHARITABLE GAMING	(699,912)	(60,893)	(54,318)	(33,734)	-	-
58685	DEPT OF FINANCIAL INSTITU	1,279,142	(374,157)	(333,758)	(207,276)	-	-
58690	DEPT OF HOUSING & BUILD C	(1,781,969)	(554,833)	(494,925)	(307,366)	-	-
014A	BRECKINRIDGE CO ATTORNEY	13,472	(5,102)	(4,551)	(2,826)	-	-
024A	CHRISTIAN COUNTY ATTORNEY	4,296	(4,300)	(3,836)	(2,381)	-	-
031A	EDMONSON COUNTY ATTORNEY	2,085	(2,141)	(1,910)	(1,187)	-	-
060A	KNOTT COUNTY ATTORNEY	(3,874)	(3,945)	(3,519)	(2,185)	-	-
071A	LOGAN COUNTY ATTORNEY	2,638	(8,303)	(7,407)	(4,598)	-	-
086A	MONROE CO ATTORNEY	2,596	(2,589)	(2,309)	(1,435)	-	-
116A	WAYNE COUNTY ATTORNEY	2,786	(2,802)	(2,499)	(1,552)	-	-
W002	ALLEN COUNTY ATTORNEY	8,930	(7,701)	(6,869)	(4,265)	-	-
W003	ANDERSON COUNTY ATTORNEY	7,790	(8,271)	(7,378)	(4,582)	-	-
W005	BARREN COUNTY ATTORNEY	35,640	(13,241)	(11,812)	(7,335)	-	-
W006	BATH COUNTY ATTORNEY	17	(8)	(7)	(4)	-	-
W007	BELL COUNTY ATTORNEY	10,698	(9,868)	(8,802)	(5,466)	-	-
W008	BOONE COUNTY ATTORNEY	3,266	(25,502)	(22,748)	(14,126)	-	-
W011	BOYLE COUNTY ATTORNEY	(1,838)	(827)	(738)	(458)	-	-
W015	BULLITT COUNTY ATTORNEY	(8,727)	(5,387)	(4,805)	(2,984)	-	-
W018	CALLOWAY COUNTY ATTORNEY	278	(229)	(205)	(127)	-	-
W021	CARROLL COUNTY ATTORNEY	19,618	(4,445)	(3,965)	(2,462)	-	-
W022	CHILD SUPPORT ENFORCEMENT	2,729	(1,629)	(1,453)	(902)	-	-
W023	CASEY COUNTY ATTORNEY	3,471	(4,428)	(3,950)	(2,454)	-	-
W025	CLARK COUNTY ATTORNEY	30,050	(6,874)	(6,132)	(3,808)	-	-
W028	CRITTENDEN CO ATTORNEY	1,560	(1,531)	(1,366)	(850)	-	-
W030	DAVISS COUNTY ATTORNEY	6,647	(6,917)	(6,170)	(3,833)	-	-
W036	FLOYD COUNTY ATTORNEY	16,326	(6,109)	(5,449)	(3,383)	-	-
W037	FRANKLIN COUNTY ATTORNEY	40,103	(22,103)	(19,716)	(12,245)	-	-
W039	GALLATIN COUNTY ATTORNEY	(22,471)	(67)	(60)	(37)	-	-
W040	GARRARD COUNTY ATTORNEY	3,737	(4,686)	(4,180)	(2,597)	-	-
W041	GRANT COUNTY CHILD SUPPOR	(10,275)	(1,611)	(1,437)	(893)	-	-
W042	GRAVES COUNTY ATTORNEY	5,097	(14,304)	(12,760)	(7,925)	-	-



# Appendix A: Collective Pension Amounts - KERS Non-Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
W046	HANCOCK COUNTY ATTORNEY	2,800	(1,829)	(1,631)	(1,012)	-	-
W049	HARRISON COUNTY ATTORNEY	8,859	(1,068)	(953)	(593)	-	-
W053	HICKMAN COUNTY ATTORNEY	7,789	(4,727)	(4,216)	(2,618)	-	-
W054	HOPKINS COUNTY ATTORNEY	30,915	(10,329)	(9,214)	(5,721)	-	-
W055	JACKSON COUNTY ATTORNEY	5,397	(3,066)	(2,735)	(1,698)	-	-
W056	JEFFERSON CO ATTORNEY	6,946	(74,482)	(66,440)	(41,262)	-	-
W058	JOHNSON COUNTY ATTORNEY	1,008	(971)	(866)	(538)	-	-
W061	KNOX COUNTY ATTORNEY	49	(24)	(21)	(13)	-	-
W062	LARUE COUNTY ATTORNEY	17,882	(5,099)	(4,548)	(2,825)	-	-
W063	LAUREL COUNTY ATTORNEY	11,245	(1,808)	(1,613)	(1,003)	-	-
W065	LEE COUNTY ATTORNEY	2,402	(3,725)	(3,323)	(2,064)	-	-
W067	LETCHER COUNTY ATTORNEY	3,914	(255)	(227)	(141)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	9,644	(4,870)	(4,344)	(2,698)	-	-
W074	MCCREARY COUNTY ATTORNEY	11,154	(8,890)	(7,930)	(4,925)	-	-
W076	MADISON COUNTY ATTORNEY	5,515	(29,871)	(26,645)	(16,548)	-	-
W077	MAGOFFIN CO ATTORNEY	3,250	(1,410)	(1,258)	(782)	-	-
W082	MEADE COUNTY ATTORNEY	20,340	(7,155)	(6,382)	(3,963)	-	-
W083	MENIFEE COUNTY ATTORNEY	3,918	(2,520)	(2,248)	(1,395)	-	-
W084	MERCER COUNTY ATTORNEY	(4,115)	(2,282)	(2,035)	(1,264)	-	-
W087	MONTGOMERY CO ATTORNEY	20,161	(7,822)	(6,977)	(4,332)	-	-
W088	MORGAN COUNTY ATTORNEY	15,266	(8,298)	(7,402)	(4,595)	-	-
W092	OHIO COUNTY ATTORNEY	27	(81)	(72)	(45)	-	-
W093	OLDHAM COUNTY ATTORNEY	8,526	(9,140)	(8,153)	(5,065)	-	-
W094	OWEN COUNTY ATTORNEY	2,584	(2,456)	(2,191)	(1,360)	-	-
W096	PENDLETON COUNTY ATTORNEY	657	(655)	(584)	(363)	-	-
W099	POWELL COUNTY ATTORNEY	78	(110)	(98)	(61)	-	-
W100	PULASKI COUNTY ATTORNEY	41,190	(9,354)	(8,344)	(5,182)	-	-
W102	ROCKCASTLE CO ATTORNEY	3,018	(4,012)	(3,579)	(2,224)	-	-
W103	ROWAN COUNTY ATTORNEY	4,531	(3,603)	(3,214)	(1,996)	-	-
W105	SCOTT COUNTY ATTORNEY	332	(152)	(136)	(85)	-	-
W106	SHELBY COUNTY ATTORNEY	17,898	(2,735)	(2,439)	(1,515)	-	-
W107	SIMPSON COUNTY ATTORNEY	2,370	(2,443)	(2,179)	(1,354)	-	-
W108	SPENCER COUNTY ATTORNEY	37,902	(5,607)	(5,002)	(3,105)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	3,981	(3,915)	(3,492)	(2,168)	-	-
W112	TRIMBLE COUNTY ATTORNEY	4,247	(3,631)	(3,239)	(2,010)	-	-
W113	UNION COUNTY ATTORNEY	3,129	(1,995)	(1,779)	(1,105)	-	-
W117	WEBSTER COUNTY ATTORNEY	12,067	(6,515)	(5,811)	(3,609)	-	-
W118	WHITLEY COUNTY ATTORNEY	8,146	(9,391)	(8,377)	(5,201)	-	-
X034	FAYETTE CO ATTORNEY OFF	5,505	(13,576)	(12,110)	(7,522)	-	-
X059	KENTON COUNTY ATTORNEY	4,818	(4,897)	(4,368)	(2,713)	-	-
<b>TOTAL</b>		<b>163,899,074</b>	<b>(91,706,157)</b>	<b>(81,804,148)</b>	<b>(50,803,334)</b>	-	-



## **APPENDIX B**

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### **COLLECTIVE PENSION AMOUNTS – KERS HAZARDOUS PENSION PLAN**

# Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2025 Contributions	2025 Proportionate Share	2024 Proportionate Share	Net Pension Liability as of June 30, 2025			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					6.25%	Less 1.00% 5.25%	Plus 1.00% 7.25%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1430	EASTERN KY UNIV	374,086	0.571124%	0.572726%	1,933,762	2,993,291	1,097,521	341,214	(109,045)	232,169	-	232,169
1440	MOREHEAD STATE UNIVERSITY	42,372	0.064690%	0.111640%	219,033	339,044	124,314	38,649	(205,379)	(166,730)	-	(166,730)
1445	MURRAY STATE UNIV	132,563	0.202387%	0.180516%	685,260	1,060,721	388,924	120,915	(130,523)	(9,608)	-	(9,608)
1450	NORTHERN KY UNIVERSITY	181,354	0.276877%	0.322605%	937,475	1,451,127	532,071	165,418	(249,324)	(83,906)	-	(83,906)
1465	WESTERN KENTUCKY UNIV	295,749	0.451526%	0.415188%	1,528,817	2,366,472	867,691	269,761	(61,437)	208,324	-	208,324
3801	KENTUCKY STATE UNIVERSITY	77,530	0.118366%	0.072082%	400,774	620,363	227,462	70,717	70,812	141,529	-	141,529
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	428,355	0.653977%	0.431037%	2,214,293	3,427,528	1,256,738	390,714	350,363	741,077	-	741,077
31095	DEPT MILITARY AFFAIRS	561,815	0.857734%	0.882011%	2,904,191	4,495,430	1,648,295	512,447	(389,421)	123,026	-	123,026
35615	TRAN DEPT OF AVIATION	52,158	0.079631%	0.069596%	269,622	417,350	153,026	47,575	(19,732)	27,843	-	27,843
39079	COMMONWEALTH OF TECHNOL	86,645	0.132283%	0.105104%	447,895	693,302	254,206	79,031	6,320	85,351	-	85,351
50660	DEPT OF FISH & WILDLIFE	1,564,290	2.388233%	2.506923%	8,086,290	12,516,857	4,589,434	1,426,832	(1,020,838)	405,994	-	405,994
50665	COMM KY HORSE PARK	82,645	0.126176%	0.145036%	427,218	661,295	242,471	75,383	(99,236)	(23,853)	-	(23,853)
50670	DEPT OF PARKS	403,132	0.615470%	0.475049%	2,083,913	3,225,711	1,182,740	367,708	108,685	476,393	-	476,393
53729	OFF HUMAN RESOURCE MANAGE	1,075,953	1.642678%	1.367638%	5,561,924	8,609,363	3,156,711	981,406	914,286	1,895,692	-	1,895,692
54520	J&PS DEPT OF KY STATE POL	1,781,004	2.719093%	2.793355%	9,206,545	14,250,912	5,225,243	1,624,502	(1,275,233)	349,269	-	349,269
54523	J&PS OF JUVENILE JUSTICE	7,798,754	11.906510%	12.019307%	40,314,112	62,402,654	22,880,574	7,113,456	3,609,068	10,722,524	-	10,722,524
54527	J&PS DEPT OF CORRECTIONS	49,162,423	75.057233%	76.685935%	254,135,401	393,378,965	144,236,438	44,842,382	(8,920,010)	35,922,372	-	35,922,372
57128	DEPT FOR NATURAL RESOURCE	790,593	1.207014%	0.000000%	4,086,814	6,326,025	2,319,502	721,122	2,563,488	3,284,610	-	3,284,610
58676	DEPT OF INSURANCE	96,945	0.148008%	0.130548%	501,139	775,718	284,425	88,426	18,204	106,630	-	106,630
58680	DEPT OF ALCOHOL & BEVERA	511,548	0.780990%	0.713704%	2,644,345	4,093,210	1,500,818	466,597	(120,321)	346,276	-	346,276
<b>TOTAL</b>		<b>65,499,914</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>338,588,823</b>	<b>524,105,338</b>	<b>192,168,604</b>	<b>59,744,255</b>	<b>(4,959,273)</b>	<b>54,784,982</b>	<b>-</b>	<b>54,784,982</b>



## Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
1430	EASTERN KY UNIV	132,064	-	120,315	-	252,379	-	-	469,087	16,133	485,220
1440	MOREHEAD STATE UNIVERSITY	14,959	-	13,628	-	28,587	-	-	53,133	82,385	135,518
1445	MURRAY STATE UNIV	46,799	-	42,635	32,933	122,367	-	-	166,229	-	166,229
1450	NORTHERN KY UNIVERSITY	64,024	-	58,328	-	122,352	-	-	227,410	85,249	312,659
1465	WESTERN KENTUCKY UNIV	104,409	-	95,120	52,019	251,548	-	-	370,857	-	370,857
3801	KENTUCKY STATE UNIVERSITY	27,370	-	24,935	76,951	129,256	-	-	97,219	-	97,219
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	151,223	-	137,769	368,696	657,688	-	-	537,138	-	537,138
31095	DEPT MILITARY AFFAIRS	198,338	-	180,693	-	379,031	-	-	704,492	61,901	766,393
35615	TRAN DEPT OF AVIATION	18,413	-	16,775	15,421	50,609	-	-	65,404	-	65,404
39079	COMMONWEALTH OF TECHNOL	30,588	-	27,867	43,718	102,173	-	-	108,649	-	108,649
50660	DEPT OF FISH & WILDLIFE	552,244	-	503,112	-	1,055,356	-	-	1,961,553	260,362	2,221,915
50665	COMM KY HORSE PARK	29,176	-	26,581	-	55,757	-	-	103,633	35,440	139,073
50670	DEPT OF PARKS	142,318	-	129,657	227,460	499,435	-	-	505,510	-	505,510
53729	OFF HUMAN RESOURCE MANAGE	379,845	-	346,051	435,286	1,161,182	-	-	1,349,198	-	1,349,198
54520	J&PS DEPT OF KY STATE POL	628,750	-	572,811	-	1,201,561	-	-	2,233,301	191,583	2,424,884
54523	J&PS OF JUVENILE JUSTICE	2,753,205	-	2,508,257	-	5,261,462	-	-	9,779,300	473,086	10,252,386
54527	J&PS DEPT OF CORRECTIONS	17,355,877	-	15,811,755	-	33,167,632	-	-	61,647,550	4,562,894	66,210,444
57128	DEPT FOR NATURAL RESOURCE	279,104	-	254,273	2,050,790	2,584,167	-	-	991,370	-	991,370
58676	DEPT OF INSURANCE	34,225	-	31,180	26,609	92,014	-	-	121,565	-	121,565
58680	DEPT OF ALCOHOL & BEVERA	180,592	-	164,525	97,611	442,728	-	-	641,459	-	641,459
<b>TOTAL</b>		<b>23,123,523</b>	<b>-</b>	<b>21,066,267</b>	<b>3,427,495</b>	<b>47,617,285</b>	<b>-</b>	<b>-</b>	<b>82,134,057</b>	<b>5,769,032</b>	<b>87,903,089</b>

## Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	91,643	(144,602)	(115,356)	(64,526)	-	-
1440	MOREHEAD STATE UNIVERSITY	(70,177)	(16,379)	(13,066)	(7,309)	-	-
1445	MURRAY STATE UNIV	71,125	(51,242)	(40,878)	(22,867)	-	-
1450	NORTHERN KY UNIVERSITY	(33,000)	(70,102)	(55,924)	(31,281)	-	-
1465	WESTERN KENTUCKY UNIV	137,226	(114,322)	(91,200)	(51,013)	-	-
3801	KENTUCKY STATE UNIVERSITY	99,288	(29,969)	(23,908)	(13,374)	-	-
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	492,107	(165,580)	(132,091)	(73,886)	-	-
31095	DEPT MILITARY AFFAIRS	99,961	(217,169)	(173,246)	(96,908)	-	-
35615	TRAN DEPT OF AVIATION	30,448	(20,162)	(16,084)	(8,997)	-	-
39079	COMMONWEALTH OF TECHNOL	68,681	(33,493)	(26,719)	(14,945)	-	-
50660	DEPT OF FISH & WILDLIFE	190,318	(604,675)	(482,379)	(269,823)	-	-
50665	COMM KY HORSE PARK	(11,630)	(31,946)	(25,485)	(14,255)	-	-
50670	DEPT OF PARKS	343,604	(155,830)	(124,314)	(69,535)	-	-
53729	OFF HUMAN RESOURCE MANAGE	745,273	(415,908)	(331,790)	(185,591)	-	-
54520	J&PS DEPT OF KY STATE POL	321,533	(688,445)	(549,206)	(307,205)	-	-
54523	J&PS OF JUVENILE JUSTICE	1,773,775	(3,014,601)	(2,404,894)	(1,345,204)	-	-
54527	J&PS DEPT OF CORRECTIONS	9,601,053	(19,003,687)	(15,160,168)	(8,480,010)	-	-
57128	DEPT FOR NATURAL RESOURCE	2,278,564	(305,603)	(243,794)	(136,370)	-	-
58676	DEPT OF INSURANCE	54,539	(37,474)	(29,895)	(16,721)	-	-
58680	DEPT OF ALCOHOL & BEVERA	244,991	(197,738)	(157,745)	(88,239)	-	-
<b>TOTAL</b>		<b>16,529,324</b>	<b>(25,318,927)</b>	<b>(20,198,142)</b>	<b>(11,298,059)</b>	<b>-</b>	<b>-</b>

## **APPENDIX C**

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### **PROPORTIONATE SHARE CALCULATION – KERS NON-HAZARDOUS PENSION PLAN**

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,818,558	0.000000%	0.090429%	0.012606%
10010	LEGS LEGISLATIVE RES COMM	27,471,293	1.825050%	1.366021%	1.761061%
<b>SUBTOTAL</b>	<b>LEGISLATIVE BRANCH AGENCIES</b>	<b>29,289,851</b>	<b>1.825050%</b>	<b>1.456450%</b>	<b>1.773667%</b>
7716	MASTER COMMISSIONER BULLITT COUNTY	155,527	0.000000%	0.007734%	0.001078%
7718	MASTER COMM BOONE CO	173,290	0.000000%	0.008617%	0.001201%
7720	MASTER COMM CAMPBELL CO	77,903	0.000000%	0.003874%	0.000540%
7724	MASTER COMM CHRISTIAN CO	47,685	0.000000%	0.002371%	0.000331%
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.001045%	0.000146%
7727	MASTER COMM CLINTON/CUMBE	3,250	0.000000%	0.000162%	0.000023%
7730	MASTER COMM DAVIESS CO	112,084	0.000000%	0.005573%	0.000777%
7734	MASTER COMM FAYETTE CO	174,530	0.000000%	0.008679%	0.001210%
7741	MASTER COMM GRANT CO	63,736	0.000000%	0.003169%	0.000442%
7743	MASTER COMM GRAYSON CO	58,503	0.000000%	0.002909%	0.000406%
7747	MASTER COMM HARDIN CO	164,983	0.000000%	0.008204%	0.001144%
7751	MASTER COMM HENDERSON CO	40,482	0.000000%	0.002013%	0.000281%
7752	HENRY/ TRIMBLE MASTER COM	92,600	0.000000%	0.004605%	0.000642%
7753	MASTER COMM HOPKINS CO	69,546	0.000000%	0.003458%	0.000482%
7756	MASTER COMM JEFF CIRCUIT	448,216	0.000000%	0.022288%	0.003107%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	70,256	0.000000%	0.003494%	0.000487%
7759	MASTER COMM KENTON CO	205,002	0.000000%	0.010194%	0.001421%
7763	MASTER COMM LAUREL CO	75,355	0.000000%	0.003747%	0.000522%
7773	MASTER COMM MCCracken CO	135,960	0.000000%	0.006761%	0.000942%
7776	MASTER COMM MADISON CO	118,694	0.000000%	0.005902%	0.000823%
7782	MASTER COMM MEADE CO	98,610	0.000000%	0.004903%	0.000683%
7790	MASTER COMM NELSON CO	63,579	0.000000%	0.003161%	0.000441%
7793	MASTER COMM OLDHAM CO	96,609	0.000000%	0.004804%	0.000670%
7794	MASTER COMM OWEN CO	47,805	0.000000%	0.002377%	0.000331%
7798	MASTER COMM PIKE CO	109,784	0.000000%	0.005459%	0.000761%
7805	MASTER COMM SCOTT CO	123,511	0.000000%	0.006142%	0.000856%
7807	MASTER COMM SIMPSON CO	40,917	0.000000%	0.002035%	0.000284%
7814	MASTER COMM WARREN CO	179,170	0.000000%	0.008909%	0.001242%
7820	MASTER COMM BARREN CO	36,597	0.000000%	0.001820%	0.000254%
7821	MASTER COMM MUHLENBERG CO	88,405	0.000000%	0.004396%	0.000613%
20020	JUDL JUDICIAL RET SYSTEM	216,710	0.000000%	0.010776%	0.001502%
20025	JUDL ADM OFF OF THE COURT	89,627,508	2.508010%	4.456763%	2.779666%
<b>SUBTOTAL</b>	<b>JUDICIAL BRANCH AGENCIES</b>	<b>93,037,826</b>	<b>2.508010%</b>	<b>4.626344%</b>	<b>2.803308%</b>
31030	UNIFIED PROSECUTORIAL SYS	75,811,831	3.864696%	3.769773%	3.851464%
31035	DEPT OF AGRICULTURE	12,363,489	0.630260%	0.614779%	0.628102%
31040	ATTORNEY GENERALS OFFICE	14,932,893	0.761241%	0.742544%	0.758635%
31045	AUDITOR OF PUBLIC ACCOUNT	16,986,000	0.865904%	0.844635%	0.862939%
31066	REGISTRY OF ELECTION	825,908	0.042103%	0.041069%	0.041959%
31070	GOVERNORS OFFICE	2,324,899	0.118518%	0.115607%	0.118112%
31074	DEPT OF VETERANS AFFAIRS	42,618,721	2.172595%	2.119233%	2.165156%
31076	MILITARY AFFAIRS COMM	75,515	0.003850%	0.003755%	0.003837%
31082	KY INFRASTRUCTURE	1,424,868	0.072636%	0.070852%	0.072387%
31085	LT GOVERNORS OFFICE	574,433	0.029283%	0.028564%	0.029183%
31094	OFF OF HOMELAND SECURITY	1,641,261	0.083667%	0.081612%	0.083381%
31095	DEPT MILITARY AFFAIRS	15,689,867	0.799830%	0.780185%	0.797091%
31097	OFF OF MINORITY EMPOWMENT	98,143	0.005003%	0.004880%	0.004986%
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	0.000000%
31112	GOV OFF LOCAL DEVELOPMENT	3,063,514	0.156170%	0.152334%	0.155635%
31120	SECRETARY OF STATE	2,104,589	0.107287%	0.104651%	0.106920%
31125	STATE TREASURERS OFFICE	2,121,355	0.108141%	0.105485%	0.107771%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	187,208	0.009543%	0.009309%	0.009510%
31137	KY COMM NETWORK AUTH	962,766	0.049079%	0.047874%	0.048911%
31150	BOARD OF ACCOUNTANCY	250,795	0.012785%	0.012471%	0.012741%
31165	BOARD OF BARBERING	144,784	0.007381%	0.007199%	0.007356%
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	522,100	0.026615%	0.025962%	0.026524%
31180	BOARD OF DENTISTRY	262,484	0.013381%	0.013052%	0.013335%
31185	BOARD OF ELECTIONS	653,076	0.033292%	0.032474%	0.033178%
31190	BRD OF EMBALMERS/FUN DIR	256,034	0.013052%	0.012731%	0.013007%
31200	BOARD OF EXM ARCHITECTS	171,478	0.008742%	0.008527%	0.008712%
31205	KY LANDSCAPE ARCH REG BD	29,125	0.001485%	0.001448%	0.001480%
31215	BD EXAMINERS OF SOCIAL WK	156,236	0.007964%	0.007769%	0.007937%
31225	BD OF HAIRDRESSERS/CSMTG	827,623	0.042190%	0.041154%	0.042046%

