

Kentucky Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2022





March 14, 2023

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

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2022

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 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, 2022 and June 30, 2023. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and KERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 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, 2021. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2022 using generally accepted actuarial principles. The proportionate share of the Collective 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 actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2021.

House Bill 1 passed during the 2022 legislative session and included a provision that provided an approximate 8% across-the-board salary increase effective July 1, 2022 for eligible State employees. While this salary increase may produce an actuarial loss with respect to the liability attributable to Tier 1 and Tier 2 active members (i.e. a higher total pension liability than expected based on current actuarial assumptions), there was not sufficient information available at the time the roll-forward Total Pension Liability was calculated to make a reasonable adjustment to reflect these anticipated salary increases. It is our opinion that these procedures for determining the information contained in this report 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 1% of pay member contributions for Tier 2 and Tier 3 members 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, 2022, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2021", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2022. Please see the GASB 67 accounting valuation report as of June 30, 2022 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.


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



To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Both 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, both are independent of KPPA and are experienced in performing valuations for large public retirement systems. This communication shall not be construed to provide tax advice, legal advice or investment advice.

Respectfully submitted,

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SECTION 1



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 2022 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, 2021. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2022 using generally accepted actuarial principles.

There have been no actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2021.

House Bill 1 passed during the 2022 legislative session and included a provision that provided an approximate 8% across-the-board salary increase effective July 1, 2022 for eligible State employees. While this salary increase may produce an actuarial loss with respect to the liability attributable to Tier 1 and Tier 2 active members (i.e. a higher total pension liability than expected based on current actuarial assumptions), there was not sufficient information available at the time the roll-forward Total Pension Liability was calculated to make a reasonable adjustment to reflect these anticipated salary increases. It is our opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.



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, 2022.

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, 2022. 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, 2022. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 90% of the aggregate required contribution for the plan. For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under the revised statutes, the amortization cost has been further apportioned by actual salary for fiscal year ending June 30, 2022, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to be paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective 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, 2022. 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.

FYE2022 Employer Contributions

Employer contributions paid in FY 2022 by non-hazardous employers within the Executive Branch, Judicial Branch, and Legislative Branch were not available when developing the information provided in Appendix A of this report. Payroll-based contributions for all employers were provided by KPPA and are disclosed in this report. Amortization cost contributions were only available in total for the Executive Branch, Judicial Branch, and Legislative Branch employers. The amortization cost contributions have been allocated based on the proportionate share methodology described above, which is reflective of our understanding of how contributions are allocated between the three Branches. Additional information is provided in Appendix D.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2022 for either the non-hazardous or hazardous plans.



Summary of Population Statistics

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

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	47,700	4,726
Inactive plan members entitled to but not yet receiving benefits:	54,522	7,680
Active plan members:	30,186	3,827
Total plan members:	132,408	16,233

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 2022 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 2022 measurement period for the non-hazardous and hazardous plans.

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Total expected remaining service lives of all employees (years):	267,749	33,773
Total plan members:	132,408	16,233
Average expected remaining service life (years):	2.02	2.08

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

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net Pension Liability as of June 30, 2022 (\$ 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 ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 16,281,188	\$ 3,013,845	\$ 13,267,343	18.51%	\$ 1,432,960	925.87%
KERS Hazardous Plan	\$ 1,318,494	\$ 810,978	\$ 507,516	61.51%	\$ 188,648	269.03%

Note:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2022.



Exhibit 2

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

Change in the Net Pension Liability	Measurement Period Ending June 30, 2022	
	KERS Non-Hazardous (2)	KERS Hazardous (3)
(1)		
Total pension liability		
Service Cost	\$ 165,616	\$ 26,885
Interest	830,440	79,422
Benefit Changes	-	-
Difference between actual and expected experience	(15,034)	(17,557)
Assumption Changes	-	-
Benefit Payments	(1,035,491)	(82,023)
Net Change in Total Pension Liability	\$ (54,469)	\$ 6,727
Total Pension Liability - Beginning	16,335,657	1,311,767
Total Pension Liability - Ending (a)	\$ 16,281,188	\$ 1,318,494
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 1,116,869 ⁴	\$ 59,055
Contributions - Member ²	89,607	20,588
Refunds of contributions to members	(12,116)	(4,976)
Retirement benefits	(1,023,375)	(77,047)
Net Investment Income ²	(162,461)	(51,317)
Administrative Expense	(13,339)	(1,465)
Other	-	-
Net Change in Plan Fiduciary Net Position	\$ (4,815)	\$ (55,162)
Plan Fiduciary Net Position - Beginning	3,018,660	866,140
Prior Year Adjustment	-	-
Plan Fiduciary Net Position - Ending (b)	\$ 3,013,845	\$ 810,978
Net Pension Liability - Ending (a) - (b)	13,267,343	507,516
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	18.51%	61.51%
Covered Payroll³	\$ 1,432,960	\$ 188,648
Net Pension Liability as a Percentage of Covered Payroll	925.87%	269.03%

Notes:

¹ Does not include 401(h) assets

² Does not include 401(h) contributions or associated investment income

³ Based on derived compensation using the provided employer contributions information for fiscal year 2022

⁴ Non-hazardous fund includes \$63.1 million in employer cessation contributions



Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2022 (\$ in thousands)

Plan (1)	Actuarially Determined Contribution ¹ (2)	Total Employer Contributions (3)	Contribution Deficiency (Excess) (4)	Covered Employee Payroll ² (5)	Actual Contributions as a Percentage of Covered Payroll (6)
KERS Non-Hazardous Plan	\$ 1,048,861	\$ 1,116,869	\$ (68,008)	\$ 1,432,960	77.94%
KERS Hazardous Plan	\$ 59,052	\$ 59,055	\$ (3)	\$ 188,648	31.30%

Note:

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

² Based on derived compensation using the provided employer contribution information for fiscal year ending 2022.



Notes to Schedule of Employers' Contributions for FYE 2022

The actuarially determined contributions effective for fiscal year ending 2022 that are documented in the schedule on the previous page were calculated as of June 30, 2020.

Based on the June 30, 2020 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below.

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Determined by the Actuarial Valuation as of:	June 30, 2020	June 30, 2020
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	0.00%	0.00%
Investment Return:	5.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019

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	\$ 15,259,602	\$ 13,267,343	\$ 11,626,900
KERS Hazardous Plan	\$ 670,608	\$ 507,516	\$ 375,348



Exhibit 5

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

Component	KERS Non-Hazardous	KERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 165,616,046	\$ 26,884,682
2. Interest on total pension liability:	830,440,348	79,422,221
3. Current-period benefit changes:	0	0
4. Member contributions:	(89,606,973)	(20,587,893)
5. Projected earnings on plan investments:	(162,617,843)	(54,013,618)
6. Administrative expense:	13,338,869	1,464,739
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(55,312,762)	6,637,801
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(9,133,570)	227,539
10. Total Aggregate Pension Expense:	\$ 692,724,115	\$ 40,035,471

¹ Liability experience and assumption changes.

² 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, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ 153,564,272	\$ -	2.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	70,528,545	-	2.59	-	-	-	-	-	-
2019-2020	115,515,243	-	2.26	13,289,365	-	-	-	-	-
2020-2021	(130,269,427)	(7,950,717)	2.13	(61,159,355)	(7,950,717)	-	-	-	-
2021-2022	(15,034,400)	(7,591,628)	2.02	(7,442,772)	(7,442,772)	(148,856)	-	-	-
		\$ (15,542,345)		\$ (55,312,762)	\$ (15,393,489)	\$ (148,856)	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	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					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ (42,072,569)	\$ -	5.00	\$ (8,414,513)	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	(4,070,292)	(814,060)	5.00	(814,058)	(814,060)	-	-	-	-
2019-2020	65,343,163	26,137,264	5.00	13,068,633	13,068,633	13,068,631	-	-	-
2020-2021	(389,946,448)	(233,967,868)	5.00	(77,989,290)	(77,989,290)	(77,989,290)	(77,989,288)	-	-
2021-2022	325,078,288	260,062,630	5.00	65,015,658	65,015,658	65,015,658	65,015,658	65,015,656	-
		\$ 51,417,966		\$ (9,133,570)	\$ (719,059)	\$ 94,999	\$ (12,973,630)	\$ 65,015,656	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ -	\$ -	2.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	700,463,897	-	2.59	-	-	-	-	-	-
2019-2020	-	-	2.26	-	-	-	-	-	-
2020-2021	-	-	2.13	-	-	-	-	-	-
2021-2022	-	-	2.02	-	-	-	-	-	-
		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ 24,214,451	\$ -	3.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	1,395,159	-	2.93	-	-	-	-	-	-
2019-2020	(1,095,334)	-	2.23	(112,972)	-	-	-	-	-
2020-2021	34,789,012	4,405,596	2.29	15,191,708	4,405,596	-	-	-	-
2021-2022	(17,557,144)	(9,116,209)	2.08	(8,440,935)	(8,440,935)	(675,274)	-	-	-
		\$ (4,710,613)		\$ 6,637,801	\$ (4,035,339)	\$ (675,274)	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	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					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ (14,105,825)	\$ -	5.00	\$ (2,821,165)	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	3,932,738	786,546	5.00	786,548	786,546	-	-	-	-
2019-2020	35,903,305	14,361,322	5.00	7,180,661	7,180,661	7,180,661	-	-	-
2020-2021	(129,923,862)	(77,954,318)	5.00	(25,984,772)	(25,984,772)	(25,984,772)	(25,984,774)	-	-
2021-2022	105,331,335	84,265,068	5.00	21,066,267	21,066,267	21,066,267	21,066,267	21,066,267	-
		\$ 21,458,618		\$ 227,539	\$ 3,048,702	\$ 2,262,156	\$ (4,918,507)	\$ 21,066,267	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2022	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Thereafter
2017-2018	\$ -	\$ -	3.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-2019	50,658,499	-	2.93	-	-	-	-	-	-
2019-2020	-	-	2.23	-	-	-	-	-	-
2020-2021	-	-	2.29	-	-	-	-	-	-
2021-2022	-	-	2.08	-	-	-	-	-	-
		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 7

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

	Period		KERS Non-Hazardous		KERS Hazardous
	(1)		(2)		(3)
1.	Fiscal Year + 1	\$	(16,112,548)	\$	(986,637)
2.	Fiscal Year + 2		(53,857)		1,586,882
3.	Fiscal Year + 3		(12,973,630)		(4,918,507)
4.	Fiscal Year + 4		65,015,656		21,066,267
5.	Fiscal Year + 5		-		-
6.	Thereafter		-		-
7.	Total	\$	35,875,621	\$	16,748,005

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

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Equity	39.50%		53.50%	
Public Equity	32.50%	4.45%	43.50%	4.45%
Private Equity	7.00%	10.15%	10.00%	10.15%
Fixed Income	40.50%		26.50%	
Core Bonds	20.50%	0.28%	10.00%	0.28%
Specialty Credit/High Yield	15.00%	2.28%	15.00%	2.28%
Cash	5.00%	-0.91%	1.50%	-0.91%
Inflation Protected	20.00%		20.00%	
Real Estate	10.00%	3.67%	10.00%	3.67%
Real Return	10.00%	4.07%	10.00%	4.07%
Expected Real Return	100.00%	3.28%	100.00%	4.08%
Long Term Inflation Assumption		2.30%		2.30%
Expected Nominal Return for Portfolio		5.58%		6.38%

Source: Kentucky Public Pensions Authority

APPENDIX A

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 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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)
1430	EASTERN KY UNIV	12,060,548	1.173531%	1.171763%	155,696,376	179,076,157	136,445,274	8,129,332	21,947,949	30,077,281	-	30,077,281
1433	KET FOUNDATION	869,712	0.084637%	0.083304%	11,229,081	12,915,269	9,840,659	586,301	(3,017,243)	(2,430,942)	-	(2,430,942)
1434	KY BAR ASSOCIATION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	55,417	0.005197%	0.005011%	689,504	793,042	604,250	36,001	(688,179)	(652,178)	-	(652,178)
1436	LOTUS	142,875	0.013894%	0.013441%	1,843,365	2,120,169	1,615,441	96,247	(3,006,043)	(2,909,796)	-	(2,909,796)
1437	SANCTUARY INC	172,171	0.016752%	0.016924%	2,222,545	2,556,288	1,947,738	116,045	(1,619,982)	(1,503,937)	-	(1,503,937)
1438	O A S I S	187,418	0.018090%	0.017827%	2,400,062	2,760,462	2,103,306	125,314	(1,852,954)	(1,727,640)	-	(1,727,640)
1439	BARREN RIVER CHILD ADVOCA	59,859	0.005825%	0.005636%	772,823	888,872	677,267	40,351	(1,145,163)	(1,104,812)	-	(1,104,812)
1440	MOREHEAD STATE UNIVERSITY	6,230,581	0.605112%	0.603823%	80,282,281	92,337,681	70,355,766	4,191,757	16,602,173	20,793,930	-	20,793,930
1445	MURRAY STATE UNIV	7,032,530	0.682238%	0.686639%	90,514,852	104,106,802	79,323,129	4,726,027	(4,489,369)	236,658	-	236,658
1450	NORTHERN KY UNIVERSITY	-	0.000000%	0.000000%	-	-	-	-	(150,992,268)	(150,992,268)	-	(150,992,268)
1451	SILVERLEAF	125,413	0.012207%	0.012424%	1,619,544	1,862,740	1,419,296	84,561	(941,699)	(857,138)	-	(857,138)
1452	SPRINGHAVEN INC	123,936	0.012054%	0.012096%	1,599,245	1,839,392	1,401,507	83,501	(1,552,374)	(1,468,873)	-	(1,468,873)
1453	SAFE HARBOR	135,064	0.013028%	0.013686%	1,728,469	1,988,021	1,514,753	90,248	(2,685,394)	(2,595,146)	-	(2,595,146)
1454	D.O.V.E.S.	113,535	0.011040%	0.010994%	1,464,715	1,684,660	1,283,610	76,477	(1,406,124)	(1,329,647)	-	(1,329,647)
1455	GATEWAY CHILD ADVOCACY	-	0.000000%	0.000000%	-	-	-	-	(36,464)	(36,464)	-	(36,464)
1456	JUDI'S PLACE FOR KIDS, INC.	65,513	0.006375%	0.006421%	845,793	972,800	741,215	44,161	(370,445)	(326,284)	-	(326,284)
1457	KY RIVER CHILD ADVOCACY	27,198	0.002649%	0.002541%	351,452	404,227	307,997	18,350	(393,835)	(375,485)	-	(375,485)
1458	BLUEGRASS RAPE CRISIS CTR	192,183	0.019282%	0.019282%	2,480,993	2,853,546	2,174,230	129,539	(1,963,414)	(1,833,875)	-	(1,833,875)
1459	NURSING HOME OMBUDSMAN	64,276	0.006256%	0.006079%	830,005	954,641	727,379	43,337	(657,045)	(613,708)	-	(613,708)
1465	WESTERN KENTUCKY UNIV	10,779,373	0.968515%	0.968823%	128,496,201	147,791,532	112,608,269	6,709,137	(11,235,957)	(4,526,820)	-	(4,526,820)
1480	KASAP	98,358	0.009574%	0.008303%	1,270,215	1,460,954	1,113,159	66,321	(1,511,517)	(1,445,196)	-	(1,445,196)
1481	KDVA	205,898	0.020028%	0.019075%	2,657,183	3,056,193	2,328,635	138,739	(2,441,434)	(2,302,695)	-	(2,302,695)
1482	KACAC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	38,382	0.003732%	0.003485%	495,137	569,488	433,916	25,852	(421,682)	(395,830)	-	(395,830)
1484	BUFFALO TR CHILD ADV INC	27,751	0.002696%	0.002634%	357,688	411,399	313,461	18,676	(332,189)	(313,513)	-	(313,513)
1485	CUMBERLAND V C A CENTER	59,852	0.005821%	0.006136%	772,292	888,261	676,802	40,323	(925,552)	(885,229)	-	(885,229)
1486	LAKE CUMB CHILD ADV CTR	46,274	0.004503%	0.004274%	597,428	687,140	523,559	31,193	(378,988)	(347,795)	-	(347,795)
1487	B.R.A.S.S.	159,105	0.015474%	0.015981%	2,052,989	2,361,271	1,799,146	107,192	(1,939,678)	(1,832,486)	-	(1,832,486)
1488	WOMEN AWARE	67,749	0.006596%	0.006501%	875,114	1,006,523	766,910	45,692	(581,737)	(536,045)	-	(536,045)
1489	BETHANY HOUSE ABUSE SHELT	122,905	0.011951%	0.011673%	1,585,580	1,823,675	1,389,531	82,787	(1,434,929)	(1,352,142)	-	(1,352,142)
1490	HOPE HARBOR INC	87,935	0.008551%	0.008510%	1,134,490	1,304,849	994,216	59,235	(1,339,671)	(1,280,436)	-	(1,280,436)
1491	CHILD ADV CTR OF GRN RVR	43,001	0.004183%	0.003799%	554,973	638,309	486,353	28,977	(287,590)	(258,613)	-	(258,613)
1492	CSG HEADQUARTERS	1,239,855	0.120650%	0.121230%	16,007,049	18,410,709	14,027,855	835,772	(9,448,491)	(8,612,719)	-	(8,612,719)
1994	KY HIGHER ED STUD LN CORP	4,842,963	0.470853%	0.477177%	62,469,680	71,850,293	54,745,607	3,261,712	(22,760,207)	(19,498,495)	-	(19,498,495)
3022	LEX FAYETTE CO HLTH DEPT	4,900,036	0.470343%	0.472534%	62,402,616	71,772,469	54,686,309	3,258,179	(1,101,551)	3,156,628	-	3,156,628
3023	LAKE CUMBERLAND DISTRICT	4,056,492	0.394378%	0.393540%	52,323,480	60,180,512	45,853,935	2,731,952	(656,686)	2,075,266	-	2,075,266
3024	WEDCO DIST HEALTH DEPT	1,581,621	0.153595%	0.156328%	20,377,975	23,437,985	17,858,337	1,063,990	(3,254,833)	(2,190,843)	-	(2,190,843)
3025	NORTHERN KY DIST HLTH DEP	3,196,921	0.309806%	0.309117%	41,103,023	47,275,162	36,020,833	2,146,101	(9,434,155)	(7,288,054)	-	(7,288,054)
3026	BARREN RVR DIST HLTH DEPT	3,677,316	0.354845%	0.350715%	47,078,501	54,147,934	41,257,473	2,458,097	1,831,401	4,289,498	-	4,289,498
3027	GREEN RVR DIST HLTH DEPT	4,525,027	0.436372%	0.435215%	57,894,967	66,588,629	50,736,535	3,022,854	(1,067,928)	1,954,926	-	1,954,926
3028	LINCOLN TRL DIST HLTH DEP	3,584,722	0.345663%	0.346436%	45,860,294	52,746,797	40,189,891	2,394,491	5,078,060	7,472,551	-	7,472,551
3029	PURCHASE DIST HLTH DEPT	2,363,331	0.225743%	0.221567%	29,950,097	34,447,483	26,246,912	1,563,776	5,387,339	6,951,115	-	6,951,115
3030	MERCER CO HEALTH DEPT	533,777	0.046096%	0.045881%	6,115,714	7,034,066	5,359,536	319,318	96,037	415,355	-	415,355
3031	CUMBERLAND VLY DIST HEALT	4,638,169	0.450774%	0.441578%	59,805,730	68,786,317	52,411,041	3,122,620	17,259,797	20,382,417	-	20,382,417
3033	KY RIVER DIST HEALTH DEPT	3,707,697	0.358402%	0.351608%	47,550,421	54,690,718	41,671,042	2,482,737	9,312,008	11,794,745	-	11,794,745
3034	BOURBON CO HEALTH CENTER	569,443	0.042076%	0.041594%	5,582,367	6,420,630	4,892,134	291,471	156,530	448,001	-	448,001
3035	CLARK CO HEALTH DEPT	970,942	0.087862%	0.088074%	11,656,952	13,407,391	10,215,627	608,641	(1,577,759)	(969,118)	-	(969,118)
3036	GATEWAY DIST HEALTH DEPT	1,623,073	0.157958%	0.157984%	20,956,829	24,103,762	18,365,618	1,094,213	46,166	1,140,379	-	1,140,379
3037	BOYLE CO HEALTH DEPT	353,442	0.034401%	0.034267%	4,564,098	5,249,456	3,999,770	238,304	(193,295)	45,009	-	45,009
3038	PIKE CO HEALTH DEPT	1,371,682	0.128817%	0.128527%	17,090,592	19,656,961	14,977,424	892,346	(243,985)	648,361	-	648,361
3039	FLOYD CO HEALTH CENTER	709,084	0.066615%	0.065913%	8,838,040	10,165,184	7,745,259	461,458	(602,683)	(141,225)	-	(141,225)
3040	MARTIN CO HEALTH DEPT	287,763	0.028002%	0.028467%	3,715,121	4,272,994	3,255,764	193,977	(277,571)	(83,594)	-	(83,594)
3042	BUFFALO TRACE HEALTH DEPT	583,590	0.056801%	0.057206%	7,535,983	8,667,606	6,604,195	393,474	191,378	584,852	-	584,852
3043	LITTLE SANDY DIST HEALTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	1,171,357	0.113978%	0.113756%	15,121,852	17,392,589	13,252,108	789,553	455,714	1,245,267	-	1,245,267
3045	PENNYRILE DIST HLTH DEPT	921,389	0.086416%	0.085644%	11,465,107	13,186,737	10,047,502	598,624	(1,086,872)	(488,248)	-	(488,248)
3047	BREATHITT CO HEALTH DEPT	1,008,215	0.095943%	0.094987%	12,729,086	14,640,520	11,155,197	664,620	213,721	878,341	-	878,341
3048	GREENUP CO HLTH DEPT	639,162	0.062079%	0.061746%	8,236,233	9,473,008	7,217,863	430,036	(324,450)	105,586	-	105,586
3049	WHITLEY CO HEALTH DEPT	1,561,524	0.151413%	0.149646%	20,088,481	23,105,021	17,604,638	1,048,874	1,134,171	2,183,045	-	2,183,045
3050	LAUREL CO HEALTH DEPT	791,287	0.077011%	0.077171%	10,217,313	11,751,572	8,953,992	533,474	(594,570)	(61,096)	-	(61,096)
3051	KNOX CO HEALTH DEPT	1,521,596	0.148049%	0.146808%	19,642,168	22,591,688	17,213,509	1,025,571	1,024,218	2,049,789	-	2,049,789
3052	MONROE CO HEALTH DEPT	184,273	0.017937%	0.017253%	2,379,763	2,737,115	2,085,517	124,254	(397,874)	(273,620)	-	(273,620)
3053	BULLITT CO HEALTH DEPT	779,023	0.075720%	0.076001%	10,046,032	11,554,570	8,803,889	524,531	(1,078,316)	(553,785)	-	(553,785)
3054	THREE RIVERS DIST HLTH	1,265,651	0.123172%	0.121913%	16,341,651	18,795,557	14,321,085	853,242	371,324	1,224,566	-	1,224,566
3055	ESTILL CO HEALTH DEPT	296,592	0.028866%	0.028851%	3,829,751	4,404,837	3,356,221	199,962	(11,925)	188,037	-	188,037
3056	OLDHAM CO HEALTH DEPT	592,120	0.057626%	0.057993%	7,645,592	8,793,498	6,700,117	399,189	(1,058,031)	(658,842)	-	(658,842)
3057	LEWIS CO HEALTH DEPT	196,642	0.019132%	0.018904%	2,538,308	2,919,467	2,224,458	132,532	(1,196,378)	(1,063,846)	-	(1,063,846)
3058	FLEMING CO HEALTH DEP	244,099	0.023761%	0.023841%								

