

Kentucky Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2023





March 21, 2024

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

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2023 – KERS

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 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, 2023 and June 30, 2024. 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, 2022. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2023 using generally accepted actuarial principles. The proportionate share of the Collective Pension Amounts for employers that participate in each plan is provided in Appendix A and B in this report.

Actuarial Assumptions

The Board of Trustees adopted new actuarial assumptions on June 5, 2023. These assumptions are documented in the report titled "2022 Actuarial Experience Study for the Period Ending June 30, 2022". The Total Pension Liability as of June 30, 2023 is determined using these updated assumptions.

Plan Provisions

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

There have been no other plan provision changes that would materially impact the total pension liability since June 30, 2022. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

401(h) Subaccount

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 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

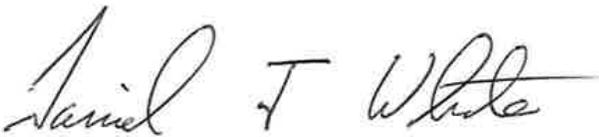
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 67 accounting valuation report as of June 30, 2023, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2022", which was provided for plan funding purposes and the "2022 Actuarial Experience Study for the Period Ending June 30, 2022", which documents the assumptions used in this report. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2023. Please see the GASB 67 accounting valuation report as of June 30, 2023 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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



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

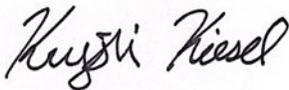
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SECTION 1

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 2023 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, 2022. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2023 using generally accepted actuarial principles.

The Board of Trustees adopted new actuarial assumptions on June 5, 2023. These assumptions are documented in the report titled "2022 Actuarial Experience Study for the Period Ending June 30, 2022". The Total Pension Liability as of June 30, 2023 is determined using these updated assumptions.

House Bill 506 passed during the 2023 legislative session and reinstated the Partial Lump Sum Option Form of payment for members who retire on and after January 1, 2024, with the lump-sum options expanded to include 48 or 60 times the member's monthly retirement allowance. Since this optional form of payment results in a reduced, actuarial equivalent, monthly retirement allowance for members who elect a partial lump-sum option, this provision does not have a fiscal impact to the total pension liability.

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



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

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

There have been no other plan provision changes that would materially impact the total pension liability since June 30, 2022. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

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, 2023.

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, 2023. 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, 2023. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 88% of the aggregate required contribution for the plan. For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under the revised statutes, the amortization cost has been further apportioned by actual salary for fiscal year ending June 30, 2023, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to be paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective 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, 2023. 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.

FYE2023 Employer Contributions

Employer contributions paid in FY 2023 by non-hazardous employers within the Executive Branch, Judicial Branch, and Legislative Branch were not available when developing the information provided in Appendix A of this report. Payroll-based contributions for all employers were provided by KPPA and are disclosed in this report. Amortization cost contributions were only available in total for the Executive Branch, Judicial Branch, and Legislative Branch employers. The amortization cost contributions have been allocated based on the proportionate share methodology described above, which is reflective of our understanding of how contributions are allocated between the three Branches. Additional information is provided in Appendix D.

Non-Employer Contributions

During fiscal year ending June 30, 2023, the non-hazardous plan received \$240 million in appropriations. Based on our interpretation of GASB 68, these are classified as non-employer contributions but are not considered to be a Special Funding Situation. Therefore, the non-employer contributions will be allocated according to each employer's proportionate share, as described previously.



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

There were no non-employer contributions made during fiscal year ending June 30, 2023 for the hazardous plan.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2022:

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (2)
Inactive plan members currently receiving benefits:	48,195	4,850
Inactive plan members entitled to but not yet receiving benefits:	55,510	8,154
Active plan members:	29,551	3,617
Total plan members:	133,256	16,621

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 2023 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 2023 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):	260,704	31,965
Total plan members:	133,256	16,621
Average expected remaining service life (years):	1.96	1.92

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, 2023 (\$ 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	\$ 15,858,669	\$ 3,539,943	\$ 12,318,726	22.32%	\$ 1,648,318	747.35%
KERS Hazardous Plan	\$ 1,316,521	\$ 893,533	\$ 422,988	67.87%	\$ 223,922	188.90%

Note:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2023.



Exhibit 2

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

Change in the Net Pension Liability	Measurement Period Ending June 30, 2023	
	KERS Non-Hazardous (2)	KERS Hazardous (3)
(1)		
Total pension liability		
Service Cost	\$ 163,563	\$ 26,852
Interest	827,579	79,822
Benefit Changes	2,024	-
Difference between actual and expected experience	310,954	(1,773)
Assumption Changes	(691,088)	(24,197)
Benefit Payments	(1,035,551)	(82,677)
Net Change in Total Pension Liability	\$ (422,519)	\$ (1,973)
Total Pension Liability - Beginning	16,281,188	1,318,494
Total Pension Liability - Ending (a)	\$ 15,858,669	\$ 1,316,521
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 1,275,007	\$ 72,807
Contributions - Member ²	84,579	17,459
Refunds of contributions to members	(11,847)	(4,041)
Retirement benefits	(1,023,704)	(78,636)
Net Investment Income ²	215,880	76,479
Administrative Expense	(13,817)	(1,513)
Other	-	-
Net Change in Plan Fiduciary Net Position	\$ 526,098	\$ 82,555
Plan Fiduciary Net Position - Beginning	3,013,845	810,978
Prior Year Adjustment	-	-
Plan Fiduciary Net Position - Ending (b)	\$ 3,539,943	\$ 893,533
Net Pension Liability - Ending (a) - (b)	12,318,726	422,988
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	22.32%	67.87%
Covered Payroll³	\$ 1,648,318	\$ 223,922
Net Pension Liability as a Percentage of Covered Payroll	747.35%	188.90%

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 2023



Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2023 (\$ 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	\$ 1,034,918	\$ 1,275,007	\$ (240,089)	\$ 1,648,318	77.35%
KERS Hazardous Plan	\$ 72,778	\$ 72,807	\$ (29)	\$ 223,922	32.51%

Note:

¹ Actuarially determined contribution for fiscal year ending 2023 is based on the required contribution calculated with the June 30, 2021 actuarial valuation.

² Based on derived compensation using the provided employer contribution information for fiscal year ending 2023.



Notes to Schedule of Employers' Contributions for FYE 2023

The actuarially determined contributions effective for fiscal year ending 2023 that are documented in the schedule on the previous page were calculated as of June 30, 2021.

Based on the June 30, 2021 actuarial valuation report, the actuarial methods and assumptions used to calculate the required contributions are below.