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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31245	BD OF MEDICAL LICENSURE	1,071,031	0.054598%	0.053257%	0.054411%
31250	BOARD OF NURSING	4,313,538	0.219893%	0.214492%	0.219140%
31260	BOARD OF OPTOMETRIC EXM	89,310	0.004553%	0.004441%	0.004537%
31263	KY RESPIRATORY CARE BD	125,154	0.006380%	0.006223%	0.006358%
31268	PERSONNEL BOARD	332,696	0.016960%	0.016543%	0.016902%
31270	KY BOARD OF PHARMACY	1,319,778	0.067279%	0.065626%	0.067049%
31275	BD OF PHYSICAL THERAPY	213,290	0.010873%	0.010606%	0.010836%
31290	BD OF PROF ENGINEERS & LA	735,702	0.037504%	0.036583%	0.037376%
31310	KY BOARD OF VET EXAMINER	152,425	0.007770%	0.007579%	0.007743%
31345	SCHOOL FAC CONSTR COMM	156,636	0.007985%	0.007789%	0.007958%
31354	EXECUTIVE BRANCH ETH COMM	319,350	0.016280%	0.015880%	0.016224%
31370	COMMISSION ON HUMAN RIGHT	1,039,122	0.052972%	0.051671%	0.052791%
31415	KY COUNCIL POSTSEC EDUCAT	2,175,419	0.110897%	0.108174%	0.110517%
31765	OFFICE OF STATE BUD DIREC	1,358,052	0.069230%	0.067530%	0.068993%
35605	TRAN OFF OF THE SECRETARY	4,785,488	0.243952%	0.237960%	0.243117%
35607	TRAN OFFICE OF LEGAL SVC	2,628,114	0.133975%	0.130684%	0.133516%
35609	DIVISION OF FACILITY MANA	1,908,832	0.097307%	0.094917%	0.096974%
35615	TRAN DEPT OF AVIATION	1,669,261	0.085095%	0.083005%	0.084804%
35616	TRAN OFFICE OF PERSONNEL	1,838,414	0.093718%	0.091416%	0.093397%
35617	OFFICE OF INFORMAT TECHNO	2,045,899	0.104295%	0.101733%	0.103938%
35618	OFFICE OF AUDITS	2,475,256	0.126182%	0.123083%	0.125750%
35619	DOT PAYROLL DIVISION	932,019	0.047512%	0.046345%	0.047349%
35625	TRAN DEPT OF HIGHWAYS	239,475,776	12.207878%	11.908027%	12.166076%
35628	TRAN DEPT OF INTERGOV PRO	810,404	0.041312%	0.040298%	0.041171%
35630	TRAN DEPT OF VEH REGULATE	14,428,709	0.735539%	0.717473%	0.733021%
36635	CAB FOR ECONOMIC DEVELOPMENT	5,765,398	0.293905%	0.286687%	0.292899%
39075	KHEAA DIV OF FINANCIAL AF	309,204	0.015762%	0.015375%	0.015708%
39079	COMMONWEALTH OF TECHNOL	15,083,944	0.768942%	0.750055%	0.766309%
39084	KY RIVER AUTHORITY	379,311	0.019336%	0.018861%	0.019270%
39103	OFFICE OF PVA'S	36,991,866	1.885752%	1.839435%	1.879295%
39130	DEPT OF REVENUE	42,498,848	2.166484%	2.113272%	2.159066%
39750	OFFICE OF SECRETARY	7,412,616	0.377876%	0.368595%	0.376582%
39757	FIN OFFICE OF INSP GENERAL	63,308	0.003227%	0.003148%	0.003216%
39758	OFF OF THE CONTROLLER	5,814,241	0.296395%	0.289115%	0.295380%
39785	DEPT FACILITIES SUPP SVCS	12,642,914	0.644504%	0.628674%	0.642297%
50235	KY STATE FAIR BOARD	12,559,917	0.640273%	0.624547%	0.638081%
50410	COMM KY HERITAGE COUNCIL	1,369,660	0.069822%	0.068107%	0.069583%
50529	KY ARTS COUNCIL	621,313	0.031673%	0.030895%	0.031565%
50550	KY HISTORICAL SOCIETY	2,083,934	0.106234%	0.103624%	0.105870%
50660	DEPT OF FISH & WILDLIFE	17,455,597	0.889842%	0.867986%	0.886795%
50665	COMM KY HORSE PARK	3,273,521	0.166876%	0.162777%	0.166305%
50670	DEPT OF PARKS	29,420,524	1.499784%	1.462947%	1.494649%
50850	COMM OFFICE OF SECRETARY	1,360,236	0.069341%	0.067638%	0.069104%
50852	KY ARTISANS CTR AT BEREA	821,334	0.041870%	0.040841%	0.041727%
50860	DEPT OF TOURISM	1,471,368	0.075007%	0.073164%	0.074750%
51106	DEPT OF WORKPLACE STANDARDS	5,591,957	0.285064%	0.278062%	0.284088%
51107	DEPARTMENT OF WORKERS' CLAIMS	9,333,714	0.475809%	0.464123%	0.474180%
51113	KY OSH REVIEW COMMISSION	247,398	0.012612%	0.012302%	0.012569%
51114	WORKERS' COMP FUNDING COMMISSION	901,961	0.045980%	0.044850%	0.045822%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	9,603,739	0.489574%	0.477550%	0.487898%
51143	DISABILITY DETERMINATION SVCS PROG	20,984,046	1.069714%	1.043440%	1.066051%
51340	KY COMM DEAF/HARD OF HEAR	474,815	0.024205%	0.023610%	0.024122%
51407	KY ENVIRONMENTAL EDUC COU	97,379	0.004964%	0.004842%	0.004947%
51507	OFFICE OF THE SECRETARY	10,023,653	0.510981%	0.498430%	0.509231%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	636,253	0.032435%	0.031638%	0.032324%
51509	OFFICE OR EDUCATIONAL PROGRAMS	100,098	0.005103%	0.004977%	0.005085%
51530	EDUC OFFICE OF SECRETARY	2,917	0.000149%	0.000145%	0.000148%
51531	DEPT WORKFORCE INVESTMENT	20,585,490	1.049396%	1.023622%	1.045803%
51532	KY COMM ON PROPRIETARY ED	123,660	0.006304%	0.006149%	0.006282%
51540	EDUC DEPT OF EDUCATION	16,346,077	0.833282%	0.812815%	0.830429%
51545	KY EDUCATIONAL TV AUTHOR	7,609,513	0.387914%	0.378386%	0.386586%
51555	KY DEPT LIBRARY & ARCHIVE	3,079,612	0.156991%	0.153135%	0.156453%
53721	H&FS OFF OF THE SECRETARY	25,618,037	1.305943%	1.273867%	1.301472%
53723	OFFICE INSPECTOR GENERAL	13,538,308	0.690149%	0.673198%	0.687786%
53725	DEPT OF AGING/INDEP LIVIN	5,450,027	0.277829%	0.271005%	0.276878%
53727	DEPT FOR INCOME SUPPORT	7,025,699	0.358152%	0.349356%	0.356926%
53728	DEPT FOR PUBLIC HEALTH	43,412,237	2.213047%	2.158690%	2.205470%
53729	OFF HUMAN RESOURCE MANAGE	24,133,792	1.230280%	1.200062%	1.226068%
53730	SERVE KY	1,243,871	0.063409%	0.061852%	0.063192%