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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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	539,396	0.050561%	0.046968%	6,708,101	7,715,407	5,878,677	350,248	(1,003,711)	(653,463)	-	(653,463)
3060	POWELL CO HEALTH DEPT	242,124	0.023564%	0.022427%	3,126,317	3,595,773	2,739,763	163,234	72,491	235,725	-	235,725
3061	ANDERSON CO HEALTH DEPT	291,736	0.028386%	0.027395%	3,766,068	4,331,591	3,300,412	196,637	(53,051)	143,586	-	143,586
3062	MADISON CO HEALTH DEPT	2,851,249	0.276857%	0.280514%	36,731,566	42,247,276	32,189,886	1,917,855	297,179	2,215,034	-	2,215,034
3064	JOHNSON CO HEALTH DEPT	858,725	0.083575%	0.083963%	11,088,181	12,753,212	9,717,182	578,944	(537,897)	41,047	-	41,047
3065	MAGOFFIN CO HEALTH DEPT	355,863	0.034635%	0.034539%	4,595,144	5,285,163	4,026,977	239,925	70,282	310,207	-	310,207
3066	ALLEN CO HEALTH DEPT	446,570	0.043457%	0.043954%	5,765,589	6,631,365	5,052,702	301,037	(1,199,220)	(898,183)	-	(898,183)
3067	FRANKLIN CO HEALTH DEPT	1,296,700	0.124341%	0.124940%	16,496,746	18,973,941	14,457,004	861,340	(3,116,013)	(2,254,673)	-	(2,254,673)
3068	LINCOLN CO HEALTH DEPT	279,154	0.027167%	0.026984%	3,604,339	4,145,576	3,158,680	188,192	(316,957)	(128,765)	-	(128,765)
3069	WOODFORD CO HEALTH DEPT	331,409	0.031985%	0.030039%	4,243,559	4,880,784	3,718,864	221,568	(328,708)	(107,140)	-	(107,140)
3072	MUHLBERG CO HEALTH DEPT	454,877	0.044267%	0.043390%	5,873,054	6,754,968	5,146,880	306,648	(428,392)	(121,744)	-	(121,744)
3073	MARSHALL CO HEALTH DEPT	925,139	0.080843%	0.081137%	10,725,718	12,336,320	9,399,535	560,019	(720,704)	(160,685)	-	(160,685)
3074	CHRISTIAN CO HEALTH DEPT	751,314	0.073118%	0.074199%	9,700,815	11,157,516	8,501,357	506,506	(1,561,715)	(1,055,209)	-	(1,055,209)
3075	HOPKINS CO HEALTH DEPT	987,635	0.096116%	0.096927%	12,752,039	14,666,919	11,175,311	665,819	(866,882)	(201,063)	-	(201,063)
3076	TODD CO HEALTH DEPT	306,553	0.029357%	0.024578%	3,894,894	4,479,761	3,413,309	203,363	137,593	340,956	-	340,956
3077	BRACKEN CO HEALTH DEPT	145,698	0.014177%	0.014158%	1,880,911	2,163,354	1,648,346	98,207	(749,086)	(650,879)	-	(650,879)
3078	MONTGOMERY CO HEALTH DEPT	692,189	0.061690%	0.060895%	8,184,624	9,413,648	7,172,635	427,342	(2,907,532)	(2,480,190)	-	(2,480,190)
3079	GARRARD COUNTY HEALTH DPT	219,276	0.021336%	0.021280%	2,830,720	3,255,789	2,480,715	147,800	(277,591)	(129,791)	-	(129,791)
3080	BRECKINRIDGE CO HEALTH BD	404,397	0.039353%	0.039508%	5,221,097	6,005,111	4,575,534	272,608	116,969	389,577	-	389,577
3081	ASHLAND BOYD CO HEALTH DP	954,006	0.091794%	0.091735%	12,178,624	14,007,399	10,672,796	635,879	780,437	1,416,316	-	1,416,316
3082	LAWRENCE CO HEALTH DEPT	241,896	0.023429%	0.023773%	3,108,406	3,575,172	2,724,066	162,298	(1,712,167)	(1,549,869)	-	(1,549,869)
3083	GRAVES CO HEALTH CENTER	394,503	0.038361%	0.037803%	5,089,485	5,853,736	4,460,195	265,736	(2,448,317)	(2,182,581)	-	(2,182,581)
3084	CALLOWAY CO HEALTH DEPT	253,730	0.024688%	0.024486%	3,275,441	3,767,290	2,870,449	171,020	(1,115,459)	(944,439)	-	(944,439)
3085	BELL CO HEALTH DEPT	596,427	0.058045%	0.058223%	7,701,029	8,857,436	6,748,834	402,092	(557,439)	(155,347)	-	(155,347)
3086	GRAYSON COUNTY HEALTH DEPT	263,055	0.025596%	0.025531%	3,395,909	3,905,848	2,976,021	177,310	(640,375)	(463,065)	-	(463,065)
3087	HARLAN CO HEALTH DEPT	406,009	0.039473%	0.039941%	5,237,018	6,023,423	4,589,486	273,439	(1,061,956)	(788,517)	-	(788,517)
3088	CARTER CO HEALTH DEPT	314,661	0.030625%	0.029968%	4,063,124	4,673,253	3,560,738	212,147	353,589	565,736	-	565,736
3801	KENTUCKY STATE UNIVERSITY	2,463,171	0.239538%	0.242415%	31,780,327	36,552,545	27,850,843	1,659,337	(5,620,148)	(3,960,811)	-	(3,960,811)
5470	KCTS	9,054,821	0.880137%	0.879969%	116,770,789	134,305,401	102,332,647	6,096,921	(32,711,913)	(26,614,992)	-	(26,614,992)
7403	ASST OF COMMONWEALTH ATTY	375,778	0.036566%	0.035763%	4,851,336	5,579,826	4,251,492	253,301	(2,475,844)	(2,222,543)	-	(2,222,543)
7407	KENTUCKY HOUSING CORP	-	0.000000%	0.000000%	-	-	-	-	(47,824,264)	(47,824,264)	-	(47,824,264)
7408	FRANKLIN CO COUNCIL AGING	126,424	0.012294%	0.011184%	1,631,087	1,876,015	1,429,411	85,164	163,314	248,478	-	248,478
7409	MUN ELEC POW ASSOC OF KY	95,911	0.009331%	0.009363%	1,237,976	1,423,873	1,084,906	64,638	(40,686)	23,952	-	23,952
7410	COMMONWEALTH CREDIT UNION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	69,159	0.006736%	0.006736%	893,688	1,027,887	783,188	46,662	(569,712)	(523,050)	-	(523,050)
7416	KY OFFICE OF BAR ADMISSIO	3,712	0.000361%	0.001676%	47,895	55,087	41,973	2,501	(820,023)	(817,522)	-	(817,522)
7417	KY ASSOC OF REGIONAL PROG	98,278	0.009565%	0.009571%	1,269,021	1,459,581	1,112,113	66,259	48,211	114,470	-	114,470
7716	MASTER COMMISSIONER BULLITT COUNTY	8,195	0.000797%	0.001036%	105,741	121,619	92,666	5,521	(24,648)	(19,127)	-	(19,127)
7718	MASTER COMM BOONE CO	13,919	0.001353%	0.000940%	179,507	206,462	157,312	9,373	(524,159)	(514,786)	-	(514,786)
7719	MASTER COMM BOURBON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	5,372	0.000522%	0.000668%	69,256	79,655	60,692	3,616	(432,101)	(428,485)	-	(428,485)
7724	MASTER COMM CHRISTIAN CO	3,096	0.000301%	0.000299%	39,935	45,931	34,997	2,085	(143,625)	(141,540)	-	(141,540)
7725	MASTER COMM CLARK CO	1,725	0.000168%	0.000169%	22,289	25,636	19,533	1,164	(81,767)	(80,603)	-	(80,603)
7727	MASTER COMM CLINTON/CUMBE	3,951	0.000384%	0.000167%	50,947	58,597	44,647	2,660	(152,157)	(149,497)	-	(149,497)
7730	MASTER COMM DAVIESS CO	7,722	0.000751%	0.000845%	99,638	114,600	87,318	5,202	(414,339)	(409,137)	-	(409,137)
7734	MASTER COMM FAYETTE CO	14,858	0.001445%	0.001551%	191,713	220,501	168,009	10,010	(826,973)	(816,963)	-	(816,963)
7740	MASTER COMM GARRARD CO	-	0.000000%	0.000000%	-	-	-	-	(65,095)	(65,095)	-	(65,095)
7741	MASTER COMM GRANT CO	5,087	0.000495%	0.000363%	65,673	75,535	57,553	3,429	(220,563)	(217,134)	-	(217,134)
7743	MASTER COMM GRAYSON CO	3,489	0.000339%	0.000000%	44,976	51,730	39,415	2,348	(89,974)	(87,626)	-	(87,626)
7747	MASTER COMM HARDIN CO	12,842	0.001249%	0.001249%	165,709	190,592	145,220	8,652	(646,411)	(637,759)	-	(637,759)
7750	MASTER COMMISSIONER HART COUNTY	3,091	0.000300%	0.000210%	39,802	45,779	34,881	2,078	(145,906)	(143,828)	-	(143,828)
7751	MASTER COMM HENDERSON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	3,863	0.000376%	0.000219%	49,885	57,376	43,717	2,605	(242,432)	(239,827)	-	(239,827)
7753	MASTER COMM HOPKINS CO	-	0.000000%	0.000000%	-	-	-	-	(424,143)	(424,143)	-	(424,143)
7756	MASTER COMM JEFF CIRCUIT	31,490	0.003062%	0.003170%	406,246	467,249	356,016	21,211	(1,638,276)	(1,617,065)	-	(1,617,065)
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	3,058	0.000297%	0.000413%	39,404	45,321	34,532	2,057	(311,473)	(309,416)	-	(309,416)
7759	MASTER COMM KENTON CO	14,349	0.001395%	0.001682%	185,079	212,871	162,195	9,664	(698,033)	(688,369)	-	(688,369)
7763	MASTER COMM LAUREL CO	4,780	0.000465%	0.000487%	61,693	70,957	54,065	3,221	(242,675)	(239,454)	-	(239,454)
7773	MASTER COMM MCCracken CO	8,720	0.000848%	0.000916%	112,507	129,401	98,596	5,874	(430,586)	(424,712)	-	(424,712)
7776	MASTER COMM MADISON CO	7,745	0.000753%	0.000751%	99,903	114,905	87,551	5,216	(382,759)	(377,543)	-	(377,543)
7781	MASTER COMM MASON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	2,971	0.000289%	0.000345%	38,343	44,100	33,602	2,002	(289,104)	(287,102)	-	(287,102)
7790	MASTER COMM NELSON CO	5,496	0.000534%	0.000573%	70,848	81,486	62,088	3,699	(314,692)	(310,993)	-	(310,993)
7792	MASTER COMM OHIO COUNTY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	5,707	0.000555%	0.000394%	73,634	84,691	64,529	3,845	(242,591)	(238,746)	-	(238,746)
7794	MASTER COMM OWEN CO	1,880	0.000183%	0.000151%	24,279	27,925	21,277	1,268	(163,876)	(162,608)	-	(162,608)
7798	MASTER COMM PIKE CO	7,642	0.000743%	0.000744%	98,576	113,379	86,388	5,147	(350,404)	(345,257)	-	(345,257)
7799	MASTER COMM FOR FLEMING	-	0.000000%	0.000000%	-	-	-	-	(8,818)	(8,818)	-	(8,818)
7805	MASTER COMM SCOTT CO	7,019	0.000682%	0.000580%	90,483	104,070	79,295	4,724	(374,856)	(370,132)	-	(370,132)



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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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)
7807	MASTER COMM SIMPSON CO	3,675	0.000357%	0.000236%	47,364	54,477	41,508	2,473	(183,026)	(180,553)	-	(180,553)
7814	MASTER COMM WARREN CO	10,559	0.001027%	0.001083%	136,256	156,716	119,408	7,114	(534,378)	(527,264)	-	(527,264)
7817	LOGAN CO MASTER COM	-	0.000000%	0.000000%	-	-	-	-	(155,745)	(155,745)	-	(155,745)
7819	MASTER COMM FLOYD CO	-	0.000000%	0.000000%	-	-	-	-	(28,430)	(28,430)	-	(28,430)
7820	MASTER COMM BARREN CO	2,363	0.000230%	0.000224%	30,515	35,097	26,742	1,593	(144,712)	(143,119)	-	(143,119)
7821	MASTER COMM MUHLENBERG CO	6,048	0.000588%	0.000291%	78,012	89,726	68,366	4,073	(233,403)	(229,330)	-	(229,330)
8024	SEVEN CO SERVICES INC	-	0.734241%	0.734241%	97,414,268	112,042,252	85,369,466	5,086,264	39,980,398	45,066,662	-	45,066,662
8201	KY RIVER COMM CARE INC	1,305,441	0.127064%	0.127064%	16,858,016	19,389,460	14,773,604	880,203	7,565,061	8,445,264	-	8,445,264
8202	NORTHERN KY REG MHMR BD	2,815,740	0.273867%	0.273867%	36,334,873	41,791,013	31,842,242	1,897,143	15,698,973	17,596,116	-	17,596,116
8204	COMMUNICARE INC	3,707,421	0.360361%	0.353250%	47,810,328	54,989,653	41,898,812	2,496,308	(2,077,382)	418,926	-	418,926
8205	ADANTA/BEHAVIORAL HLTH SR	4,639,163	0.451312%	0.452836%	59,877,108	68,868,414	52,473,594	3,126,347	5,482,286	8,608,633	-	8,608,633
8208	CUMBERLAND RIVER MHMR	5,561,402	0.540801%	0.538376%	71,749,920	82,524,079	62,878,391	3,746,259	(14,950,804)	(11,204,545)	-	(11,204,545)
8209	WESTERN KY REG MHMR ADV	1,976,021	0.192305%	0.193792%	25,513,763	29,344,977	22,359,110	1,332,143	(3,724,100)	(2,391,957)	-	(2,391,957)
8210	NEW VISTA OF THE BLUEGRASS, INC.	21,150,865	1.143931%	1.139460%	151,769,243	174,559,315	133,003,711	7,924,286	(86,010,261)	(78,085,975)	-	(78,085,975)
8211	PENNYROYAL REG MHMR BD	-	0.000000%	0.000000%	-	-	-	-	(18,817,504)	(18,817,504)	-	(18,817,504)
8213	GREEN RVR REG MHMR BD	1,792,176	0.158362%	0.159844%	21,010,429	24,165,410	18,412,591	1,097,012	(2,459,376)	(1,362,364)	-	(1,362,364)
8216	COMPREHEND INC REG MHMR B	1,763,455	0.170648%	0.172334%	22,640,454	26,040,205	19,841,072	1,182,120	(9,325,911)	(8,143,791)	-	(8,143,791)
8220	LIFESKILLS INC	8,133,335	0.721769%	0.719380%	95,759,565	110,139,075	83,919,359	4,999,868	(849,152)	4,150,716	-	4,150,716
8221	MOUNTAIN COMP CARE CENTER	2,656,733	0.257928%	0.256091%	34,220,191	39,358,786	29,989,030	1,786,729	(7,396,444)	(5,609,715)	-	(5,609,715)
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	127,172	0.010902%	0.009739%	1,446,406	1,663,602	1,267,565	75,521	(5,052,155)	(4,976,634)	-	(4,976,634)
10010	LEGS LEGISLATIVE RES COMM	18,444,352	1.795013%	1.786542%	238,150,521	273,911,835	208,704,363	12,434,488	23,077,184	35,511,672	-	35,511,672
20020	JUDL JUDICIAL RET SYSTEM	20,361	0.001313%	0.000881%	174,200	200,359	152,661	9,095	(683,911)	(674,816)	-	(674,816)
20025	JUDL ADM OFF OF THE COURT	27,838,162	2.705522%	2.698002%	358,950,868	412,851,882	314,568,333	18,741,803	(84,713,933)	(65,972,130)	-	(65,972,130)
31030	UNIFIED PROSECUTORIAL SYS	40,327,924	3.973074%	3.980418%	527,121,332	606,275,269	461,945,334	27,522,442	21,563,028	49,085,470	-	49,085,470
31035	DEPT OF AGRICULTURE	7,629,981	0.752680%	0.701730%	99,860,633	114,855,970	87,513,350	5,213,996	7,096,149	12,310,145	-	12,310,145
31040	ATTORNEY GENERALS OFFICE	6,689,900	0.660174%	0.589449%	87,587,545	100,739,923	76,757,770	4,573,184	7,700,909	12,274,093	-	12,274,093
31045	AUDITOR OF PUBLIC ACCOUNT	5,276,624	0.520616%	0.545558%	69,071,907	79,443,928	60,531,501	3,606,433	1,899,150	5,505,583	-	5,505,583
31066	REGISTRY OF ELECTION	501,072	0.048854%	0.050111%	6,481,627	7,454,926	5,680,206	338,423	186,023	524,446	-	524,446
31070	GOVERNORS OFFICE	1,252,387	0.123609%	0.135745%	16,399,629	18,862,241	14,371,895	856,269	(437,295)	418,974	-	418,974
31074	DEPT OF VETERANS AFFAIRS	17,290,516	1.705195%	1.949409%	226,234,059	260,205,966	198,261,315	11,812,297	(22,800,181)	(10,987,884)	-	(10,987,884)
31076	MILITARY AFFAIRS COMM	49,903	0.004925%	0.004924%	653,417	751,535	572,625	34,117	(122,899)	(88,782)	-	(88,782)
31082	KY INFRASTRUCTURE	551,283	0.054074%	0.047686%	7,174,183	8,251,477	6,287,130	374,584	459,925	834,509	-	834,509
31085	LT GOVERNORS OFFICE	327,047	0.032279%	0.028330%	4,282,565	4,925,647	3,753,047	223,604	783,674	1,007,278	-	1,007,278
31089	AGRICULTURAL DEVELOP BD	-	0.000000%	0.044869%	-	-	-	-	(3,366,480)	(3,366,480)	-	(3,366,480)
31094	OFF OF HOMELAND SECURITY	648,741	0.064030%	0.064752%	8,495,079	9,770,723	7,444,704	443,551	503,844	947,395	-	947,395
31095	DEPT MILITARY AFFAIRS	12,391,943	1.221865%	1.285291%	162,109,013	186,451,733	142,065,020	8,464,154	(44,308)	8,419,846	-	8,419,846
31097	OFF OF MINORITY EMPWMENT	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	152,543	0.015056%	0.015043%	1,997,531	2,297,486	1,750,546	104,297	241,142	345,439	-	345,439
31112	GOV OFF LOCAL DEVELOPMENT	1,665,931	0.164425%	0.169369%	21,814,828	25,090,600	19,117,530	1,139,012	1,417,515	2,556,527	-	2,556,527
31120	SECRETARY OF STATE	1,211,197	0.119544%	0.117965%	15,860,312	18,241,938	13,899,261	828,110	1,462,313	2,290,423	-	2,290,423
31125	STATE TREASURERS OFFICE	1,113,774	0.109824%	0.109546%	14,570,726	16,758,705	12,769,126	760,777	(383,189)	377,588	-	377,588
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	0.000000%	0.000000%	-	-	-	-	(420,492)	(420,492)	-	(420,492)
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	97,668	0.009640%	0.008777%	1,278,972	1,471,026	1,120,833	66,779	129,364	196,143	-	196,143
31137	KY COMM NETWORK AUTH	638,519	0.062624%	0.074854%	8,308,541	9,556,173	7,281,230	433,812	(24,447)	409,365	-	409,365
31150	BOARD OF ACCOUNTANCY	154,660	0.015265%	0.015895%	2,025,260	2,329,378	1,774,846	105,744	25,962	131,706	-	131,706
31155	BOARD OF AUCTIONEERS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	86,183	0.008506%	0.010347%	1,128,520	1,297,982	988,984	58,923	32,782	91,705	-	91,705
31170	BOARD OF CHIROPRACTIC EXM	-	0.000000%	0.000000%	-	-	-	-	(121,048)	(121,048)	-	(121,048)
31180	BOARD OF DENTISTRY	204,271	0.020161%	0.018945%	2,674,829	3,076,488	2,344,099	139,660	227,887	367,547	-	367,547
31185	BOARD OF ELECTIONS	349,372	0.034483%	0.036368%	4,574,978	5,261,968	4,009,304	238,872	79,560	318,432	-	318,432
31190	BRD OF EMBALMERS/FUN DIR	50,085	0.004943%	0.012037%	655,805	754,282	574,718	34,241	(439,170)	(404,929)	-	(404,929)
31200	BOARD OF EXM ARCHITECTS	113,318	0.011184%	0.011181%	1,483,820	1,706,634	1,300,352	77,474	46,389	123,863	-	123,863
31205	KY LANDSCAPE ARCH REG BD	19,360	0.001911%	0.001837%	253,539	291,611	222,190	13,238	11,769	25,007	-	25,007
31215	BD EXAMINERS OF SOCIAL WK	52,767	0.005071%	0.007064%	672,787	773,814	589,600	35,128	(227,940)	(192,812)	-	(192,812)
31225	BD OF HAIRDRESSERS/CSMTG	515,982	0.050927%	0.043653%	6,756,659	7,771,257	5,921,231	352,784	972,571	1,325,355	-	1,325,355
31245	BD OF MEDICAL LICENSURE	541,522	0.053448%	0.051930%	7,091,129	8,155,952	6,214,345	370,247	266,564	636,811	-	636,811
31250	BOARD OF NURSING	2,240,785	0.220503%	0.212933%	29,254,888	33,647,880	25,637,663	1,527,477	2,782,285	4,309,762	-	4,309,762
31260	BOARD OF OPTOMETRIC EXM	62,840	0.006202%	0.005829%	822,841	946,400	721,100	42,963	181,246	224,209	-	224,209
31263	KY RESPIRATORY CARE BD	74,386	0.007342%	0.006955%	974,088	1,120,360	853,647	50,860	60,656	111,516	-	111,516
31268	PERSONNEL BOARD	264,237	0.025832%	0.024897%	3,427,220	3,941,860	3,003,461	178,944	174,267	353,211	-	353,211
31270	KY BOARD OF PHARMACY	826,280	0.081553%	0.079588%	10,819,916	12,444,663	9,482,086	564,937	674,126	1,239,063	-	1,239,063
31275	BD OF PHYSICAL THERAPY	121,839	0.012025%	0.010020%	1,595,398	1,834,967	1,398,135	83,300	180,633	263,933	-	263,933
31284	BOARD OF REAL ESTATE APPR	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	357,913	0.035326%	0.039236%	4,686,821	5,390,607	4,107,319	244,712	(58,740)	185,972	-	185,972
31345	SCHOOL FAC CONSTR COMM	107,086	0.010569%	0.010567%	1,402,225	1,612,787	1,228,847	73,214	3,880	77,094	-	77,094
31354	EXECUTIVE BRANCH ETH COMM	249,626	0.024638%	0.026257%	3,268,808	3,759,661	2,864,636	170,673	(68,400)	102,273	-	102,273
31370	COMMISSION ON HUMAN RIGHT	683,137	0.067354%	0.066462%	8,936,086	10,277,952	7,831,182	466,577	353,406	819,983	-	819,983



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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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)
31395	COMMISSION- REAL ESTATE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	0.000000%	0.000000%	-	-	-	-	(4,221)	(4,221)	-	(4,221)
31415	KY COUNCIL POSTSEC EDUCAT	1,592,905	0.157048%	0.166941%	20,836,096	23,964,899	18,259,814	1,087,909	(465,467)	622,442	-	622,442
31765	OFFICE OF STATE BUD DIREC	973,086	0.096042%	0.094478%	12,742,221	14,655,627	11,166,707	665,306	55,063	720,369	-	720,369
35605	TRAN OFF OF THE SECRETARY	2,670,987	0.263620%	0.251513%	34,975,368	40,227,362	30,650,833	1,826,159	2,393,699	4,219,858	-	4,219,858
35607	TRAN OFFICE OF LEGAL SVC	1,483,652	0.146435%	0.140517%	19,428,033	22,345,398	17,025,851	1,014,391	690,150	1,704,541	-	1,704,541
35609	DIVISION OF FACILITY MANA	922,255	0.091015%	0.106657%	12,075,272	13,888,527	10,582,223	630,483	(869,261)	(238,778)	-	(238,778)
35615	TRAN DEPT OF AVIATION	802,823	0.078570%	0.075218%	10,424,151	11,989,469	9,135,255	544,273	41,028	585,301	-	585,301
35616	TRAN OFFICE OF PERSONNEL	1,079,365	0.106532%	0.108636%	14,133,965	16,256,359	12,386,369	737,973	(425,174)	312,799	-	312,799
35617	OFFICE OF INFORMAT TECHNO	1,301,700	0.128808%	0.137630%	17,089,398	19,655,588	14,976,377	892,284	(1,003,929)	(111,645)	-	(111,645)
35618	OFFICE OF AUDITS	1,688,865	0.166606%	0.173347%	22,104,189	25,423,412	19,371,113	1,154,120	2,098,280	3,252,400	-	3,252,400
35619	DOT PAYROLL DIVISION	538,538	0.053153%	0.058555%	7,051,991	8,110,936	6,180,046	368,204	113,399	481,603	-	481,603
35625	TRAN DEPT OF HIGHWAYS	130,307,217	12.846562%	13.006869%	1,704,397,372	1,960,334,193	1,493,656,895	88,991,240	53,587,302	142,578,542	-	142,578,542
35628	TRAN DEPT OF INTERGOV PRO	538,941	0.053193%	0.043901%	7,057,297	8,117,040	6,184,697	368,481	626,089	994,570	-	994,570
35630	TRAN DEPT OF VEH REGULATE	5,463,563	0.538762%	0.533069%	71,479,399	82,212,935	62,641,318	3,732,134	2,709,276	6,441,410	-	6,441,410
36635	CAB FOR ECONOMIC DEVELOPMENT	3,018,709	0.297943%	0.290280%	39,529,118	45,464,915	34,641,534	2,063,923	(358,275)	1,705,648	-	1,705,648
39075	KHEAA DIV OF FINANCIAL AF	429,223	0.042364%	0.057939%	5,620,577	6,464,578	4,925,620	293,466	(969,936)	(676,470)	-	(676,470)
39079	COMMONWEALTH OF TECHNOL	10,417,902	1.028004%	1.153901%	136,388,811	156,869,316	119,524,995	7,121,232	(11,849,974)	(4,728,742)	-	(4,728,742)
39084	KY RIVER AUTHORITY	292,542	0.028873%	0.029311%	3,830,680	4,405,905	3,357,035	200,010	181,211	381,221	-	381,221
39103	OFFICE OF PVA'S	21,998,638	2.170836%	2.164392%	288,012,245	331,260,928	252,400,927	15,037,904	11,760,125	26,798,029	-	26,798,029
39130	DEPT OF REVENUE	24,290,628	2.383917%	2.473837%	316,282,431	363,776,240	277,175,642	16,513,968	233,583	16,747,551	-	16,747,551
39750	OFFICE OF SECRETARY	3,736,173	0.368138%	0.356993%	48,842,129	56,176,393	42,803,036	2,550,181	1,019,925	3,570,106	-	3,570,106
39757	FIN OFFICE OF INSP GENERAL	3,892	0.000384%	0.009513%	50,947	58,597	44,647	2,660	(1,610,351)	(1,607,691)	-	(1,607,691)
39758	OFF OF THE CONTROLLER	2,691,659	0.265470%	0.256971%	35,220,814	40,509,665	30,865,931	1,838,975	1,787,434	3,626,409	-	3,626,409
39785	DEPT FACILITIES SUPP SVCS	7,000,577	0.690152%	0.712588%	91,564,829	105,314,447	80,243,282	4,780,849	1,714,681	6,495,530	-	6,495,530
50235	KY STATE FAIR BOARD	5,802,905	0.572327%	0.532263%	75,932,583	87,334,821	66,543,887	3,964,647	(2,008,265)	1,956,382	-	1,956,382
50410	COMM KY HERITAGE COUNCIL	588,028	0.058038%	0.066045%	7,700,100	8,856,368	6,748,020	402,043	(344,953)	57,090	-	57,090
50529	KY ARTS COUNCIL	413,941	0.040478%	0.038559%	5,370,355	6,176,782	4,706,337	280,401	392,897	673,298	-	673,298
50550	KY HISTORICAL SOCIETY	1,157,719	0.114157%	0.117936%	15,145,600	17,419,904	13,272,920	790,793	82,059	872,852	-	872,852
50660	DEPT OF FISH & WILDLIFE	10,787,152	1.064180%	1.055714%	141,188,404	162,389,630	123,731,143	7,371,831	5,141,098	12,512,929	-	12,512,929
50665	COMM KY HORSE PARK	1,633,776	0.161478%	0.160982%	21,423,839	24,640,900	18,774,885	1,118,597	(396,662)	721,935	-	721,935
50670	DEPT OF PARKS	15,297,021	1.509043%	1.540326%	200,209,902	230,273,952	175,454,918	10,453,505	(1,423,141)	9,030,364	-	9,030,364
50850	COMM OFFICE OF SECRETARY	969,848	0.095875%	0.100610%	12,720,065	14,630,143	11,147,290	664,149	(49,054)	615,095	-	615,095
50852	KY ARTISANS CTR AT BEREA	375,468	0.037058%	0.037839%	4,916,612	5,654,903	4,308,697	256,710	245,000	501,710	-	501,710
50860	DEPT OF TOURISM	891,869	0.087809%	0.081931%	11,649,921	13,399,304	10,209,464	608,274	579,337	1,187,611	-	1,187,611
51183	EDUC PROF STANDARDS BD	-	0.000000%	0.000000%	-	-	-	-	(63,607)	(63,607)	-	(63,607)
51340	KY COMM DEAF/HARD OF HEAR	409,934	0.040460%	0.040905%	5,367,967	6,174,035	4,704,244	280,276	185,024	465,300	-	465,300
51407	KY ENVIRONMENTAL EDUC COU	72,894	0.007195%	0.007193%	954,585	1,097,928	836,555	49,842	101,210	151,052	-	151,052
51530	EDUC OFFICE OF SECRETARY	3,102,293	0.305144%	0.302923%	40,484,499	46,563,759	35,478,787	2,113,806	(490,031)	1,623,775	-	1,623,775
51531	DEPT WORKFORCE INVESTMENT	5,893,961	0.581047%	0.672362%	77,089,495	88,665,458	67,557,753	4,025,053	(42,585,694)	(38,560,641)	-	(38,560,641)
51532	KY COMM ON PROPRIETARY ED	81,716	0.008065%	0.008380%	1,070,011	1,230,687	937,709	55,868	138,143	194,011	-	194,011
51540	EDUC DEPT OF EDUCATION	9,500,548	0.926414%	0.826042%	122,910,518	141,367,087	107,713,228	6,417,493	11,561,614	17,979,107	-	17,979,107
51545	KY EDUCATIONAL TV AUTHOR	4,866,012	0.480125%	0.456201%	63,699,828	73,265,163	55,823,653	3,325,942	3,956,271	7,282,213	-	7,282,213
51555	KY DEPT LIBRARY & ARCHIVE	1,712,069	0.168813%	0.173193%	22,396,999	25,760,191	19,627,718	1,169,408	1,327,355	2,496,763	-	2,496,763
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	0.000000%	0.000000%	-	-	-	-	(63)	(63)	-	(63)
53721	H&FS OFF OF THE SECRETARY	15,972,054	1.575618%	1.569296%	209,042,635	240,433,032	183,195,527	10,914,686	16,021,696	26,936,382	-	26,936,382
53723	OFFICE INSPECTOR GENERAL	6,378,339	0.629390%	0.679856%	83,503,326	96,042,407	73,178,545	4,359,936	(2,414,484)	1,945,452	-	1,945,452
53724	OFFICE OF HEALTH POLICY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	5,730,827	0.564535%	0.554481%	74,898,791	86,145,793	65,637,919	3,910,670	5,158,673	9,069,343	-	9,069,343
53727	DEPT FOR INCOME SUPPORT	13,646,697	1.331074%	1.252429%	176,598,145	203,116,591	154,762,641	9,220,671	12,437,018	21,657,689	-	21,657,689
53728	DEPT FOR PUBLIC HEALTH	13,987,840	1.378751%	1.346880%	182,923,616	210,391,911	160,305,998	9,550,941	11,886,054	21,436,995	-	21,436,995
53729	OFF HUMAN RESOURCE MANAGE	11,485,044	1.131757%	1.137729%	150,154,076	172,701,611	131,588,253	7,839,954	1,754,698	9,594,652	-	9,594,652
53730	SERVE KY	594,913	0.058559%	0.060809%	7,769,223	8,935,870	6,808,596	405,652	167,355	573,007	-	573,007
53736	H&FS DEPT FOR COMM BASE S	128,093,951	12.610912%	12.560304%	1,673,132,876	1,924,374,946	1,466,258,106	87,358,829	39,029,030	126,387,859	-	126,387,859
53739	HEALTH DATA AND ANALYTICS	711,298	0.070204%	0.081402%	9,314,205	10,712,851	8,162,549	486,320	117,319	603,639	-	603,639
53746	DEPT FOR MEDICAID SERVICE	4,698,947	0.463136%	0.485922%	61,445,839	70,672,709	53,848,359	3,208,255	(239,852)	2,968,403	-	2,968,403
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,798,613	0.374701%	0.415587%	49,712,865	57,177,880	43,566,110	2,595,644	(1,281,262)	1,314,382	-	1,314,382
54500	J&PS OFF OF SECRETARY	5,625,744	0.555113%	0.538803%	73,648,742	84,708,033	64,542,432	3,845,402	4,979,896	8,825,298	-	8,825,298
54515	DEPT OF PUBLIC ADVOCACY	20,279,788	1.999889%	2.042133%	265,332,122	305,175,096	232,525,091	13,853,713	8,931,327	22,785,040	-	22,785,040
54520	J&PS DEPT OF KY STATE POL	25,557,520	2.520898%	2.436190%	334,456,170	384,678,995	293,102,285	17,462,868	20,010,435	37,473,303	-	37,473,303
54523	J&PS OF JUVENILE JUSTICE	19,856,789	1.958312%	1.946132%	259,815,959	298,830,612	227,690,975	13,565,699	(28,604,560)	(15,038,861)	-	(15,038,861)
54525	DEPT OF CRIMINAL JUST TRN	5,752,127	0.567727%	0.564375%	75,322,285	86,632,879	66,009,050	3,932,782	4,346,253	8,279,035	-	8,279,035
54527	J&PS DEPT OF CORRECTIONS	12,222,186	1.199698%	1.147794%	159,168,042	183,069,137	139,487,685	8,310,597	10,004,731	18,315,328	-	18,315,328
55790	OFFICE OF THE SECRETARY	3,653,747	0.360459%	0.366617%	47,823,330	55,004,608	41,910,207	2,496,986	(186,225)	2,310,761	-	2,310,761
55793	DEPT PERSONNEL ADMIN	1,449,284	0.142887%	0.138179%	18,957,308	21,803,987	16,613,328	989,813	779,256	1,769,069	-	1,769,069
55794	DEPT FOR EMPLOYEE INS	1,847,773	0.182113%	0.180067%	24,161,555	27,789,719	21,174,096	1,261,541	1,359,835	2,621,376	-	2,621,376
56102	OFFICE OF THE SECRETARY	4,046,042	0.398478%	0.350003%	52,867,441	60,806,156	46,330,638	2,760,353	10,118,226	12,878,579	-	12,878,579
56106	DEPT OF WRKPLACE STANDARD	3,601,877	0.355451%	0.356852%	47,158,901	54,240,407	41,327,932	2,462,295	194,541	2,656,836	-	2,656,836
56107	DEPT OF WORKERS CLAIMS	4,575,194	0.451566%	0.503811%	59,910,807	68,907,173	52,503,126	3,128,107	2,623,906	5,752,013	-	5,752,013