	<u>Non-Hazardous Plan</u>	<u>Hazardous Plan</u>
Determined by the Actuarial Valuation as of:	June 30, 2021	June 30, 2021
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	0.00%	0.00%
Investment Return:	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	\$ 14,159,095	\$ 12,318,726	\$ 10,793,619
KERS Hazardous Plan	\$ 580,511	\$ 422,988	\$ 295,371



Exhibit 5

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

Component (1)	KERS Non-Hazardous (2)	KERS Hazardous (3)
1. Total service cost:	\$ 163,563,055	\$ 26,851,831
2. Interest on total pension liability:	827,579,151	79,822,193
3. Current-period benefit changes:	2,024,293	0
4. Member contributions:	(84,578,528)	(17,458,508)
5. Projected earnings on plan investments:	(166,370,077)	(50,875,971)
6. Administrative expense:	13,817,343	1,512,694
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	(209,339,477)	(17,561,355)
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(10,621,071)	(2,072,083)
10. Total Aggregate Pension Expense:	\$ 536,074,689	\$ 20,218,801

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, 2023	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2018-2019	\$ 70,528,545	\$ -	2.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	115,515,243	-	2.26	-	-	-	-	-	-
2020-2021	(130,269,427)	-	2.13	(7,950,717)	-	-	-	-	-
2021-2022	(15,034,400)	(148,856)	2.02	(7,442,772)	(148,856)	-	-	-	-
2022-2023	310,953,412	152,303,712	1.96	158,649,700	152,303,712	-	-	-	-
		\$ 152,154,856		\$ 143,256,211	\$ 152,154,856	\$ -	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	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					
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2018-2019	\$ (4,070,292)	\$ -	5.00	\$ (814,060)	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	65,343,163	13,068,631	5.00	13,068,633	13,068,631	-	-	-	-
2020-2021	(389,946,448)	(155,978,578)	5.00	(77,989,290)	(77,989,290)	(77,989,288)	-	-	-
2021-2022	325,078,288	195,046,972	5.00	65,015,658	65,015,658	65,015,658	65,015,656	-	-
2022-2023	(49,510,058)	(39,608,046)	5.00	(9,902,012)	(9,902,012)	(9,902,012)	(9,902,012)	(9,902,010)	-
		\$ 12,528,979		\$ (10,621,071)	\$ (9,807,013)	\$ (22,875,642)	\$ 55,113,644	\$ (9,902,010)	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2018-2019	\$ 700,463,897	\$ -	2.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	-	-	2.26	-	-	-	-	-	-
2020-2021	-	-	2.13	-	-	-	-	-	-
2021-2022	-	-	2.02	-	-	-	-	-	-
2022-2023	(691,087,549)	(338,491,861)	1.96	(352,595,688)	(338,491,861)	-	-	-	-
		\$ (338,491,861)		\$ (352,595,688)	\$ (338,491,861)	\$ -	\$ -	\$ -	\$ -



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, 2023	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2018-2019	\$ 1,395,159	\$ -	2.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	(1,095,334)	-	2.23	-	-	-	-	-	-
2020-2021	34,789,012	-	2.29	4,405,596	-	-	-	-	-
2021-2022	(17,557,144)	(675,274)	2.08	(8,440,935)	(675,274)	-	-	-	-
2022-2023	(1,772,638)	(849,389)	1.92	(923,249)	(849,389)	-	-	-	-
		\$ (1,524,663)		\$ (4,958,588)	\$ (1,524,663)	\$ -	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	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					
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2018-2019	\$ 3,932,738	\$ -	5.00	\$ 786,546	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	35,903,305	7,180,661	5.00	7,180,661	7,180,661	-	-	-	-
2020-2021	(129,923,862)	(51,969,546)	5.00	(25,984,772)	(25,984,772)	(25,984,774)	-	-	-
2021-2022	105,331,335	63,198,801	5.00	21,066,267	21,066,267	21,066,267	21,066,267	-	-
2022-2023	(25,603,923)	(20,483,138)	5.00	(5,120,785)	(5,120,785)	(5,120,785)	(5,120,785)	(5,120,783)	-
		\$ (2,073,222)		\$ (2,072,083)	\$ (2,858,629)	\$ (10,039,292)	\$ 15,945,482	\$ (5,120,783)	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2023	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Thereafter
2018-2019	\$ 50,658,499	\$ -	2.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-2020	-	-	2.23	-	-	-	-	-	-
2020-2021	-	-	2.29	-	-	-	-	-	-
2021-2022	-	-	2.08	-	-	-	-	-	-
2022-2023	(24,197,313)	(11,594,546)	1.92	(12,602,767)	(11,594,546)	-	-	-	-
		\$ (11,594,546)		\$ (12,602,767)	\$ (11,594,546)	\$ -	\$ -	\$ -	\$ -



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	\$ (196,144,018)	\$ (15,977,838)
2.	Fiscal Year + 2	(22,875,642)	(10,039,292)
3.	Fiscal Year + 3	55,113,644	15,945,482
4.	Fiscal Year + 4	(9,902,010)	(5,120,783)
5.	Fiscal Year + 5	-	-
6.	Thereafter	-	-
7.	Total	\$ (173,808,026)	\$ (15,192,431)

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 2.50% per annum for both the non-hazardous and hazardous plan.

Asset Class	KERS Non-Hazardous		KERS Hazardous	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Equity				
Public Equity	32.50%	5.90%	43.50%	5.90%
Private Equity	7.00%	11.73%	10.00%	11.73%
Fixed Income				
Core Fixed Income	20.50%	2.45%	10.00%	2.45%
Specialty Credit	15.00%	3.65%	15.00%	3.65%
Cash	5.00%	1.39%	1.50%	1.39%
Inflation Protected				
Real Estate	10.00%	4.99%	10.00%	4.99%
Real Return	10.00%	5.15%	10.00%	5.15%
Expected Real Return	100.00%	4.87%	100.00%	5.56%
Long Term Inflation Assumption		2.50%		2.50%
Expected Nominal Return for Portfolio		7.37%		8.06%