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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
53736	H&FS DEPT FOR COMM BASE S	302,448,845	15.418081%	15.039387%	15.365291%
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	0.000000%	0.000000%
53746	DEPT FOR MEDICAID SERVICE	14,721,457	0.750463%	0.732030%	0.747893%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	326,621	0.016650%	0.016241%	0.016593%
54500	J&PS OFF OF SECRETARY	11,639,537	0.593354%	0.578781%	0.591323%
54515	DEPT OF PUBLIC ADVOCACY	44,693,519	2.278363%	2.222403%	2.270562%
54520	J&PS DEPT OF KY STATE POL	44,207,017	2.253562%	2.198211%	2.245846%
54523	J&PS OF JUVENILE JUSTICE	39,558,714	2.016604%	1.967073%	2.009699%
54525	DEPT OF CRIMINAL JUST TRN	9,298,728	0.474026%	0.462383%	0.472403%
54527	J&PS DEPT OF CORRECTIONS	21,408,222	1.091337%	1.064532%	1.087600%
55790	OFFICE OF THE SECRETARY	5,453,198	0.277990%	0.271162%	0.277038%
55793	DEPT PERSONNEL ADMIN	2,398,665	0.122278%	0.119275%	0.121859%
55794	DEPT FOR EMPLOYEE INS	2,746,417	0.140005%	0.136567%	0.139526%
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	0.000000%
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	0.000000%
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	0.000000%
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	0.000000%
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	0.000000%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	0.000000%	0.000000%	0.000000%
57123	KY PUBLIC SVC COMMISSION	6,123,594	0.312165%	0.304498%	0.311096%
57126	OFFICE OF THE SECRETARY	3,309,244	0.168697%	0.164553%	0.168119%
57128	DEPT FOR NATURAL RESOURCE	26,703,544	1.361279%	1.327844%	1.356618%
57129	DEPT FOR ENVIRONM PROTECT	41,503,711	2.115755%	2.063788%	2.108511%
57139	OFFICE OF ADMINISTRATIVE SERVICES	5,055,080	0.257695%	0.251366%	0.256813%
57140	KY NATURE PRESERVES	1,272,853	0.064887%	0.063293%	0.064665%
57141	OFFICE OF ENERGY POLICY	613,321	0.031266%	0.030498%	0.031159%
58374	KY HORSE RACING & GAMING CORP	4,102,869	0.209154%	0.204017%	0.208438%
58672	OFFICE OF CLAIMS AND APPEALS	712,328	0.036313%	0.035421%	0.036189%
58675	OFFICE OF THE SECRETARY	4,430,944	0.225878%	0.220330%	0.225105%
58676	DEPT OF INSURANCE	4,571,298	0.233033%	0.227310%	0.232235%
58677	OFF OF OCCUP & PROFESSION	2,163,883	0.110309%	0.107600%	0.109931%
58678	KY BOXING & WRESTLING AUT	68,014	0.003467%	0.003382%	0.003455%
58680	DEPT OF ALCOHOL & BEVERA	950,996	0.048479%	0.047289%	0.048313%
58681	DEPT OF CHARITABLE GAMING	1,307,011	0.066628%	0.064992%	0.066400%
58685	DEPT OF FINANCIAL INSTITU	8,030,965	0.409398%	0.399343%	0.407996%
58690	DEPT OF HOUSING & BUILD C	11,908,997	0.607091%	0.592180%	0.605012%
<b>SUBTOTAL EXECUTIVE BRANCH AGENCIES</b>		<b>1,528,773,572</b>	<b>77.933030%</b>	<b>76.018861%</b>	<b>77.666192%</b>
1430	EASTERN KY UNIV	6,131,319	1.270600%	0.304882%	1.135979%
1433	KET FOUNDATION	3,275,117	0.080090%	0.162856%	0.091628%
1435	CHILD WATCH ADVOCACY CTR	281,499	0.003820%	0.013998%	0.005239%
1436	LOTUS	1,383,693	0.005710%	0.068805%	0.014505%
1437	SANCTUARY INC	860,927	0.013340%	0.042810%	0.017448%
1438	O A S I S	1,113,377	0.012250%	0.055363%	0.018260%
1439	BARREN RIVER CHILD ADVOCA	653,260	0.002160%	0.032484%	0.006387%
1440	MOREHEAD STATE UNIVERSITY	4,490,546	0.643190%	0.223294%	0.584656%
1445	MURRAY STATE UNIV	6,974,708	0.705340%	0.346820%	0.655362%
1451	SILVERLEAF	668,033	0.010730%	0.033218%	0.013865%
1452	SPRINGHAVEN INC	1,015,458	0.008120%	0.050494%	0.014027%
1453	SAFE HARBOR	1,147,987	0.006980%	0.057084%	0.013964%
1454	D.O.V.E.S.	747,648	0.007010%	0.037177%	0.011215%
1456	JUDI'S PLACE FOR KIDS, INC.	282,268	0.004130%	0.014036%	0.005511%
1457	KY RIVER CHILD ADVOCACY	340,328	0.001550%	0.016923%	0.003693%
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	645,773	0.014590%	0.032111%	0.017032%
1459	NURSING HOME OMBUDSMAN	514,550	0.004680%	0.025586%	0.007594%
1465	WESTERN KENTUCKY UNIV	12,027,680	0.961060%	0.598081%	0.910461%
1480	KASAP	849,242	0.005020%	0.042229%	0.010207%
1481	ZEROV	1,756,654	0.012920%	0.087350%	0.023296%
1483	PENNYRILE CHILD ADV CTR	344,332	0.002450%	0.017122%	0.004495%
1484	BUFFALO TR CHILD ADV INC	316,759	0.001340%	0.015751%	0.003349%
1485	CUMBERLAND V C A CENTER	519,772	0.004370%	0.025846%	0.007364%
1486	LAKE CUMB CHILD ADV CTR	405,017	0.002900%	0.020140%	0.005303%
1487	B.R.A.S.S.	1,183,222	0.011330%	0.058836%	0.017952%
1488	WOMEN AWARE	195,235	0.005190%	0.009708%	0.005820%
1489	BETHANY HOUSE ABUSE SHEL	656,493	0.008900%	0.032644%	0.012210%
1490	HOPE HARBOR INC	715,835	0.004380%	0.035595%	0.008731%
1491	CHILD ADV CTR OF GRN RVR	303,997	0.003040%	0.015116%	0.004723%
1492	CSG HEADQUARTERS	3,788,039	0.102460%	0.188362%	0.114435%



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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1994	KY HIGHER ED STUD LN CORP	10,570,302	0.435330%	0.525612%	0.447915%
3022	LEX FAYETTE CO HLTH DEPT	10,030,222	0.466060%	0.498757%	0.470618%
3023	LAKE CUMBERLAND DISTRICT	7,476,577	0.391340%	0.371776%	0.388613%
3024	WEDCO DIST HEALTH DEPT	1,643,971	0.149760%	0.081747%	0.140279%
3025	NORTHERN KY DIST HLTH DEP	11,036,170	0.288080%	0.548778%	0.324421%
3026	BARREN RVR DIST HLTH DEPT	5,608,997	0.363480%	0.278910%	0.351691%
3027	GREEN RVR DIST HLTH DEPT	8,849,795	0.434500%	0.440060%	0.435275%
3028	LINCOLN TRL DIST HLTH DEP	5,662,079	0.353490%	0.281549%	0.343461%
3029	PURCHASE DIST HLTH DEPT	2,374,984	0.233680%	0.118097%	0.217568%
3030	MERCER CO HEALTH DEPT	815,355	0.047190%	0.040544%	0.046264%
3031	CUMBERLAND VLY DIST HEALT	4,517,682	0.478140%	0.224644%	0.442803%
3033	KY RIVER DIST HEALTH DEPT	4,565,457	0.373270%	0.227019%	0.352883%
3034	BOURBON CO HEALTH CENTER	850,575	0.041330%	0.042295%	0.041465%
3035	CLARK CO HEALTH DEPT	1,726,924	0.087510%	0.085872%	0.087282%
3036	GATEWAY DIST HEALTH DEPT	3,387,511	0.156670%	0.168445%	0.158311%
3037	BOYLE CO HEALTH DEPT	799,352	0.033740%	0.039748%	0.034578%
3038	PIKE CO HEALTH DEPT	2,533,356	0.128550%	0.125972%	0.128191%
3039	FLOYD CO HEALTH CENTER	1,466,430	0.065370%	0.072919%	0.066422%
3040	MARTIN CO HEALTH DEPT	658,538	0.028100%	0.032746%	0.028748%
3042	BUFFALO TRACE HEALTH DEPT	943,333	0.057350%	0.046908%	0.055894%
3044	N CENTRAL DIST HLTH DEPT	2,295,168	0.114620%	0.114128%	0.114551%
3045	PENNYRILE DIST HLTH DEPT	1,745,352	0.083250%	0.086788%	0.083743%
3047	BREATHITT CO HEALTH DEPT	1,193,710	0.096340%	0.059358%	0.091185%
3048	GREENUP CO HLTH DEPT	1,260,239	0.061180%	0.062666%	0.061387%
3049	WHITLEY CO HEALTH DEPT	2,168,273	0.153570%	0.107818%	0.147192%
3050	LAUREL CO HEALTH DEPT	1,116,753	0.076950%	0.055531%	0.073964%
3051	KNOX CO HEALTH DEPT	1,850,509	0.149260%	0.092017%	0.141280%
3052	MONROE CO HEALTH DEPT	578,631	0.016680%	0.028773%	0.018366%
3053	BULLITT CO HEALTH DEPT	1,590,691	0.073480%	0.079098%	0.074263%
3054	THREE RIVERS DIST HLTH	3,415,200	0.121470%	0.169822%	0.128210%
3055	ESTILL CO HEALTH DEPT	465,507	0.029660%	0.023148%	0.028752%
3056	OLDHAM CO HEALTH DEPT	1,201,661	0.055710%	0.059753%	0.056274%
3057	LEWIS CO HEALTH DEPT	879,116	0.016270%	0.043714%	0.020096%
3058	FLEMING CO HEALTH DEP	396,971	0.023320%	0.019740%	0.022821%
3059	JESSAMINE CO HEALTH DEPT	1,633,852	0.044700%	0.081244%	0.049794%
3060	POWELL CO HEALTH DEPT	640,979	0.022330%	0.031873%	0.023660%
3061	ANDERSON CO HEALTH DEPT	542,665	0.026980%	0.026984%	0.026981%
3062	MADISON CO HEALTH DEP	3,151,412	0.284160%	0.156705%	0.266393%
3064	JOHNSON CO HEALTH DEPT	1,487,622	0.082310%	0.073973%	0.081148%
3065	MAGOFFIN CO HEALTH DEPT	737,776	0.034380%	0.036686%	0.034701%
3066	ALLEN CO HEALTH DEPT	1,118,966	0.042050%	0.055641%	0.043945%
3067	FRANKLIN CO HEALTH DEPT	2,916,879	0.118540%	0.145043%	0.122235%
3068	LINCOLN CO HEALTH DEPT	542,681	0.026030%	0.026985%	0.026163%
3069	WOODFORD CO HEALTH DEPT	1,179,001	0.028990%	0.058626%	0.033121%
3072	MUHLENBERG CO.HEALTH DEPT	1,038,063	0.041920%	0.051618%	0.043272%
3073	MARSHALL CO HEALTH DEPT	1,456,853	0.081130%	0.072443%	0.079919%
3074	CHRISTIAN CO HEALTH DEPT	1,667,526	0.071020%	0.082918%	0.072679%
3075	HOPKINS CO HEALTH DEPT	1,945,628	0.094700%	0.096747%	0.094985%
3076	TODD CO HEALTH DEPT	1,170,528	0.024920%	0.058205%	0.029560%
3077	BRACKEN CO HEALTH DEPT	497,991	0.012810%	0.024763%	0.014476%
3078	MONTGOMERY CO HEALTH DEPT	2,419,991	0.056880%	0.120335%	0.065726%
3079	GARRARD COUNTY HEALTH DPT	509,208	0.020870%	0.025321%	0.021490%
3080	BRECKINRIDGE CO HEALTH BD	526,669	0.040950%	0.026189%	0.038892%
3081	ASHLAND BOYD CO HEALTH DP	1,211,201	0.093380%	0.060227%	0.088758%
3082	LAWRENCE CO HEALTH DEPT	1,101,080	0.020560%	0.054752%	0.025326%
3083	GRAVES CO HEALTH CENTER	1,241,736	0.032480%	0.061746%	0.036560%
3084	CALLOWAY CO HEALTH DEPT	760,168	0.021990%	0.037800%	0.024194%
3085	BELL CO HEALTH DEPT	950,554	0.057050%	0.047267%	0.055686%
3086	GRAYSON COUNTY HEALTH DEPT	1,078,236	0.024440%	0.053616%	0.028507%
3087	HARLAN CO HEALTH DEPT	764,070	0.038370%	0.037994%	0.038318%
3088	CARTER CO HEALTH DEPT	746,295	0.029530%	0.037110%	0.030587%
3801	KENTUCKY STATE UNIVERSITY	2,565,294	0.235970%	0.127560%	0.220858%
5470	KCTCS	15,122,925	0.830280%	0.751993%	0.819367%
7403	ASST OF COMMONWEALTH ATTY	1,354,523	0.030870%	0.067354%	0.035956%
7408	FRANKLIN CO COUNCIL AGING	364,179	0.011410%	0.018109%	0.012344%
7409	MUN ELEC POW ASSOC OF KY	-	0.009280%	0.000000%	0.007986%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006472%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.005905%	0.009137%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.705468%