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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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
					(6)	(7)	(8)					
56113	KY OSH REVIEW COMMISSION	155,245	0.015322%	0.016457%	2,032,822	2,338,076	1,781,474	106,139	(89,974)	16,165	-	16,165
56114	WORKERS COMP FUNDING COMM	654,488	0.064597%	0.058483%	8,570,305	9,857,245	7,510,628	447,479	730,774	1,178,253	-	1,178,253
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	12,252,813	1.206419%	0.787377%	160,059,740	184,094,735	140,269,129	8,357,155	78,478,158	86,835,313	-	86,835,313
57121	ENVIRONMENTAL QUAL COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	2,926,112	0.288803%	0.278628%	38,316,483	44,070,188	33,578,836	2,000,608	1,027,294	3,027,902	-	3,027,902
57124	KY STATE NATURE PRES COMM	-	0.000000%	0.000000%	-	-	-	-	(30,517)	(30,517)	-	(30,517)
57126	OFFICE OF THE SECRETARY	2,004,754	0.197728%	0.182346%	26,233,251	30,172,505	22,989,636	1,369,710	2,340,917	3,710,627	-	3,710,627
57127	DEPT FOR ENERGY DEV & IND	-	0.000000%	0.000000%	-	-	-	-	(24,947)	(24,947)	-	(24,947)
57128	DEPT FOR NATURAL RESOURCE	16,509,738	1.628540%	1.672601%	216,063,978	248,508,718	189,348,714	11,281,289	5,576,636	16,857,925	-	16,857,925
57129	DEPT FOR ENVIRONM PROTECT	23,068,308	2.265633%	2.295575%	300,589,288	345,726,572	263,422,879	15,694,586	8,519,203	24,213,789	-	24,213,789
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,925,068	0.287405%	0.281049%	38,131,005	43,856,858	33,416,291	1,990,924	1,387,348	3,378,272	-	3,378,272
57140	KY NATURE PRESERVES	723,721	0.071430%	0.069455%	9,476,863	10,899,934	8,305,095	494,813	544,705	1,039,518	-	1,039,518
57141	OFFICE OF ENERGY POLICY	296,619	0.028457%	0.025673%	3,775,488	4,342,425	3,308,667	197,129	495,850	692,979	-	692,979
58175	BRD OF CLMS & CRIME VICTI	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	1,906,372	0.187925%	0.181645%	24,932,653	28,676,607	21,849,852	1,301,802	2,459,949	3,761,751	-	3,761,751
58671	KY CLAIMS COMMISSION	-	0.000000%	0.004380%	-	-	-	-	(1,407,265)	(1,407,265)	-	(1,407,265)
58672	OFFICE OF CLAIMS AND APPEALS	320,614	0.031644%	0.016073%	4,198,318	4,828,748	3,679,216	219,206	2,072,463	2,291,669	-	2,291,669
58675	OFFICE OF THE SECRETARY	2,497,364	0.246275%	0.237114%	32,674,148	37,580,584	28,634,148	1,706,006	3,025,233	4,731,239	-	4,731,239
58676	DEPT OF INSURANCE	2,485,973	0.245269%	0.249664%	32,540,678	37,427,073	28,517,181	1,699,038	(1,744,513)	(45,475)	-	(45,475)
58677	OFF OF OCCUP & PROFESSION	988,675	0.097581%	0.102179%	12,946,405	14,890,472	11,345,645	675,967	317,206	993,173	-	993,173
58678	KY BOXING & WRESTLING AUT	40,858	0.004033%	0.004133%	535,072	615,420	468,913	27,938	15,535	43,473	-	43,473
58680	DEPT OF ALCOHOL & BEVERA	481,214	0.047495%	0.058195%	6,301,324	7,247,548	5,522,196	329,009	(809,307)	(480,298)	-	(480,298)
58681	DEPT OF CHARITABLE GAMING	866,835	0.085555%	0.081773%	11,350,875	13,055,352	9,947,394	592,660	814,630	1,407,290	-	1,407,290
58685	DEPT OF FINANCIAL INSTITU	4,141,867	0.408661%	0.405144%	54,218,454	62,360,041	47,514,605	2,830,893	3,187,886	6,018,779	-	6,018,779
58690	DEPT OF HOUSING & BUILD C	6,804,574	0.671057%	0.661436%	89,031,430	102,400,626	78,023,125	4,648,574	4,236,732	8,885,306	-	8,885,306
014A	BRECKINRIDGE CO ATTORNEY	55,616	0.005412%	0.005447%	718,029	825,850	629,248	37,490	(5,549)	31,941	-	31,941
024A	CHRISTIAN COUNTY ATTORNEY	50,158	0.004884%	0.004860%	647,977	745,279	567,858	33,833	195,783	229,616	-	229,616
031A	EDMONSON COUNTY ATTORNEY	27,789	0.002724%	0.002724%	358,484	412,314	314,159	18,717	(15,957)	2,760	-	2,760
060A	KNOTT COUNTY ATTORNEY	51,074	0.004971%	0.005135%	659,520	758,555	577,973	34,435	(158,114)	(123,679)	-	(123,679)
071A	LOGAN COUNTY ATTORNEY	92,695	0.009024%	0.009153%	1,197,245	1,377,026	1,049,211	62,511	174,273	236,784	-	236,784
086A	MONROE CO ATTORNEY	30,222	0.002938%	0.002938%	389,795	448,327	341,598	20,352	145,207	165,559	-	165,559
116A	WAYNE COUNTY ATTORNEY	32,748	0.003180%	0.003180%	421,901	485,255	369,735	22,029	154,630	176,659	-	176,659
W002	ALLEN COUNTY ATTORNEY	89,465	0.008710%	0.008768%	1,155,586	1,329,111	1,012,703	60,336	56,387	116,723	-	116,723
W003	ANDERSON COUNTY ATTORNEY	96,466	0.009387%	0.009387%	1,245,405	1,432,419	1,091,417	65,026	547,950	612,976	-	612,976
W005	BARREN COUNTY ATTORNEY	153,208	0.015349%	0.015349%	1,977,895	2,274,901	1,733,338	103,271	(47,611)	55,660	-	55,660
W006	BATH COUNTY ATTORNEY	155	0.000009%	0.000009%	1,194	1,373	1,046	62	567	629	-	629
W007	BELL COUNTY ATTORNEY	107,918	0.010502%	0.010440%	1,393,336	1,602,563	1,221,057	72,750	(115,970)	(43,220)	-	(43,220)
W008	BOONE COUNTY ATTORNEY	302,942	0.029474%	0.028910%	3,910,417	4,497,615	3,426,912	204,174	(830,458)	(626,284)	-	(626,284)
W011	BOYLE COUNTY ATTORNEY	8,948	0.000875%	0.000854%	116,089	133,522	101,735	6,061	(12,410)	(6,349)	-	(6,349)
W015	BULLITT COUNTY ATTORNEY	49,969	0.004859%	0.003872%	644,660	741,464	564,951	33,659	165,577	199,236	-	199,236
W018	CALLOWAY COUNTY ATTORNEY	2,714	0.000260%	0.000260%	34,495	39,675	30,230	1,801	15,501	17,302	-	17,302
W021	CARROLL COUNTY ATTORNEY	49,175	0.004779%	0.004807%	634,046	729,256	555,650	33,105	(39,795)	(6,690)	-	(6,690)
W022	CHILD SUPPORT ENFORCEMENT	18,691	0.001816%	0.001740%	240,935	277,114	211,145	12,580	(251,134)	(238,554)	-	(238,554)
W023	CASEY COUNTY ATTORNEY	51,263	0.004995%	0.005021%	662,704	762,217	580,764	34,602	13,966	48,568	-	48,568
W025	CLARK COUNTY ATTORNEY	79,308	0.007712%	0.007682%	1,023,177	1,176,820	896,667	53,423	(231,086)	(177,663)	-	(177,663)
W028	CRITTENDEN CO ATTORNEY	22,856	0.002221%	0.002080%	294,668	338,916	258,233	15,385	2,278	17,663	-	17,663
W030	DAVISS COUNTY ATTORNEY	80,758	0.007861%	0.007826%	1,042,946	1,199,557	913,991	54,455	282,720	337,175	-	337,175
W036	FLOYD COUNTY ATTORNEY	67,294	0.006549%	0.006350%	868,878	999,351	761,446	45,367	162,886	208,253	-	208,253
W037	FRANKLIN COUNTY ATTORNEY	255,471	0.024868%	0.024846%	3,299,323	3,794,758	2,891,377	172,267	424,535	596,802	-	596,802
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	54,212	0.005278%	0.005271%	700,250	805,402	613,668	36,562	(15,074)	21,488	-	21,488
W041	GRANT COUNTY CHILD SUPPOR	20,944	0.002036%	0.002018%	270,123	310,685	236,724	14,104	(20,968)	(6,864)	-	(6,864)
W042	GRAVES COUNTY ATTORNEY	173,270	0.016866%	0.016815%	2,237,670	2,573,684	1,960,993	116,835	282,275	399,110	-	399,110
W046	HANCOCK COUNTY ATTORNEY	20,887	0.002029%	0.002008%	269,194	309,617	235,910	14,055	32,800	46,855	-	46,855
W049	HARRISON COUNTY ATTORNEY	10,795	0.001049%	0.001075%	139,174	160,073	121,966	7,267	(267,731)	(260,464)	-	(260,464)
W053	HICKMAN COUNTY ATTORNEY	54,648	0.005317%	0.005331%	705,425	811,353	618,202	36,832	149,742	186,574	-	186,574
W054	HOPKINS COUNTY ATTORNEY	114,538	0.011141%	0.010390%	1,478,115	1,700,072	1,295,353	77,176	(467,956)	(390,780)	-	(390,780)
W055	JACKSON COUNTY ATTORNEY	34,582	0.003364%	0.003350%	446,313	513,333	391,129	23,303	177,861	201,164	-	201,164
W056	JEFFERSON CO ATTORNEY	849,937	0.082392%	0.081726%	10,931,229	12,572,691	9,579,635	570,749	4,678,200	5,248,949	-	5,248,949
W058	JOHNSON COUNTY ATTORNEY	11,321	0.001102%	0.001102%	146,206	168,161	128,128	7,634	65,610	73,244	-	73,244
W061	KNOX COUNTY ATTORNEY	281	0.000027%	0.000027%	3,582	4,120	3,139	187	1,609	1,796	-	1,796
W062	LARUE COUNTY ATTORNEY	57,838	0.005626%	0.005717%	746,421	858,505	654,129	38,973	(95,046)	(56,073)	-	(56,073)
W063	LAUREL COUNTY ATTORNEY	19,326	0.001879%	0.001875%	249,293	286,728	218,469	13,016	(24,365)	(11,349)	-	(11,349)
W065	LEE COUNTY ATTORNEY	47,036	0.004580%	0.004577%	607,644	698,890	532,512	31,727	84,625	116,352	-	116,352
W073	MCCRACKEN COUNTY ATTORNEY	57,303	0.005580%	0.005571%	740,318	851,486	648,781	38,654	161,118	199,772	-	199,772



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

Participating Employer Code	Participating Employer Name	FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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)					
W074	MCCREARY COUNTY ATTORNEY	102,830	0.010009%	0.010104%	1,327,928	1,527,334	1,163,736	69,335	69,723	139,058	-	139,058
W076	MADISON COUNTY ATTORNEY	354,481	0.034217%	0.033627%	4,539,687	5,221,378	3,978,376	237,029	(796,265)	(559,236)	-	(559,236)
W077	MAGOFFIN CO ATTORNEY	15,743	0.001533%	0.001531%	203,388	233,930	178,240	10,619	(233,770)	(223,151)	-	(223,151)
W082	MEADE COUNTY ATTORNEY	79,919	0.007777%	0.007770%	1,031,801	1,186,739	904,224	53,873	76,015	129,888	-	129,888
W083	MENIFEE COUNTY ATTORNEY	29,357	0.002857%	0.002858%	379,048	435,967	332,181	19,791	90,393	110,184	-	110,184
W084	MERCER COUNTY ATTORNEY	28,048	0.002733%	0.002682%	362,596	417,045	317,763	18,932	20,517	39,449	-	39,449
W087	MONTGOMERY CO ATTORNEY	90,055	0.008766%	0.008716%	1,163,015	1,337,657	1,019,214	60,724	38,026	98,750	-	98,750
W088	MORGAN COUNTY ATTORNEY	96,815	0.009423%	0.009427%	1,250,182	1,437,912	1,095,603	65,275	137,864	203,139	-	203,139
W092	OHIO COUNTY ATTORNEY	1,006	0.000098%	0.000098%	13,002	14,954	11,394	679	10,215	10,894	-	10,894
W093	OLDHAM COUNTY ATTORNEY	102,269	0.009953%	0.009848%	1,320,499	1,518,788	1,157,225	68,947	(404,073)	(335,126)	-	(335,126)
W094	OWEN COUNTY ATTORNEY	28,045	0.002734%	0.002757%	362,729	417,198	317,879	18,939	(67,066)	(48,127)	-	(48,127)
W096	PENDLETON COUNTY ATTORNEY	7,579	0.000743%	0.000743%	98,576	113,379	86,388	5,147	44,209	49,356	-	49,356
W099	POWELL COUNTY ATTORNEY	1,310	0.000125%	0.000125%	16,584	19,075	14,534	866	7,455	8,321	-	8,321
W100	PULASKI COUNTY ATTORNEY	95,017	0.009246%	0.009252%	1,226,698	1,410,903	1,075,023	64,049	(404,443)	(340,394)	-	(340,394)
W102	ROCKCASTLE CO ATTORNEY	46,464	0.004523%	0.004537%	600,082	690,192	525,885	31,332	(206,980)	(175,648)	-	(175,648)
W103	ROWAN COUNTY ATTORNEY	45,112	0.004388%	0.004473%	582,171	669,591	510,188	30,397	(175,954)	(145,557)	-	(145,557)
W106	SHELBY COUNTY ATTORNEY	24,797	0.002417%	0.002402%	320,672	368,825	281,022	16,743	(131,302)	(114,559)	-	(114,559)
W107	SIMPSON COUNTY ATTORNEY	27,435	0.002664%	0.002720%	353,442	406,516	309,741	18,454	(116,919)	(98,465)	-	(98,465)
W108	SPENCER COUNTY ATTORNEY	62,938	0.006120%	0.006111%	811,961	933,888	711,566	42,395	115,920	158,315	-	158,315
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(2,102)	(2,102)	-	(2,102)
W111	TRIGG COUNTY ATTORNEY	51,421	0.005003%	0.004998%	663,765	763,438	581,694	34,657	(32,450)	2,207	-	2,207
W112	TRIMBLE COUNTY ATTORNEY	40,844	0.003978%	0.004121%	527,775	607,027	462,518	27,557	(48,296)	(20,739)	-	(20,739)
W113	UNION COUNTY ATTORNEY	22,297	0.002173%	0.002121%	288,299	331,591	252,653	15,053	(252,770)	(237,717)	-	(237,717)
W117	WEBSTER COUNTY ATTORNEY	74,851	0.007280%	0.007486%	965,863	1,110,899	846,438	50,430	1,519	51,949	-	51,949
W118	WHITLEY COUNTY ATTORNEY	115,428	0.010798%	0.010916%	1,432,608	1,647,732	1,255,473	74,800	(99,529)	(24,729)	-	(24,729)
X034	FAYETTE CO ATTORNEY OFF	158,059	0.015379%	0.015408%	2,040,385	2,346,774	1,788,101	106,534	588,565	695,099	-	695,099
X059	KENTON COUNTY ATTORNEY	56,153	0.005465%	0.005438%	725,060	833,937	635,410	37,857	13,456	51,313	-	51,313
TOTAL		1,022,492,232	100.000000%	100.000000%	13,267,342,413	15,259,601,731	11,626,899,830	692,724,115	(148,356,639)	544,367,476	-	544,367,476



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

Participating Employer Code (1)	Participating Employer Name (2)	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience (14)	Assumption Changes (15)	Investment Experience (16)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (17)		Liability Experience (19)	Assumption Changes (20)	Investment Experience (21)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22)	
					Total Deferred Outflow of Resources (18)	Total Deferred Inflow of Resources (23)					
1430	EASTERN KY UNIV	-	-	3,358,644	3,837,695	7,196,339	182,394	-	2,755,239	406,398	3,344,031
1433	KET FOUNDATION	-	-	242,231	53,755	295,986	13,155	-	198,712	400,836	612,703
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	-	-	14,874	11,499	26,373	808	-	12,202	93,321	106,331
1436	LOTUS	-	-	39,765	25,024	64,789	2,159	-	32,621	410,590	445,370
1437	SANCTUARY INC	-	-	47,944	-	47,944	2,604	-	39,331	221,864	263,799
1438	O A S I S	-	-	51,774	10,751	62,525	2,812	-	42,472	250,802	296,086
1439	BARREN RIVER CHILD ADVOCA	-	-	16,671	10,407	27,078	905	-	13,676	194,661	209,242
1440	MOREHEAD STATE UNIVERSITY	-	-	1,731,830	2,359,625	4,091,455	94,049	-	1,420,694	177,595	1,692,338
1445	MURRAY STATE UNIV	-	-	1,952,564	-	1,952,564	106,036	-	1,601,772	738,245	2,446,053
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	19,658,598	19,658,598
1451	SILVERLEAF	-	-	34,936	-	34,936	1,897	-	28,660	135,449	166,006
1452	SPRINGHAVEN INC	-	-	34,499	-	34,499	1,873	-	28,301	219,347	249,521
1453	SAFE HARBOR	-	-	37,286	-	37,286	2,025	-	30,587	409,140	441,752
1454	D.O.V.E.S.	-	-	31,596	-	31,596	1,716	-	25,920	192,031	219,667
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	-	-	18,245	-	18,245	991	-	14,967	25,322	41,280
1457	KY RIVER CHILD ADVOCACY	-	-	7,581	6,241	13,822	412	-	6,219	57,300	63,931
1458	BLUEGRASS RAPE CRISIS CTR	-	-	53,519	-	53,519	2,906	-	43,904	305,405	352,215
1459	NURSING HOME OMBUDSMAN	-	-	17,905	9,380	27,285	972	-	14,688	86,539	102,199
1465	WESTERN KENTUCKY UNIV	-	-	2,771,889	-	2,771,889	150,530	-	2,273,898	1,350,479	3,774,907
1480	KASAP	-	-	27,401	83,313	110,714	1,488	-	22,478	210,284	234,250
1481	KDVA	-	-	57,320	56,731	114,051	3,113	-	47,022	326,297	376,432
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	-	-	10,681	15,366	26,047	580	-	8,762	56,215	65,557
1484	BUFFALO TR CHILD ADV INC	-	-	7,716	3,083	10,799	419	-	6,330	49,415	56,164
1485	CUMBERLAND V C A CENTER	-	-	16,660	-	16,660	905	-	13,667	140,554	155,126
1486	LAKE CUMB CHILD ADV CTR	-	-	12,888	13,761	26,649	700	-	10,572	45,952	57,224
1487	B.R.A.S.S.	-	-	44,287	-	44,287	2,405	-	36,330	278,072	316,807
1488	WOMEN AWARE	-	-	18,878	3,561	22,439	1,025	-	15,486	77,376	93,887
1489	BETHANY HOUSE ABUSE SHEL	-	-	34,204	13,831	48,035	1,857	-	28,059	188,756	218,672
1490	HOPE HARBOR INC	-	-	24,473	-	24,473	1,329	-	20,076	194,387	215,792
1491	CHILD ADV CTR OF GRN RVR	-	-	11,972	24,601	36,573	650	-	9,821	36,286	46,757
1492	CSG HEADQUARTERS	-	-	345,300	-	345,300	18,752	-	283,264	1,304,370	1,606,386
1994	KY HIGHER ED STUD LN CORP	-	-	1,347,581	-	1,347,581	73,182	-	1,105,478	3,439,751	4,618,411
3022	LEX FAYETTE CO HLTH DEPT	-	-	1,346,121	43,267	1,389,388	73,102	-	1,104,280	329,367	1,506,749
3023	LAKE CUMBERLAND DISTRICT	-	-	1,128,709	-	1,128,709	61,296	-	925,928	136,600	1,123,824
3024	WEDCO DIST HEALTH DEPT	-	-	439,589	-	439,589	23,872	-	360,613	640,511	1,024,996
3025	NORTHERN KY DIST HLTH DEP	-	-	886,664	-	886,664	48,151	-	727,368	1,265,698	2,041,217
3026	BARREN RVR DIST HLTH DEPT	-	-	1,015,566	556,371	1,571,937	55,151	-	833,112	-	888,263
3027	GREEN RVR DIST HLTH DEPT	-	-	1,248,896	-	1,248,896	67,822	-	1,024,523	159,260	1,251,605
3028	LINCOLN TRL DIST HLTH DEP	-	-	989,287	696,405	1,685,692	53,724	-	811,554	192,608	1,057,886
3029	PURCHASE DIST HLTH DEPT	-	-	646,076	927,675	1,573,751	35,086	-	530,004	-	565,090
3030	MERCER CO HEALTH DEPT	-	-	131,927	48,839	180,766	7,164	-	108,225	-	115,389
3031	CUMBERLAND VLY DIST HEALT	-	-	1,290,115	2,715,502	4,005,617	70,061	-	1,058,336	-	1,128,397
3033	KY RIVER DIST HEALTH DEPT	-	-	1,025,746	1,561,118	2,586,864	55,704	-	841,463	-	897,167
3034	BOURBON CO HEALTH CENTER	-	-	120,421	91,924	212,345	6,540	-	98,787	-	105,327
3035	CLARK CO HEALTH DEPT	-	-	251,461	-	251,461	13,656	-	206,284	159,686	379,626
3036	GATEWAY DIST HEALTH DEPT	-	-	452,076	14,299	466,375	24,550	-	370,857	73,047	468,454
3037	BOYLE CO HEALTH DEPT	-	-	98,456	-	98,456	5,347	-	80,767	23,252	109,366
3038	PIKE CO HEALTH DEPT	-	-	368,674	14,541	383,215	20,021	-	302,439	13,853	336,313
3039	FLOYD CO HEALTH CENTER	-	-	190,652	30,773	221,425	10,354	-	156,400	70,935	237,689
3040	MARTIN CO HEALTH DEPT	-	-	80,142	-	80,142	4,352	-	65,744	71,700	141,796
3042	BUFFALO TRACE HEALTH DEPT	-	-	162,564	57,204	219,768	8,828	-	133,358	53,579	195,765
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	-	-	326,205	93,444	419,649	17,715	-	267,600	36,010	321,325
3045	PENNYRILE DIST HLTH DEPT	-	-	247,323	31,134	278,457	13,431	-	202,889	84,916	301,236
3047	BREATHITT CO HEALTH DEPT	-	-	274,589	83,386	357,975	14,912	-	225,257	-	240,169
3048	GREENUP CO HLTH DEPT	-	-	177,670	-	177,670	9,649	-	145,750	34,573	189,972
3049	WHITLEY CO HEALTH DEPT	-	-	433,344	252,820	686,164	23,533	-	355,490	-	379,023
3050	LAUREL CO HEALTH DEPT	-	-	220,405	-	220,405	11,969	-	180,808	109,733	302,510
3051	KNOX CO HEALTH DEPT	-	-	423,716	190,311	614,027	23,010	-	347,592	-	370,602
3052	MONROE CO HEALTH DEPT	-	-	51,336	39,055	90,391	2,788	-	42,113	48,324	93,225
3053	BULLITT CO HEALTH DEPT	-	-	216,711	-	216,711	11,769	-	177,777	194,205	383,751
3054	THREE RIVERS DIST HLTH	-	-	352,518	74,516	427,034	19,144	-	289,186	-	308,330
3055	ESTILL CO HEALTH DEPT	-	-	82,614	17,880	100,494	4,486	-	67,772	11,995	84,253
3056	OLDHAM CO HEALTH DEPT	-	-	164,926	-	164,926	8,956	-	135,295	182,294	326,545
3057	LEWIS CO HEALTH DEPT	-	-	54,756	7,119	61,875	2,974	-	44,918	150,180	198,072
3058	FLEMING CO HEALTH DEP	-	-	68,004	-	68,004	3,693	-	55,787	30,541	90,021