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 2023 Contributions	2023 Proportionate Share	2022 Proportionate Share	Net Pension Liability as of June 30, 2023			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	11,898,023	1.160853%	1.173531%	143,002,311	164,366,274	125,298,048	6,223,039	2,523,772	8,746,811	(2,786,047)	5,960,764
1433	KET FOUNDATION	969,025	0.093870%	0.084637%	11,563,589	13,291,142	10,131,970	503,213	273,868	777,081	(225,288)	551,793
1434	KY BAR ASSOCIATION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	61,396	0.005804%	0.005197%	714,979	821,794	626,462	31,114	(40,394)	(9,280)	(13,930)	(23,210)
1436	LOTUS	136,624	0.012929%	0.013894%	1,592,688	1,830,629	1,395,507	69,309	(449,769)	(380,460)	(31,030)	(411,490)
1437	SANCTUARY INC	182,449	0.017282%	0.016752%	2,128,922	2,446,975	1,865,353	92,644	(183,878)	(91,234)	(41,477)	(132,711)
1438	O A S I S	192,291	0.018209%	0.018090%	2,243,117	2,578,230	1,965,410	97,614	(230,276)	(132,662)	(43,702)	(176,364)
1439	BARREN RIVER CHILD ADVOCA	78,519	0.007434%	0.005825%	915,774	1,052,587	802,398	39,852	(75,034)	(35,182)	(17,842)	(53,024)
1440	MOREHEAD STATE UNIVERSITY	6,133,065	0.597799%	0.605112%	73,641,226	84,642,926	64,524,146	3,204,649	1,664,179	4,868,828	(1,434,718)	3,434,110
1445	MURRAY STATE UNIV	6,906,622	0.672650%	0.682238%	82,861,917	95,241,150	72,603,277	3,605,906	(1,401,982)	2,203,924	(1,614,360)	589,564
1450	NORTHERN KY UNIVERSITY	-	0.000000%	0.000000%	-	-	-	-	(19,658,598)	(19,658,598)	-	(19,658,598)
1451	SILVERLEAF	139,243	0.013193%	0.012207%	1,625,210	1,868,009	1,424,002	70,724	(67,111)	3,613	(31,663)	(28,050)
1452	SPRINGHAVEN INC	128,461	0.012159%	0.012054%	1,497,834	1,721,604	1,312,396	65,181	(210,762)	(145,581)	(29,182)	(174,763)
1453	SAFE HARBOR	150,572	0.014258%	0.013028%	1,756,404	2,018,804	1,538,954	76,434	(323,582)	(247,148)	(34,219)	(281,367)
1454	D.O.V.E.S.	125,705	0.011897%	0.011040%	1,465,559	1,684,507	1,284,117	63,777	(132,831)	(69,054)	(28,553)	(97,607)
1455	GATEWAY CHILD ADVOCACY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	66,581	0.006306%	0.006375%	776,819	892,873	680,646	33,805	(29,191)	4,614	(15,134)	(10,520)
1457	KY RIVER CHILD ADVOCACY	37,154	0.003519%	0.002649%	433,496	498,259	379,827	18,864	7,924	26,788	(8,446)	18,342
1458	BLUEGRASS RAPE CRISIS CTR	179,900	0.017043%	0.018700%	2,099,481	2,413,134	1,839,556	91,363	(414,525)	(323,162)	(40,903)	(364,065)
1459	NURSING HOME OMBUDSMAN	66,649	0.006432%	0.006256%	792,341	910,713	694,246	34,480	(65,423)	(30,943)	(15,437)	(46,380)
1465	WESTERN KENTUCKY UNIV	9,676,017	0.941801%	0.968515%	116,017,893	133,350,494	101,654,410	5,048,757	(3,189,658)	1,859,099	(2,260,322)	(401,223)
1480	KASAP	105,400	0.009984%	0.009574%	1,229,902	1,413,644	1,077,635	53,522	(99,874)	(46,352)	(23,962)	(70,314)
1481	KDVA	229,330	0.021712%	0.020028%	2,674,642	3,074,223	2,343,511	116,393	(154,644)	(38,251)	(52,109)	(90,360)
1482	KACAC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	43,737	0.004141%	0.003732%	510,118	586,328	446,964	22,199	(13,092)	9,107	(9,938)	(831)
1484	BUFFALO TR CHILD ADV INC	35,511	0.003358%	0.002696%	413,663	475,462	362,450	18,001	(1,317)	16,684	(8,059)	8,625
1485	CUMBERLAND V C A CENTER	69,721	0.006600%	0.005821%	813,036	934,500	712,379	35,381	(86,769)	(51,388)	(15,840)	(67,228)
1486	LAKE CUMB CHILD ADV CTR	56,821	0.005380%	0.004503%	662,748	761,759	580,697	28,841	27,324	56,165	(12,912)	43,253
1487	B.R.A.S.S.	183,065	0.017331%	0.015474%	2,134,959	2,453,913	1,870,642	92,907	(150,008)	(57,101)	(41,594)	(98,695)
1488	WOMEN AWARE	66,123	0.006268%	0.006596%	772,138	887,492	676,544	33,601	(95,389)	(61,788)	(15,043)	(76,831)
1489	BETHANY HOUSE ABUSE SHELT	130,600	0.012363%	0.011951%	1,522,964	1,750,489	1,334,415	66,275	(146,035)	(79,760)	(29,671)	(109,431)
1490	HOPE HARBOR INC	98,074	0.009282%	0.008551%	1,143,424	1,314,247	1,001,864	49,758	(143,997)	(94,239)	(22,277)	(116,516)
1491	CHILD ADV CTR OF GRN RVR	50,835	0.004813%	0.004183%	592,900	681,477	519,497	25,801	30,883	56,684	(11,551)	45,133
1492	CSG HEADQUARTERS	1,215,345	0.117788%	0.120650%	14,509,982	16,677,714	12,713,588	631,432	(1,497,649)	(866,217)	(282,691)	(1,148,908)
1994	KY HIGHER ED STUD LN CORP	4,743,907	0.460746%	0.470853%	56,758,042	65,237,462	49,731,167	2,469,943	(4,122,057)	(1,652,114)	(1,105,790)	(2,757,904)
3022	LEX FAYETTE CO HLTH DEPT	4,966,297	0.470111%	0.470343%	57,911,690	66,563,461	50,741,990	2,520,146	(243,968)	2,276,178	(1,128,266)	1,147,912