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Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.122085%
8202	NORTHERN KY REG MHMR BD	164,649	0.304430%	0.008187%	0.263134%
8204	COMMUNICARE INC	8,612,247	0.353870%	0.428247%	0.364238%
8205	ADANTA/BEHAVIORAL HLTH SR	5,694,618	0.473160%	0.283167%	0.446675%
8208	CUMBERLAND RIVER MHMR	19,865,918	0.522270%	0.987841%	0.587171%
8209	FOUR RIVERS BEHAVIORAL HEALTH	10,445,583	0.188850%	0.519411%	0.234930%
8210	NEW VISTA OF THE BLUEGRASS, INC.	39,502,697	0.976910%	1.964287%	1.114550%
8213	GREEN RVR REG MHMR BD	23,405,211	0.158670%	1.163833%	0.298790%
8216	COMPREHEND INC REG MHMR B	3,913,565	0.154500%	0.194604%	0.160090%
8220	LIFESKILLS INC	24,387,640	0.686860%	1.212685%	0.760160%
8221	MOUNTAIN COMP CARE CENTER	4,596,363	0.243500%	0.228556%	0.241417%
014A	BRECKINRIDGE CO ATTORNEY	123,458	0.005470%	0.006139%	0.005563%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001350%	0.004689%
031A	EDMONSON COUNTY ATTORNEY	24,029	0.002520%	0.001195%	0.002335%
060A	KNOTT COUNTY ATTORNEY	25,962	0.004790%	0.001291%	0.004302%
071A	LOGAN COUNTY ATTORNEY	130,474	0.009470%	0.006488%	0.009054%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002823%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003055%
W002	ALLEN COUNTY ATTORNEY	116,415	0.008820%	0.005789%	0.008397%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009019%
W005	BARREN COUNTY ATTORNEY	185,976	0.015280%	0.009248%	0.014439%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	277,193	0.010270%	0.013784%	0.010760%
W008	BOONE COUNTY ATTORNEY	650,797	0.027070%	0.032361%	0.027808%
W011	BOYLE COUNTY ATTORNEY	27,028	0.000830%	0.001344%	0.000902%
W015	BULLITT COUNTY ATTORNEY	383,113	0.003740%	0.019050%	0.005874%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000250%
W021	CARROLL COUNTY ATTORNEY	123,138	0.004640%	0.006123%	0.004847%
W022	CHILD SUPPORT ENFORCEMENT	87,367	0.001360%	0.004344%	0.001776%
W023	CASEY COUNTY ATTORNEY	70,918	0.005040%	0.003526%	0.004829%
W025	CLARK COUNTY ATTORNEY	208,587	0.007030%	0.010372%	0.007496%
W028	CRITTENDEN CO ATTORNEY	-	0.001940%	0.000000%	0.001670%
W030	DAVIESS COUNTY ATTORNEY	46,547	0.008390%	0.002315%	0.007543%
W036	FLOYD COUNTY ATTORNEY	221,044	0.005960%	0.010992%	0.006661%
W037	FRANKLIN COUNTY ATTORNEY	286,232	0.025700%	0.014233%	0.024102%
W039	GALLATIN COUNTY ATTORNEY	10,595	0.000000%	0.000527%	0.000073%
W040	GARRARD COUNTY ATTORNEY	84,209	0.005260%	0.004187%	0.005110%
W041	GRANT COUNTY CHILD SUPPOR	13,866	0.001930%	0.000689%	0.001757%
W042	GRAVES COUNTY ATTORNEY	89,923	0.017400%	0.004471%	0.015598%
W046	HANCOCK COUNTY ATTORNEY	33,117	0.002050%	0.001647%	0.001994%
W049	HARRISON COUNTY ATTORNEY	92,300	0.000610%	0.004590%	0.001165%
W053	HICKMAN COUNTY ATTORNEY	64,452	0.005470%	0.003205%	0.005154%
W054	HOPKINS COUNTY ATTORNEY	468,960	0.009310%	0.023319%	0.011263%
W055	JACKSON COUNTY ATTORNEY	20,371	0.003720%	0.001013%	0.003343%
W056	JEFFERSON CO ATTORNEY	443,618	0.090800%	0.022059%	0.081218%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001059%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000026%
W062	LARUE COUNTY ATTORNEY	114,377	0.005540%	0.005687%	0.005560%
W063	LAUREL COUNTY ATTORNEY	51,133	0.001880%	0.002543%	0.001972%
W065	LEE COUNTY ATTORNEY	-	0.004720%	0.000000%	0.004062%
W067	LETCHER COUNTY ATTORNEY	40,050	0.000000%	0.001991%	0.000278%
W073	MCCRACKEN COUNTY ATTORNEY	44,746	0.005810%	0.002225%	0.005310%
W074	MCCREARY COUNTY ATTORNEY	130,884	0.010210%	0.006508%	0.009694%
W076	MADISON COUNTY ATTORNEY	428,032	0.034400%	0.021284%	0.032572%
W077	MAGOFFIN CO ATTORNEY	92,806	0.001040%	0.004615%	0.001538%
W082	MEADE COUNTY ATTORNEY	144,750	0.007900%	0.007198%	0.007802%
W083	MENIFEE COUNTY ATTORNEY	21,450	0.003020%	0.001067%	0.002748%
W084	MERCER COUNTY ATTORNEY	23,757	0.002700%	0.001181%	0.002488%
W087	MONTGOMERY CO ATTORNEY	118,054	0.008960%	0.005870%	0.008529%
W088	MORGAN COUNTY ATTORNEY	107,194	0.009650%	0.005330%	0.009048%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000633%	0.000088%
W093	OLDHAM COUNTY ATTORNEY	321,766	0.008990%	0.016000%	0.009967%
W094	OWEN COUNTY ATTORNEY	62,342	0.002610%	0.003100%	0.002678%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000714%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000120%
W100	PULASKI COUNTY ATTORNEY	413,724	0.008520%	0.020573%	0.010200%
W102	ROCKCASTLE CO ATTORNEY	119,609	0.004120%	0.005948%	0.004375%
W103	ROWAN COUNTY ATTORNEY	25,538	0.004360%	0.001270%	0.003929%
W105	SCOTT COUNTY ATTORNEY	23,900	0.000000%	0.001188%	0.000166%



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

Participating Employer Code	Participating Employer Name	FYE 2025 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2025 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W106	SHELBY COUNTY ATTORNEY	165,718	0.002130%	0.008240%	0.002982%
W107	SIMPSON COUNTY ATTORNEY	40,435	0.002770%	0.002011%	0.002664%
W108	SPENCER COUNTY ATTORNEY	89,982	0.006380%	0.004474%	0.006114%
W111	TRIGG COUNTY ATTORNEY	-	0.004960%	0.000000%	0.004269%
W112	TRIMBLE COUNTY ATTORNEY	75,752	0.003990%	0.003767%	0.003959%
W113	UNION COUNTY ATTORNEY	120,040	0.001560%	0.005969%	0.002175%
W117	WEBSTER COUNTY ATTORNEY	92,418	0.007510%	0.004595%	0.007104%
W118	WHITLEY COUNTY ATTORNEY	147,525	0.010710%	0.007336%	0.010240%
X034	FAYETTE CO ATTORNEY OFF	66,003	0.016670%	0.003282%	0.014804%
X059	KENTON COUNTY ATTORNEY	96,254	0.005430%	0.004786%	0.005340%
<b>SUBTOTAL</b>	<b>ALL OTHER AGENCIES</b>	<b>359,943,740</b>	<b>17.733910%</b>	<b>17.898345%</b>	<b>17.756833%</b>
<b>TOTAL</b>		<b>2,011,044,988</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>100.000000%</b>

Notes:

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

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

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

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

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 86% of the aggregate required contribution for the plan.

Column 6 =  $86.06\% \times \text{Column 4} + 13.94\% \times \text{Column 5}$

## **APPENDIX D**

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### **EMPLOYER CONTRIBUTION AMOUNTS – KERS NON-HAZARDOUS PENSION PLAN**