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)
3059	JESSAMINE CO HEALTH DEPT	-	-	144,706	234,975	379,681	7,858	-	118,708	144,122	270,688
3060	POWELL CO HEALTH DEPT	-	-	67,440	67,769	135,209	3,662	-	55,324	373	59,359
3061	ANDERSON CO HEALTH DEPT	-	-	81,241	55,559	136,800	4,412	-	66,645	6,396	77,453
3062	MADISON CO HEALTH DEP	-	-	792,364	130,186	922,550	43,030	-	650,010	373,799	1,066,839
3064	JOHNSON CO HEALTH DEPT	-	-	239,192	-	239,192	12,990	-	196,219	116,273	325,482
3065	MAGOFFIN CO HEALTH DEPT	-	-	99,125	13,582	112,707	5,383	-	81,317	9,016	95,716
3066	ALLEN CO HEALTH DEPT	-	-	124,374	-	124,374	6,754	-	102,029	210,735	319,518
3067	FRANKLIN CO HEALTH DEPT	-	-	355,864	-	355,864	19,326	-	291,930	464,607	775,863
3068	LINCOLN CO HEALTH DEPT	-	-	77,752	366	78,118	4,222	-	63,783	42,689	110,694
3069	WOODFORD CO HEALTH DEPT	-	-	91,541	121,146	212,687	4,971	-	75,095	53,937	134,003
3072	MUHLBERG CO.HEALTH DEPT	-	-	126,692	40,513	167,205	6,880	-	103,931	53,107	163,918
3073	MARSHALL CO HEALTH DEPT	-	-	231,373	-	231,373	12,565	-	189,805	50,098	252,468
3074	CHRISTIAN CO HEALTH DEPT	-	-	209,264	-	209,264	11,364	-	171,668	290,562	473,594
3075	HOPKINS CO HEALTH DEPT	-	-	275,084	-	275,084	14,939	-	225,663	203,199	443,801
3076	TODD CO HEALTH DEPT	-	-	84,020	327,730	411,750	4,563	-	68,925	-	73,488
3077	BRACKEN CO HEALTH DEPT	-	-	40,575	-	40,575	2,203	-	33,285	104,965	140,453
3078	MONTGOMERY CO HEALTH DEPT	-	-	176,557	56,430	232,987	9,588	-	144,837	372,487	526,912
3079	GARRARD COUNTY HEALTH DPT	-	-	61,064	-	61,064	3,316	-	50,093	38,099	91,508
3080	BRECKINRIDGE CO HEALTH BD	-	-	112,628	26,838	139,466	6,116	-	92,394	28,424	126,934
3081	ASHLAND BOYD CO HEALTH DP	-	-	262,714	115,349	378,063	14,267	-	215,516	31,891	261,674
3082	LAWRENCE CO HEALTH DEPT	-	-	67,054	-	67,054	3,641	-	55,007	246,881	305,529
3083	GRAVES CO HEALTH CENTER	-	-	109,789	21,339	131,128	5,962	-	90,065	318,968	414,995
3084	CALLOWAY CO HEALTH DEPT	-	-	70,657	2,818	73,475	3,837	-	57,963	137,218	199,018
3085	BELL CO HEALTH DEPT	-	-	166,125	-	166,125	9,022	-	136,279	98,307	243,608
3086	GRAYSON COUNTY HEALTH DEPT	-	-	73,256	-	73,256	3,978	-	60,095	87,994	152,067
3087	HARLAN CO HEALTH DEPT	-	-	112,972	-	112,972	6,135	-	92,675	153,079	251,889
3088	CARTER CO HEALTH DEPT	-	-	87,649	74,563	162,212	4,760	-	71,902	-	76,662
3801	KENTUCKY STATE UNIVERSITY	-	-	685,558	-	685,558	37,230	-	562,392	1,022,853	1,622,475
5470	KCTCS	-	-	2,518,951	-	2,518,951	136,794	-	2,066,403	4,459,259	6,662,456
7403	ASST OF COMMONWEALTH ATTY	-	-	104,652	38,900	143,552	5,683	-	85,850	341,644	433,177
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	6,336,326	6,336,326
7408	FRANKLIN CO COUNCIL AGING	-	-	35,185	81,596	116,781	1,911	-	28,864	-	30,775
7409	MUN ELEC POW ASSOC OF KY	-	-	26,705	-	26,705	1,450	-	21,908	10,878	34,236
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	-	-	19,278	-	19,278	1,047	-	15,815	74,366	91,228
7416	KY OFFICE OF BAR ADMISSIO	-	-	1,033	-	1,033	56	-	848	183,764	184,668
7417	KY ASSOC OF REGIONAL PROG	-	-	27,375	6,895	34,270	1,487	-	22,457	4,731	28,675
7716	MASTER COMMISSIONER BULLITT COUNTY	-	-	2,281	-	2,281	124	-	1,871	22,709	24,704
7718	MASTER COMM BOONE CO	-	-	3,872	27,876	31,748	210	-	3,177	66,561	69,948
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	-	-	1,494	-	1,494	81	-	1,226	64,997	66,304
7724	MASTER COMM CHRISTIAN CO	-	-	861	4	865	47	-	707	18,916	19,670
7725	MASTER COMM CLARK CO	-	-	481	-	481	26	-	394	10,849	11,269
7727	MASTER COMM CLINTON/CUMBE	-	-	1,099	14,792	15,891	60	-	902	22,148	23,110
7730	MASTER COMM DAVIESS CO	-	-	2,149	-	2,149	117	-	1,763	60,376	62,256
7734	MASTER COMM FAYETTE CO	-	-	4,136	-	4,136	225	-	3,393	115,928	119,546
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	7,590	7,590
7741	MASTER COMM GRANT CO	-	-	1,417	8,879	10,296	77	-	1,162	27,486	28,725
7743	MASTER COMM GRAYSON CO	-	-	970	23,225	24,195	53	-	796	13,244	14,093
7747	MASTER COMM HARDIN CO	-	-	3,575	-	3,575	194	-	2,932	85,510	88,636
7750	MASTER COMMISSIONER HART COUNTY	-	-	859	6,075	6,934	47	-	704	22,049	22,800
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	-	-	1,076	10,656	11,732	58	-	883	31,565	32,506
7753	MASTER COMM HOPKINS CO	-	-	-	-	-	-	-	-	56,193	56,193
7756	MASTER COMM JEFF CIRCUIT	-	-	8,763	-	8,763	476	-	7,189	212,546	220,211
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	-	850	-	850	46	-	697	43,586	44,329
7759	MASTER COMM KENTON CO	-	-	3,992	-	3,992	217	-	3,275	108,651	112,143
7763	MASTER COMM LAUREL CO	-	-	1,331	-	1,331	72	-	1,092	32,627	33,791
7773	MASTER COMM MCCracken CO	-	-	2,427	-	2,427	132	-	1,991	63,075	65,198
7776	MASTER COMM MADISON CO	-	-	2,155	-	2,155	117	-	1,768	49,732	51,617
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	-	-	827	-	827	45	-	679	38,777	39,501
7790	MASTER COMM NELSON CO	-	-	1,528	-	1,528	83	-	1,254	42,364	43,701
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	-	-	1,588	10,854	12,442	86	-	1,303	28,475	29,864
7794	MASTER COMM OWEN CO	-	-	524	2,124	2,648	28	-	430	21,914	22,372
7798	MASTER COMM PIKE CO	-	-	2,126	-	2,126	115	-	1,744	47,543	49,402
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	-	-	1,952	6,731	8,683	106	-	1,601	48,029	49,736



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)
7807	MASTER COMM SIMPSON CO	-	-	1,022	8,186	9,208	55	-	838	21,781	22,674
7814	MASTER COMM WARREN CO	-	-	2,939	-	2,939	160	-	2,411	72,953	75,524
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	17,268	17,268
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	-	-	658	310	968	36	-	540	14,380	14,956
7821	MASTER COMM MUHLENBERG CO	-	-	1,683	20,217	21,900	91	-	1,381	30,821	32,293
8024	SEVEN CO SERVICES INC	-	-	2,101,397	5,725,207	7,826,604	114,118	-	1,723,865	4,140,853	5,978,836
8201	KY RIVER COMM CARE INC	-	-	363,657	990,775	1,354,432	19,749	-	298,323	57,412	375,484
8202	NORTHERN KY REG MHMR BD	-	-	783,807	2,058,098	2,841,905	42,565	-	642,990	121,184	806,739
8204	COMMUNICARE INC	-	-	1,031,353	330,091	1,361,444	56,009	-	846,063	226,096	1,128,168
8205	ADANTA/BEHAVIORAL HLTH SR	-	-	1,291,654	975,532	2,267,186	70,144	-	1,059,599	307,774	1,437,517
8208	CUMBERLAND RIVER MHMR	-	-	1,547,772	-	1,547,772	84,053	-	1,269,703	1,782,369	3,136,125
8209	WESTERN KY REG MHMR ADV	-	-	550,377	-	550,377	29,889	-	451,497	616,885	1,098,271
8210	NEW VISTA OF THE BLUEGRASS, INC.	-	-	3,273,929	4,537,078	7,811,007	177,794	-	2,685,743	11,280,782	14,144,319
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	1,952,318	1,952,318
8213	GREEN RVR REG MHMR BD	-	-	453,232	-	453,232	24,613	-	371,805	341,300	737,718
8216	COMPREHEND INC REG MHMR B	-	-	488,394	-	488,394	26,523	-	400,651	1,352,333	1,779,507
8220	LIFESKILLS INC	-	-	2,065,702	201,147	2,266,849	112,180	-	1,694,583	369,436	2,176,199
8221	MOUNTAIN COMP CARE CENTER	-	-	738,190	13,567	751,757	40,088	-	605,568	893,039	1,538,695
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	-	-	31,202	82,926	114,128	1,694	-	25,596	695,994	723,284
10010	LEGS LEGISLATIVE RES COMM	-	-	5,137,325	2,890,568	8,027,893	278,987	-	4,214,366	225,627	4,718,980
20020	JUDL JUDICIAL RET SYSTEM	-	-	3,758	32,665	36,423	204	-	3,083	93,452	96,739
20025	JUDL ADM OFF OF THE COURT	-	-	7,743,201	-	7,743,201	420,502	-	6,352,077	12,126,357	18,898,936
31030	UNIFIED PROSECUTORIAL SYS	-	-	11,370,934	2,773,765	14,144,699	617,509	-	9,328,060	2,549,489	12,495,058
31035	DEPT OF AGRICULTURE	-	-	2,154,169	3,574,474	5,728,643	116,984	-	1,767,157	-	1,884,141
31040	ATTORNEY GENERALS OFFICE	-	-	1,889,417	4,976,631	6,866,048	102,607	-	1,549,969	-	1,652,576
31045	AUDITOR OF PUBLIC ACCOUNT	-	-	1,490,002	413,854	1,903,856	80,916	-	1,222,312	1,991,504	3,294,732
31066	REGISTRY OF ELECTION	-	-	139,820	33,717	173,537	7,593	-	114,700	109,178	231,471
31070	GOVERNORS OFFICE	-	-	353,769	53,974	407,743	19,212	-	290,212	901,543	1,210,967
31074	DEPT OF VETERANS AFFAIRS	-	-	4,880,266	-	4,880,266	265,027	-	4,003,490	18,476,087	22,744,604
31076	MILITARY AFFAIRS COMM	-	-	14,095	-	14,095	765	-	11,563	15,724	28,052
31082	KY INFRASTRUCTURE	-	-	154,760	413,892	568,652	8,404	-	126,956	3,116	138,476
31085	LT GOVERNORS OFFICE	-	-	92,382	332,372	424,754	5,017	-	75,785	-	80,802
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	-	-	3,143,639	3,143,639
31094	OFF OF HOMELAND SECURITY	-	-	183,254	76,298	259,552	9,952	-	150,331	83,309	243,592
31095	DEPT MILITARY AFFAIRS	-	-	3,496,976	593,052	4,090,028	189,906	-	2,868,718	5,007,039	8,065,663
31097	OFF OF MINORITY EMPOWMENT	-	-	-	-	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	-	-	43,090	27,569	70,659	2,340	-	35,349	6,987	44,676
31112	GOV OFF LOCAL DEVELOPMENT	-	-	470,584	269,737	740,321	25,556	-	386,040	426,994	838,590
31120	SECRETARY OF STATE	-	-	342,135	215,876	558,011	18,580	-	280,668	-	299,248
31125	STATE TREASURERS OFFICE	-	-	314,316	-	314,316	17,069	-	257,847	95,215	370,131
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	-	-	27,590	63,224	90,814	1,498	-	22,633	-	24,131
31137	KY COMM NETWORK AUTH	-	-	179,230	90,683	269,913	9,733	-	147,030	874,065	1,030,828
31150	BOARD OF ACCOUNTANCY	-	-	43,688	7,363	51,051	2,373	-	35,839	51,434	89,646
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	-	-	24,344	15,112	39,456	1,322	-	19,971	131,397	152,690
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-
31180	BOARD OF DENTISTRY	-	-	57,701	85,153	142,854	3,133	-	47,334	-	50,467
31185	BOARD OF ELECTIONS	-	-	98,690	37,273	135,963	5,359	-	80,960	148,035	234,354
31190	BRD OF EMBALMERS/FUN DIR	-	-	14,147	6,064	20,211	768	-	11,605	491,747	504,120
31200	BOARD OF EXM ARCHITECTS	-	-	32,009	9,494	41,503	1,738	-	26,258	5,647	33,643
31205	KY LANDSCAPE ARCH REG BD	-	-	5,469	5,045	10,514	297	-	4,487	-	4,784
31215	BD EXAMINERS OF SOCIAL WK	-	-	14,513	-	14,513	788	-	11,906	151,761	164,455
31225	BD OF HAIRDRESSERS/CSMTG	-	-	145,753	532,405	678,158	7,915	-	119,567	-	127,482
31245	BD OF MEDICAL LICENSURE	-	-	152,968	101,172	254,140	8,307	-	125,486	-	133,793
31250	BOARD OF NURSING	-	-	631,079	691,139	1,322,218	34,271	-	517,701	-	551,972
31260	BOARD OF OPTOMETRIC EXM	-	-	17,750	47,396	65,146	964	-	14,561	-	15,525
31263	KY RESPIRATORY CARE BD	-	-	21,013	27,068	48,081	1,141	-	17,238	-	18,379
31268	PERSONNEL BOARD	-	-	73,931	64,634	138,565	4,015	-	60,649	-	64,664
31270	KY BOARD OF PHARMACY	-	-	233,405	161,327	394,732	12,675	-	191,472	-	204,147
31275	BD OF PHYSICAL THERAPY	-	-	34,416	136,385	170,801	1,869	-	28,233	-	30,102
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	-	-	101,103	27,917	129,020	5,490	-	82,939	288,108	376,537
31345	SCHOOL FAC CONSTR COMM	-	-	30,248	5,673	35,921	1,643	-	24,814	5,394	31,851
31354	EXECUTIVE BRANCH ETH COMM	-	-	70,514	-	70,514	3,829	-	57,846	134,553	196,228
31370	COMMISSION ON HUMAN RIGHT	-	-	192,767	69,977	262,744	10,468	-	158,135	-	168,603



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)
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	-	-	449,471	37,618	487,089	24,409	-	368,720	763,518	1,156,647
31765	OFFICE OF STATE BUD DIREC	-	-	274,872	57,562	332,434	14,927	-	225,489	15,719	256,135
35605	TRAN OFF OF THE SECRETARY	-	-	754,480	924,718	1,679,198	40,973	-	618,932	-	659,905
35607	TRAN OFFICE OF LEGAL SVC	-	-	419,097	392,285	811,382	22,759	-	343,803	-	366,562
35609	DIVISION OF FACILITY MANA	-	-	260,485	27,710	288,195	14,146	-	213,687	1,126,178	1,354,011
35615	TRAN DEPT OF AVIATION	-	-	224,867	193,414	418,281	12,212	-	184,468	21,167	217,847
35616	TRAN OFFICE OF PERSONNEL	-	-	304,894	-	304,894	16,558	-	250,118	229,403	496,079
35617	OFFICE OF INFORMAT TECHNO	-	-	368,648	-	368,648	20,020	-	302,418	723,393	1,045,831
35618	OFFICE OF AUDITS	-	-	476,826	304,364	781,190	25,894	-	391,161	551,623	968,678
35619	DOT PAYROLL DIVISION	-	-	152,124	52,979	205,103	8,261	-	124,794	400,319	533,374
35625	TRAN DEPT OF HIGHWAYS	-	-	36,766,850	8,586,075	45,352,925	1,996,667	-	30,161,402	17,705,075	49,863,144
35628	TRAN DEPT OF INTERGOV PRO	-	-	152,238	620,299	772,537	8,267	-	124,888	-	133,155
35630	TRAN DEPT OF VEH REGULATE	-	-	1,541,936	380,393	1,922,329	83,736	-	1,264,916	-	1,348,652
36635	CAB FOR ECONOMIC DEVELOPMENT	-	-	852,713	372,403	1,225,116	46,307	-	699,516	66,015	811,838
39075	KHEAA DIV OF FINANCIAL AF	-	-	121,246	20,183	141,429	6,584	-	99,463	1,096,141	1,202,188
39079	COMMONWEALTH OF TECHNOL	-	-	2,942,146	-	2,942,146	159,776	-	2,413,568	9,470,798	12,044,142
39084	KY RIVER AUTHORITY	-	-	82,634	19,499	102,133	4,488	-	67,789	45,316	117,593
39103	OFFICE OF PVA'S	-	-	6,212,930	1,475,896	7,688,826	337,399	-	5,096,731	690,164	6,124,294
39130	DEPT OF REVENUE	-	-	6,822,768	717,767	7,540,535	370,517	-	5,597,006	7,379,213	13,346,736
39750	OFFICE OF SECRETARY	-	-	1,053,611	633,217	1,686,828	57,217	-	864,321	-	921,538
39757	FIN OFFICE OF INSP GENERAL	-	-	1,099	-	1,099	60	-	902	739,489	740,451
39758	OFF OF THE CONTROLLER	-	-	759,775	612,545	1,372,320	41,260	-	623,276	-	664,536
39785	DEPT FACILITIES SUPP SVCS	-	-	1,975,214	445,249	2,420,463	107,266	-	1,620,352	1,904,316	3,631,934
50235	KY STATE FAIR BOARD	-	-	1,637,999	2,465,040	4,103,039	88,953	-	1,343,720	603,327	2,036,000
50410	COMM KY HERITAGE COUNCIL	-	-	166,105	13,571	179,676	9,020	-	136,263	582,504	727,787
50529	KY ARTS COUNCIL	-	-	115,848	147,667	263,515	6,291	-	95,035	-	101,326
50550	KY HISTORICAL SOCIETY	-	-	326,717	64,343	391,060	17,743	-	268,020	319,791	605,554
50660	DEPT OF FISH & WILDLIFE	-	-	3,045,682	666,018	3,711,700	165,399	-	2,498,502	-	2,663,901
50665	COMM KY HORSE PARK	-	-	462,150	-	462,150	25,097	-	379,121	74,872	479,090
50670	DEPT OF PARKS	-	-	4,318,879	181,965	4,500,844	234,541	-	3,542,960	2,943,307	6,720,808
50850	COMM OFFICE OF SECRETARY	-	-	274,394	30,156	304,550	14,901	-	225,097	377,473	617,471
50852	KY ARTISANS CTR AT BERA	-	-	106,060	38,022	144,082	5,760	-	87,005	73,254	166,019
50860	DEPT OF TOURISM	-	-	251,309	395,385	646,694	13,648	-	206,160	-	219,808
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	-	-	115,796	29,559	145,355	6,288	-	94,993	51,868	153,149
51407	KY ENVIRONMENTAL EDUC COU	-	-	20,592	13,302	33,894	1,118	-	16,893	3,631	21,642
51530	EDUC OFFICE OF SECRETARY	-	-	873,322	-	873,322	47,427	-	716,423	120,407	884,257
51531	DEPT WORKFORCE INVESTMENT	-	-	1,662,956	-	1,662,956	90,308	-	1,364,193	11,368,191	12,822,692
51532	KY COMM ON PROPRIETARY ED	-	-	23,082	20,499	43,581	1,253	-	18,935	25,941	46,129
51540	EDUC DEPT OF EDUCATION	-	-	2,651,396	7,067,343	9,718,739	143,986	-	2,175,053	-	2,319,039
51545	KY EDUCATIONAL TV AUTHOR	-	-	1,374,117	1,644,578	3,018,695	74,623	-	1,127,247	-	1,201,870
51555	KY DEPT LIBRARY & ARCHIVE	-	-	483,143	233,216	716,359	26,237	-	396,342	389,553	812,132
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	-	-	4,509,417	1,733,885	6,243,302	244,888	-	3,699,266	384,889	4,329,043
53723	OFFICE INSPECTOR GENERAL	-	-	1,801,314	236,511	2,037,825	97,822	-	1,477,694	3,808,622	5,384,138
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	-	-	1,615,699	964,707	2,580,406	87,742	-	1,325,426	-	1,413,168
53727	DEPT FOR INCOME SUPPORT	-	-	3,809,532	5,834,361	9,643,893	206,880	-	3,125,121	-	3,332,001
53728	DEPT FOR PUBLIC HEALTH	-	-	3,945,984	2,739,762	6,685,746	214,290	-	3,237,058	-	3,451,348
53729	OFF HUMAN RESOURCE MANAGE	-	-	3,239,087	392,319	3,631,406	175,902	-	2,657,161	995,114	3,828,177
53730	SERVE KY	-	-	167,596	31,108	198,704	9,101	-	137,486	184,996	331,583
53736	H&FS DEPT FOR COMM BASE S	-	-	36,092,417	5,203,232	41,295,649	1,960,031	-	29,608,142	2,950,234	34,518,407
53739	HEALTH DATA AND ANALYTICS	-	-	200,924	99,905	300,829	10,911	-	164,826	808,903	984,640
53746	DEPT FOR MEDICAID SERVICE	-	-	1,325,495	243,880	1,569,375	71,982	-	1,087,360	1,810,371	2,969,713
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	-	-	1,072,394	224,424	1,296,818	58,237	-	879,730	3,014,323	3,952,290
54500	J&PS OFF OF SECRETARY	-	-	1,588,733	1,244,681	2,833,414	86,278	-	1,303,305	-	1,389,583
54515	DEPT OF PUBLIC ADVOCACY	-	-	5,723,680	1,241,474	6,965,154	310,830	-	4,695,378	3,951,255	8,957,463
54520	J&PS DEPT OF KY STATE POL	-	-	7,214,807	6,267,578	13,482,385	391,807	-	5,918,613	-	6,310,420
54523	J&PS OF JUVENILE JUSTICE	-	-	5,604,687	-	5,604,687	304,368	-	4,597,763	2,025,384	6,927,515
54525	DEPT OF CRIMINAL JUST TRN	-	-	1,624,834	458,394	2,083,228	88,238	-	1,332,920	66,101	1,487,259
54527	J&PS DEPT OF CORRECTIONS	-	-	3,433,534	3,764,136	7,197,670	186,461	-	2,816,674	-	3,003,135
55790	OFFICE OF THE SECRETARY	-	-	1,031,633	92,069	1,123,702	56,024	-	846,293	612,516	1,514,833
55793	DEPT PERSONNEL ADMIN	-	-	408,942	288,898	697,840	22,208	-	335,473	-	357,681
55794	DEPT FOR EMPLOYEE INS	-	-	521,207	218,071	739,278	28,305	-	427,568	-	455,873
56102	OFFICE OF THE SECRETARY	-	-	1,140,444	4,079,127	5,219,571	61,933	-	935,554	-	997,487
56106	DEPT OF WRKPLACE STANDARD	-	-	1,017,300	-	1,017,300	55,245	-	834,535	324,536	1,214,316
56107	DEPT OF WORKERS CLAIMS	-	-	1,292,381	848,269	2,140,650	70,184	-	1,060,195	3,838,928	4,969,307



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)
56113	KY OSH REVIEW COMMISSION	-	-	43,852	-	43,852	2,381	-	35,973	89,140	127,494
56114	WORKERS COMP FUNDING COMM	-	-	184,877	437,220	622,097	10,040	-	151,662	-	161,702
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	-	-	3,452,770	34,876,062	38,328,832	187,506	-	2,832,454	-	3,019,960
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	-	-	826,554	562,024	1,388,578	44,887	-	678,057	-	722,944
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	-	-	565,897	1,100,818	1,666,715	30,732	-	464,230	-	494,962
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	-	-	4,660,880	960,435	5,621,315	253,113	-	3,823,518	3,885,960	7,962,591
57129	DEPT FOR ENVIRONM PROTECT	-	-	6,484,239	981,957	7,466,196	352,132	-	5,319,297	3,193,617	8,865,046
57139	OFFICE OF ADMINISTRATIVE SERVICES	-	-	822,553	358,576	1,181,129	44,669	-	674,775	-	719,444
57140	KY NATURE PRESERVES	-	-	204,433	107,153	311,586	11,102	-	167,705	-	178,807
57141	OFFICE OF ENERGY POLICY	-	-	81,444	214,214	295,658	4,423	-	66,812	-	71,235
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	-	-	537,841	580,868	1,118,709	29,208	-	441,214	-	470,422
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	439,116	439,116
58672	OFFICE OF CLAIMS AND APPEALS	-	-	90,565	1,191,807	1,282,372	4,918	-	74,294	-	79,212
58675	OFFICE OF THE SECRETARY	-	-	704,839	803,720	1,508,559	38,277	-	578,209	-	616,486
58676	DEPT OF INSURANCE	-	-	701,960	-	701,960	38,121	-	575,847	567,502	1,181,470
58677	OFF OF OCCUP & PROFESSION	-	-	279,277	89,001	368,278	15,166	-	229,103	368,141	612,410
58678	KY BOXING & WRESTLING AUT	-	-	11,542	2,254	13,796	627	-	9,469	9,009	19,105
58680	DEPT OF ALCOHOL & BEVERA	-	-	135,931	-	135,931	7,382	-	111,510	779,950	898,842
58681	DEPT OF CHARITABLE GAMING	-	-	244,858	281,449	526,307	13,297	-	200,868	-	214,165
58685	DEPT OF FINANCIAL INSTITU	-	-	1,169,587	372,412	1,541,999	63,516	-	959,462	-	1,022,978
58690	DEPT OF HOUSING & BUILD C	-	-	1,920,564	702,227	2,622,791	104,298	-	1,575,521	-	1,679,819
014A	BRECKINRIDGE CO ATTORNEY	-	-	15,489	2,508	17,997	841	-	12,706	4,852	18,399
024A	CHRISTIAN COUNTY ATTORNEY	-	-	13,978	25,427	39,405	759	-	11,467	562	12,788
031A	EDMONSON COUNTY ATTORNEY	-	-	7,733	-	7,733	420	-	6,344	5,703	12,467
060A	KNOTT COUNTY ATTORNEY	-	-	14,227	-	14,227	773	-	11,671	32,988	45,432
071A	LOGAN COUNTY ATTORNEY	-	-	25,827	27,038	52,865	1,403	-	21,187	12,981	35,571
086A	MONROE CO ATTORNEY	-	-	8,409	22,909	31,318	457	-	6,898	1,309	8,664
116A	WAYNE COUNTY ATTORNEY	-	-	9,101	24,796	33,897	494	-	7,466	1,398	9,358
W002	ALLEN COUNTY ATTORNEY	-	-	24,928	3,949	28,877	1,354	-	20,450	7,945	29,749
W003	ANDERSON COUNTY ATTORNEY	-	-	26,866	72,482	99,348	1,459	-	22,039	4,229	27,727
W005	BARREN COUNTY ATTORNEY	-	-	42,667	1,741	44,408	2,317	-	35,001	37,122	74,440
W006	BATH COUNTY ATTORNEY	-	-	26	98	124	1	-	21	-	22
W007	BELL COUNTY ATTORNEY	-	-	30,057	-	30,057	1,632	-	24,657	16,919	43,208
W008	BOONE COUNTY ATTORNEY	-	-	84,355	25,638	109,993	4,581	-	69,200	115,428	189,209
W011	BOYLE COUNTY ATTORNEY	-	-	2,504	1,032	3,536	136	-	2,054	2,929	5,119
W015	BULLITT COUNTY ATTORNEY	-	-	13,906	78,893	92,799	755	-	11,408	-	12,163
W018	CALLOWAY COUNTY ATTORNEY	-	-	744	2,027	2,771	40	-	610	96	746
W021	CARROLL COUNTY ATTORNEY	-	-	13,677	-	13,677	743	-	11,220	9,357	21,320
W022	CHILD SUPPORT ENFORCEMENT	-	-	5,197	4,437	9,634	282	-	4,264	32,509	37,055
W023	CASEY COUNTY ATTORNEY	-	-	14,296	2,533	16,829	776	-	11,727	4,078	16,581
W025	CLARK COUNTY ATTORNEY	-	-	22,072	-	22,072	1,199	-	18,106	36,355	55,660
W028	CRITTENDEN CO ATTORNEY	-	-	6,356	8,738	15,094	345	-	5,215	2,297	7,857
W030	DAVISS COUNTY ATTORNEY	-	-	22,498	37,072	59,570	1,222	-	18,456	1,141	20,819
W036	FLOYD COUNTY ATTORNEY	-	-	18,743	36,977	55,720	1,018	-	15,376	-	16,394
W037	FRANKLIN COUNTY ATTORNEY	-	-	71,172	56,891	128,063	3,865	-	58,386	9,730	71,981
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	-	-	15,106	-	15,106	820	-	12,392	4,378	17,590
W041	GRANT COUNTY CHILD SUPPOR	-	-	5,827	335	6,162	316	-	4,780	3,759	8,855
W042	GRAVES COUNTY ATTORNEY	-	-	48,270	37,324	85,594	2,621	-	39,598	4,108	46,327
W046	HANCOCK COUNTY ATTORNEY	-	-	5,807	4,866	10,673	315	-	4,764	-	5,079
W049	HARRISON COUNTY ATTORNEY	-	-	3,002	-	3,002	163	-	2,463	36,437	39,063
W053	HICKMAN COUNTY ATTORNEY	-	-	15,217	18,495	33,712	826	-	12,483	3,357	16,666
W054	HOPKINS COUNTY ATTORNEY	-	-	31,886	46,789	78,675	1,732	-	26,157	65,849	93,738
W055	JACKSON COUNTY ATTORNEY	-	-	9,628	24,797	34,425	523	-	7,898	544	8,965
W056	JEFFERSON CO ATTORNEY	-	-	235,806	621,989	857,795	12,806	-	193,442	-	206,248
W058	JOHNSON COUNTY ATTORNEY	-	-	3,154	8,593	11,747	171	-	2,587	498	3,256
W061	KNOX COUNTY ATTORNEY	-	-	77	211	288	4	-	63	11	78
W062	LARUE COUNTY ATTORNEY	-	-	16,102	-	16,102	874	-	13,209	21,013	35,096
W063	LAUREL COUNTY ATTORNEY	-	-	5,378	-	5,378	292	-	4,412	3,653	8,357
W065	LEE COUNTY ATTORNEY	-	-	13,108	11,449	24,557	712	-	10,753	1,872	13,337
W073	MCCRACKEN COUNTY ATTORNEY	-	-	15,970	17,766	33,736	867	-	13,101	1,913	15,881