3023	LAKE CUMBERLAND DISTRICT	4,166,829	0.394885%	0.394378%	48,644,805	55,912,141	42,622,382	2,116,879	(59,374)	2,057,505	(947,724)	1,109,781
3024	WEDCO DIST HEALTH DEPT	1,524,276	0.144465%	0.153595%	17,796,249	20,454,936	15,593,002	774,440	(1,237,011)	(462,571)	(346,716)	(809,287)
3025	NORTHERN KY DIST HLTH DEP	3,352,883	0.317695%	0.309806%	39,135,980	44,982,736	34,290,787	1,703,082	(698,437)	1,004,645	(762,468)	242,177
3026	BARREN RVR DIST HLTH DEPT	3,772,669	0.357363%	0.354845%	44,022,572	50,599,365	38,572,400	1,915,733	761,325	2,677,058	(857,671)	1,819,387
3027	GREEN RVR DIST HLTH DEPT	4,640,499	0.439448%	0.436372%	54,134,399	62,221,858	47,432,342	2,355,769	97,314	2,453,083	(1,054,675)	1,398,408
3028	LINCOLN TRL DIST HLTH DEP	3,663,335	0.347182%	0.345663%	42,768,403	49,157,828	37,473,502	1,861,155	645,821	2,506,976	(833,237)	1,673,739
3029	PURCHASE DIST HLTH DEPT	2,365,591	0.223864%	0.225743%	27,577,195	31,697,116	24,163,027	1,200,078	821,533	2,021,611	(537,274)	1,484,337
3030	MERCER CO HEALTH DEPT	492,374	0.046665%	0.046096%	5,748,534	6,607,341	5,036,842	250,159	91,563	341,722	(111,996)	229,726
3031	CUMBERLAND VLY DIST HEALT	4,750,292	0.450243%	0.450774%	55,464,206	63,750,332	48,597,513	2,413,639	2,717,192	5,130,831	(1,080,583)	4,050,248
3033	KY RIVER DIST HEALTH DEPT	3,785,407	0.358628%	0.358402%	44,178,404	50,778,478	38,708,939	1,922,514	1,607,654	3,530,168	(860,707)	2,669,461
3034	BOURBON CO HEALTH CENTER	447,884	0.042442%	0.042076%	5,228,314	6,009,403	4,581,028	227,521	119,386	346,907	(101,861)	245,046
3035	CLARK CO HEALTH DEPT	948,689	0.089360%	0.087862%	11,008,014	12,652,567	9,645,178	479,036	(46,024)	433,012	(214,464)	218,548
3036	GATEWAY DIST HEALTH DEPT	1,686,015	0.159774%	0.157958%	19,682,123	22,622,552	17,245,397	856,508	81,779	938,287	(383,458)	554,829
3037	BOYLE CO HEALTH DEPT	365,626	0.034652%	0.034401%	4,268,685	4,906,409	3,740,205	185,761	(2,625)	183,136	(83,165)	99,971
3038	PIKE CO HEALTH DEPT	1,367,363	0.129200%	0.128817%	15,915,795	18,293,550	13,945,356	692,608	42,190	734,798	(310,080)	424,718
3039	FLOYD CO HEALTH CENTER	697,762	0.065930%	0.066615%	8,121,737	9,335,091	7,116,233	353,434	(79,160)	274,274	(158,232)	116,042
3040	MARTIN CO HEALTH DEPT	294,042	0.027863%	0.028002%	3,432,367	3,945,149	3,007,426	149,366	(77,321)	72,045	(66,871)	5,174
3042	BUFFALO TRACE HEALTH DEPT	598,888	0.056761%	0.056801%	6,992,233	8,036,844	6,126,566	304,281	7,796	312,077	(136,226)	175,851
3043	LITTLE SANDY DIST HEALTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	1,229,698	0.116268%	0.113978%	14,322,737	16,462,496	12,549,525	623,283	226,159	849,442	(279,043)	570,399
3045	PENNYRILE DIST HLTH DEPT	916,935	0.086889%	0.086416%	10,703,619	12,302,696	9,378,467	465,790	(13,468)	452,322	(208,534)	243,788
3047	BREATHITT CO HEALTH DEPT	1,010,736	0.095618%	0.095943%	11,778,920	13,538,643	10,320,642	512,584	71,538	584,122	(229,483)	354,639
3048	GREENUP CO HLTH DEPT	671,455	0.063630%	0.062079%	7,838,406	9,009,432	6,867,980	341,104	76,789	417,893	(152,712)	265,181
3049	WHITLEY CO HEALTH DEPT	1,593,537	0.151023%	0.151413%	18,604,111	21,383,489	16,300,847	809,596	240,916	1,050,512	(362,455)	688,057
3050	LAUREL CO HEALTH DEPT	809,339	0.076703%	0.077011%	9,448,833	10,860,450	8,279,029	411,185	(121,741)	289,444	(184,087)	105,357
3051	KNOX CO HEALTH DEPT	1,543,262	0.146261%	0.148049%	18,017,493	20,709,233	15,786,855	784,068	84,262	868,330	(351,026)	517,304
3052	MONROE CO HEALTH DEPT	191,365	0.018137%	0.017937%	2,234,248	2,568,035	1,957,639	97,228	1,957,639	102,555	(43,529)	59,026
3053	BULLITT CO HEALTH DEPT	796,558	0.075484%	0.075720%	9,298,668	10,687,851	8,147,455	404,651	(201,293)	203,358	(181,162)	22,196
3054	THREE RIVERS DIST HLTH	1,321,895	0.125266%	0.123172%	15,431,176	17,736,531	13,520,735	671,519	228,214	899,733	(300,638)	599,095
3055	ESTILL CO HEALTH DEPT	304,100	0.028822%	0.028866%	3,550,503	4,080,934	3,110,937	154,507	6,105	160,612	(69,173)	91,439
3056	OLDHAM CO HEALTH DEPT	611,071	0.057908%	0.057626%	7,133,528	8,199,248	6,250,369	310,430	(156,272)	154,158	(138,979)	15,179
3057	LEWIS CO HEALTH DEPT	208,951	0.019796%	0.019132%	2,438,615	2,802,934	2,136,705	106,121	(96,304)	9,817	(47,510)	(37,693)
3058	FLEMING CO HEALTH DEP	251,722	0.023859%	0.023761%	2,939,125	3,378,218	2,575,250	127,902	(21,168)	106,734	(57,262)	49,472