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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Pension Only)	FYE 2025 Amortization Cost Contributions (Pension Only)	FYE 2025 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005	LEGS GENERAL ASSEMBLY	-	0.000000%	127,117	-	127,117
10010	LEGS LEGISLATIVE RES COMM	15,632,676	1.825050%	1,920,392	15,596,721	17,517,113
<b>SUBTOTAL</b>	<b>LEGISLATIVE BRANCH AGENCIES</b>	<b>15,632,676</b>	<b>1.825050%</b>	<b>2,047,509</b>	<b>15,596,721</b>	<b>17,644,230</b>
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	10,871	-	10,871
7718	MASTER COMM BOONE CO	-	0.000000%	12,113	-	12,113
7720	MASTER COMM CAMPBELL CO	-	0.000000%	5,445	-	5,445
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	3,333	-	3,333
7725	MASTER COMM CLARK CO	-	0.000000%	1,469	-	1,469
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	227	-	227
7730	MASTER COMM DAVIESS CO	-	0.000000%	7,835	-	7,835
7734	MASTER COMM FAYETTE CO	-	0.000000%	12,200	-	12,200
7741	MASTER COMM GRANT CO	-	0.000000%	4,455	-	4,455
7743	MASTER COMM GRAYSON CO	-	0.000000%	4,089	-	4,089
7747	MASTER COMM HARDIN CO	-	0.000000%	11,532	-	11,532
7751	MASTER COMM HENDERSON CO	-	0.000000%	2,830	-	2,830
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	6,473	-	6,473
7753	MASTER COMM HOPKINS CO	-	0.000000%	4,861	-	4,861
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	31,330	-	31,330
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	4,911	-	4,911
7759	MASTER COMM KENTON CO	-	0.000000%	14,330	-	14,330
7763	MASTER COMM LAUREL CO	-	0.000000%	5,267	-	5,267
7773	MASTER COMM MCCracken CO	-	0.000000%	9,504	-	9,504
7776	MASTER COMM MADISON CO	-	0.000000%	8,297	-	8,297
7782	MASTER COMM MEADE CO	-	0.000000%	6,893	-	6,893
7790	MASTER COMM NELSON CO	-	0.000000%	4,444	-	4,444
7793	MASTER COMM OLDHAM CO	-	0.000000%	6,753	-	6,753
7794	MASTER COMM OWEN CO	-	0.000000%	3,342	-	3,342
7798	MASTER COMM PIKE CO	-	0.000000%	7,674	-	7,674
7805	MASTER COMM SCOTT CO	-	0.000000%	8,633	-	8,633
7807	MASTER COMM SIMPSON CO	-	0.000000%	2,860	-	2,860
7814	MASTER COMM WARREN CO	-	0.000000%	12,524	-	12,524
7820	MASTER COMM BARREN CO	-	0.000000%	2,558	-	2,558
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	6,179	-	6,179
20020	JUDL JUDICIAL RET SYSTEM	-	0.000000%	15,148	-	15,148
20025	JUDL ADM OFF OF THE COURT	21,482,652	2.508010%	6,266,447	21,433,242	27,699,689
<b>SUBTOTAL</b>	<b>JUDICIAL BRANCH AGENCIES</b>	<b>21,482,652</b>	<b>2.508010%</b>	<b>6,504,828</b>	<b>21,433,242</b>	<b>27,938,070</b>
31030	UNIFIED PROSECUTORIAL SYS	33,103,481	3.864696%	5,404,705	33,027,343	38,432,048
31035	DEPT OF AGRICULTURE	5,398,562	0.630260%	869,592	5,386,145	6,255,737
31040	ATTORNEY GENERALS OFFICE	6,520,494	0.761241%	1,046,673	6,505,497	7,552,169
31045	AUDITOR OF PUBLIC ACCOUNT	7,416,996	0.865904%	1,187,330	7,399,937	8,587,267
31066	REGISTRY OF ELECTION	360,638	0.042103%	57,731	359,808	417,539
31070	GOVERNORS OFFICE	1,015,179	0.118518%	162,436	1,012,844	1,175,280
31074	DEPT OF VETERANS AFFAIRS	18,609,603	2.172595%	2,982,108	18,566,800	21,548,908
31076	MILITARY AFFAIRS COMM	32,978	0.003850%	5,279	32,902	38,180
31082	KY INFRASTRUCTURE	622,172	0.072636%	99,598	620,741	720,339
31085	LT GOVERNORS OFFICE	250,827	0.029283%	40,153	250,250	290,403
31094	OFF OF HOMELAND SECURITY	716,659	0.083667%	226,920	715,011	941,930
31095	DEPT MILITARY AFFAIRS	6,851,032	0.799830%	1,096,892	6,835,275	7,932,167
31097	OFF OF MINORITY EMPOWMENT	42,854	0.005003%	6,860	42,755	49,615
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	1,337,691	0.156170%	214,304	1,334,615	1,548,919
31120	SECRETARY OF STATE	918,979	0.107287%	147,158	916,865	1,064,023
31125	STATE TREASURERS OFFICE	926,294	0.108141%	150,177	924,163	1,074,340
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	81,742	0.009543%	13,086	81,554	94,639
31137	KY COMM NETWORK AUTH	420,392	0.049079%	67,297	419,425	486,722
31150	BOARD OF ACCOUNTANCY	109,511	0.012785%	17,531	109,259	126,790
31165	BOARD OF BARBERING	63,223	0.007381%	10,120	63,077	73,198
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	227,974	0.026615%	36,495	227,449	263,944
31180	BOARD OF DENTISTRY	114,616	0.013381%	18,348	114,353	132,700
31185	BOARD OF ELECTIONS	285,166	0.033292%	45,650	284,510	330,160
31190	BRD OF EMBALMERS/FUN DIR	111,798	0.013052%	17,926	111,541	129,467
31200	BOARD OF EXM ARCHITECTS	74,881	0.008742%	11,986	74,708	86,695
31205	KY LANDSCAPE ARCH REG BD	12,720	0.001485%	2,036	12,691	14,727
31215	BD EXAMINERS OF SOCIAL WK	68,217	0.007964%	10,921	68,060	78,980
31225	BD OF HAIRDRESSERS/CSMTG	361,383	0.042190%	57,851	360,552	418,403

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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Pension Only)	FYE 2025 Amortization Cost Contributions (Pension Only)	FYE 2025 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31245	BD OF MEDICAL LICENSURE	467,665	0.054598%	74,865	466,590	541,455
31250	BOARD OF NURSING	1,883,518	0.219893%	301,583	1,879,186	2,180,768
31260	BOARD OF OPTOMETRIC EXM	38,999	0.004553%	6,243	38,910	45,152
31263	KY RESPIRATORY CARE BD	54,649	0.006380%	8,748	54,523	63,271
31268	PERSONNEL BOARD	145,273	0.016960%	23,255	144,939	168,194
31270	KY BOARD OF PHARMACY	576,286	0.067279%	92,253	574,960	667,213
31275	BD OF PHYSICAL THERAPY	93,134	0.010873%	14,909	92,920	107,829
31290	BD OF PROF ENGINEERS & LA	321,245	0.037504%	51,426	320,506	371,931
31310	KY BOARD OF VET EXAMINER	66,555	0.007770%	10,654	66,402	77,056
31345	SCHOOL FAC CONSTR COMM	68,396	0.007985%	10,949	68,239	79,188
31354	EXECUTIVE BRANCH ETH COMM	139,448	0.016280%	22,323	139,127	161,450
31370	COMMISSION ON HUMAN RIGHT	453,738	0.052972%	72,635	452,694	525,329
31415	KY COUNCIL POSTSEC EDUCAT	949,901	0.110897%	152,062	947,716	1,099,778
31765	OFFICE OF STATE BUD DIREC	592,997	0.069230%	94,963	591,633	686,596
35605	TRAN OFF OF THE SECRETARY	2,089,598	0.243952%	334,552	2,084,792	2,419,344
35607	TRAN OFFICE OF LEGAL SVC	1,147,578	0.133975%	183,705	1,144,938	1,328,643
35609	DIVISION OF FACILITY MANA	833,494	0.097307%	133,425	831,577	965,002
35615	TRAN DEPT OF AVIATION	728,891	0.085095%	116,682	727,214	843,896
35616	TRAN OFFICE OF PERSONNEL	802,752	0.093718%	128,548	800,906	929,453
35617	OFFICE OF INFORMAT TECHNO	893,350	0.104295%	143,138	891,296	1,034,434
35618	OFFICE OF AUDITS	1,080,826	0.126182%	173,020	1,078,340	1,251,360
35619	DOT PAYROLL DIVISION	406,969	0.047512%	65,148	406,033	471,181
35625	TRAN DEPT OF HIGHWAYS	104,567,928	12.207878%	17,055,221	104,327,422	121,382,643
35628	TRAN DEPT OF INTERGOV PRO	353,863	0.041312%	56,733	353,049	409,781
35630	TRAN DEPT OF VEH REGULATE	6,300,341	0.735539%	1,008,467	6,285,850	7,294,317
36635	CAB FOR ECONOMIC DEVELOPMENT	2,517,476	0.293905%	403,085	2,511,686	2,914,771
39075	KHEAA DIV OF FINANCIAL AF	135,011	0.015762%	22,774	134,701	157,475
39079	COMMONWEALTH OF TECHNOL	6,586,458	0.768942%	1,055,823	6,571,309	7,627,132
39084	KY RIVER AUTHORITY	165,625	0.019336%	26,514	165,244	191,757
39103	OFFICE OF PVA'S	16,152,617	1.885752%	2,586,555	16,115,466	18,702,022
39130	DEPT OF REVENUE	18,557,258	2.166484%	2,973,761	18,514,576	21,488,338
39750	OFFICE OF SECRETARY	3,236,739	0.377876%	518,142	3,229,294	3,747,436
39757	FIN OFFICE OF INSP GENERAL	27,641	0.003227%	4,425	27,578	32,003
39758	OFF OF THE CONTROLLER	2,538,804	0.296395%	406,740	2,532,965	2,939,705
39785	DEPT FACILITIES SUPP SVCS	5,520,570	0.644504%	901,442	5,507,873	6,409,315
50235	KY STATE FAIR BOARD	5,484,329	0.640273%	878,412	5,471,715	6,350,127
50410	COMM KY HERITAGE COUNCIL	598,068	0.069822%	95,739	596,692	692,432
50529	KY ARTS COUNCIL	271,299	0.031673%	43,430	270,675	314,104
50550	KY HISTORICAL SOCIETY	909,959	0.106234%	145,676	907,866	1,053,542
50660	DEPT OF FISH & WILDLIFE	7,622,040	0.889842%	1,220,497	7,604,509	8,825,006
50665	COMM KY HORSE PARK	1,429,395	0.166876%	228,878	1,426,107	1,654,985
50670	DEPT OF PARKS	12,846,566	1.499784%	2,056,788	12,817,018	14,873,806
50850	COMM OFFICE OF SECRETARY	593,948	0.069341%	95,081	592,582	687,662
50852	KY ARTISANS CTR AT BEREA	358,642	0.041870%	57,455	357,817	415,272
50860	DEPT OF TOURISM	642,481	0.075007%	102,849	641,003	743,852
51106	DEPT OF WORKPLACE STANDARDS	2,441,747	0.285064%	391,153	2,436,131	2,827,284
51107	DEPARTMENT OF WORKERS' CLAIMS	4,075,595	0.475809%	652,462	4,066,221	4,718,682
51113	KY OSH REVIEW COMMISSION	108,029	0.012612%	17,293	107,781	125,074
51114	WORKERS' COMP FUNDING COMMISSION	393,847	0.045980%	63,047	392,941	455,988
51142	OFFICE OF UNEMPLOYMENT INSURANCE	4,193,500	0.489574%	671,300	4,183,855	4,855,155
51143	DISABILITY DETERMINATION SVCS PROG	9,162,753	1.069714%	1,466,780	9,141,679	10,608,459
51340	KY COMM DEAF/HARD OF HEAR	207,331	0.024205%	33,190	206,854	240,043
51407	KY ENVIRONMENTAL EDUC COU	42,520	0.004964%	6,807	42,422	49,229
51507	OFFICE OF THE SECRETARY	4,376,864	0.510981%	700,982	4,366,797	5,067,779
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	277,826	0.032435%	44,474	277,187	321,661
51509	OFFICE OR EDUCATIONAL PROGRAMS	43,710	0.005103%	6,997	43,610	50,607
51530	EDUC OFFICE OF SECRETARY	1,276	0.000149%	252	1,273	1,526
51531	DEPT WORKFORCE INVESTMENT	8,988,717	1.049396%	1,439,827	8,968,043	10,407,871
51532	KY COMM ON PROPRIETARY ED	53,998	0.006304%	8,644	53,873	62,517
51540	EDUC DEPT OF EDUCATION	7,137,569	0.833282%	1,161,768	7,121,153	8,282,920
51545	KY EDUCATIONAL TV AUTHOR	3,322,720	0.387914%	531,905	3,315,078	3,846,983
51555	KY DEPT LIBRARY & ARCHIVE	1,344,724	0.156991%	215,346	1,341,631	1,556,977
53721	H&FS OFF OF THE SECRETARY	11,186,199	1.305943%	1,872,428	11,160,471	13,032,899
53723	OFFICE INSPECTOR GENERAL	5,911,548	0.690149%	946,223	5,897,951	6,844,174
53725	DEPT OF AGING/INDEP LIVIN	2,379,775	0.277829%	564,893	2,374,302	2,939,195
53727	DEPT FOR INCOME SUPPORT	3,067,791	0.358152%	504,883	3,060,735	3,565,617
53728	DEPT FOR PUBLIC HEALTH	18,956,099	2.213047%	3,034,909	18,912,500	21,947,408
53729	OFF HUMAN RESOURCE MANAGE	10,538,099	1.230280%	1,686,214	10,513,862	12,200,076
53730	SERVE KY	543,137	0.063409%	86,946	541,888	628,834