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
W074	MCCREARY COUNTY ATTORNEY	-	-	28,646	10,224	38,870	1,556	-	23,499	11,074	36,129
W076	MADISON COUNTY ATTORNEY	-	-	97,929	26,707	124,636	5,318	-	80,335	111,589	197,242
W077	MAGOFFIN CO ATTORNEY	-	-	4,387	-	4,387	238	-	3,599	31,176	35,013
W082	MEADE COUNTY ATTORNEY	-	-	22,258	10,112	32,370	1,209	-	18,259	3,022	22,490
W083	MENIFEE COUNTY ATTORNEY	-	-	8,177	11,378	19,555	444	-	6,708	1,357	8,509
W084	MERCER COUNTY ATTORNEY	-	-	7,822	4,381	12,203	425	-	6,417	-	6,842
W087	MONTGOMERY CO ATTORNEY	-	-	25,088	1,899	26,987	1,362	-	20,581	516	22,459
W088	MORGAN COUNTY ATTORNEY	-	-	26,969	16,521	43,490	1,465	-	22,124	4,531	28,120
W092	OHIO COUNTY ATTORNEY	-	-	280	1,334	1,614	15	-	230	45	290
W093	OLDHAM COUNTY ATTORNEY	-	-	28,485	2,749	31,234	1,547	-	23,368	52,669	77,584
W094	OWEN COUNTY ATTORNEY	-	-	7,825	-	7,825	425	-	6,419	11,377	18,221
W096	PENDLETON COUNTY ATTORNEY	-	-	2,126	5,794	7,920	115	-	1,744	363	2,222
W099	POWELL COUNTY ATTORNEY	-	-	358	975	1,333	19	-	293	43	355
W100	PULASKI COUNTY ATTORNEY	-	-	26,462	-	26,462	1,437	-	21,708	56,671	79,816
W102	ROCKCASTLE CO ATTORNEY	-	-	12,945	-	12,945	703	-	10,619	29,763	41,085
W103	ROWAN COUNTY ATTORNEY	-	-	12,558	-	12,558	682	-	10,302	29,001	39,985
W106	SHELBY COUNTY ATTORNEY	-	-	6,917	-	6,917	376	-	5,675	17,101	23,152
W107	SIMPSON COUNTY ATTORNEY	-	-	7,624	-	7,624	414	-	6,255	20,706	27,375
W108	SPENCER COUNTY ATTORNEY	-	-	17,515	16,825	34,340	951	-	14,369	2,113	17,433
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	-	-	14,319	-	14,319	778	-	11,746	3,038	15,562
W112	TRIMBLE COUNTY ATTORNEY	-	-	11,385	-	11,385	618	-	9,340	17,863	27,821
W113	UNION COUNTY ATTORNEY	-	-	6,219	2,590	8,809	338	-	5,102	34,444	39,884
W117	WEBSTER COUNTY ATTORNEY	-	-	20,835	1,985	22,820	1,131	-	17,092	17,465	35,688
W118	WHITLEY COUNTY ATTORNEY	-	-	30,904	-	30,904	1,678	-	25,352	21,537	48,567
X034	FAYETTE CO ATTORNEY OFF	-	-	44,015	85,007	129,022	2,390	-	36,107	8,920	47,417
X059	KENTON COUNTY ATTORNEY	-	-	15,641	1,509	17,150	849	-	12,831	605	14,285
TOTAL		-	-	286,199,894	159,561,677	445,761,571	15,542,345	-	234,781,928	219,966,251	470,290,524

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

Participating Employer Code	Participating Employer Name	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
		2023	2024	2025	2026	2027	Thereafter
		(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	3,250,180	(8,601)	(152,250)	762,979	-	-
1433	KET FOUNDATION	(361,772)	1,008	(10,980)	55,027	-	-
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(82,884)	222	(674)	3,378	-	-
1436	LOTUS	(388,295)	484	(1,803)	9,034	-	-
1437	SANCTUARY INC	(224,182)	(389)	(2,173)	10,890	-	-
1438	O A S I S	(243,177)	201	(2,347)	11,762	-	-
1439	BARREN RIVER CHILD ADVOCA	(185,397)	201	(756)	3,788	-	-
1440	MOREHEAD STATE UNIVERSITY	2,088,012	(3,808)	(78,505)	393,417	-	-
1445	MURRAY STATE UNIV	(836,407)	(12,131)	(88,511)	443,560	-	-
1450	NORTHERN KY UNIVERSITY	(19,658,598)	-	-	-	-	-
1451	SILVERLEALF	(137,015)	(409)	(1,584)	7,937	-	-
1452	SPRINGHAVEN INC	(221,126)	(169)	(1,564)	7,837	-	-
1453	SAFE HARBOR	(410,246)	(1,000)	(1,690)	8,470	-	-
1454	D.O.V.E.S.	(193,775)	(41)	(1,432)	7,177	-	-
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(26,230)	(122)	(827)	4,144	-	-
1457	KY RIVER CHILD ADVOCACY	(51,608)	121	(344)	1,722	-	-
1458	BLUEGRASS RAPE CRISIS CTR	(307,466)	(962)	(2,426)	12,158	-	-
1459	NURSING HOME OMBUDSMAN	(78,352)	181	(812)	4,068	-	-
1465	WESTERN KENTUCKY UNIV	(1,505,742)	(1,311)	(125,652)	629,687	-	-
1480	KASAP	(130,148)	1,629	(1,242)	6,225	-	-
1481	KDVA	(273,905)	1,101	(2,598)	13,021	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(41,751)	299	(484)	2,426	-	-
1484	BUFFALO TR CHILD ADV INC	(46,826)	59	(350)	1,752	-	-
1485	CUMBERLAND V C A CENTER	(141,015)	(480)	(755)	3,784	-	-
1486	LAKE CUMB CHILD ADV CTR	(33,187)	268	(584)	2,928	-	-
1487	B.R.A.S.S.	(279,744)	(829)	(2,008)	10,061	-	-
1488	WOMEN AWARE	(74,947)	66	(856)	4,290	-	-
1489	BETHANY HOUSE ABUSE SHEL	(177,122)	265	(1,550)	7,770	-	-
1490	HOPE HARBOR INC	(195,746)	(25)	(1,109)	5,560	-	-
1491	CHILD ADV CTR OF GRN RVR	(12,842)	480	(543)	2,720	-	-
1492	CSG HEADQUARTERS	(1,321,960)	(1,915)	(15,653)	78,442	-	-
1994	KY HIGHER ED STUD LN CORP	(3,502,949)	(12,922)	(61,087)	306,128	-	-
3022	LEX FAYETTE CO HLTH DEPT	(355,426)	(6,711)	(61,021)	305,797	-	-
3023	LAKE CUMBERLAND DISTRICT	(197,830)	(2,526)	(51,165)	256,406	-	-
3024	WEDCO DIST HEALTH DEPT	(660,239)	(5,103)	(19,927)	99,862	-	-
3025	NORTHERN KY DIST HLTH DEP	(1,313,942)	(1,841)	(40,193)	201,423	-	-
3026	BARREN RVR DIST HLTH DEPT	496,442	2,563	(46,036)	230,705	-	-
3027	GREEN RVR DIST HLTH DEPT	(227,683)	(2,123)	(56,613)	283,710	-	-
3028	LINCOLN TRL DIST HLTH DEP	451,878	(3,963)	(44,845)	224,735	-	-
3029	PURCHASE DIST HLTH DEPT	887,219	3,961	(29,287)	146,768	-	-
3030	MERCER CO HEALTH DEPT	40,934	453	(5,980)	29,970	-	-
3031	CUMBERLAND VLY DIST HEALT	2,634,362	8,266	(58,482)	293,074	-	-
3033	KY RIVER DIST HEALTH DEPT	1,497,107	6,070	(46,498)	233,018	-	-
3034	BOURBON CO HEALTH CENTER	83,507	1,614	(5,459)	27,356	-	-
3035	CLARK CO HEALTH DEPT	(173,453)	(436)	(11,399)	57,124	-	-
3036	GATEWAY DIST HEALTH DEPT	(82,767)	(1,517)	(20,493)	102,698	-	-
3037	BOYLE CO HEALTH DEPT	(28,671)	(142)	(4,463)	22,367	-	-
3038	PIKE CO HEALTH DEPT	(19,796)	(341)	(16,712)	83,751	-	-
3039	FLOYD CO HEALTH CENTER	(51,498)	567	(8,642)	43,309	-	-
3040	MARTIN CO HEALTH DEPT	(75,336)	(891)	(3,633)	18,206	-	-
3042	BUFFALO TRACE HEALTH DEPT	(4,477)	(1,082)	(7,369)	36,930	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	39,775	(767)	(14,787)	74,103	-	-
3045	PENNYRILE DIST HLTH DEPT	(68,316)	563	(11,211)	56,185	-	-
3047	BREATHITT CO HEALTH DEPT	67,262	613	(12,447)	62,378	-	-
3048	GREENUP CO HLTH DEPT	(44,490)	(119)	(8,054)	40,361	-	-
3049	WHITLEY CO HEALTH DEPT	227,318	1,024	(19,644)	98,443	-	-
3050	LAUREL CO HEALTH DEPT	(121,243)	(939)	(9,991)	50,068	-	-
3051	KNOX CO HEALTH DEPT	166,086	292	(19,207)	96,255	-	-
3052	MONROE CO HEALTH DEPT	(12,925)	756	(2,327)	11,662	-	-
3053	BULLITT CO HEALTH DEPT	(205,365)	(1,081)	(9,824)	49,230	-	-
3054	THREE RIVERS DIST HLTH	54,057	547	(15,980)	80,080	-	-
3055	ESTILL CO HEALTH DEPT	1,470	(251)	(3,745)	18,768	-	-
3056	OLDHAM CO HEALTH DEPT	(190,573)	(1,037)	(7,476)	37,467	-	-
3057	LEWIS CO HEALTH DEPT	(146,284)	130	(2,482)	12,439	-	-
3058	FLEMING CO HEALTH DEP	(34,051)	(332)	(3,083)	15,449	-	-



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	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
3059	JESSAMINE CO HEALTH DEPT	78,098	4,580	(6,560)	32,874	-	-
3060	POWELL CO HEALTH DEPT	62,270	1,316	(3,057)	15,321	-	-
3061	ANDERSON CO HEALTH DEPT	43,499	1,074	(3,683)	18,456	-	-
3062	MADISON CO HEALTH DEP	(280,892)	(7,478)	(35,918)	180,000	-	-
3064	JOHNSON CO HEALTH DEPT	(128,475)	(1,309)	(10,843)	54,337	-	-
3065	MAGOFFIN CO HEALTH DEPT	(838)	(196)	(4,493)	22,518	-	-
3066	ALLEN CO HEALTH DEPT	(216,681)	(1,079)	(5,638)	28,254	-	-
3067	FRANKLIN CO HEALTH DEPT	(482,921)	(1,788)	(16,132)	80,842	-	-
3068	LINCOLN CO HEALTH DEPT	(46,707)	(8)	(3,525)	17,664	-	-
3069	WOODFORD CO HEALTH DEPT	59,679	2,358	(4,150)	20,796	-	-
3072	MUHLENBERG CO.HEALTH DEPT	(20,521)	770	(5,743)	28,781	-	-
3073	MARSHALL CO HEALTH DEPT	(62,947)	(221)	(10,488)	52,561	-	-
3074	CHRISTIAN CO HEALTH DEPT	(300,235)	(2,147)	(9,486)	47,538	-	-
3075	HOPKINS CO HEALTH DEPT	(216,739)	(1,999)	(12,470)	62,491	-	-
3076	TODD CO HEALTH DEPT	316,750	6,234	(3,809)	19,087	-	-
3077	BRACKEN CO HEALTH DEPT	(107,150)	(107)	(1,839)	9,218	-	-
3078	MONTGOMERY CO HEALTH DEPT	(327,103)	1,073	(8,003)	40,108	-	-
3079	GARRARD COUNTY HEALTH DPT	(41,424)	(124)	(2,768)	13,872	-	-
3080	BRECKINRIDGE CO HEALTH BD	(7,370)	(578)	(5,106)	25,586	-	-
3081	ASHLAND BOYD CO HEALTH DP	69,293	(674)	(11,909)	59,679	-	-
3082	LAWRENCE CO HEALTH DEPT	(249,995)	(674)	(3,040)	15,234	-	-
3083	GRAVES CO HEALTH CENTER	(304,229)	397	(4,977)	24,941	-	-
3084	CALLOWAY CO HEALTH DEPT	(138,433)	42	(3,203)	16,051	-	-
3085	BELL CO HEALTH DEPT	(106,906)	(785)	(7,531)	37,739	-	-
3086	GRAYSON COUNTY HEALTH DEPT	(91,980)	(152)	(3,321)	16,642	-	-
3087	HARLAN CO HEALTH DEPT	(158,461)	(999)	(5,121)	25,664	-	-
3088	CARTER CO HEALTH DEPT	69,012	601	(3,973)	19,910	-	-
3801	KENTUCKY STATE UNIVERSITY	(1,055,459)	(6,119)	(31,077)	155,738	-	-
5470	KCTS	(4,593,623)	(7,922)	(114,186)	572,226	-	-
7403	ASST OF COMMONWEALTH ATTY	(309,399)	743	(4,744)	23,775	-	-
7407	KENTUCKY HOUSING CORP	(6,336,326)	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	78,222	1,386	(1,595)	7,993	-	-
7409	MUN ELEC POW ASSOC OF KY	(12,255)	(130)	(1,211)	6,066	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(75,390)	(64)	(874)	4,379	-	-
7416	KY OFFICE OF BAR ADMISSIO	(182,041)	(1,781)	(47)	234	-	-
7417	KY ASSOC OF REGIONAL PROG	715	(98)	(1,241)	6,218	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	(22,507)	(330)	(103)	517	-	-
7718	MASTER COMM BOONE CO	(39,450)	546	(176)	880	-	-
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	(64,879)	(202)	(68)	339	-	-
7724	MASTER COMM CHRISTIAN CO	(18,960)	0	(39)	194	-	-
7725	MASTER COMM CLARK CO	(10,873)	(3)	(22)	110	-	-
7727	MASTER COMM CLINTON/CUMBE	(7,708)	290	(50)	249	-	-
7730	MASTER COMM DAVIESS CO	(60,363)	(134)	(97)	487	-	-
7734	MASTER COMM FAYETTE CO	(116,005)	(157)	(187)	939	-	-
7740	MASTER COMM GARRARD CO	(7,590)	-	-	-	-	-
7741	MASTER COMM GRANT CO	(18,861)	174	(64)	322	-	-
7743	MASTER COMM GRAYSON CO	9,471	455	(44)	220	-	-
7747	MASTER COMM HARDIN CO	(85,700)	(12)	(162)	813	-	-
7750	MASTER COMMISSIONER HART COUNTY	(16,141)	119	(39)	195	-	-
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	(21,179)	209	(49)	245	-	-
7753	MASTER COMM HOPKINS CO	(56,193)	-	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	(212,867)	(175)	(397)	1,990	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(43,475)	(159)	(39)	194	-	-
7759	MASTER COMM KENTON CO	(108,476)	(401)	(181)	907	-	-
7763	MASTER COMM LAUREL CO	(32,668)	(34)	(60)	302	-	-
7773	MASTER COMM MCCracken CO	(63,112)	(99)	(110)	551	-	-
7776	MASTER COMM MADISON CO	(49,849)	(4)	(98)	489	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(38,746)	(78)	(37)	187	-	-
7790	MASTER COMM NELSON CO	(42,392)	(57)	(69)	346	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(17,923)	213	(72)	360	-	-
7794	MASTER COMM OWEN CO	(19,861)	42	(24)	119	-	-
7798	MASTER COMM PIKE CO	(47,655)	(8)	(96)	483	-	-
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(41,540)	132	(88)	443	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
7807	MASTER COMM SIMPSON CO	(13,814)	161	(46)	233	-	-
7814	MASTER COMM WARREN CO	(73,033)	(86)	(133)	667	-	-
7817	LOGAN CO MASTER COM	(17,268)	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	(14,114)	6	(30)	149	-	-
7821	MASTER COMM MUHLENBERG CO	(11,095)	396	(76)	382	-	-
8024	SEVEN CO SERVICES INC	1,547,243	(81,588)	(95,258)	477,372	-	-
8201	KY RIVER COMM CARE INC	914,016	(1,194)	(16,485)	82,611	-	-
8202	NORTHERN KY REG MHMR BD	1,895,163	(2,523)	(35,530)	178,056	-	-
8204	COMMUNICARE INC	39,460	6,278	(46,752)	234,290	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	601,075	(6,278)	(58,552)	293,424	-	-
8208	CUMBERLAND RIVER MHMR	(1,868,046)	(1,751)	(70,162)	351,606	-	-
8209	WESTERN KY REG MHMR ADV	(644,159)	(3,815)	(24,949)	125,029	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(7,016,982)	88,346	(148,409)	743,733	-	-
8211	PENNYROYAL REG MHMR BD	(1,952,318)	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	(365,045)	(1,856)	(20,545)	102,960	-	-
8216	COMPREHEND INC REG MHMR B	(1,376,139)	(3,782)	(22,139)	110,947	-	-
8220	LIFESKILLS INC	(288,528)	3,555	(93,640)	469,263	-	-
8221	MOUNTAIN COMP CARE CENTER	(921,297)	127	(33,463)	167,695	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(616,451)	1,620	(1,414)	7,089	-	-
10010	LEGS LEGISLATIVE RES COMM	2,380,143	(5,391)	(232,878)	1,167,039	-	-
20020	JUDL JUDICIAL RET SYSTEM	(61,640)	639	(170)	854	-	-
20025	JUDL ADM OFF OF THE COURT	(12,548,899)	(14,844)	(351,004)	1,759,012	-	-
31030	UNIFIED PROSECUTORIAL SYS	(365,897)	(52,130)	(515,452)	2,583,120	-	-
31035	DEPT OF AGRICULTURE	3,392,000	60,794	(97,650)	489,359	-	-
31040	ATTORNEY GENERALS OFFICE	4,781,403	88,501	(85,649)	429,217	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	(1,622,486)	(39,329)	(67,543)	338,482	-	-
31066	REGISTRY OF ELECTION	(81,192)	(2,167)	(6,338)	31,763	-	-
31070	GOVERNORS OFFICE	(849,808)	(17,744)	(16,037)	80,366	-	-
31074	DEPT OF VETERANS AFFAIRS	(18,403,281)	(348,474)	(221,226)	1,108,643	-	-
31076	MILITARY AFFAIRS COMM	(16,469)	(52)	(639)	3,203	-	-
31082	KY INFRASTRUCTURE	393,947	8,087	(7,015)	35,157	-	-
31085	LT GOVERNORS OFFICE	322,163	4,991	(4,188)	20,986	-	-
31089	AGRICULTURAL DEVELOP BD	(3,082,974)	(60,665)	-	-	-	-
31094	OFF OF HOMELAND SECURITY	(15,694)	(1,668)	(8,307)	41,629	-	-
31095	DEPT MILITARY AFFAIRS	(4,512,683)	(98,835)	(158,520)	794,404	-	-
31097	OFF OF MINORITY EMPWMENT	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	18,293	(145)	(1,953)	9,788	-	-
31112	GOV OFF LOCAL DEVELOPMENT	(175,377)	(8,461)	(21,332)	106,902	-	-
31120	SECRETARY OF STATE	195,706	844	(15,509)	77,722	-	-
31125	STATE TREASURERS OFFICE	(112,169)	(800)	(14,248)	71,402	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	60,603	1,063	(1,251)	6,268	-	-
31137	KY COMM NETWORK AUTH	(776,334)	(17,173)	(8,125)	40,716	-	-
31150	BOARD OF ACCOUNTANCY	(45,523)	(1,017)	(1,980)	9,924	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(115,079)	(2,581)	(1,104)	5,531	-	-
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-
31180	BOARD OF DENTISTRY	80,468	1,426	(2,616)	13,109	-	-
31185	BOARD OF ELECTIONS	(113,415)	(2,922)	(4,474)	22,420	-	-
31190	BRD OF EMBALMERS/FUN DIR	(476,837)	(9,645)	(641)	3,214	-	-
31200	BOARD OF EXM ARCHITECTS	2,156	(117)	(1,451)	7,272	-	-
31205	KY LANDSCAPE ARCH REG BD	4,657	79	(248)	1,242	-	-
31215	BD EXAMINERS OF SOCIAL WK	(149,845)	(2,736)	(658)	3,297	-	-
31225	BD OF HAIRDRESSERS/CSMTG	514,887	9,285	(6,607)	33,111	-	-
31245	BD OF MEDICAL LICENSURE	91,056	1,475	(6,934)	34,750	-	-
31250	BOARD OF NURSING	647,573	7,918	(28,607)	143,362	-	-
31260	BOARD OF OPTOMETRIC EXM	45,956	438	(805)	4,032	-	-
31263	KY RESPIRATORY CARE BD	25,437	444	(953)	4,774	-	-
31268	PERSONNEL BOARD	59,448	1,010	(3,351)	16,794	-	-
31270	KY BOARD OF PHARMACY	146,367	1,776	(10,580)	53,022	-	-
31275	BD OF PHYSICAL THERAPY	131,860	2,581	(1,560)	7,818	-	-
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(260,234)	(5,668)	(4,583)	22,968	-	-
31345	SCHOOL FAC CONSTR COMM	(1,318)	(112)	(1,371)	6,871	-	-
31354	EXECUTIVE BRANCH ETH COMM	(136,081)	(2,455)	(3,196)	16,018	-	-
31370	COMMISSION ON HUMAN RIGHT	58,603	486	(8,738)	43,790	-	-



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Participating Employer Code	Participating Employer Name	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(736,234)	(15,056)	(20,375)	102,106	-	-
31765	OFFICE OF STATE BUD DIREC	25,239	1,077	(12,460)	62,443	-	-
35605	TRAN OFF OF THE SECRETARY	868,578	13,521	(34,201)	171,394	-	-
35607	TRAN OFFICE OF LEGAL SVC	362,193	6,419	(18,998)	95,206	-	-
35609	DIVISION OF FACILITY MANA	(1,091,051)	(22,131)	(11,808)	59,174	-	-
35615	TRAN DEPT OF AVIATION	155,795	3,750	(10,193)	51,082	-	-
35616	TRAN OFFICE OF PERSONNEL	(242,630)	(3,995)	(13,821)	69,261	-	-
35617	OFFICE OF INFORMAT TECHNO	(730,864)	(13,352)	(16,711)	83,744	-	-
35618	OFFICE OF AUDITS	(263,287)	(10,906)	(21,615)	108,320	-	-
35619	DOT PAYROLL DIVISION	(348,054)	(7,878)	(6,896)	34,558	-	-
35625	TRAN DEPT OF HIGHWAYS	(10,841,750)	(354,082)	(1,666,658)	8,352,271	-	-
35628	TRAN DEPT OF INTERGOV PRO	599,710	11,988	(6,901)	34,584	-	-
35630	TRAN DEPT OF VEH REGULATE	291,370	1,925	(69,897)	350,279	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	251,080	7,142	(38,654)	193,710	-	-
39075	KHEAA DIV OF FINANCIAL AF	(1,061,291)	(21,516)	(5,496)	27,544	-	-
39079	COMMONWEALTH OF TECHNOL	(9,455,688)	(181,302)	(133,369)	668,363	-	-
39084	KY RIVER AUTHORITY	(29,580)	(905)	(3,746)	18,771	-	-
39103	OFFICE OF PVA'S	449,488	(14,702)	(281,636)	1,411,382	-	-
39130	DEPT OF REVENUE	(6,900,865)	(145,974)	(309,281)	1,549,920	-	-
39750	OFFICE OF SECRETARY	562,550	11,153	(47,761)	239,348	-	-
39757	FIN OFFICE OF INSP GENERAL	(727,204)	(12,347)	(50)	249	-	-
39758	OFF OF THE CONTROLLER	560,986	8,642	(34,441)	172,597	-	-
39785	DEPT FACILITIES SUPP SVCS	(1,532,928)	(37,712)	(89,538)	448,707	-	-
50235	KY STATE FAIR BOARD	1,721,162	48,026	(74,252)	372,102	-	-
50410	COMM KY HERITAGE COUNCIL	(566,862)	(11,453)	(7,530)	37,734	-	-
50529	KY ARTS COUNCIL	138,928	2,195	(5,251)	26,317	-	-
50550	KY HISTORICAL SOCIETY	(267,571)	(6,331)	(14,810)	74,219	-	-
50660	DEPT OF FISH & WILDLIFE	493,979	(1)	(138,063)	691,884	-	-
50665	COMM KY HORSE PARK	(99,880)	(1,097)	(20,950)	104,987	-	-
50670	DEPT OF PARKS	(2,946,775)	(58,525)	(195,778)	981,114	-	-
50850	COMM OFFICE OF SECRETARY	(355,363)	(7,453)	(12,438)	62,334	-	-
50852	KY ARTISANS CTR AT BERA	(39,767)	(1,456)	(4,808)	24,094	-	-
50860	DEPT OF TOURISM	374,169	7,021	(11,392)	57,088	-	-
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	(27,811)	(1,039)	(5,249)	26,305	-	-
51407	KY ENVIRONMENTAL EDUC COU	8,583	(75)	(933)	4,677	-	-
51530	EDUC OFFICE OF SECRETARY	(169,549)	(189)	(39,588)	198,390	-	-
51531	DEPT WORKFORCE INVESTMENT	(11,332,453)	(129,671)	(75,383)	377,772	-	-
51532	KY COMM ON PROPRIETARY ED	(6,233)	(513)	(1,046)	5,243	-	-
51540	EDUC DEPT OF EDUCATION	6,790,746	126,829	(120,190)	602,315	-	-
51545	KY EDUCATIONAL TV AUTHOR	1,539,786	27,173	(62,290)	312,156	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(175,898)	(7,729)	(21,901)	109,756	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1,102,671	(8,396)	(204,415)	1,024,399	-	-
53723	OFFICE INSPECTOR GENERAL	(3,598,843)	(75,018)	(81,655)	409,203	-	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	865,839	7,603	(73,241)	367,037	-	-
53727	DEPT FOR INCOME SUPPORT	5,525,636	93,538	(172,689)	865,407	-	-
53728	DEPT FOR PUBLIC HEALTH	2,488,490	28,378	(178,874)	896,405	-	-
53729	OFF HUMAN RESOURCE MANAGE	(765,637)	(20,122)	(146,830)	735,819	-	-
53730	SERVE KY	(159,696)	(3,659)	(7,597)	38,073	-	-
53736	H&FS DEPT FOR COMM BASE S	278,907	(64,640)	(1,636,093)	8,199,068	-	-
53739	HEALTH DATA AND ANALYTICS	(704,449)	(15,899)	(9,108)	45,645	-	-
53746	DEPT FOR MEDICAID SERVICE	(1,605,617)	(35,746)	(60,086)	301,111	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(2,791,169)	(59,306)	(48,612)	243,615	-	-
54500	J&PS OFF OF SECRETARY	1,138,870	16,068	(72,018)	360,910	-	-
54515	DEPT OF PUBLIC ADVOCACY	(2,954,539)	(78,553)	(259,458)	1,300,240	-	-
54520	J&PS DEPT OF KY STATE POL	5,772,587	87,452	(327,052)	1,638,978	-	-
54523	J&PS OF JUVENILE JUSTICE	(2,337,436)	(4,538)	(254,064)	1,273,209	-	-
54525	DEPT OF CRIMINAL JUST TRN	302,114	(1,602)	(73,655)	369,112	-	-
54527	J&PS DEPT OF CORRECTIONS	3,512,310	57,878	(155,644)	779,991	-	-
55790	OFFICE OF THE SECRETARY	(566,516)	(12,204)	(46,765)	234,354	-	-
55793	DEPT PERSONNEL ADMIN	260,960	4,837	(18,538)	92,899	-	-
55794	DEPT FOR EMPLOYEE INS	187,806	825	(23,627)	118,402	-	-
56102	OFFICE OF THE SECRETARY	3,953,386	61,321	(51,697)	259,074	-	-
56106	DEPT OF WRKPLACE STANDARD	(376,270)	(5,729)	(46,115)	231,098	-	-
56107	DEPT OF WORKERS CLAIMS	(2,988,145)	(75,516)	(58,585)	293,589	-	-