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

Participating Employer Code	Participating Employer Name	FYE 2023 Contributions	2023 Proportionate Share	2022 Proportionate Share	Net Pension Liability as of June 30, 2023			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	537,985	0.050857%	0.050561%	6,264,935	7,200,891	5,489,311	272,632	112,151	384,783	(122,057)	262,726
3060	POWELL CO HEALTH DEPT	243,924	0.023116%	0.023564%	2,847,597	3,273,016	2,495,053	123,919	38,207	162,126	(55,478)	106,648
3061	ANDERSON CO HEALTH DEPT	298,865	0.028316%	0.028386%	3,488,171	4,009,289	3,056,321	151,795	46,303	198,098	(67,958)	130,140
3062	MADISON CO HEALTH DEP	2,887,967	0.273711%	0.276857%	33,717,711	38,754,999	29,543,322	1,467,295	(420,580)	1,046,715	(656,906)	389,809
3064	JOHNSON CO HEALTH DEPT	878,006	0.083210%	0.083575%	10,250,413	11,781,783	8,981,370	446,068	(131,090)	314,978	(199,704)	115,274
3065	MAGOFFIN CO HEALTH DEPT	364,233	0.034520%	0.034635%	4,252,425	4,887,719	3,725,957	185,053	525	185,578	(82,848)	102,730
3066	ALLEN CO HEALTH DEPT	459,154	0.043507%	0.043457%	5,359,509	6,160,197	4,695,980	233,230	(201,787)	31,443	(104,417)	(72,974)
3067	FRANKLIN CO HEALTH DEPT	1,312,889	0.124264%	0.124341%	15,307,743	17,594,657	13,412,583	666,148	(454,436)	211,712	(298,234)	(86,522)
3068	LINCOLN CO HEALTH DEPT	284,714	0.026980%	0.027167%	3,323,593	3,820,124	2,912,118	144,633	(52,163)	92,470	(64,752)	27,718
3069	WOODFORD CO HEALTH DEPT	351,469	0.033301%	0.031985%	4,102,259	4,715,120	3,594,383	178,518	157,143	335,661	(79,922)	255,739
3072	MUHLBERG CO.HEALTH DEPT	470,301	0.044563%	0.044267%	5,489,594	6,309,717	4,809,960	238,891	11,222	250,113	(106,951)	143,162
3073	MARSHALL CO HEALTH DEPT	873,408	0.082009%	0.080843%	10,102,465	11,611,732	8,851,739	439,629	41,349	480,978	(196,822)	284,156
3074	CHRISTIAN CO HEALTH DEPT	766,168	0.072605%	0.073118%	8,944,012	10,280,211	7,836,707	389,217	(315,585)	73,632	(174,252)	(100,620)
3075	HOPKINS CO HEALTH DEPT	1,014,134	0.096105%	0.096116%	11,838,913	13,607,598	10,373,207	515,195	(192,076)	323,119	(230,652)	92,467
3076	TODD CO HEALTH DEPT	312,725	0.029626%	0.029357%	3,649,546	4,194,773	3,197,718	158,817	342,749	501,566	(71,102)	430,464
3077	BRACKEN CO HEALTH DEPT	149,337	0.014148%	0.014177%	1,742,853	2,003,229	1,527,081	75,844	(105,341)	(29,497)	(33,955)	(63,452)
3078	MONTGOMERY CO HEALTH DEPT	686,498	0.065044%	0.061690%	8,012,593	9,209,641	7,020,601	348,684	(83,963)	264,721	(156,106)	108,615
3079	GARRARD COUNTY HEALTH DPT	223,649	0.021190%	0.021336%	2,610,338	3,000,312	2,287,168	113,594	(45,632)	67,962	(50,856)	17,106
3080	BRECKINRIDGE CO HEALTH BD	414,420	0.039273%	0.039353%	4,837,934	5,560,701	4,238,978	210,533	(2,377)	208,156	(94,255)	113,901
3081	ASHLAND BOYD CO HEALTH DP	961,065	0.091085%	0.091794%	11,220,512	12,896,811	9,831,368	488,284	45,572	533,856	(218,604)	315,252
3082	LAWRENCE CO HEALTH DEPT	252,566	0.023920%	0.023429%	2,946,639	3,386,855	2,581,834	128,229	(210,527)	(82,298)	(57,408)	(139,706)
3083	GRAVES CO HEALTH CENTER	405,507	0.038412%	0.038361%	4,731,869	5,438,791	4,146,045	205,917	(290,554)	(84,637)	(92,189)	(176,826)
3084	CALLOWAY CO HEALTH DEPT	265,182	0.025122%	0.024688%	3,094,711	3,557,048	2,711,573	134,673	(102,520)	32,153	(60,293)	(28,140)
3085	BELL CO HEALTH DEPT	600,415	0.056900%	0.058045%	7,009,356	8,056,525	6,141,569	305,026	(168,984)	136,042	(136,560)	(518)
3086	GRAYSON COUNTY HEALTH DEPT	286,738	0.027166%	0.025596%	3,346,505	3,846,460	2,932,195	145,630	20,972	166,602	(65,198)	101,404
3087	HARLAN CO HEALTH DEPT	414,336	0.039262%	0.039473%	4,836,579	5,559,144	4,237,791	210,474	(162,278)	48,196	(94,229)	(46,033)
3088	CARTER CO HEALTH DEPT	324,915	0.030791%	0.030625%	3,793,059	4,359,727	3,323,463	165,063	88,329	253,392	(73,898)	179,494
3801	KENTUCKY STATE UNIVERSITY	2,380,791	0.232269%	0.239538%	28,612,584	32,887,187	25,070,231	1,245,135	(1,519,415)	(274,280)	(557,446)	(831,726)
5470	KCTS	8,776,443	0.853037%	0.880137%	105,083,299	120,782,316	92,073,563	4,572,915	(6,308,073)	(1,735,158)	(2,047,289)	(3,782,447)
7403	ASST OF COMMONWEALTH ATTY	377,846	0.036591%	0.036566%	4,507,545	5,180,954	3,949,493	196,155	(302,265)	(106,110)	(87,818)	(193,928)
7407	KENTUCKY HOUSING CORP	-	0.000000%	0.000000%	-	-	-	-	(6,336,326)	(6,336,326)	-	(6,336,326)
7408	FRANKLIN CO COUNCIL AGING	128,923	0.012536%	0.012294%	1,544,276	1,774,984	1,353,088	67,202	96,119	163,321	(30,086)	133,235
7409	MUN ELEC POW ASSOC OF KY	94,368	0.009182%	0.009331%	1,131,106	1,300,088	991,070	49,222	(21,151)	28,071	(22,037)	6,034
7410	COMMONWEALTH CREDIT UNION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	68,033	0.006642%	0.006736%	818,210	940,447	716,912	35,606	(81,015)	(45,409)	(15,941)	(61,350)
7416	KY OFFICE OF BAR ADMISSIO	-	0.000000%	0.000361%	-	-	-	-	(206,353)	(206,353)	-	(206,353)
7417	KY ASSOC OF REGIONAL PROG	99,299	0.009411%	0.009565%	1,159,315	1,332,512	1,015,787	50,450	(7,173)	43,277	(22,586)	20,691
7716	MASTER COMMISSIONER BULLITT COUNTY	11,437	0.001082%	0.000797%	133,289	153,201	116,787	5,800	(3,018)	2,782	(2,597)	185
7718	MASTER COMM BOONE CO	11,898	0.001125%	0.001353%	138,586	159,290	121,428	6,031	(54,494)	(48,463)	(2,700)	(51,163)
7719	MASTER COMM BOURBON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	5,530	0.000523%	0.000522%	64,427	74,052	56,451	2,804	(64,667)	(61,863)	(1,255)	(63,118)
7724	MASTER COMM CHRISTIAN CO	3,310	0.000313%	0.000301%	38,558	44,318	33,784	1,678	(18,067)	(16,389)	(751)	(17,140)
7725	MASTER COMM CLARK CO	1,707	0.000162%	0.000168%	19,956	22,938	17,486	868	(11,235)	(10,367)	(389)	(10,756)
7727	MASTER COMM CLINTON/CUMBE	2,721	0.000257%	0.000384%	31,659	36,389	27,740	1,378	(16,188)	(14,810)	(617)	(15,427)
7730	MASTER COMM DAVIESS CO	8,622	0.000814%	0.000751%	100,274	115,255	87,860	4,364	(55,889)	(51,525)	(1,954)	(53,479)
7734	MASTER COMM FAYETTE CO	12,145	0.001149%	0.001445%	141,542	162,688	124,019	6,159	(135,625)	(129,466)	(2,758)	(132,224)
7740	MASTER COMM GARRARD CO	-	0.000000%	0.000000%	-	-	-	-	(7,590)	(7,590)	-	(7,590)
7741	MASTER COMM GRANT CO	4,310	0.000408%	0.000495%	50,260	57,769	44,038	2,187	(24,609)	(22,422)	(979)	(23,401)
7743	MASTER COMM GRAYSON CO	5,692	0.000538%	0.000339%	66,275	76,176	58,070	2,884	23,023	25,907	(1,291)	24,616
7747	MASTER COMM HARDIN CO	13,493	0.001276%	0.001249%	157,187	180,670	137,727	6,840	(83,530)	(76,690)	(3,062)	(79,752)
7750	MASTER COMMISSIONER HART COUNTY	-	0.000000%	0.000300%	-	-	-	-	(36,345)	(36,345)	-	(36,345)
7751	MASTER COMM HENDERSON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	4,661	0.000441%	0.000376%	54,326	62,442	47,600	2,364	(16,681)	(14,317)	(1,058)	(15,375)
7753	MASTER COMM HOPKINS CO	-	0.000000%	0.000000%	-	-	-	-	(56,193)	(56,193)	-	(56,193)
7756	MASTER COMM JEFF CIRCUIT	30,879	0.002921%	0.003062%	359,830	413,587	315,282	15,659	(221,562)	(205,903)	(7,010)	(212,913)
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	5,055	0.000478%	0.000297%	58,884	67,680	51,593	2,562	(31,153)	(28,591)	(1,147)	(29,738)
7759	MASTER COMM KENTON CO	14,234	0.001346%	0.001395%	165,810	190,581	145,282	7,216	(111,404)	(104,188)	(3,230)	(107,418)
7763	MASTER COMM LAUREL CO	4,928	0.000466%	0.000465%	57,405	65,981	50,298	2,498	(32,472)	(29,974)	(1,118)	(31,092)
7773	MASTER COMM MCCracken CO	9,900	0.000936%	0.000848%	115,303	132,529	101,028	5,018	(56,926)	(51,908)	(2,246)	(54,154)
7776	MASTER COMM MADISON CO	8,175	0.000773%	0.000753%	95,224	109,450	83,435	4,144	(48,288)	(44,144)	(1,855)	(45,999)
7781	MASTER COMM MASON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	3,872	0.000366%	0.000289%	45,087	51,822	39,505	1,962	(33,458)	(31,496)	(878)	(32,374)
7790	MASTER COMM NELSON CO	4,310	0.000408%	0.000534%	50,260	57,769	44,038	2,187	(50,768)	(48,581)	(979)	(49,560)
7792	MASTER COMM OHIO COUNTY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	5,533	0.000523%	0.000555%	64,427	74,052	56,451	2,804	(19,933)	(17,129)	(1,255)	(18,384)
7794	MASTER COMM OWEN CO	3,786	0.000358%	0.000183%	44,101	50,690	38,641	1,919	(7,977)	(6,058)	(859)	(6,917)
7798	MASTER COMM PIKE CO	7,341	0.000694%	0.000743%	85,492	98,264	74,908	3,720	(50,763)	(47,043)	(1,666)	(48,709)
7799	MASTER COMM FOR FLEMING	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	8,456	0.000800%	0.000682%	98,550	113,273	86,349	4,289	(33,374)	(29,085)	(1,920)	(31,005)