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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Pension Only)	FYE 2025 Amortization Cost Contributions (Pension Only)	FYE 2025 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
53736	H&FS DEPT FOR COMM BASE S	132,065,276	15.418081%	21,160,184	131,761,526	152,921,710
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	-	-	-
53746	DEPT FOR MEDICAID SERVICE	6,428,174	0.750463%	1,029,131	6,413,389	7,442,520
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	142,617	0.016650%	27,805	142,289	170,094
54500	J&PS OFF OF SECRETARY	5,082,439	0.593354%	813,787	5,070,750	5,884,536
54515	DEPT OF PUBLIC ADVOCACY	19,515,570	2.278363%	3,159,880	19,470,684	22,630,564
54520	J&PS DEPT OF KY STATE POL	19,303,134	2.253562%	3,090,959	19,258,737	22,349,696
54523	J&PS OF JUVENILE JUSTICE	17,273,444	2.016604%	2,765,634	17,233,715	19,999,349
54525	DEPT OF CRIMINAL JUST TRN	4,060,322	0.474026%	649,980	4,050,983	4,700,963
54527	J&PS DEPT OF CORRECTIONS	9,347,968	1.091337%	1,497,370	9,326,467	10,823,837
55790	OFFICE OF THE SECRETARY	2,381,154	0.277990%	381,212	2,375,677	2,756,890
55793	DEPT PERSONNEL ADMIN	1,047,386	0.122278%	167,706	1,044,977	1,212,682
55794	DEPT FOR EMPLOYEE INS	1,199,228	0.140005%	191,975	1,196,470	1,388,445
56102	OFFICE OF THE SECRETARY	-	0.000000%	-	-	-
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	-	-	-
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	-	-	-
56113	KY OSH REVIEW COMMISSION	-	0.000000%	-	-	-
56114	WORKERS COMP FUNDING COMM	-	0.000000%	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	0.000000%	-	-	-
57123	KY PUBLIC SVC COMMISSION	2,673,884	0.312165%	428,182	2,667,734	3,095,916
57126	OFFICE OF THE SECRETARY	1,444,993	0.168697%	231,414	1,441,669	1,673,083
57128	DEPT FOR NATURAL RESOURCE	11,660,186	1.361279%	2,003,794	11,633,367	13,637,161
57129	DEPT FOR ENVIRONM PROTECT	18,122,733	2.115755%	2,901,550	18,081,051	20,982,601
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,207,315	0.257695%	353,811	2,202,238	2,556,049
57140	KY NATURE PRESERVES	555,797	0.064887%	88,987	554,518	643,505
57141	OFFICE OF ENERGY POLICY	267,812	0.031266%	42,896	267,196	310,092
58374	KY HORSE RACING & GAMING CORP	1,791,532	0.209154%	287,293	1,787,411	2,074,704
58672	OFFICE OF CLAIMS AND APPEALS	311,043	0.036313%	49,792	310,328	360,119
58675	OFFICE OF THE SECRETARY	1,934,783	0.225878%	309,785	1,930,333	2,240,118
58676	DEPT OF INSURANCE	1,996,070	0.233033%	319,634	1,991,479	2,311,113
58677	OFF OF OCCUP & PROFESSION	944,864	0.110309%	151,256	942,691	1,093,946
58678	KY BOXING & WRESTLING AUT	29,697	0.003467%	4,754	29,629	34,383
58680	DEPT OF ALCOHOL & BEVERA	415,252	0.048479%	115,611	414,297	529,908
58681	DEPT OF CHARITABLE GAMING	570,709	0.066628%	91,397	569,397	660,794
58685	DEPT OF FINANCIAL INSTITU	3,506,744	0.409398%	561,363	3,498,678	4,060,042
58690	DEPT OF HOUSING & BUILD C	5,200,105	0.607091%	832,477	5,188,145	6,020,622
<b>SUBTOTAL</b>	<b>EXECUTIVE BRANCH AGENCIES</b>	<b>667,543,980</b>	<b>77.933030%</b>	<b>107,985,071</b>	<b>666,008,629</b>	<b>773,993,700</b>
1430	EASTERN KY UNIV	10,883,472	1.270600%	428,691	10,858,440	11,287,131
1433	KET FOUNDATION	686,028	0.080090%	229,054	684,450	913,505
1435	CHILD WATCH ADVOCACY CTR	39,000	0.003820%	19,677	38,910	58,587
1436	LOTUS	58,452	0.005710%	96,720	58,318	155,038
1437	SANCTUARY INC	136,440	0.013340%	60,225	136,126	196,351
1438	O A S I S	125,316	0.012250%	77,825	125,028	202,853
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	45,663	22,005	67,668
1440	MOREHEAD STATE UNIVERSITY	5,509,320	0.643190%	313,889	5,496,649	5,810,537
1445	MURRAY STATE UNIV	6,041,676	0.705340%	487,665	6,027,780	6,515,445
1451	SILVERLEAF	109,716	0.010730%	46,695	109,464	156,159
1452	SPRINGHAVEN INC	83,088	0.008120%	70,981	82,897	153,877
1453	SAFE HARBOR	71,340	0.006980%	80,244	71,176	151,420
1454	D.O.V.E.S.	71,760	0.007010%	52,261	71,595	123,856
1456	JUDI'S PLACE FOR KIDS, INC.	42,240	0.004130%	19,733	42,143	61,876
1457	KY RIVER CHILD ADVOCACY	15,816	0.001550%	23,789	15,780	39,569
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	149,232	0.014590%	45,140	148,889	194,028
1459	NURSING HOME OMBUDSMAN	40,092	0.004680%	35,967	40,000	75,967
1465	WESTERN KENTUCKY UNIV	8,232,084	0.961060%	841,007	8,213,150	9,054,157
1480	KASAP	51,276	0.005020%	59,362	51,158	110,520
1481	ZEROV	132,180	0.012920%	122,790	131,876	254,666
1483	PENNYRILE CHILD ADV CTR	25,068	0.002450%	24,069	25,010	49,079
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	22,141	13,708	35,850
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	36,332	44,621	80,953
1486	LAKE CUMB CHILD ADV CTR	29,640	0.002900%	28,311	29,572	57,883
1487	B.R.A.S.S.	115,956	0.011330%	82,707	115,689	198,397
1488	WOMEN AWARE	53,052	0.005190%	13,711	52,930	66,641
1489	BETHANY HOUSE ABUSE SHELTER	91,104	0.008900%	45,889	90,894	136,783
1490	HOPE HARBOR INC	44,832	0.004380%	50,037	44,729	94,766
1491	CHILD ADV CTR OF GRN RVR	31,092	0.003040%	21,249	31,020	52,270
1492	CSG HEADQUARTERS	877,644	0.102460%	264,784	875,625	1,140,410



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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Pension Only)	FYE 2025 Amortization Cost Contributions (Pension Only)	FYE 2025 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1994	KY HIGHER ED STUD LN CORP	3,728,868	0.435330%	738,919	3,720,292	4,459,211
3022	LEX FAYETTE CO HLTH DEPT	4,766,472	0.466060%	701,197	4,755,509	5,456,706
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	522,613	3,993,083	4,515,696
3024	WEDCO DIST HEALTH DEPT	1,531,596	0.149760%	114,936	1,528,073	1,643,009
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	771,480	2,939,440	3,710,919
3026	BARREN RVR DIST HLTH DEPT	3,717,372	0.363480%	392,088	3,708,822	4,100,910
3027	GREEN RVR DIST HLTH DEPT	4,443,708	0.434500%	618,632	4,433,487	5,052,120
3028	LINCOLN TRL DIST HLTH DEP	3,615,264	0.353490%	395,779	3,606,949	4,002,728
3029	PURCHASE DIST HLTH DEPT	2,389,896	0.233680%	166,020	2,384,399	2,550,419
3030	MERCER CO HEALTH DEPT	482,604	0.047190%	56,993	481,494	538,487
3031	CUMBERLAND VLY DIST HEALT	4,890,000	0.478140%	315,786	4,878,753	5,194,539
3033	KY RIVER DIST HEALTH DEPT	3,817,500	0.373270%	319,126	3,808,720	4,127,845
3034	BOURBON CO HEALTH CENTER	422,712	0.041330%	59,455	421,740	481,195
3035	CLARK CO HEALTH DEPT	895,008	0.087510%	120,720	892,949	1,013,670
3036	GATEWAY DIST HEALTH DEPT	1,602,312	0.156670%	236,787	1,598,627	1,835,414
3037	BOYLE CO HEALTH DEPT	345,036	0.033740%	55,875	344,242	400,117
3038	PIKE CO HEALTH DEPT	1,314,696	0.128550%	177,100	1,311,672	1,488,772
3039	FLOYD CO HEALTH CENTER	668,532	0.065370%	102,510	666,994	769,504
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	46,032	286,763	332,795
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	65,939	585,139	651,078
3044	N CENTRAL DIST HLTH DEPT	1,172,244	0.114620%	160,441	1,169,548	1,329,989
3045	PENNYRILE DIST HLTH DEPT	851,436	0.083250%	122,002	849,478	971,479
3047	BREATHITT CO HEALTH DEPT	985,272	0.096340%	83,440	983,006	1,066,446
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	88,091	624,253	712,344
3049	WHITLEY CO HEALTH DEPT	1,570,596	0.153570%	151,569	1,566,984	1,718,553
3050	LAUREL CO HEALTH DEPT	786,972	0.076950%	78,061	785,162	863,223
3051	KNOX CO HEALTH DEPT	1,526,520	0.149260%	129,351	1,523,009	1,652,360
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	40,446	170,152	210,598
3053	BULLITT CO HEALTH DEPT	751,512	0.073480%	111,189	749,784	860,973
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	238,739	1,239,467	1,478,205
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	32,539	302,638	335,177
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	83,998	568,438	652,435
3057	LEWIS CO HEALTH DEPT	166,380	0.016270%	61,450	165,997	227,448
3058	FLEMING CO HEALTH DEP	238,440	0.023320%	27,748	237,892	265,640
3059	JESSAMINE CO HEALTH DEPT	457,236	0.044700%	114,206	456,184	570,391
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	44,804	227,835	272,639
3061	ANDERSON CO HEALTH DEPT	275,976	0.026980%	37,932	275,341	313,274
3062	MADISON CO HEALTH DEP	2,906,172	0.284160%	220,291	2,899,488	3,119,779
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	104,001	839,828	943,829
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	51,571	350,779	402,350
3066	ALLEN CO HEALTH DEPT	430,092	0.042050%	78,216	429,103	507,319
3067	FRANKLIN CO HEALTH DEPT	1,212,264	0.118540%	203,890	1,209,476	1,413,366
3068	LINCOLN CO HEALTH DEPT	266,220	0.026030%	37,944	265,608	303,552
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	82,412	295,790	378,202
3072	MUHLENBERG CO.HEALTH DEPT	428,748	0.041920%	72,577	427,762	500,339
3073	MARSHALL CO HEALTH DEPT	829,812	0.081130%	101,834	827,903	929,737
3074	CHRISTIAN CO HEALTH DEPT	726,348	0.071020%	116,560	724,677	841,237
3075	HOPKINS CO HEALTH DEPT	968,520	0.094700%	135,999	966,292	1,102,292
3076	TODD CO HEALTH DEPT	254,868	0.024920%	81,820	254,282	336,102
3077	BRACKEN CO HEALTH DEPT	131,040	0.012810%	34,810	130,739	165,548
3078	MONTGOMERY CO HEALTH DEPT	581,700	0.056880%	169,192	580,362	749,554
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	35,594	213,001	248,595
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	36,814	417,897	454,711
3081	ASHLAND BOYD CO HEALTH DP	955,008	0.093380%	84,663	952,811	1,037,474
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	76,966	209,888	286,854
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	86,812	331,480	418,292
3084	CALLOWAY CO HEALTH DEPT	224,940	0.021990%	53,136	224,423	277,558
3085	BELL CO HEALTH DEPT	583,464	0.057050%	66,444	582,122	648,566
3086	GRAYSON COUNTY HEALTH DEPT	249,984	0.024440%	75,369	249,409	324,778
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	53,409	391,545	444,954
3088	CARTER CO HEALTH DEPT	301,980	0.029530%	52,176	301,285	353,462
3801	KENTUCKY STATE UNIVERSITY	2,021,244	0.235970%	179,333	2,016,595	2,195,928
5470	KCTCS	7,111,872	0.830280%	1,057,206	7,095,515	8,152,721
7403	ASST OF COMMONWEALTH ATTY	264,432	0.030870%	94,681	263,824	358,505
7408	FRANKLIN CO COUNCIL AGING	97,740	0.011410%	25,456	97,515	122,971
7409	MUN ELEC POW ASSOC OF KY	-	0.009280%	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	64,428	0.007520%	-	64,280	64,280
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	8,301	98,569	106,869
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-