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	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
56113	KY OSH REVIEW COMMISSION	(89,917)	(1,700)	(1,988)	9,963	-	-
56114	WORKERS COMP FUNDING COMM	419,209	7,568	(8,381)	41,999	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	34,127,207	553,820	(156,516)	784,361	-	-
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	504,698	10,636	(37,468)	187,768	-	-
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	1,050,178	18,675	(25,652)	128,552	-	-
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(3,111,728)	(77,072)	(211,281)	1,058,806	-	-
57129	DEPT FOR ENVIRONM PROTECT	(2,514,091)	(63,840)	(293,935)	1,473,016	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	306,494	5,618	(37,287)	186,859	-	-
57140	KY NATURE PRESERVES	93,707	1,899	(9,267)	46,440	-	-
57141	OFFICE OF ENERGY POLICY	206,075	3,539	(3,692)	18,501	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	544,003	6,484	(24,381)	122,181	-	-
58671	KY CLAIMS COMMISSION	(433,194)	(5,922)	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	1,165,980	20,711	(4,105)	20,574	-	-
58675	OFFICE OF THE SECRETARY	754,160	9,746	(31,951)	160,118	-	-
58676	DEPT OF INSURANCE	(598,570)	(8,583)	(31,820)	159,463	-	-
58677	OFF OF OCCUP & PROFESSION	(287,644)	(7,271)	(12,660)	63,444	-	-
58678	KY BOXING & WRESTLING AUT	(7,228)	(179)	(523)	2,621	-	-
58680	DEPT OF ALCOHOL & BEVERA	(772,649)	(14,980)	(6,162)	30,880	-	-
58681	DEPT OF CHARITABLE GAMING	263,429	4,189	(11,100)	55,624	-	-
58685	DEPT OF FINANCIAL INSTITU	305,992	354	(53,018)	265,693	-	-
58690	DEPT OF HOUSING & BUILD C	587,930	5,813	(87,060)	436,290	-	-
014A	BRECKINRIDGE CO ATTORNEY	(3,121)	(98)	(702)	3,519	-	-
024A	CHRISTIAN COUNTY ATTORNEY	24,089	(14)	(634)	3,176	-	-
031A	EDMONSON COUNTY ATTORNEY	(6,084)	(54)	(351)	1,756	-	-
060A	KNOTT COUNTY ATTORNEY	(33,523)	(269)	(645)	3,232	-	-
071A	LOGAN COUNTY ATTORNEY	12,857	(260)	(1,171)	5,867	-	-
086A	MONROE CO ATTORNEY	21,153	(28)	(381)	1,910	-	-
116A	WAYNE COUNTY ATTORNEY	22,913	(29)	(413)	2,068	-	-
W002	ALLEN COUNTY ATTORNEY	(5,244)	(161)	(1,130)	5,662	-	-
W003	ANDERSON COUNTY ATTORNEY	66,824	(88)	(1,218)	6,103	-	-
W005	BARREN COUNTY ATTORNEY	(37,055)	(736)	(1,934)	9,693	-	-
W006	BATH COUNTY ATTORNEY	96	1	(1)	6	-	-
W007	BELL COUNTY ATTORNEY	(18,602)	(15)	(1,362)	6,828	-	-
W008	BOONE COUNTY ATTORNEY	(95,042)	487	(3,824)	19,163	-	-
W011	BOYLE COUNTY ATTORNEY	(2,059)	20	(114)	569	-	-
W015	BULLITT COUNTY ATTORNEY	76,819	1,289	(630)	3,159	-	-
W018	CALLOWAY COUNTY ATTORNEY	1,891	(2)	(34)	170	-	-
W021	CARROLL COUNTY ATTORNEY	(10,047)	(82)	(620)	3,107	-	-
W022	CHILD SUPPORT ENFORCEMENT	(28,453)	86	(236)	1,181	-	-
W023	CASEY COUNTY ATTORNEY	(2,269)	(83)	(648)	3,249	-	-
W025	CLARK COUNTY ATTORNEY	(37,571)	(31)	(1,001)	5,015	-	-
W028	CRITTENDEN CO ATTORNEY	5,912	170	(288)	1,443	-	-
W030	DAVISS COUNTY ATTORNEY	34,686	(26)	(1,020)	5,111	-	-
W036	FLOYD COUNTY ATTORNEY	35,711	207	(850)	4,258	-	-
W037	FRANKLIN COUNTY ATTORNEY	43,346	(204)	(3,226)	16,167	-	-
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	(5,191)	(40)	(685)	3,432	-	-
W041	GRANT COUNTY CHILD SUPPOR	(3,759)	6	(264)	1,324	-	-
W042	GRAVES COUNTY ATTORNEY	30,578	(90)	(2,188)	10,966	-	-
W046	HANCOCK COUNTY ATTORNEY	4,528	10	(263)	1,319	-	-
W049	HARRISON COUNTY ATTORNEY	(36,562)	(45)	(136)	682	-	-
W053	HICKMAN COUNTY ATTORNEY	14,347	(69)	(690)	3,458	-	-
W054	HOPKINS COUNTY ATTORNEY	(21,772)	911	(1,445)	7,243	-	-
W055	JACKSON COUNTY ATTORNEY	23,721	(13)	(436)	2,187	-	-
W056	JEFFERSON CO ATTORNEY	608,509	161	(10,689)	53,566	-	-
W058	JOHNSON COUNTY ATTORNEY	7,926	(11)	(143)	718	-	-
W061	KNOX COUNTY ATTORNEY	196	(0)	(4)	18	-	-
W062	LARUE COUNTY ATTORNEY	(21,747)	(176)	(730)	3,658	-	-
W063	LAUREL COUNTY ATTORNEY	(3,945)	(12)	(244)	1,222	-	-
W065	LEE COUNTY ATTORNEY	8,876	(39)	(594)	2,977	-	-
W073	MCCRACKEN COUNTY ATTORNEY	14,991	(41)	(724)	3,628	-	-



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	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
W074	MCCREARY COUNTY ATTORNEY	(2,245)	(222)	(1,299)	6,508	-	-
W076	MADISON COUNTY ATTORNEY	(90,919)	506	(4,439)	22,246	-	-
W077	MAGOFFIN CO ATTORNEY	(31,412)	(12)	(199)	997	-	-
W082	MEADE COUNTY ATTORNEY	5,896	(63)	(1,009)	5,056	-	-
W083	MENIFEE COUNTY ATTORNEY	9,588	(29)	(371)	1,858	-	-
W084	MERCER COUNTY ATTORNEY	3,897	43	(355)	1,776	-	-
W087	MONTGOMERY CO ATTORNEY	(19)	(15)	(1,137)	5,699	-	-
W088	MORGAN COUNTY ATTORNEY	10,561	(94)	(1,223)	6,126	-	-
W092	OHIO COUNTY ATTORNEY	1,274	(1)	(13)	64	-	-
W093	OLDHAM COUNTY ATTORNEY	(51,577)	49	(1,291)	6,470	-	-
W094	OWEN COUNTY ATTORNEY	(11,762)	(57)	(355)	1,778	-	-
W096	PENDLETON COUNTY ATTORNEY	5,317	(7)	(96)	483	-	-
W099	POWELL COUNTY ATTORNEY	912	(1)	(16)	82	-	-
W100	PULASKI COUNTY ATTORNEY	(58,071)	(95)	(1,200)	6,012	-	-
W102	ROCKCASTLE CO ATTORNEY	(30,433)	(61)	(587)	2,941	-	-
W103	ROWAN COUNTY ATTORNEY	(29,554)	(155)	(569)	2,852	-	-
W106	SHELBY COUNTY ATTORNEY	(17,489)	(2)	(314)	1,570	-	-
W107	SIMPSON COUNTY ATTORNEY	(21,037)	(100)	(346)	1,731	-	-
W108	SPENCER COUNTY ATTORNEY	13,767	(44)	(794)	3,978	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(3,806)	(40)	(649)	3,253	-	-
W112	TRIMBLE COUNTY ATTORNEY	(18,275)	(231)	(516)	2,586	-	-
W113	UNION COUNTY ATTORNEY	(32,255)	50	(282)	1,412	-	-
W117	WEBSTER COUNTY ATTORNEY	(16,310)	(346)	(944)	4,733	-	-
W118	WHITLEY COUNTY ATTORNEY	(23,066)	(217)	(1,401)	7,021	-	-
X034	FAYETTE CO ATTORNEY OFF	73,785	(183)	(1,995)	9,999	-	-
X059	KENTON COUNTY ATTORNEY	35	(15)	(709)	3,554	-	-
TOTAL		(75,582,695)	(988,283)	(12,973,630)	65,015,656	-	-



APPENDIX B

COLLECTIVE PENSION AMOUNTS – KERS HAZARDOUS PENSION PLAN

Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share	2021 Proportionate Share	Net Pension Liability as of June 30, 2022			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	433,019	0.716272%	0.708941%	3,635,195	4,803,376	2,688,515	286,763	37,334	324,097	-	324,097
1440	MOREHEAD STATE UNIVERSITY	100,003	0.165418%	0.207108%	839,523	1,109,306	620,894	66,226	(140,990)	(74,764)	-	(74,764)
1445	MURRAY STATE UNIV	199,871	0.330614%	0.366704%	1,677,919	2,217,123	1,240,954	132,363	(87,451)	44,912	-	44,912
1450	NORTHERN KY UNIVERSITY	239,750	0.396579%	0.359247%	2,012,702	2,659,490	1,488,553	158,772	44,021	202,793	-	202,793
1465	WESTERN KENTUCKY UNIV	344,820	0.570380%	0.592016%	2,894,770	3,825,013	2,140,912	228,354	(125,298)	103,056	-	103,056
3801	KENTUCKY STATE UNIVERSITY	68,421	0.113178%	0.101956%	574,396	758,981	424,812	45,311	117,714	163,025	-	163,025
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	349,840	0.578683%	0.499118%	2,936,909	3,880,693	2,172,077	231,678	199,957	431,635	-	431,635
31095	DEPT MILITARY AFFAIRS	636,890	1.053504%	1.103297%	5,346,702	7,064,880	3,954,310	421,775	39,996	461,771	-	461,771
35615	TRAN DEPT OF AVIATION	43,906	0.072627%	0.074666%	368,594	487,042	272,604	29,077	(840)	28,237	-	28,237
39079	COMMONWEALTH OF TECHNOL	83,375	0.137914%	0.142674%	699,936	924,862	517,658	55,215	(67,586)	(12,371)	-	(12,371)
50660	DEPT OF FISH & WILDLIFE	1,918,258	3.173062%	3.089171%	16,103,798	21,278,802	11,910,036	1,270,350	209,664	1,480,014	-	1,480,014
50665	COMM KY HORSE PARK	101,359	0.167661%	0.176121%	850,906	1,124,348	629,313	67,124	(19,378)	47,746	-	47,746
50670	DEPT OF PARKS	379,788	0.628221%	0.657283%	3,188,322	4,212,899	2,358,017	251,511	(289,144)	(37,633)	-	(37,633)
53729	OFF HUMAN RESOURCE MANAGE	841,095	1.391287%	1.649005%	7,061,005	9,330,079	5,222,173	557,008	(1,179,852)	(622,844)	-	(622,844)
54520	J&PS DEPT OF KY STATE POL	1,836,804	3.038326%	2.663493%	15,419,992	20,375,251	11,404,307	1,216,408	297,648	1,514,056	-	1,514,056
54523	J&PS OF JUVENILE JUSTICE	4,982,236	8.241300%	9.185123%	41,825,919	55,266,802	30,933,584	3,299,443	4,875,096	8,174,539	-	8,174,539
54527	J&PS DEPT OF CORRECTIONS	47,266,227	78.184808%	77.383559%	396,800,437	524,313,430	293,465,395	31,301,658	(2,459,145)	28,842,513	-	28,842,513
58676	DEPT OF INSURANCE	92,768	0.153452%	0.211234%	778,794	1,029,061	575,980	61,435	(159,109)	(97,674)	-	(97,674)
58680	DEPT OF ALCOHOL & BEVERA	536,058	0.886714%	0.829284%	4,500,216	5,946,373	3,328,266	355,000	(19,249)	335,751	-	335,751
TOTAL		60,454,490	100.000000%	100.000000%	507,516,035	670,607,811	375,348,360	40,035,471	1,273,389	41,308,860	-	41,308,860



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	31,556	-	712,067	32,370	775,993	65,297	-	558,365	-	623,662
1440	MOREHEAD STATE UNIVERSITY	7,288	-	164,447	-	171,735	15,080	-	128,950	110,325	254,355
1445	MURRAY STATE UNIV	14,566	-	328,673	5,683	348,922	30,139	-	257,728	93,127	380,994
1450	NORTHERN KY UNIVERSITY	17,472	-	394,251	101,698	513,421	36,153	-	309,150	16,344	361,647
1465	WESTERN KENTUCKY UNIV	25,129	-	567,032	-	592,161	51,997	-	444,636	62,057	558,690
3801	KENTUCKY STATE UNIVERSITY	4,986	-	112,514	58,170	175,670	10,318	-	88,227	-	98,545
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	25,494	-	575,286	215,516	816,296	52,754	-	451,108	-	503,862
31095	DEPT MILITARY AFFAIRS	46,413	-	1,047,319	45,724	1,139,456	96,040	-	821,252	124,146	1,041,438
35615	TRAN DEPT OF AVIATION	3,200	-	72,201	4,565	79,966	6,621	-	56,616	4,869	68,106
39079	COMMONWEALTH OF TECHNOL	6,076	-	137,104	-	143,180	12,573	-	107,510	15,921	136,004
50660	DEPT OF FISH & WILDLIFE	139,792	-	3,154,434	265,128	3,559,354	289,263	-	2,473,539	-	2,762,802
50665	COMM KY HORSE PARK	7,386	-	166,677	5,453	179,516	15,284	-	130,699	21,175	167,158
50670	DEPT OF PARKS	27,677	-	624,533	-	652,210	57,270	-	489,725	120,367	667,362
53729	OFF HUMAN RESOURCE MANAGE	61,294	-	1,383,119	-	1,444,413	126,833	-	1,084,568	783,494	1,994,895
54520	J&PS DEPT OF KY STATE POL	133,856	-	3,020,489	1,014,251	4,168,596	276,980	-	2,368,506	129,024	2,774,510
54523	J&PS OF JUVENILE JUSTICE	363,078	-	8,192,918	868,153	9,424,149	751,294	-	6,424,449	2,438,390	9,614,133
54527	J&PS DEPT OF CORRECTIONS	3,444,508	-	77,725,813	2,689,009	83,859,330	7,127,489	-	60,948,436	470,202	68,546,127
58676	DEPT OF INSURANCE	6,760	-	152,551	-	159,311	13,989	-	119,622	154,722	288,333
58680	DEPT OF ALCOHOL & BEVERA	39,065	-	881,508	158,459	1,079,032	80,835	-	691,232	50,937	823,004
TOTAL		4,405,596	-	99,412,936	5,464,178	109,282,710	9,116,209	-	77,954,318	4,595,100	91,665,627

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	2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	23,480	13,189	(35,230)	150,892	-	-
1440	MOREHEAD STATE UNIVERSITY	(103,872)	(5,460)	(8,136)	34,848	-	-
1445	MURRAY STATE UNIV	(83,807)	(1,652)	(16,261)	69,649	-	-
1450	NORTHERN KY UNIVERSITY	73,909	13,826	(19,506)	83,546	-	-
1465	WESTERN KENTUCKY UNIV	(63,749)	5,116	(28,054)	120,159	-	-
3801	KENTUCKY STATE UNIVERSITY	54,791	4,057	(5,567)	23,843	-	-
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	193,894	25,095	(28,463)	121,908	-	-
31095	DEPT MILITARY AFFAIRS	(79,620)	7,522	(51,817)	221,933	-	-
35615	TRAN DEPT OF AVIATION	(661)	792	(3,572)	15,300	-	-
39079	COMMONWEALTH OF TECHNOL	(16,423)	1,330	(6,783)	29,052	-	-
50660	DEPT OF FISH & WILDLIFE	215,664	68,510	(156,067)	668,445	-	-
50665	COMM KY HORSE PARK	(15,808)	1,092	(8,246)	35,319	-	-
50670	DEPT OF PARKS	(121,205)	4,609	(30,899)	132,343	-	-
53729	OFF HUMAN RESOURCE MANAGE	(747,438)	(27,704)	(68,431)	293,092	-	-
54520	J&PS DEPT OF KY STATE POL	780,120	123,345	(149,440)	640,061	-	-
54523	J&PS OF JUVENILE JUSTICE	(1,470,928)	(49,841)	(405,349)	1,736,134	-	-
54527	J&PS DEPT OF CORRECTIONS	1,248,223	1,439,886	(3,845,525)	16,470,619	-	-
58676	DEPT OF INSURANCE	(144,989)	(8,812)	(7,548)	32,327	-	-
58680	DEPT OF ALCOHOL & BEVERA	87,035	25,809	(43,613)	186,797	-	-
TOTAL		(171,384)	1,640,707	(4,918,507)	21,066,267	-	-

APPENDIX C

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 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,419,304	0.000000%	0.104527%	0.010902%
10010	LEGS LEGISLATIVE RES COMM	20,870,737	1.825050%	1.537066%	1.795013%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	22,290,041	1.825050%	1.641593%	1.805915%
7416	KY OFFICE OF BAR ADMISSIO	46,984	0.000000%	0.003460%	0.000361%
7716	MASTER COMMISSIONER BULLITT COUNTY	103,729	0.000000%	0.007639%	0.000797%
7718	MASTER COMM BOONE CO	176,188	0.000000%	0.012976%	0.001353%
7720	MASTER COMM CAMPBELL CO	68,000	0.000000%	0.005008%	0.000522%
7724	MASTER COMM CHRISTIAN CO	39,186	0.000000%	0.002886%	0.000301%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001608%	0.000168%
7727	MASTER COMM CLINTON/CUMBE	50,013	0.000000%	0.003683%	0.000384%
7730	MASTER COMM DAVIESS CO	97,743	0.000000%	0.007199%	0.000751%
7734	MASTER COMM FAYETTE CO	188,083	0.000000%	0.013852%	0.001445%
7741	MASTER COMM GRANT CO	64,392	0.000000%	0.004742%	0.000495%
7743	MASTER COMM GRAYSON CO	44,167	0.000000%	0.003253%	0.000339%
7747	MASTER COMM HARDIN CO	162,557	0.000000%	0.011972%	0.001249%
7750	MASTER COMMISSIONER HART COUNTY	39,124	0.000000%	0.002881%	0.000300%
7752	HENRY/ TRIMBLE MASTER COM	48,900	0.000000%	0.003601%	0.000376%
7756	MASTER COMM JEFF CIRCUIT	398,609	0.000000%	0.029356%	0.003062%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	38,713	0.000000%	0.002851%	0.000297%
7759	MASTER COMM KENTON CO	181,637	0.000000%	0.013377%	0.001395%
7763	MASTER COMM LAUREL CO	60,500	0.000000%	0.004456%	0.000465%
7773	MASTER COMM MCCracken CO	110,374	0.000000%	0.008129%	0.000848%
7776	MASTER COMM MADISON CO	98,043	0.000000%	0.007221%	0.000753%
7782	MASTER COMM MEADE CO	37,603	0.000000%	0.002769%	0.000289%
7790	MASTER COMM NELSON CO	69,565	0.000000%	0.005123%	0.000534%
7793	MASTER COMM OLDHAM CO	72,244	0.000000%	0.005321%	0.000555%
7794	MASTER COMM OWEN CO	23,795	0.000000%	0.001752%	0.000183%
7798	MASTER COMM PIKE CO	96,736	0.000000%	0.007124%	0.000743%
7805	MASTER COMM SCOTT CO	88,843	0.000000%	0.006543%	0.000682%
7807	MASTER COMM SIMPSON CO	46,518	0.000000%	0.003426%	0.000357%
7814	MASTER COMM WARREN CO	133,651	0.000000%	0.009843%	0.001027%
7820	MASTER COMM BARREN CO	29,910	0.000000%	0.002203%	0.000230%
7821	MASTER COMM MUHLENBERG CO	76,558	0.000000%	0.005638%	0.000588%
20020	JUDL JUDICIAL RET SYSTEM	170,896	0.000000%	0.012586%	0.001313%
20025	JUDL ADM OFF OF THE COURT	59,767,527	2.508010%	4.401697%	2.705522%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	62,652,623	2.508010%	4.614175%	2.727684%
31030	UNIFIED PROSECUTORIAL SYS	51,724,900	3.992135%	3.809382%	3.973074%
31035	DEPT OF AGRICULTURE	9,799,039	0.756291%	0.721669%	0.752680%
31040	ATTORNEY GENERALS OFFICE	8,594,710	0.663341%	0.632974%	0.660174%
31045	AUDITOR OF PUBLIC ACCOUNT	6,777,834	0.523114%	0.499167%	0.520616%
31066	REGISTRY OF ELECTION	636,024	0.049088%	0.046841%	0.048854%
31070	GOVERNORS OFFICE	1,609,249	0.124202%	0.118516%	0.123609%
31074	DEPT OF VETERANS AFFAIRS	22,199,703	1.713376%	1.634941%	1.705195%
31076	MILITARY AFFAIRS COMM	64,119	0.004949%	0.004722%	0.004925%
31082	KY INFRASTRUCTURE	703,979	0.054333%	0.051846%	0.054074%
31085	LT GOVERNORS OFFICE	420,234	0.032434%	0.030949%	0.032279%
31094	OFF OF HOMELAND SECURITY	833,601	0.064337%	0.061392%	0.064030%
31095	DEPT MILITARY AFFAIRS	15,907,288	1.227727%	1.171523%	1.221865%
31110	OFF OF SECRETARY TO CABIN	196,007	0.015128%	0.014435%	0.015056%
31112	GOV OFF LOCAL DEVELOPMENT	2,140,628	0.165214%	0.157651%	0.164425%
31120	SECRETARY OF STATE	1,556,325	0.120117%	0.114619%	0.119544%
31125	STATE TREASURERS OFFICE	1,429,785	0.110351%	0.105299%	0.109824%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	125,498	0.009686%	0.009243%	0.009640%
31137	KY COMM NETWORK AUTH	815,287	0.062924%	0.060043%	0.062624%
31150	BOARD OF ACCOUNTANCY	198,727	0.015338%	0.014636%	0.015265%
31165	BOARD OF BARBERING	110,737	0.008547%	0.008155%	0.008506%
31180	BOARD OF DENTISTRY	262,481	0.020258%	0.019331%	0.020161%
31185	BOARD OF ELECTIONS	448,919	0.034648%	0.033062%	0.034483%
31190	BRD OF EMBALMERS/FUN DIR	64,359	0.004967%	0.004740%	0.004943%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011238%	0.010723%	0.011184%
31205	KY LANDSCAPE ARCH REG BD	24,876	0.001920%	0.001832%	0.001911%
31215	BD EXAMINERS OF SOCIAL WK	66,015	0.005095%	0.004862%	0.005071%
31225	BD OF HAIRDRESSERS/CSMTG	663,011	0.051171%	0.048829%	0.050927%
31245	BD OF MEDICAL LICENSURE	695,823	0.053704%	0.051245%	0.053448%
31250	BOARD OF NURSING	2,870,705	0.221561%	0.211419%	0.220503%
31260	BOARD OF OPTOMETRIC EXM	80,750	0.006232%	0.005947%	0.006202%
31263	KY RESPIRATORY CARE BD	95,581	0.007377%	0.007039%	0.007342%
31268	PERSONNEL BOARD	336,309	0.025956%	0.024768%	0.025832%
31270	KY BOARD OF PHARMACY	1,061,724	0.081944%	0.078193%	0.081553%



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

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31275	BD OF PHYSICAL THERAPY	156,562	0.012083%	0.011530%	0.012025%
31290	BD OF PROF ENGINEERS & LA	459,894	0.035495%	0.033870%	0.035326%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010620%	0.010134%	0.010569%
31354	EXECUTIVE BRANCH ETH COMM	320,751	0.024756%	0.023622%	0.024638%
31370	COMMISSION ON HUMAN RIGHT	876,866	0.067677%	0.064579%	0.067354%
31415	KY COUNCIL POSTSEC EDUCAT	2,044,582	0.157801%	0.150577%	0.157048%
31765	OFFICE OF STATE BUD DIREC	1,250,366	0.096503%	0.092086%	0.096042%
35605	TRAN OFF OF THE SECRETARY	3,432,035	0.264885%	0.252759%	0.263620%
35607	TRAN OFFICE OF LEGAL SVC	1,906,413	0.147137%	0.140402%	0.146435%
35609	DIVISION OF FACILITY MANA	1,184,920	0.091452%	0.087266%	0.091015%
35615	TRAN DEPT OF AVIATION	1,022,892	0.078947%	0.075333%	0.078570%
35616	TRAN OFFICE OF PERSONNEL	1,386,918	0.107043%	0.102142%	0.106532%
35617	OFFICE OF INFORMAT TECHNO	1,676,938	0.129426%	0.123501%	0.128808%
35618	OFFICE OF AUDITS	2,169,011	0.167405%	0.159741%	0.166606%
35619	DOT PAYROLL DIVISION	691,989	0.053408%	0.050963%	0.053153%
35625	TRAN DEPT OF HIGHWAYS	167,247,631	12.908195%	12.317277%	12.846562%
35628	TRAN DEPT OF INTERGOV PRO	692,504	0.053448%	0.051001%	0.053193%
35630	TRAN DEPT OF VEH REGULATE	7,014,071	0.541347%	0.516565%	0.538762%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,878,880	0.299372%	0.285668%	0.297943%
39075	KHEAA DIV OF FINANCIAL AF	551,530	0.042567%	0.040619%	0.042364%
39079	COMMONWEALTH OF TECHNOL	13,383,447	1.032936%	0.985650%	1.028004%
39084	KY RIVER AUTHORITY	375,906	0.029012%	0.027684%	0.028873%
39103	OFFICE OF PVA'S	28,261,817	2.181251%	2.081397%	2.170836%
39130	DEPT OF REVENUE	31,035,892	2.395354%	2.285699%	2.383917%
39750	OFFICE OF SECRETARY	4,792,741	0.369904%	0.352971%	0.368138%
39757	FIN OFFICE OF INSP GENERAL	5,000	0.000386%	0.000368%	0.000384%
39758	OFF OF THE CONTROLLER	3,456,125	0.266744%	0.254533%	0.265470%
39785	DEPT FACILITIES SUPP SVCS	8,984,995	0.693463%	0.661718%	0.690152%
50235	KY STATE FAIR BOARD	7,451,052	0.575073%	0.548747%	0.572327%
50410	COMM KY HERITAGE COUNCIL	755,583	0.058316%	0.055646%	0.058038%
50529	KY ARTS COUNCIL	526,979	0.040672%	0.038810%	0.040478%
50550	KY HISTORICAL SOCIETY	1,486,202	0.114705%	0.109454%	0.114157%
50660	DEPT OF FISH & WILDLIFE	13,854,401	1.069285%	1.020335%	1.064180%
50665	COMM KY HORSE PARK	2,102,268	0.162253%	0.154826%	0.161478%
50670	DEPT OF PARKS	19,646,023	1.516283%	1.446870%	1.509043%
50850	COMM OFFICE OF SECRETARY	1,248,183	0.096335%	0.091925%	0.095875%
50852	KY ARTISANS CTR AT BERA	482,451	0.037236%	0.035531%	0.037058%
50860	DEPT OF TOURISM	1,143,170	0.088230%	0.084191%	0.087809%
51340	KY COMM DEAF/HARD OF HEAR	526,743	0.040654%	0.038793%	0.040460%
51407	KY ENVIRONMENTAL EDUC COU	93,670	0.007229%	0.006899%	0.007195%
51530	EDUC OFFICE OF SECRETARY	3,972,625	0.306608%	0.292572%	0.305144%
51531	DEPT WORKFORCE INVESTMENT	7,564,571	0.583835%	0.557108%	0.581047%
51532	KY COMM ON PROPRIETARY ED	105,000	0.008104%	0.007733%	0.008065%
51540	EDUC DEPT OF EDUCATION	12,060,868	0.930859%	0.888246%	0.926414%
51545	KY EDUCATIONAL TV AUTHOR	6,250,672	0.482428%	0.460343%	0.480125%
51555	KY DEPT LIBRARY & ARCHIVE	2,197,759	0.169623%	0.161858%	0.168813%
53721	H&FS OFF OF THE SECRETARY	20,512,749	1.583177%	1.510702%	1.575618%
53723	OFFICE INSPECTOR GENERAL	8,193,950	0.632410%	0.603459%	0.629390%
53725	DEPT OF AGING/INDEP LIVIN	7,349,601	0.567243%	0.541276%	0.564535%
53727	DEPT FOR INCOME SUPPORT	17,329,065	1.337460%	1.276233%	1.331074%
53728	DEPT FOR PUBLIC HEALTH	17,949,781	1.385366%	1.321947%	1.378751%
53729	OFF HUMAN RESOURCE MANAGE	14,734,189	1.137187%	1.085128%	1.131757%
53730	SERVE KY	762,372	0.058840%	0.056146%	0.058559%
53736	H&FS DEPT FOR COMM BASE S	164,179,729	12.671414%	12.091338%	12.610912%
53739	HEALTH DATA AND ANALYTICS	913,978	0.070541%	0.067312%	0.070204%
53746	DEPT FOR MEDICAID SERVICE	6,029,501	0.465358%	0.444054%	0.463136%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,878,188	0.376499%	0.359264%	0.374701%
54500	J&PS OFF OF SECRETARY	7,226,935	0.557776%	0.532242%	0.555113%
54515	DEPT OF PUBLIC ADVOCACY	26,036,287	2.009484%	1.917493%	1.999889%
54520	J&PS DEPT OF KY STATE POL	32,819,224	2.532992%	2.417036%	2.520898%
54523	J&PS OF JUVENILE JUSTICE	25,494,991	1.967707%	1.877629%	1.958312%
54525	DEPT OF CRIMINAL JUST TRN	7,391,159	0.570451%	0.544336%	0.567727%
54527	J&PS DEPT OF CORRECTIONS	15,618,708	1.205454%	1.150270%	1.199698%
55790	OFFICE OF THE SECRETARY	4,692,759	0.362188%	0.345607%	0.360459%
55793	DEPT PERSONNEL ADMIN	1,860,227	0.143573%	0.137000%	0.142887%
55794	DEPT FOR EMPLOYEE INS	2,370,906	0.182987%	0.174610%	0.182113%
56102	OFFICE OF THE SECRETARY	5,187,734	0.400390%	0.382061%	0.398478%
56106	DEPT OF WRKPLACE STANDARD	4,627,570	0.357156%	0.340806%	0.355451%
56107	DEPT OF WORKERS CLAIMS	5,878,874	0.453732%	0.432961%	0.451566%
56113	KY OSH REVIEW COMMISSION	199,485	0.015396%	0.014691%	0.015322%
56114	WORKERS COMP FUNDING COMM	840,978	0.064907%	0.061935%	0.064597%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	15,706,199	1.212207%	1.156714%	1.206419%
57123	KY PUBLIC SVC COMMISSION	3,759,890	0.290189%	0.276904%	0.288803%