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

Participating Employer Code	Participating Employer Name	FYE 2023 Contributions	2023 Proportionate Share	2022 Proportionate Share	Net Pension Liability as of June 30, 2023			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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
7807	MASTER COMM SIMPSON CO	3,127	0.000296%	0.000357%	36,463	41,911	31,949	1,587	(17,841)	(16,254)	(710)	(16,964)
7814	MASTER COMM WARREN CO	9,618	0.000910%	0.001027%	112,100	128,848	98,222	4,878	(80,664)	(75,786)	(2,184)	(77,970)
7817	LOGAN CO MASTER COM	-	0.000000%	0.000000%	-	-	-	-	(17,268)	(17,268)	-	(17,268)
7819	MASTER COMM FLOYD CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	2,514	0.000238%	0.000230%	29,319	33,699	25,689	1,276	(13,511)	(12,235)	(571)	(12,806)
7821	MASTER COMM MUHLENBERG CO	6,167	0.000583%	0.000588%	71,818	82,548	62,927	3,125	(11,269)	(8,144)	(1,399)	(9,543)
8024	SEVEN CO SERVICES INC	-	0.724076%	0.734241%	89,196,945	102,522,606	78,154,004	3,881,588	(2,844,254)	1,037,334	(1,737,782)	(700,448)
8201	KY RIVER COMM CARE INC	-	0.125305%	0.127064%	15,435,981	17,742,053	13,524,944	671,728	154,052	825,780	(300,732)	525,048
8202	NORTHERN KY REG MHMR BD	2,849,579	0.270118%	0.273867%	33,275,099	38,246,263	29,155,507	1,448,034	1,713,674	3,161,708	(648,283)	2,513,425
8204	COMMUNICARE INC	3,872,136	0.366928%	0.360361%	45,200,858	51,953,683	39,604,810	1,967,008	578,807	2,545,815	(880,627)	1,665,188
8205	ADANTA/BEHAVIORAL HLTH SR	4,729,703	0.448282%	0.451312%	55,222,635	63,472,672	48,385,851	2,403,126	515,141	2,918,267	(1,075,877)	1,842,390
8208	CUMBERLAND RIVER MHMR	6,321,337	0.598895%	0.540801%	73,776,240	84,798,110	64,642,444	3,210,525	2,203,491	5,414,016	(1,437,348)	3,976,668
8209	WESTERN KY REG MHMR ADV	2,291,954	0.217141%	0.192305%	26,749,007	30,745,200	23,437,372	1,164,038	1,086,161	2,250,199	(521,138)	1,729,061
8210	NEW VISTA OF THE BLUEGRASS, INC.	12,566,685	1.115548%	1.143931%	137,421,312	157,951,496	120,407,999	5,980,170	(8,227,971)	(2,247,801)	(2,677,315)	(4,925,116)
8211	PENNYROYAL REG MHMR BD	-	0.000000%	0.000000%	-	-	-	-	(1,952,318)	(1,952,318)	-	(1,952,318)
8213	GREEN RVR REG MHMR BD	2,404,574	0.226665%	0.158362%	27,922,242	32,093,712	24,465,356	1,215,094	4,301,321	5,516,415	(543,996)	4,972,419
8216	COMPREHEND INC REG MHMR B	1,770,556	0.167771%	0.170648%	20,667,251	23,754,855	18,108,562	899,378	(1,525,456)	(626,078)	(402,650)	(1,028,728)
8220	LIFESKILLS INC	7,855,571	0.744349%	0.721769%	91,694,321	105,393,079	80,342,194	3,990,267	1,429,387	5,419,654	(1,786,438)	3,633,216
8221	MOUNTAIN COMP CARE CENTER	2,696,678	0.255493%	0.257928%	31,473,485	36,175,496	27,576,941	1,369,633	(1,017,431)	352,202	(613,183)	(260,981)
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	108,783	0.010272%	0.010902%	1,265,380	1,454,422	1,108,721	55,066	(655,965)	(600,899)	(24,653)	(625,552)
10010	LEGS LEGISLATIVE RES COMM	18,363,020	1.791719%	1.795013%	220,716,971	253,691,188	193,391,320	9,604,952	2,354,450	11,959,402	(4,300,126)	7,659,276
20020	JUDL JUDICIAL RET SYSTEM	15,161	0.001434%	0.001313%	176,651	203,041	154,780	7,687	(53,097)	(45,410)	(3,442)	(48,852)
20025	JUDL ADM OFF OF THE COURT	28,494,126	2.756772%	2.705522%	339,599,215	390,333,955	297,555,463	14,778,357	(8,672,928)	6,105,429	(6,616,253)	(510,824)
31030	UNIFIED PROSECUTORIAL SYS	40,404,081	3.938855%	3.973074%	485,216,791	557,706,205	425,144,997	21,115,205	(2,221,143)	18,894,062	(9,453,252)	9,440,810
31035	DEPT OF AGRICULTURE	7,138,585	0.695918%	0.752680%	85,728,238	98,535,688	75,114,737	3,730,640	(351,345)	3,379,295	(1,670,203)	1,709,092
31040	ATTORNEY GENERALS OFFICE	6,728,665	0.655955%	0.660174%	80,805,305	92,877,289	70,801,283	3,516,409	4,572,087	8,088,496	(1,574,292)	6,514,204
31045	AUDITOR OF PUBLIC ACCOUNT	5,758,705	0.530130%	0.520616%	65,305,267	75,061,608	57,220,212	2,841,893	(757,648)	2,084,245	(1,272,312)	811,933
31066	REGISTRY OF ELECTION	437,691	0.042669%	0.048854%	5,256,278	6,041,544	4,605,529	228,738	(492,862)	(264,124)	(102,406)	(366,530)
31070	GOVERNORS OFFICE	1,289,280	0.125688%	0.123609%	15,483,161	17,796,283	13,566,284	673,782	(695,461)	(21,679)	(301,651)	(323,330)
31074	DEPT OF VETERANS AFFAIRS	15,306,974	1.492156%	1.705195%	183,814,623	211,275,779	161,057,632	7,999,071	(32,580,124)	(24,581,053)	(3,581,174)	(28,162,227)
31076	MILITARY AFFAIRS COMM	47,080	0.004590%	0.004925%	565,430	649,902	495,427	24,606	(38,508)	(13,902)	(11,016)	(24,918)