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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Pension Only)	FYE 2025 Amortization Cost Contributions (Pension Only)	FYE 2025 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
8201	KY RIVER COMM CARE INC	-	0.141860%	-	-	-
8202	NORTHERN KY REG MHMR BD	3,113,520	0.304430%	11,509	3,106,359	3,117,868
8204	COMMUNICARE INC	3,619,104	0.353870%	602,179	3,610,780	4,212,959
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,048	0.473160%	398,092	4,827,918	5,226,010
8208	CUMBERLAND RIVER MHMR	5,341,404	0.522270%	1,388,823	5,329,119	6,717,942
8209	FOUR RIVERS BEHAVIORAL HEALTH	1,931,424	0.188850%	730,788	1,926,982	2,657,769
8210	NEW VISTA OF THE BLUEGRASS, INC.	9,991,092	0.976910%	2,761,844	9,968,112	12,729,957
8213	GREEN RVR REG MHMR BD	1,622,796	0.158670%	1,636,332	1,619,064	3,255,396
8216	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	273,585	1,576,430	1,850,015
8220	LIFESKILLS INC	7,024,716	0.686860%	1,704,994	7,008,559	8,713,553
8221	MOUNTAIN COMP CARE CENTER	2,490,348	0.243500%	321,313	2,484,620	2,805,933
014A	BRECKINRIDGE CO ATTORNEY	46,860	0.005470%	8,630	46,752	55,382
024A	CHRISTIAN COUNTY ATTORNEY	44,808	0.005230%	1,897	44,705	46,602
031A	EDMONSON COUNTY ATTORNEY	21,600	0.002520%	1,680	21,550	23,230
060A	KNOTT COUNTY ATTORNEY	48,946	0.004790%	1,815	48,833	50,648
071A	LOGAN COUNTY ATTORNEY	81,132	0.009470%	9,120	80,945	90,066
086A	MONROE CO ATTORNEY	28,104	0.003280%	-	28,039	28,039
116A	WAYNE COUNTY ATTORNEY	30,420	0.003550%	-	30,350	30,350
W002	ALLEN COUNTY ATTORNEY	75,564	0.008820%	8,137	75,390	83,528
W003	ANDERSON COUNTY ATTORNEY	88,770	0.010480%	-	88,566	88,566
W005	BARREN COUNTY ATTORNEY	130,896	0.015280%	13,000	130,595	143,595
W006	BATH COUNTY ATTORNEY	96	0.000010%	-	96	96
W007	BELL COUNTY ATTORNEY	87,972	0.010270%	19,376	87,770	107,145
W008	BOONE COUNTY ATTORNEY	231,888	0.027070%	45,491	231,355	276,845
W011	BOYLE COUNTY ATTORNEY	7,128	0.000830%	1,889	7,112	9,001
W015	BULLITT COUNTY ATTORNEY	32,052	0.003740%	26,780	31,978	58,758
W018	CALLOWAY COUNTY ATTORNEY	2,496	0.000290%	-	2,490	2,490
W021	CARROLL COUNTY ATTORNEY	39,756	0.004640%	8,607	39,665	48,272
W022	CHILD SUPPORT ENFORCEMENT	11,664	0.001360%	6,107	11,637	17,744
W023	CASEY COUNTY ATTORNEY	43,188	0.005040%	4,957	43,089	48,046
W025	CLARK COUNTY ATTORNEY	60,228	0.007030%	14,736	60,089	74,826
W028	CRITTENDEN CO ATTORNEY	16,632	0.001940%	-	16,594	16,594
W030	DAVISS COUNTY ATTORNEY	71,868	0.008390%	3,254	71,703	74,956
W036	FLOYD COUNTY ATTORNEY	51,060	0.005960%	15,451	50,943	66,394
W037	FRANKLIN COUNTY ATTORNEY	220,152	0.025700%	20,008	219,646	239,653
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	741	-	741
W040	GARRARD COUNTY ATTORNEY	45,060	0.005260%	5,886	44,956	50,843
W041	GRANT COUNTY CHILD SUPPOR	16,548	0.001930%	969	16,510	17,479
W042	GRAVES COUNTY ATTORNEY	149,052	0.017400%	6,286	148,709	154,995
W046	HANCOCK COUNTY ATTORNEY	17,568	0.002050%	2,315	17,528	19,842
W049	HARRISON COUNTY ATTORNEY	5,232	0.000610%	6,452	5,220	11,672
W053	HICKMAN COUNTY ATTORNEY	46,860	0.005470%	4,505	46,752	51,257
W054	HOPKINS COUNTY ATTORNEY	79,764	0.009310%	32,780	79,581	112,361
W055	JACKSON COUNTY ATTORNEY	31,884	0.003720%	1,424	31,811	33,235
W056	JEFFERSON CO ATTORNEY	777,768	0.090800%	31,025	775,979	807,004
W058	JOHNSON COUNTY ATTORNEY	10,536	0.001230%	-	10,512	10,512
W061	KNOX COUNTY ATTORNEY	276	0.000030%	-	275	275
W062	LARUE COUNTY ATTORNEY	47,472	0.005540%	7,995	47,363	55,358
W063	LAUREL COUNTY ATTORNEY	16,116	0.001880%	3,574	16,079	19,653
W065	LEE COUNTY ATTORNEY	40,440	0.004720%	-	40,347	40,347
W067	LETCHER COUNTY ATTORNEY	-	0.000000%	2,800	-	2,800
W073	MCCRACKEN COUNTY ATTORNEY	49,776	0.005810%	3,143	49,662	52,805
W074	MCCREARY COUNTY ATTORNEY	87,468	0.010210%	9,149	87,267	96,416
W076	MADISON COUNTY ATTORNEY	294,672	0.034400%	29,919	293,994	323,914
W077	MAGOFFIN CO ATTORNEY	8,916	0.001040%	6,487	8,895	15,383
W082	MEADE COUNTY ATTORNEY	67,668	0.007900%	10,118	67,512	77,630
W083	MENIFEE COUNTY ATTORNEY	25,872	0.003020%	1,499	25,812	27,312
W084	MERCER COUNTY ATTORNEY	23,136	0.002700%	1,661	23,083	24,743
W087	MONTGOMERY CO ATTORNEY	76,752	0.008960%	8,252	76,575	84,827
W088	MORGAN COUNTY ATTORNEY	98,594	0.009650%	7,493	98,367	105,860
W092	OHIO COUNTY ATTORNEY	-	0.000000%	890	-	890
W093	OLDHAM COUNTY ATTORNEY	77,016	0.008990%	22,491	76,839	99,330
W094	OWEN COUNTY ATTORNEY	22,368	0.002610%	4,358	22,317	26,674
W096	PENDLETON COUNTY ATTORNEY	7,128	0.000830%	-	7,112	7,112
W099	POWELL COUNTY ATTORNEY	1,212	0.000140%	-	1,209	1,209
W100	PULASKI COUNTY ATTORNEY	72,984	0.008520%	28,919	72,816	101,736
W102	ROCKCASTLE CO ATTORNEY	35,304	0.004120%	8,361	35,223	43,583
W103	ROWAN COUNTY ATTORNEY	37,356	0.004360%	1,785	37,270	39,055
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	1,671	-	1,671



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

Participating Employer Code	Participating Employer Name	FYE 2025 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2025 Payroll Based Contributions (Pension Only)	FYE 2025 Amortization Cost Contributions (Pension Only)	FYE 2025 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
W106	SHELBY COUNTY ATTORNEY	18,252	0.002130%	11,584	18,210	29,794
W107	SIMPSON COUNTY ATTORNEY	23,736	0.002770%	2,826	23,681	26,508
W108	SPENCER COUNTY ATTORNEY	54,660	0.006380%	6,826	54,534	61,361
W111	TRIGG COUNTY ATTORNEY	42,504	0.004960%	-	42,406	42,406
W112	TRIMBLE COUNTY ATTORNEY	34,188	0.003990%	5,295	34,109	39,404
W113	UNION COUNTY ATTORNEY	13,368	0.001560%	8,391	13,337	21,728
W117	WEBSTER COUNTY ATTORNEY	64,344	0.007510%	6,460	64,196	70,656
W118	WHITLEY COUNTY ATTORNEY	91,752	0.010710%	10,312	91,541	101,853
X034	FAYETTE CO ATTORNEY OFF	142,800	0.016670%	4,614	142,472	147,085
X059	KENTON COUNTY ATTORNEY	46,512	0.005430%	6,728	46,405	53,133
<b>SUBTOTAL</b>	<b>ALL OTHER AGENCIES</b>	<b>161,800,638</b>	<b>17.733910%</b>	<b>25,164,454</b>	<b>161,428,497</b>	<b>186,592,951</b>
<b>TOTAL</b>		<b>866,459,946</b>	<b>100.000000%</b>	<b>141,701,862</b>	<b>864,467,088</b>	<b>1,006,168,951</b>

Notes:

Column 3 - Amortization Cost contributions for the Legislative Branch, Judicial Branch, and Executive Branch were available in aggregate from KPPA. Within each Branch, the amortization cost contribution was allocated based on the proportionate share calculation determined in Appendix C. For example, for agency 31030,  $33,103,481 = 667,543,980 \times 3.864696\% / 77.933030\%$

Column 4 - See Appendix C, Column 4

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

Column 6 = Column 3 x 99.77%

The amortization cost contribution attributable to the pension fund is 99.77% of the total amortization contribution for FY2025, as determined in the June 30, 2023 Actuarial Valuation.

Column 7 = Column 5 + Column 6