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

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
57126	OFFICE OF THE SECRETARY	2,574,202	0.198677%	0.189582%	0.197728%
57128	DEPT FOR NATURAL RESOURCE	21,201,744	1.636353%	1.561444%	1.628540%
57129	DEPT FOR ENVIRONM PROTECT	29,495,974	2.276503%	2.172289%	2.265633%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,741,692	0.288784%	0.275564%	0.287405%
57140	KY NATURE PRESERVES	929,935	0.071773%	0.068487%	0.071430%
57141	OFFICE OF ENERGY POLICY	370,484	0.028594%	0.027285%	0.028457%
58374	KY HORSE RACING AUTHORITY	2,446,577	0.188827%	0.180183%	0.187925%
58672	OFFICE OF CLAIMS AND APPEALS	411,967	0.031796%	0.030340%	0.031644%
58675	OFFICE OF THE SECRETARY	3,206,227	0.247457%	0.236129%	0.246275%
58676	DEPT OF INSURANCE	3,193,124	0.246446%	0.235164%	0.245269%
58677	OFF OF OCCUP & PROFESSION	1,270,397	0.098049%	0.093561%	0.097581%
58678	KY BOXING & WRESTLING AUT	52,500	0.004052%	0.003866%	0.004033%
58680	DEPT OF ALCOHOL & BEVERA	618,339	0.047723%	0.045539%	0.047495%
58681	DEPT OF CHARITABLE GAMING	1,113,831	0.085966%	0.082030%	0.085555%
58685	DEPT OF FINANCIAL INSTITU	5,320,308	0.410622%	0.391825%	0.408661%
58690	DEPT OF HOUSING & BUILD C	8,736,394	0.674276%	0.643409%	0.671057%
SUBTOTAL EXECUTIVE BRANCH AGENCIES		1,009,755,047	77.933030%	74.365386%	77.560921%
1430	EASTERN KY UNIV	4,615,608	1.270600%	0.339926%	1.173531%
1433	KET FOUNDATION	1,679,476	0.080090%	0.123688%	0.084637%
1435	CHILD WATCH ADVOCACY CTR	231,172	0.003820%	0.017025%	0.005197%
1436	LOTUS	1,142,920	0.005710%	0.084173%	0.013894%
1437	SANCTUARY INC	625,341	0.013340%	0.046054%	0.016752%
1438	O A S I S	926,642	0.012250%	0.068244%	0.018090%
1439	BARREN RIVER CHILD ADVOCA	506,489	0.002160%	0.037301%	0.005825%
1440	MOREHEAD STATE UNIVERSITY	3,776,279	0.643190%	0.278111%	0.605112%
1445	MURRAY STATE UNIV	6,569,835	0.705340%	0.483848%	0.682238%
1451	SILVERLEALF	337,988	0.010730%	0.024892%	0.012207%
1452	SPRINGHAVEN INC	622,443	0.008120%	0.045841%	0.012054%
1453	SAFE HARBOR	882,111	0.006980%	0.064965%	0.013028%
1454	D.O.V.E.S.	619,814	0.007010%	0.045647%	0.011040%
1456	JUDI'S PLACE FOR KIDS, INC.	348,307	0.004130%	0.025652%	0.006375%
1457	KY RIVER CHILD ADVOCACY	164,137	0.001550%	0.012088%	0.002649%
1458	BLUEGRASS RAPE CRISIS CTR	733,102	0.014590%	0.053991%	0.018700%
1459	NURSING HOME OMBUDSMAN	268,683	0.004680%	0.019788%	0.006256%
1465	WESTERN KENTUCKY UNIV	14,020,022	0.961060%	1.032532%	0.968515%
1480	KASAP	661,008	0.005020%	0.048681%	0.009574%
1481	KDVA	1,100,793	0.012920%	0.081070%	0.020028%
1483	PENNYRILE CHILD ADV CTR	200,192	0.002450%	0.014744%	0.003732%
1484	BUFFALO TR CHILD ADV INC	194,775	0.001340%	0.014345%	0.002696%
1485	CUMBERLAND V C A CENTER	248,217	0.004370%	0.018280%	0.005821%
1486	LAKE CUMB CHILD ADV CTR	248,014	0.002900%	0.018266%	0.004503%
1487	B.R.A.S.S.	693,261	0.011330%	0.051057%	0.015474%
1488	WOMEN AWARE	253,463	0.005190%	0.018667%	0.006596%
1489	BETHANY HOUSE ABUSE SHEL	518,097	0.008900%	0.038156%	0.011951%
1490	HOPE HARBOR INC	602,466	0.004380%	0.044370%	0.008551%
1491	CHILD ADV CTR OF GRN RVR	190,049	0.003040%	0.013997%	0.004183%
1492	CSG HEADQUARTERS	3,759,330	0.102460%	0.276863%	0.120650%
1994	KY HIGHER ED STUD LN CORP	10,535,584	0.435330%	0.775914%	0.470853%
3022	LEX FAYETTE CO HLTH DEPT	6,885,842	0.466060%	0.507121%	0.470343%
3023	LAKE CUMBERLAND DISTRICT	5,709,264	0.391340%	0.420470%	0.394378%
3024	WEDCO DIST HEALTH DEPT	2,532,711	0.149760%	0.186526%	0.153595%
3025	NORTHERN KY DIST HLTH DEP	6,740,087	0.288080%	0.496387%	0.309806%
3026	BARREN RVR DIST HLTH DEPT	3,811,324	0.363480%	0.280692%	0.354845%
3027	GREEN RVR DIST HLTH DEPT	6,143,505	0.434500%	0.452450%	0.436372%
3028	LINCOLN TRL DIST HLTH DEP	3,780,802	0.353490%	0.278445%	0.345663%
3029	PURCHASE DIST HLTH DEPT	2,139,655	0.233680%	0.157579%	0.225743%
3030	MERCER CO HEALTH DEPT	498,297	0.047190%	0.036698%	0.046096%
3031	CUMBERLAND VLY DIST HEALT	2,929,696	0.478140%	0.215763%	0.450774%
3033	KY RIVER DIST HEALTH DEPT	3,132,825	0.373270%	0.230723%	0.358402%
3034	BOURBON CO HEALTH CENTER	658,370	0.041330%	0.048487%	0.042076%
3035	CLARK CO HEALTH DEPT	1,234,101	0.087510%	0.090888%	0.087862%
3036	GATEWAY DIST HEALTH DEPT	2,294,959	0.156670%	0.169017%	0.157958%
3037	BOYLE CO HEALTH DEPT	544,173	0.033740%	0.040077%	0.034401%
3038	PIKE CO HEALTH DEPT	1,780,209	0.128550%	0.131107%	0.128817%
3039	FLOYD CO HEALTH CENTER	1,049,756	0.065370%	0.077311%	0.066615%
3040	MARTIN CO HEALTH DEPT	368,847	0.028100%	0.027164%	0.028002%
3042	BUFFALO TRACE HEALTH DEPT	707,194	0.057350%	0.052083%	0.056801%
3044	N CENTRAL DIST HLTH DEPT	1,472,729	0.114620%	0.108462%	0.113978%
3045	PENNYRILE DIST HLTH DEPT	1,542,524	0.083250%	0.113602%	0.086416%
3047	BREATHITT CO HEALTH DEPT	1,256,419	0.096340%	0.092531%	0.095943%
3048	GREENUP CO HLTH DEPT	947,749	0.061180%	0.069799%	0.062079%



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Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3049	WHITLEY CO HEALTH DEPT	1,804,424	0.153570%	0.132890%	0.151413%
3050	LAUREL CO HEALTH DEPT	1,052,774	0.076950%	0.077534%	0.077011%
3051	KNOX CO HEALTH DEPT	1,869,089	0.149260%	0.137653%	0.148049%
3052	MONROE CO HEALTH DEPT	390,090	0.016680%	0.028729%	0.017937%
3053	BULLITT CO HEALTH DEPT	1,289,280	0.073480%	0.094952%	0.075720%
3054	THREE RIVERS DIST HLTH	1,870,981	0.121470%	0.137792%	0.123172%
3055	ESTILL CO HEALTH DEPT	299,374	0.029660%	0.022048%	0.028866%
3056	OLDHAM CO HEALTH DEPT	1,005,836	0.055710%	0.074077%	0.057626%
3057	LEWIS CO HEALTH DEPT	593,459	0.016270%	0.043706%	0.019132%
3058	FLEMING CO HEALTH DEP	374,065	0.023320%	0.027549%	0.023761%
3059	JESSAMINE CO HEALTH DEPT	1,369,896	0.044700%	0.100889%	0.050561%
3060	POWELL CO HEALTH DEPT	463,869	0.022330%	0.034163%	0.023564%
3061	ANDERSON CO HEALTH DEPT	549,398	0.026980%	0.040461%	0.028386%
3062	MADISON CO HEALTH DEP	2,907,677	0.284160%	0.214142%	0.276857%
3064	JOHNSON CO HEALTH DEPT	1,282,356	0.082310%	0.094442%	0.083575%
3065	MAGOFFIN CO HEALTH DEPT	500,046	0.034380%	0.036827%	0.034635%
3066	ALLEN CO HEALTH DEPT	754,093	0.042050%	0.055537%	0.043457%
3067	FRANKLIN CO HEALTH DEPT	2,364,737	0.118540%	0.174156%	0.124341%
3068	LINCOLN CO HEALTH DEPT	501,521	0.026030%	0.036936%	0.027167%
3069	WOODFORD CO HEALTH DEPT	783,608	0.028990%	0.057710%	0.031985%
3072	MUHLENBERG CO.HEALTH DEPT	874,685	0.041920%	0.064418%	0.044267%
3073	MARSHALL CO HEALTH DEPT	1,064,185	0.081130%	0.078374%	0.080843%
3074	CHRISTIAN CO HEALTH DEPT	1,237,428	0.071020%	0.091133%	0.073118%
3075	HOPKINS CO HEALTH DEPT	1,470,255	0.094700%	0.108280%	0.096116%
3076	TODD CO HEALTH DEPT	915,982	0.024920%	0.067459%	0.029357%
3077	BRACKEN CO HEALTH DEPT	351,886	0.012810%	0.025915%	0.014177%
3078	MONTGOMERY CO HEALTH DEPT	1,398,550	0.056880%	0.102999%	0.061690%
3079	GARRARD COUNTY HEALTH DPT	343,997	0.020870%	0.025334%	0.021336%
3080	BRECKINRIDGE CO HEALTH BD	348,185	0.040950%	0.025643%	0.039353%
3081	ASHLAND BOYD CO HEALTH DP	1,061,477	0.093380%	0.078175%	0.091794%
3082	LAWRENCE CO HEALTH DEPT	652,666	0.020560%	0.048067%	0.023429%
3083	GRAVES CO HEALTH CENTER	1,206,642	0.032480%	0.088866%	0.038361%
3084	CALLOWAY CO HEALTH DEPT	649,871	0.021990%	0.047861%	0.024688%
3085	BELL CO HEALTH DEPT	904,126	0.057050%	0.066586%	0.058045%
3086	GRAYSON COUNTY HEALTH DEPT	482,380	0.024440%	0.035526%	0.025596%
3087	HARLAN CO HEALTH DEPT	664,566	0.038370%	0.048943%	0.039473%
3088	CARTER CO HEALTH DEPT	543,538	0.029530%	0.040030%	0.030625%
3801	KENTUCKY STATE UNIVERSITY	3,668,609	0.235970%	0.270182%	0.239538%
5470	KCTCS	17,764,410	0.830280%	1.308295%	0.880137%
7403	ASST OF COMMONWEALTH ATTY	1,160,664	0.030870%	0.085479%	0.036566%
7408	FRANKLIN CO COUNCIL AGING	270,009	0.011410%	0.019885%	0.012294%
7409	MUN ELEC POW ASSOC OF KY	132,668	0.009280%	0.009771%	0.009331%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006736%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008746%	0.009565%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.734241%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.127064%
8202	NORTHERN KY REG MHMR BD	154,801	0.304430%	0.011401%	0.273867%
8204	COMMUNICARE INC	5,649,996	0.353870%	0.416105%	0.360361%
8205	ADANTA/BEHAVIORAL HLTH SR	3,580,395	0.473160%	0.263685%	0.451312%
8208	CUMBERLAND RIVER MHMR	9,503,940	0.522270%	0.699936%	0.540801%
8209	WESTERN KY REG MHMR ADV	3,014,111	0.188850%	0.221980%	0.192305%
8210	NEW VISTA OF THE BLUEGRASS, INC.	35,008,382	0.976910%	2.578261%	1.143931%
8213	GREEN RVR REG MHMR BD	2,114,316	0.158670%	0.155713%	0.158362%
8216	COMPREHEND INC REG MHMR B	4,200,074	0.154500%	0.309323%	0.170648%
8220	LIFESKILLS INC	13,871,059	0.686860%	1.021561%	0.721769%
8221	MOUNTAIN COMP CARE CENTER	5,184,585	0.243500%	0.381829%	0.257928%
014A	BRECKINRIDGE CO ATTORNEY	66,665	0.005470%	0.004910%	0.005412%
024A	CHRISTIAN COUNTY ATTORNEY	26,015	0.005230%	0.001916%	0.004884%
031A	EDMONSON COUNTY ATTORNEY	57,900	0.002520%	0.004264%	0.002702%
060A	KNOTT COUNTY ATTORNEY	88,587	0.004790%	0.006524%	0.004971%
071A	LOGAN COUNTY ATTORNEY	70,492	0.009470%	0.005192%	0.009024%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002938%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003180%
W002	ALLEN COUNTY ATTORNEY	105,460	0.008820%	0.007767%	0.008710%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009387%
W005	BARREN COUNTY ATTORNEY	159,108	0.015280%	0.011718%	0.014908%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	169,709	0.010270%	0.012499%	0.010502%
W008	BOONE COUNTY ATTORNEY	680,574	0.027070%	0.050122%	0.029474%
W011	BOYLE COUNTY ATTORNEY	17,179	0.000830%	0.001265%	0.000875%
W015	BULLITT COUNTY ATTORNEY	196,513	0.003740%	0.014473%	0.004859%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000260%
W021	CARROLL COUNTY ATTORNEY	81,086	0.004640%	0.005972%	0.004779%



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

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W022	CHILD SUPPORT ENFORCEMENT	77,770	0.001360%	0.005728%	0.001816%
W023	CASEY COUNTY ATTORNEY	62,543	0.005040%	0.004606%	0.004995%
W025	CLARK COUNTY ATTORNEY	184,234	0.007030%	0.013568%	0.007712%
W028	CRITTENDEN CO ATTORNEY	62,974	0.001940%	0.004638%	0.002221%
W030	DAVISS COUNTY ATTORNEY	44,999	0.008390%	0.003314%	0.007861%
W036	FLOYD COUNTY ATTORNEY	157,630	0.005960%	0.011609%	0.006549%
W037	FRANKLIN COUNTY ATTORNEY	240,680	0.025700%	0.017725%	0.024868%
W040	GARRARD COUNTY ATTORNEY	73,768	0.005260%	0.005433%	0.005278%
W041	GRANT COUNTY CHILD SUPPOR	40,004	0.001930%	0.002946%	0.002036%
W042	GRAVES COUNTY ATTORNEY	166,764	0.017400%	0.012282%	0.016866%
W046	HANCOCK COUNTY ATTORNEY	25,066	0.002050%	0.001846%	0.002029%
W049	HARRISON COUNTY ATTORNEY	65,435	0.000610%	0.004819%	0.001049%
W053	HICKMAN COUNTY ATTORNEY	54,413	0.005470%	0.004007%	0.005317%
W054	HOPKINS COUNTY ATTORNEY	364,760	0.009310%	0.026863%	0.011141%
W055	JACKSON COUNTY ATTORNEY	4,198	0.003720%	0.000309%	0.003364%
W056	JEFFERSON CO ATTORNEY	138,355	0.090800%	0.010189%	0.082392%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001102%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000027%
W062	LARUE COUNTY ATTORNEY	86,462	0.005540%	0.006368%	0.005626%
W063	LAUREL COUNTY ATTORNEY	25,400	0.001880%	0.001871%	0.001879%
W065	LEE COUNTY ATTORNEY	45,806	0.004720%	0.003373%	0.004580%
W073	MCCRACKEN COUNTY ATTORNEY	48,933	0.005810%	0.003604%	0.005580%
W074	MCCREARY COUNTY ATTORNEY	112,409	0.010210%	0.008279%	0.010009%
W076	MADISON COUNTY ATTORNEY	443,225	0.034400%	0.032642%	0.034217%
W077	MAGOFFIN CO ATTORNEY	78,313	0.001040%	0.005768%	0.001533%
W082	MEADE COUNTY ATTORNEY	91,238	0.007900%	0.006719%	0.007777%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001458%	0.002857%
W084	MERCER COUNTY ATTORNEY	40,953	0.002700%	0.003016%	0.002733%
W087	MONTGOMERY CO ATTORNEY	96,403	0.008960%	0.007100%	0.008766%
W088	MORGAN COUNTY ATTORNEY	101,464	0.009650%	0.007473%	0.009423%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000938%	0.000098%
W093	OLDHAM COUNTY ATTORNEY	247,446	0.008990%	0.018224%	0.009953%
W094	OWEN COUNTY ATTORNEY	51,568	0.002610%	0.003798%	0.002734%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000743%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000125%
W100	PULASKI COUNTY ATTORNEY	210,188	0.008520%	0.015480%	0.009246%
W102	ROCKCASTLE CO ATTORNEY	108,415	0.004120%	0.007984%	0.004523%
W103	ROWAN COUNTY ATTORNEY	62,868	0.004360%	0.004630%	0.004388%
W106	SHELBY COUNTY ATTORNEY	66,230	0.002130%	0.004878%	0.002417%
W107	SIMPSON COUNTY ATTORNEY	23,762	0.002770%	0.001750%	0.002664%
W108	SPENCER COUNTY ATTORNEY	52,745	0.006380%	0.003885%	0.006120%
W111	TRIGG COUNTY ATTORNEY	72,884	0.004960%	0.005368%	0.005003%
W112	TRIMBLE COUNTY ATTORNEY	52,576	0.003990%	0.003872%	0.003978%
W113	UNION COUNTY ATTORNEY	101,004	0.001560%	0.007439%	0.002173%
W117	WEBSTER COUNTY ATTORNEY	72,056	0.007510%	0.005307%	0.007280%
W118	WHITLEY COUNTY ATTORNEY	156,859	0.010710%	0.011552%	0.010798%
X034	FAYETTE CO ATTORNEY OFF	58,274	0.016670%	0.004292%	0.015379%
X059	KENTON COUNTY ATTORNEY	78,244	0.005430%	0.005762%	0.005465%
SUBTOTAL	ALL OTHER AGENCIES	263,131,562	17.733910%	19.378846%	17.905480%
TOTAL		1,357,829,273	100.000000%	100.000000%	100.000000%

Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2022, within the Executive Branch.

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

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

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

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is 89.57% of the aggregate required contribution for the plan.

Column 6 = $89.57\% \times \text{Column 4} + 10.43\% \times \text{Column 5}$



APPENDIX D

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 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Pension Only)	FYE 2022 Amortization Cost Contributions (Pension Only)	FYE 2022 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005	LEGS GENERAL ASSEMBLY	-	0.000000%	127,172	-	127,172
10010	LEGS LEGISLATIVE RES COMM	18,665,304	1.825050%	1,649,312	16,795,041	18,444,352
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	18,665,304	1.825050%	1,776,484	16,795,041	18,571,524
7416	KY OFFICE OF BAR ADMISSIO	-	0.000000%	3,712	-	3,712
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	8,195	-	8,195
7718	MASTER COMM BOONE CO	-	0.000000%	13,919	-	13,919
7720	MASTER COMM CAMPBELL CO	-	0.000000%	5,372	-	5,372
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	3,096	-	3,096
7725	MASTER COMM CLARK CO	-	0.000000%	1,725	-	1,725
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	3,951	-	3,951
7730	MASTER COMM DAVIESS CO	-	0.000000%	7,722	-	7,722
7734	MASTER COMM FAYETTE CO	-	0.000000%	14,858	-	14,858
7741	MASTER COMM GRANT CO	-	0.000000%	5,087	-	5,087
7743	MASTER COMM GRAYSON CO	-	0.000000%	3,489	-	3,489
7747	MASTER COMM HARDIN CO	-	0.000000%	12,842	-	12,842
7750	MASTER COMMISSIONER HART COUNTY	-	0.000000%	3,091	-	3,091
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	3,863	-	3,863
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	31,490	-	31,490
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	3,058	-	3,058
7759	MASTER COMM KENTON CO	-	0.000000%	14,349	-	14,349
7763	MASTER COMM LAUREL CO	-	0.000000%	4,780	-	4,780
7773	MASTER COMM MCCracken CO	-	0.000000%	8,720	-	8,720
7776	MASTER COMM MADISON CO	-	0.000000%	7,745	-	7,745
7782	MASTER COMM MEADE CO	-	0.000000%	2,971	-	2,971
7790	MASTER COMM NELSON CO	-	0.000000%	5,496	-	5,496
7793	MASTER COMM OLDHAM CO	-	0.000000%	5,707	-	5,707
7794	MASTER COMM OWEN CO	-	0.000000%	1,880	-	1,880
7798	MASTER COMM PIKE CO	-	0.000000%	7,642	-	7,642
7805	MASTER COMM SCOTT CO	-	0.000000%	7,019	-	7,019
7807	MASTER COMM SIMPSON CO	-	0.000000%	3,675	-	3,675
7814	MASTER COMM WARREN CO	-	0.000000%	10,559	-	10,559
7820	MASTER COMM BARREN CO	-	0.000000%	2,363	-	2,363
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	6,048	-	6,048
20020	JUDL JUDICIAL RET SYSTEM	-	0.000000%	20,361	-	20,361
20025	JUDL ADM OFF OF THE COURT	25,650,084	2.508010%	4,758,216	23,079,946	27,838,162
SUBTOTAL	JUDICIAL BRANCH AGENCIES	25,650,084	2.508010%	4,992,999	23,079,946	28,072,944
31030	UNIFIED PROSECUTORIAL SYS	40,195,945	3.992135%	4,159,613	36,168,311	40,327,924
31035	DEPT OF AGRICULTURE	7,614,931	0.756291%	778,066	6,851,915	7,629,981
31040	ATTORNEY GENERALS OFFICE	6,679,037	0.663341%	680,103	6,009,798	6,689,900
31045	AUDITOR OF PUBLIC ACCOUNT	5,267,122	0.523114%	537,268	4,739,356	5,276,624
31066	REGISTRY OF ELECTION	494,256	0.049088%	56,340	444,732	501,072
31070	GOVERNORS OFFICE	1,250,563	0.124202%	127,131	1,125,257	1,252,387
31074	DEPT OF VETERANS AFFAIRS	17,251,613	1.713376%	1,767,515	15,523,001	17,290,516
31076	MILITARY AFFAIRS COMM	49,830	0.004949%	5,065	44,837	49,903
31082	KY INFRASTRUCTURE	547,067	0.054333%	59,032	492,251	551,283
31085	LT GOVERNORS OFFICE	326,571	0.032434%	33,198	293,849	327,047
31094	OFF OF HOMELAND SECURITY	647,795	0.064337%	65,854	582,886	648,741
31095	DEPT MILITARY AFFAIRS	12,361,718	1.227727%	1,268,869	11,123,074	12,391,943
31110	OFF OF SECRETARY TO CABIN	152,321	0.015128%	15,485	137,058	152,543
31112	GOV OFF LOCAL DEVELOPMENT	1,663,504	0.165214%	169,110	1,496,821	1,665,931
31120	SECRETARY OF STATE	1,209,432	0.120117%	122,950	1,088,247	1,211,197
31125	STATE TREASURERS OFFICE	1,111,100	0.110351%	114,006	999,768	1,113,774
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	97,526	0.009686%	9,914	87,754	97,668
31137	KY COMM NETWORK AUTH	633,568	0.062924%	68,434	570,085	638,519
31150	BOARD OF ACCOUNTANCY	154,435	0.015338%	15,699	138,961	154,660
31165	BOARD OF BARBERING	86,058	0.008547%	8,748	77,435	86,183
31180	BOARD OF DENTISTRY	203,973	0.020258%	20,736	183,535	204,271
31185	BOARD OF ELECTIONS	348,863	0.034648%	35,464	313,907	349,372
31190	BRD OF EMBALMERS/FUN DIR	50,012	0.004967%	5,084	45,000	50,085
31200	BOARD OF EXM ARCHITECTS	113,153	0.011238%	11,503	101,815	113,318
31205	KY LANDSCAPE ARCH REG BD	19,332	0.001920%	1,965	17,395	19,360
31215	BD EXAMINERS OF SOCIAL WK	51,300	0.005095%	6,607	46,160	52,767
31225	BD OF HAIRDRESSERS/CSMTG	515,230	0.051171%	52,378	463,604	515,982
31245	BD OF MEDICAL LICENSURE	540,734	0.053704%	54,970	486,552	541,522
31250	BOARD OF NURSING	2,230,850	0.221561%	233,466	2,007,319	2,240,785
31260	BOARD OF OPTOMETRIC EXM	62,749	0.006232%	6,379	56,461	62,840
31263	KY RESPIRATORY CARE BD	74,277	0.007377%	7,551	66,835	74,386
31268	PERSONNEL BOARD	261,345	0.025956%	29,078	235,159	264,237
31270	KY BOARD OF PHARMACY	825,076	0.081944%	83,876	742,404	826,280