31082	KY INFRASTRUCTURE	592,197	0.057731%	0.054074%	7,111,724	8,174,187	6,231,264	309,481	646,819	956,300	(138,554)	817,746
31085	LT GOVERNORS OFFICE	341,492	0.033291%	0.032279%	4,101,027	4,713,704	3,593,304	178,465	394,114	572,579	(79,898)	492,681
31089	AGRICULTURAL DEVELOP BD	-	0.000000%	0.000000%	-	-	-	-	(3,082,974)	(3,082,974)	-	(3,082,974)
31094	OFF OF HOMELAND SECURITY	693,097	0.067568%	0.064030%	8,323,517	9,567,017	7,293,032	362,215	230,283	592,498	(162,163)	430,335
31095	DEPT MILITARY AFFAIRS	11,520,382	1.122823%	1.221865%	138,317,499	158,981,571	121,193,235	6,019,170	(11,053,370)	(5,034,200)	(2,694,775)	(7,728,975)
31097	OFF OF MINORITY EMPOWMENT	5,117	0.000499%	0.000000%	61,470	70,654	53,860	2,675	33,662	36,337	(1,198)	35,139
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	22,724	0.002215%	0.015056%	272,860	313,624	239,079	11,874	(846,248)	(834,374)	(5,316)	(839,690)
31112	GOV OFF LOCAL DEVELOPMENT	1,688,835	0.164639%	0.164425%	20,281,429	23,311,392	17,770,506	882,588	(142,187)	740,401	(395,134)	345,267
31120	SECRETARY OF STATE	1,219,811	0.118915%	0.119544%	14,648,814	16,837,287	12,835,232	637,473	166,911	804,384	(285,396)	518,988
31125	STATE TREASURERS OFFICE	1,096,161	0.106861%	0.109824%	13,163,915	15,130,550	11,534,169	572,855	(299,528)	273,327	(256,466)	16,861
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	87,044	0.008486%	0.009640%	1,045,367	1,201,541	915,946	45,491	(16,149)	29,342	(20,366)	8,976
31137	KY COMM NETWORK AUTH	567,392	0.055313%	0.062624%	6,813,857	7,831,820	5,970,274	296,519	(1,262,393)	(965,874)	(132,751)	(1,098,625)
31150	BOARD OF ACCOUNTANCY	145,901	0.014223%	0.015265%	1,752,093	2,013,848	1,535,176	76,246	(114,073)	(37,827)	(34,135)	(71,962)
31155	BOARD OF AUCTIONEERS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	75,198	0.007331%	0.008506%	903,086	1,038,003	791,280	39,300	(193,375)	(154,075)	(17,594)	(171,669)
31170	BOARD OF CHIROPRACTIC EXM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31179	Off of the KY Brd of Emergency Med Svcs	249,543	0.024327%	0.000000%	2,996,777	3,444,483	2,625,764	130,411	1,641,110	1,771,521	(58,385)	1,713,136
31180	BOARD OF DENTISTRY	177,770	0.017330%	0.020161%	2,134,835	2,453,771	1,870,534	92,902	(108,212)	(15,310)	(41,592)	(56,902)
31185	BOARD OF ELECTIONS	363,268	0.035414%	0.034483%	4,362,554	5,014,302	3,822,452	189,845	(46,678)	143,167	(84,994)	58,173
31190	BRD OF EMBALMERS/FUN DIR	142,619	0.013898%	0.004943%	1,712,057	1,967,831	1,500,097	74,504	127,863	202,367	(33,355)	169,012
31200	BOARD OF EXM ARCHITECTS	106,904	0.010422%	0.011184%	1,283,858	1,475,661	1,124,911	55,870	(47,975)	7,895	(25,013)	(17,118)
31205	KY LANDSCAPE ARCH REG BD	17,953	0.001750%	0.001911%	215,578	247,784	188,888	9,381	(5,985)	3,396	(4,200)	(804)
31215	BD EXAMINERS OF SOCIAL WK	75,158	0.007327%	0.005071%	902,593	1,037,437	790,848	39,278	2,924	42,202	(17,585)	24,617
31225	BD OF HAIRDRESSERS/CSMTG	499,493	0.048694%	0.050927%	5,998,481	6,894,630	5,255,845	261,036	370,057	631,093	(116,866)	514,227
31245	BD OF MEDICAL LICENSURE	582,246	0.056761%	0.053448%	6,992,233	8,036,844	6,126,566	304,281	320,650	624,931	(136,226)	488,705
31250	BOARD OF NURSING	2,197,028	0.214181%	0.220503%	26,384,373	30,326,090	23,117,881	1,148,170	246,238	1,394,408	(514,034)	880,374
31260	BOARD OF OPTOMETRIC EXM	59,365	0.005787%	0.006202%	712,885	819,387	624,627	31,023	18,669	49,692	(13,889)	35,803
31263	KY RESPIRATORY CARE BD	77,104	0.007517%	0.007342%	925,999	1,064,339	811,356	40,297	38,078	78,375	(18,041)	60,334
31268	PERSONNEL BOARD	245,444	0.023928%	0.025832%	2,947,625	3,387,988	2,582,697	128,272	(66,053)	62,219	(57,427)	4,792
31270	KY BOARD OF PHARMACY	789,594	0.076975%	0.081553%	9,482,340	10,898,963	8,308,388	412,643	(153,165)	259,478	(184,740)	74,738
31275	BD OF PHYSICAL THERAPY	124,684	0.012155%	0.012025%	1,497,341	1,721,038	1,311,964	65,160	142,002	207,162	(29,172)	177,990
31284	BOARD OF REAL ESTATE APPR	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	359,751	0.035068%	0.035326%	4,319,931	4,965,311	3,785,106	187,991	(273,593)	(85,602)	(84,163)	(169,765)
31345	SCHOOL FAC CONSTR COMM	101,022	0.009848%	0.010569%	1,213,148	1,394,388	1,062,956	52,793	(48,750)	4,043	(23,635)	(19,592)
31354	EXECUTIVE BRANCH ETH COMM	189,566	0.018480%	0.024638%	2,276,501	2,616,601	1,994,661	99,067	(548,691)	(449,624)	(44,352)	(493,976)