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

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Pension Only)	FYE 2022 Amortization Cost Contributions (Pension Only)	FYE 2022 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31275	BD OF PHYSICAL THERAPY	121,661	0.012083%	12,368	109,471	121,839
31290	BD OF PROF ENGINEERS & LA	357,391	0.035495%	36,332	321,581	357,913
31345	SCHOOL FAC CONSTR COMM	106,930	0.010620%	10,870	96,216	107,086
31354	EXECUTIVE BRANCH ETH COMM	249,263	0.024756%	25,339	224,287	249,626
31370	COMMISSION ON HUMAN RIGHT	681,425	0.067677%	69,991	613,146	683,137
31415	KY COUNCIL POSTSEC EDUCAT	1,588,864	0.157801%	163,245	1,429,660	1,592,905
31765	OFFICE OF STATE BUD DIREC	971,668	0.096503%	98,779	874,307	973,086
35605	TRAN OFF OF THE SECRETARY	2,667,070	0.264885%	271,158	2,399,829	2,670,987
35607	TRAN OFFICE OF LEGAL SVC	1,481,491	0.147137%	150,606	1,333,045	1,483,652
35609	DIVISION OF FACILITY MANA	920,810	0.091452%	93,710	828,545	922,255
35615	TRAN DEPT OF AVIATION	794,900	0.078947%	87,572	715,251	802,823
35616	TRAN OFFICE OF PERSONNEL	1,077,793	0.107043%	109,567	969,798	1,079,365
35617	OFFICE OF INFORMAT TECHNO	1,303,162	0.129426%	129,115	1,172,586	1,301,700
35618	OFFICE OF AUDITS	1,685,565	0.167405%	172,194	1,516,671	1,688,865
35619	DOT PAYROLL DIVISION	537,754	0.053408%	54,667	483,871	538,538
35625	TRAN DEPT OF HIGHWAYS	129,969,826	12.908195%	13,360,368	116,946,849	130,307,217
35628	TRAN DEPT OF INTERGOV PRO	538,156	0.053448%	54,708	484,233	538,941
35630	TRAN DEPT OF VEH REGULATE	5,450,706	0.541347%	559,018	4,904,545	5,463,563
36635	CAB FOR ECONOMIC DEVELOPMENT	3,014,312	0.299372%	306,431	2,712,278	3,018,709
39075	KHEAA DIV OF FINANCIAL AF	428,598	0.042567%	43,571	385,652	429,223
39079	COMMONWEALTH OF TECHNOL	10,400,409	1.032936%	1,059,614	9,358,288	10,417,902
39084	KY RIVER AUTHORITY	292,116	0.029012%	29,697	262,846	292,542
39103	OFFICE OF PVA'S	21,962,545	2.181251%	2,236,741	19,761,898	21,998,638
39130	DEPT OF REVENUE	24,118,302	2.395354%	2,588,981	21,701,648	24,290,628
39750	OFFICE OF SECRETARY	3,724,483	0.369904%	384,883	3,351,290	3,736,173
39757	FIN OFFICE OF INSP GENERAL	3,887	0.000386%	395	3,497	3,892
39758	OFF OF THE CONTROLLER	2,685,788	0.266744%	274,987	2,416,672	2,691,659
39785	DEPT FACILITIES SUPP SVCS	6,982,329	0.693463%	717,878	6,282,700	7,000,577
50235	KY STATE FAIR BOARD	5,790,286	0.575073%	592,806	5,210,099	5,802,905
50410	COMM KY HERITAGE COUNCIL	587,171	0.058316%	59,691	528,337	588,028
50529	KY ARTS COUNCIL	409,518	0.040672%	45,457	368,484	413,941
50550	KY HISTORICAL SOCIETY	1,154,940	0.114705%	118,504	1,039,215	1,157,719
50660	DEPT OF FISH & WILDLIFE	10,766,400	1.069285%	1,099,546	9,687,606	10,787,152
50665	COMM KY HORSE PARK	1,633,690	0.162253%	163,781	1,469,995	1,633,776
50670	DEPT OF PARKS	15,267,126	1.516283%	1,559,662	13,737,360	15,297,021
50850	COMM OFFICE OF SECRETARY	969,976	0.096335%	97,063	872,785	969,848
50852	KY ARTISANS CTR AT BEREA	374,921	0.037236%	38,114	337,354	375,468
50860	DEPT OF TOURISM	888,369	0.088230%	92,515	799,354	891,869
51340	KY COMM DEAF/HARD OF HEAR	409,336	0.040654%	41,613	368,321	409,934
51407	KY ENVIRONMENTAL EDUC COU	72,787	0.007229%	7,400	65,494	72,894
51530	EDUC OFFICE OF SECRETARY	3,087,170	0.306608%	324,458	2,777,835	3,102,293
51531	DEPT WORKFORCE INVESTMENT	5,878,508	0.583835%	604,480	5,289,482	5,893,961
51532	KY COMM ON PROPRIETARY ED	81,597	0.008104%	8,295	73,421	81,716
51540	EDUC DEPT OF EDUCATION	9,372,618	0.930859%	1,067,066	8,433,482	9,500,548
51545	KY EDUCATIONAL TV AUTHOR	4,857,463	0.482428%	495,266	4,370,745	4,866,012
51555	KY DEPT LIBRARY & ARCHIVE	1,707,897	0.169623%	175,303	1,536,766	1,712,069
53721	H&FS OFF OF THE SECRETARY	15,940,667	1.583177%	1,628,642	14,343,412	15,972,054
53723	OFFICE INSPECTOR GENERAL	6,367,600	0.632410%	648,773	5,729,566	6,378,339
53725	DEPT OF AGING/INDEP LIVIN	5,711,447	0.567243%	591,667	5,139,160	5,730,827
53727	DEPT FOR INCOME SUPPORT	13,466,596	1.337460%	1,529,454	12,117,243	13,646,697
53728	DEPT FOR PUBLIC HEALTH	13,948,951	1.385366%	1,436,574	12,551,266	13,987,840
53729	OFF HUMAN RESOURCE MANAGE	11,450,090	1.137187%	1,182,253	10,302,791	11,485,044
53730	SERVE KY	592,447	0.058840%	61,829	533,084	594,913
53736	H&FS DEPT FOR COMM BASE S	127,585,729	12.671414%	13,292,312	114,801,639	128,093,951
53739	HEALTH DATA AND ANALYTICS	710,262	0.070541%	72,204	639,094	711,298
53746	DEPT FOR MEDICAID SERVICE	4,685,589	0.465358%	482,854	4,216,093	4,698,947
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,790,887	0.376499%	387,573	3,411,040	3,798,613
54500	J&PS OFF OF SECRETARY	5,616,126	0.557776%	572,353	5,053,390	5,625,744
54515	DEPT OF PUBLIC ADVOCACY	20,233,060	2.009484%	2,074,080	18,205,707	20,279,788
54520	J&PS DEPT OF KY STATE POL	25,504,149	2.532992%	2,608,886	22,948,633	25,557,520
54523	J&PS OF JUVENILE JUSTICE	19,812,417	1.967707%	2,029,576	17,827,212	19,856,789
54525	DEPT OF CRIMINAL JUST TRN	5,743,748	0.570451%	583,903	5,168,224	5,752,127
54527	J&PS DEPT OF CORRECTIONS	12,137,456	1.205454%	1,300,903	10,921,283	12,222,186
55790	OFFICE OF THE SECRETARY	3,646,793	0.362188%	372,363	3,281,384	3,653,747
55793	DEPT PERSONNEL ADMIN	1,445,606	0.143573%	148,528	1,300,756	1,449,284
55794	DEPT FOR EMPLOYEE INS	1,842,457	0.182987%	189,931	1,657,842	1,847,773
56102	OFFICE OF THE SECRETARY	4,031,440	0.400390%	418,552	3,627,490	4,046,042
56106	DEPT OF WRKPLACE STANDARD	3,596,127	0.357156%	366,083	3,235,795	3,601,877
56107	DEPT OF WORKERS CLAIMS	4,568,529	0.453732%	464,431	4,110,763	4,575,194
56113	KY OSH REVIEW COMMISSION	155,019	0.015396%	15,759	139,486	155,245
56114	WORKERS COMP FUNDING COMM	653,535	0.064907%	66,437	588,050	654,488
56142	OFFICE OF UNEMPLOYMENT INSURANCE	12,205,450	1.212207%	1,270,349	10,982,464	12,252,813
57123	KY PUBLIC SVC COMMISSION	2,921,850	0.290189%	297,031	2,629,081	2,926,112
57126	OFFICE OF THE SECRETARY	2,000,436	0.198677%	204,762	1,799,992	2,004,754



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

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Pension Only)	FYE 2022 Amortization Cost Contributions (Pension Only)	FYE 2022 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
57128	DEPT FOR NATURAL RESOURCE	16,476,085	1.636353%	1,684,557	14,825,181	16,509,738
57129	DEPT FOR ENVIRONM PROTECT	22,921,617	2.276503%	2,443,437	20,624,871	23,068,308
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,907,704	0.288784%	308,716	2,616,352	2,925,068
57140	KY NATURE PRESERVES	722,667	0.071773%	73,465	650,256	723,721
57141	OFFICE OF ENERGY POLICY	287,907	0.028594%	37,561	259,059	296,619
58374	KY HORSE RACING AUTHORITY	1,901,258	0.188827%	195,620	1,710,752	1,906,372
58672	OFFICE OF CLAIMS AND APPEALS	320,147	0.031796%	32,545	288,068	320,614
58675	OFFICE OF THE SECRETARY	2,491,591	0.247457%	255,431	2,241,934	2,497,364
58676	DEPT OF INSURANCE	2,481,412	0.246446%	253,198	2,232,774	2,485,973
58677	OFF OF OCCUP & PROFESSION	987,234	0.098049%	100,361	888,313	988,675
58678	KY BOXING & WRESTLING AUT	40,799	0.004052%	4,148	36,711	40,858
58680	DEPT OF ALCOHOL & BEVERA	480,513	0.047723%	48,849	432,365	481,214
58681	DEPT OF CHARITABLE GAMING	865,573	0.085966%	87,993	778,843	866,835
58685	DEPT OF FINANCIAL INSTITU	4,134,464	0.410622%	421,676	3,720,191	4,141,867
58690	DEPT OF HOUSING & BUILD C	6,789,139	0.674276%	695,707	6,108,868	6,804,574
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	784,690,836	77.933030%	81,246,587	706,064,814	787,311,401
1430	EASTERN KY UNIV	12,995,736	1.270600%	366,985	11,693,563	12,060,548
1433	KET FOUNDATION	819,108	0.080090%	132,679	737,033	869,712
1435	CHILD WATCH ADVOCACY CTR	41,292	0.003820%	18,263	37,155	55,417
1436	LOTUS	58,440	0.005710%	90,291	52,584	142,875
1437	SANCTUARY INC	136,440	0.013340%	49,402	122,769	172,171
1438	O A S I S	125,316	0.012250%	74,659	112,759	187,418
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	40,013	19,846	59,859
1440	MOREHEAD STATE UNIVERSITY	6,592,452	0.643190%	298,692	5,931,888	6,230,581
1445	MURRAY STATE UNIV	7,233,300	0.705340%	524,006	6,508,523	7,032,530
1451	SILVERLEALF	109,704	0.010730%	26,701	98,712	125,413
1452	SPRINGHAVEN INC	83,088	0.008120%	49,173	74,763	123,936
1453	SAFE HARBOR	71,340	0.006980%	70,873	64,192	135,064
1454	D.O.V.E.S.	71,760	0.007010%	48,965	64,570	113,535
1456	JUDI'S PLACE FOR KIDS, INC.	42,228	0.004130%	27,516	37,997	65,513
1457	KY RIVER CHILD ADVOCACY	15,816	0.001550%	12,967	14,231	27,198
1458	BLUEGRASS RAPE CRISIS CTR	149,220	0.014590%	57,915	134,268	192,183
1459	NURSING HOME OMBUDSMAN	47,844	0.004680%	21,226	43,050	64,276
1465	WESTERN KENTUCKY UNIV	9,828,972	0.961060%	1,935,264	8,844,109	10,779,373
1480	KASAP	51,276	0.005020%	52,220	46,138	98,358
1481	KDVA	132,180	0.012920%	86,963	118,936	205,898
1483	PENNYRILE CHILD ADV CTR	25,080	0.002450%	15,815	22,567	38,382
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	15,387	12,363	27,751
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	19,609	40,243	59,852
1486	LAKE CUMB CHILD ADV CTR	29,652	0.002900%	19,593	26,681	46,274
1487	B.R.A.S.S.	115,956	0.011330%	54,768	104,337	159,105
1488	WOMEN AWARE	53,040	0.005190%	20,024	47,725	67,749
1489	BETHANY HOUSE ABUSE SHEL	91,104	0.008900%	40,930	81,975	122,905
1490	HOPE HARBOR INC	44,832	0.004380%	47,595	40,340	87,935
1491	CHILD ADV CTR OF GRN RVR	31,104	0.003040%	15,014	27,987	43,001
1492	CSG HEADQUARTERS	1,047,864	0.102460%	296,987	942,868	1,239,855
1994	KY HIGHER ED STUD LN CORP	4,452,228	0.435330%	836,848	4,006,115	4,842,963
3022	LEX FAYETTE CO HLTH DEPT	4,841,136	0.466060%	543,982	4,356,054	4,900,036
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	455,233	3,601,259	4,056,492
3024	WEDCO DIST HEALTH DEPT	1,531,608	0.149760%	203,480	1,378,141	1,581,621
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	545,916	2,651,005	3,196,921
3026	BARREN RVR DIST HLTH DEPT	3,743,256	0.363480%	309,135	3,368,182	3,677,316
3027	GREEN RVR DIST HLTH DEPT	4,488,408	0.434500%	486,357	4,038,670	4,525,027
3028	LINCOLN TRL DIST HLTH DEP	3,651,024	0.353490%	299,530	3,285,191	3,584,722
3029	PURCHASE DIST HLTH DEPT	2,437,320	0.233680%	170,231	2,193,101	2,363,331
3030	MERCER CO HEALTH DEPT	549,468	0.047190%	39,366	494,411	533,777
3031	CUMBERLAND VLY DIST HEALT	4,890,012	0.478140%	238,136	4,400,033	4,638,169
3033	KY RIVER DIST HEALTH DEPT	3,837,576	0.373270%	254,646	3,453,051	3,707,697
3034	BOURBON CO HEALTH CENTER	575,052	0.041330%	52,011	517,432	569,443
3035	CLARK CO HEALTH DEPT	970,188	0.087510%	97,967	872,975	970,942
3036	GATEWAY DIST HEALTH DEPT	1,602,324	0.156670%	181,302	1,441,771	1,623,073
3037	BOYLE CO HEALTH DEPT	345,024	0.033740%	42,990	310,453	353,442
3038	PIKE CO HEALTH DEPT	1,368,132	0.128550%	140,637	1,231,045	1,371,682
3039	FLOYD CO HEALTH CENTER	695,880	0.065370%	82,931	626,153	709,084
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	29,139	258,624	287,763
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	55,868	527,722	583,590
3044	N CENTRAL DIST HLTH DEPT	1,172,232	0.114620%	116,582	1,054,774	1,171,357
3045	PENNYRILE DIST HLTH DEPT	888,564	0.083250%	121,860	799,530	921,389
3047	BREATHITT CO HEALTH DEPT	1,009,284	0.096340%	100,061	908,154	1,008,215
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	76,164	562,998	639,162
3049	WHITLEY CO HEALTH DEPT	1,570,596	0.153570%	148,302	1,413,222	1,561,524



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

Participating Employer Code	Participating Employer Name	FYE 2022 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2022 Payroll Based Contributions (Pension Only)	FYE 2022 Amortization Cost Contributions (Pension Only)	FYE 2022 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3050	LAUREL CO HEALTH DEPT	786,972	0.076950%	83,169	708,117	791,287
3051	KNOX CO HEALTH DEPT	1,526,508	0.149260%	148,044	1,373,552	1,521,596
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	30,817	153,455	184,273
3053	BULLITT CO HEALTH DEPT	751,500	0.073480%	102,824	676,200	779,023
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	147,808	1,117,843	1,265,651
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	23,651	272,942	296,592
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	79,461	512,659	592,120
3057	LEWIS CO HEALTH DEPT	166,392	0.016270%	46,923	149,720	196,642
3058	FLEMING CO HEALTH DEP	238,440	0.023320%	29,551	214,548	244,099
3059	JESSAMINE CO HEALTH DEPT	472,200	0.044700%	114,510	424,886	539,396
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	36,646	205,478	242,124
3061	ANDERSON CO HEALTH DEPT	275,988	0.026980%	43,402	248,334	291,736
3062	MADISON CO HEALTH DEP	2,912,016	0.284160%	231,017	2,620,232	2,851,249
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	101,306	757,419	858,725
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	39,504	316,359	355,863
3066	ALLEN CO HEALTH DEPT	430,092	0.042050%	59,573	386,997	446,570
3067	FRANKLIN CO HEALTH DEPT	1,233,480	0.118540%	186,814	1,109,885	1,296,700
3068	LINCOLN CO HEALTH DEPT	266,208	0.026030%	39,620	239,534	279,154
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	64,643	266,766	331,409
3072	MUHLENBERG CO.HEALTH DEPT	428,736	0.041920%	69,100	385,777	454,877
3073	MARSHALL CO HEALTH DEPT	934,728	0.081130%	84,071	841,068	925,139
3074	CHRISTIAN CO HEALTH DEPT	726,336	0.071020%	97,757	653,557	751,314
3075	HOPKINS CO HEALTH DEPT	968,532	0.094700%	116,150	871,485	987,635
3076	TODD CO HEALTH DEPT	254,880	0.024920%	77,212	229,341	306,553
3077	BRACKEN CO HEALTH DEPT	131,028	0.012810%	27,799	117,899	145,698
3078	MONTGOMERY CO HEALTH DEPT	646,284	0.056880%	110,663	581,526	692,189
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	27,176	192,100	219,276
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	27,507	376,890	404,397
3081	ASHLAND BOYD CO HEALTH DP	966,660	0.093380%	84,206	869,801	954,006
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	52,603	189,293	241,896
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	95,549	298,953	394,503
3084	CALLOWAY CO HEALTH DEPT	224,928	0.021990%	51,340	202,390	253,730
3085	BELL CO HEALTH DEPT	583,464	0.057050%	71,426	525,001	596,427
3086	GRAYSON COUNTY HEALTH DEPT	249,996	0.024440%	38,108	224,946	263,055
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	52,884	353,125	406,009
3088	CARTER CO HEALTH DEPT	301,980	0.029530%	42,940	271,722	314,661
3801	KENTUCKY STATE UNIVERSITY	2,413,284	0.235970%	291,698	2,171,473	2,463,171
5470	KCTCS	8,500,260	0.830280%	1,406,287	7,648,534	9,054,821
7403	ASST OF COMMONWEALTH ATTY	315,720	0.030870%	91,693	284,085	375,778
7408	FRANKLIN CO COUNCIL AGING	116,796	0.011410%	21,331	105,093	126,424
7409	MUN ELEC POW ASSOC OF KY	94,944	0.009280%	10,481	85,431	95,911
7415	HIGHSCHOOL ATHLETIC ASSOC	76,860	0.007520%	-	69,159	69,159
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	9,381	88,897	98,278
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-
8201	KY RIVER COMM CARE INC	1,450,812	0.141860%	-	1,305,441	1,305,441
8202	NORTHERN KY REG MHMR BD	3,115,704	0.304430%	12,229	2,803,510	2,815,740
8204	COMMUNICARE INC	3,620,040	0.353870%	450,109	3,257,312	3,707,421
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,672	0.473160%	284,426	4,354,737	4,639,163
8208	CUMBERLAND RIVER MHMR	5,342,136	0.522270%	754,548	4,806,854	5,561,402
8209	WESTERN KY REG MHMR ADV	1,931,436	0.188850%	238,115	1,737,906	1,976,021
8210	NEW VISTA OF THE BLUEGRASS, INC.	20,430,024	0.976910%	2,767,930	18,382,936	21,150,865
8213	GREEN RVR REG MHMR BD	1,772,220	0.158670%	197,532	1,594,644	1,792,176
8216	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	341,713	1,421,742	1,763,455
8220	LIFESKILLS INC	7,818,432	0.686860%	1,098,309	7,035,025	8,133,335
8221	MOUNTAIN COMP CARE CENTER	2,496,480	0.243500%	410,400	2,246,333	2,656,733
014A	BRECKINRIDGE CO ATTORNEY	55,956	0.005470%	5,267	50,349	55,616
024A	CHRISTIAN COUNTY ATTORNEY	53,460	0.005230%	2,055	48,103	50,158
031A	EDMONSON COUNTY ATTORNEY	25,800	0.002520%	4,574	23,215	27,789
060A	KNOTT COUNTY ATTORNEY	48,984	0.004790%	6,998	44,076	51,074
071A	LOGAN COUNTY ATTORNEY	96,828	0.009470%	5,569	87,126	92,695
086A	MONROE CO ATTORNEY	33,587	0.003280%	-	30,222	30,222
116A	WAYNE COUNTY ATTORNEY	36,395	0.003550%	-	32,748	32,748
W002	ALLEN COUNTY ATTORNEY	90,168	0.008820%	8,331	81,133	89,465
W003	ANDERSON COUNTY ATTORNEY	107,208	0.010480%	-	96,466	96,466
W005	BARREN COUNTY ATTORNEY	156,300	0.015280%	12,570	140,639	153,208
W006	BATH COUNTY ATTORNEY	172	0.000010%	-	155	155
W007	BELL COUNTY ATTORNEY	105,036	0.010270%	13,407	94,511	107,918
W008	BOONE COUNTY ATTORNEY	276,924	0.027070%	53,765	249,176	302,942
W011	BOYLE COUNTY ATTORNEY	8,436	0.000830%	1,357	7,591	8,948
W015	BULLITT COUNTY ATTORNEY	38,280	0.003740%	15,525	34,444	49,969
W018	CALLOWAY COUNTY ATTORNEY	3,016	0.000290%	-	2,714	2,714
W021	CARROLL COUNTY ATTORNEY	47,532	0.004640%	6,406	42,769	49,175
W022	CHILD SUPPORT ENFORCEMENT	13,944	0.001360%	6,144	12,547	18,691
W023	CASEY COUNTY ATTORNEY	51,480	0.005040%	4,941	46,322	51,263



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
W025	CLARK COUNTY ATTORNEY	71,964	0.007030%	14,555	64,753	79,308
W028	CRITTENDEN CO ATTORNEY	19,872	0.001940%	4,975	17,881	22,856
W030	DAVIESS COUNTY ATTORNEY	85,800	0.008390%	3,555	77,203	80,758
W036	FLOYD COUNTY ATTORNEY	60,948	0.005960%	12,453	54,841	67,294
W037	FRANKLIN COUNTY ATTORNEY	262,788	0.025700%	19,014	236,457	255,471
W040	GARRARD COUNTY ATTORNEY	53,772	0.005260%	5,828	48,384	54,212
W041	GRANT COUNTY CHILD SUPPOR	19,764	0.001930%	3,160	17,784	20,944
W042	GRAVES COUNTY ATTORNEY	177,924	0.017400%	13,174	160,096	173,270
W046	HANCOCK COUNTY ATTORNEY	21,012	0.002050%	1,980	18,907	20,887
W049	HARRISON COUNTY ATTORNEY	6,252	0.000610%	5,169	5,626	10,795
W053	HICKMAN COUNTY ATTORNEY	55,956	0.005470%	4,299	50,349	54,648
W054	HOPKINS COUNTY ATTORNEY	95,268	0.009310%	28,816	85,722	114,538
W055	JACKSON COUNTY ATTORNEY	38,064	0.003720%	332	34,250	34,582
W056	JEFFERSON CO ATTORNEY	932,436	0.090800%	10,931	839,006	849,937
W058	JOHNSON COUNTY ATTORNEY	12,582	0.001230%	-	11,321	11,321
W061	KNOX COUNTY ATTORNEY	312	0.000030%	-	281	281
W062	LARUE COUNTY ATTORNEY	56,688	0.005540%	6,831	51,008	57,838
W063	LAUREL COUNTY ATTORNEY	19,248	0.001880%	2,007	17,319	19,326
W065	LEE COUNTY ATTORNEY	48,252	0.004720%	3,619	43,417	47,036
W073	MCCRACKEN COUNTY ATTORNEY	59,388	0.005810%	3,866	53,437	57,303
W074	MCCREARY COUNTY ATTORNEY	104,412	0.010210%	8,880	93,950	102,830
W076	MADISON COUNTY ATTORNEY	351,900	0.034400%	37,842	316,640	354,481
W077	MAGOFFIN CO ATTORNEY	10,620	0.001040%	6,187	9,556	15,743
W082	MEADE COUNTY ATTORNEY	80,808	0.007900%	7,208	72,711	79,919
W083	MENIFEE COUNTY ATTORNEY	30,888	0.003020%	1,564	27,793	29,357
W084	MERCER COUNTY ATTORNEY	27,576	0.002700%	3,235	24,813	28,048
W087	MONTGOMERY CO ATTORNEY	91,620	0.008960%	7,616	82,440	90,055
W088	MORGAN COUNTY ATTORNEY	98,688	0.009650%	8,016	88,799	96,815
W092	OHIO COUNTY ATTORNEY	-	0.000000%	1,006	-	1,006
W093	OLDHAM COUNTY ATTORNEY	91,932	0.008990%	19,548	82,720	102,269
W094	OWEN COUNTY ATTORNEY	26,640	0.002610%	4,074	23,971	28,045
W096	PENDLETON COUNTY ATTORNEY	8,423	0.000830%	-	7,579	7,579
W099	POWELL COUNTY ATTORNEY	1,456	0.000140%	-	1,310	1,310
W100	PULASKI COUNTY ATTORNEY	87,144	0.008520%	16,605	78,412	95,017
W102	ROCKCASTLE CO ATTORNEY	42,120	0.004120%	8,565	37,900	46,464
W103	ROWAN COUNTY ATTORNEY	44,616	0.004360%	4,967	40,145	45,112
W106	SHELBY COUNTY ATTORNEY	21,744	0.002130%	5,232	19,565	24,797
W107	SIMPSON COUNTY ATTORNEY	28,404	0.002770%	1,877	25,558	27,435
W108	SPENCER COUNTY ATTORNEY	65,316	0.006380%	4,167	58,771	62,938
W111	TRIGG COUNTY ATTORNEY	50,748	0.004960%	5,758	45,663	51,421
W112	TRIMBLE COUNTY ATTORNEY	40,776	0.003990%	4,153	36,690	40,844
W113	UNION COUNTY ATTORNEY	15,912	0.001560%	7,979	14,318	22,297
W117	WEBSTER COUNTY ATTORNEY	76,860	0.007510%	5,692	69,159	74,851
W118	WHITLEY COUNTY ATTORNEY	109,512	0.010710%	16,889	98,539	115,428
X034	FAYETTE CO ATTORNEY OFF	170,544	0.016670%	4,604	153,455	158,059
X059	KENTON COUNTY ATTORNEY	55,536	0.005430%	6,181	49,971	56,153
SUBTOTAL	ALL OTHER AGENCIES	185,336,655	17.733910%	21,770,440	166,765,922	188,536,363
TOTAL		1,014,342,879	100.000000%	109,786,510	912,705,723	1,022,492,232

Notes:

- Column 3 - Amortization Cost contributions for the Legislative Branch, Judicial Branch, and Executive Branch were available in aggregate from KPPA. Within each Branch, the amortization cost contribution was allocated based on the proportionate share calculation determined in Appendix C. For example, for agency 31030, $40,195,945 = 784,690,836 \times 3.992135\% / 77.933030\%$
- Column 4 - See Appendix C, Column 4
- Column 5 - Payroll-based contributions for each agency provided by KPPA.
- Column 6 = Column 3 x 89.98%
The amortization cost contribution attributable to the pension fund is 89.98% of the total amortization contribution for FY2022, as determined in the June 30, 2020 Actuarial Valuation, amended by HB8.
- Column 7 = Column 5 + Column 6