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

Participating Employer Code	Participating Employer Name	FYE 2023 Contributions	2023 Proportionate Share	2022 Proportionate Share	Net Pension Liability as of June 30, 2023			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					5.25%	Less 1.00% 4.25%	Plus 1.00% 6.25%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
31370	COMMISSION ON HUMAN RIGHT	648,097	0.063181%	0.067354%	7,783,095	8,945,858	6,819,516	338,697	(215,228)	123,469	(151,634)	(28,165)
31395	COMMISSION- REAL ESTATE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	1,476,184	0.143909%	0.157048%	17,727,757	20,376,211	15,532,989	771,460	(1,604,688)	(833,228)	(345,382)	(1,178,610)
31765	OFFICE OF STATE BUD DIREC	860,182	0.083856%	0.096042%	10,329,992	11,873,250	9,051,097	449,531	(785,877)	(336,346)	(201,254)	(537,600)
35605	TRAN OFF OF THE SECRETARY	2,550,667	0.248656%	0.263620%	30,631,254	35,207,438	26,838,981	1,332,982	(110,831)	1,222,151	(596,774)	625,377
35607	TRAN OFFICE OF LEGAL SVC	1,483,922	0.144663%	0.146435%	17,820,640	20,482,971	15,614,373	775,502	259,352	1,034,854	(347,191)	687,663
35609	DIVISION OF FACILITY MANA	1,017,210	0.099164%	0.091015%	12,215,742	14,040,725	10,703,384	531,593	(530,933)	660	(237,994)	(237,334)
35615	TRAN DEPT OF AVIATION	870,937	0.084905%	0.078570%	10,459,215	12,021,779	9,164,322	455,154	592,117	1,047,271	(203,772)	843,499
35616	TRAN OFFICE OF PERSONNEL	1,111,602	0.108366%	0.106532%	13,349,312	15,343,644	11,696,613	580,923	(106,755)	474,168	(260,078)	214,090
35617	OFFICE OF INFORMAT TECHNO	1,249,264	0.121787%	0.128808%	15,002,608	17,243,937	13,145,225	652,869	(1,189,815)	(536,946)	(292,289)	(829,235)
35618	OFFICE OF AUDITS	1,538,335	0.150050%	0.166606%	18,484,250	21,245,721	16,195,825	804,380	(1,361,593)	(557,213)	(360,120)	(917,333)
35619	DOT PAYROLL DIVISION	523,951	0.051078%	0.053153%	6,292,159	7,232,182	5,513,165	273,816	(481,971)	(208,155)	(122,587)	(330,742)
35625	TRAN DEPT OF HIGHWAYS	128,810,027	12.555317%	12.846562%	1,546,655,206	1,777,719,215	1,355,173,060	67,305,888	(29,013,836)	38,292,052	(30,132,770)	8,159,282
35628	TRAN DEPT OF INTERGOV PRO	449,823	0.043852%	0.053193%	5,402,008	6,209,046	4,733,218	235,079	(24,371)	210,708	(105,245)	105,463
35630	TRAN DEPT OF VEH REGULAT	5,975,247	0.582507%	0.538762%	71,757,447	82,477,717	62,873,585	3,122,673	3,303,875	6,426,548	(1,398,017)	5,028,531
36635	CAB FOR ECONOMIC DEVELOPMENT	3,032,139	0.295593%	0.297943%	36,413,294	41,853,292	31,905,182	1,584,599	126,531	1,711,130	(709,423)	1,001,707
39075	KHEAA DIV OF FINANCIAL AF	314,516	0.030661%	0.042364%	3,777,045	4,341,320	3,309,431	164,366	(1,845,948)	(1,681,582)	(73,586)	(1,755,168)
39079	COMMONWEALTH OF TECHNOL	8,962,506	0.874033%	1.028004%	107,669,739	123,755,159	94,339,791	4,685,470	(19,726,996)	(15,041,526)	(2,097,679)	(17,139,205)
39084	KY RIVER AUTHORITY	242,488	0.023639%	0.028873%	2,912,024	3,347,068	2,551,504	126,723	(379,373)	(252,650)	(56,734)	(309,384)
39103	OFFICE OF PVA'S	20,726,175	2.021111%	2.170836%	248,975,145	286,171,018	218,151,018	10,834,665	(9,406,485)	1,428,180	(4,850,666)	(3,422,486)
39130	DEPT OF REVENUE	22,482,776	2.191784%	2.383917%	269,999,886	310,336,770	236,572,811	11,749,599	(19,590,401)	(7,840,802)	(5,260,282)	(13,101,084)
39750	OFFICE OF SECRETARY	4,042,716	0.394111%	0.368138%	48,549,458	55,802,549	42,538,839	2,112,729	2,356,687	4,469,416	(945,866)	3,523,550
39757	FIN OFFICE OF INSP GENERAL	-	0.000000%	0.000384%	-	-	-	-	(753,065)	(753,065)	-	(753,065)
39758	OFF OF THE CONTROLLER	2,842,476	0.277099%	0.265470%	34,135,069	39,234,710	29,909,010	1,485,458	1,375,786	2,861,244	(665,038)	2,196,206
39785	DEPT FACILITIES SUPP SVCS	6,731,740	0.656256%	0.690152%	80,842,385	92,919,908	70,833,771	3,518,022	(3,740,855)	(222,833)	(1,575,014)	(1,797,847)
50235	KY STATE FAIR BOARD	6,560,927	0.639601%	0.572327%	78,790,701	90,561,711	69,036,094	3,428,739	6,324,782	9,753,521	(1,535,042)	8,218,479
50410	COMM KY HERITAGE COUNCIL	591,921	0.057705%	0.058038%	7,108,521	8,170,506	6,228,458	309,342	(582,711)	(273,369)	(138,492)	(411,861)
50529	KY ARTS COUNCIL	380,416	0.037086%	0.040478%	4,568,523	5,251,042	4,002,921	198,809	(85,284)	113,525	(89,006)	24,519
50550	KY HISTORICAL SOCIETY	1,150,600	0.112168%	0.114157%	13,817,670	15,881,973	12,106,986	601,304	(388,728)	212,576	(269,203)	(56,627)
50660	DEPT OF FISH & WILDLIFE	10,332,387	1.007249%	1.064180%	124,080,254	142,617,339	108,718,618	5,399,607	(3,225,121)	2,174,486	(2,417,398)	(242,912)
50665	COMM KY HORSE PARK	1,548,510	0.150959%	0.161478%	18,596,227	21,374,428	16,293,939	809,253	(791,078)	18,175	(362,302)	(344,127)
50670	DEPT OF PARKS	15,236,208	1.485512%	1.509043%	182,996,667	210,335,049	160,340,504	7,963,454	(4,363,036)	3,600,418	(3,565,229)	35,189
50850	COMM OFFICE OF SECRETARY	871,581	0.084968%	0.095875%	10,466,976	12,030,699	9,171,122	455,492	(1,080,221)	(624,729)	(203,923)	(828,652)
50852	KY ARTISANS CTR AT BERA	455,573	0.044412%	0.037058%	5,470,993	6,288,337	4,793,662	238,081	460,565	698,646	(106,589)	592,057
50860	DEPT OF TOURISM	752,737	0.073382%	0.087809%	9,039,227	10,390,227	7,920,573	393,382	(589,068)	(195,686)	(176,117)	(371,803)
51106	DEPT OF WORKPLACE STANDARDS	2,969,190	0.289457%	0.000000%	35,657,417	40,984,490	31,242,885	1,551,706	19,526,887	21,078,593	(694,697)	20,383,896
51107	DEPARTMENT OF WORKERS' CLAIMS	4,981,874	0.485667%	0.000000%	59,827,991	68,766,050	52,421,045	2,603,538	32,763,294	35,366,832	(1,165,601)	34,201,231
51113	KY OSH REVIEW COMMISSION	143,321	0.013972%	0.000000%	1,721,173	1,978,309	1,508,084	74,900	942,556	1,017,456	(33,533)	983,923
51114	WORKERS' COMP FUNDING COMMISSION	560,439	0.054635%	0.000000%	6,730,336	7,735,821	5,897,094	292,884	3,685,702	3,978,586	(131,124)	3,847,462
51142	OFFICE OF UNEMPLOYMENT INSURANCE	7,591,668	0.740088%	0.000000%	91,169,420	104,789,760	79,882,278	3,967,424	49,926,636	53,894,060	(1,776,211)	52,117,849
51183	EDUC PROF STANDARDS BD	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	381,048	0.037147%	0.040460%	4,576,037	5,259,679	4,009,506	199,136	(246,693)	(47,557)	(89,153)	(136,710)
51407	KY ENVIRONMENTAL EDUC COU	69,846	0.006809%	0.007195%	838,782	964,093	734,938	36,501	(16,637)	19,864	(16,342)	3,522
51507	OFFICE OF THE SECRETARY	5,325,599	0.519176%	0.000000%	63,955,874	73,510,621	56,037,879	2,783,171	35,023,823	37,806,994	(1,246,022)	36,560,972
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	422,572	0.041195%	0.000000%	5,074,700	5,832,839	4,446,431	220,836	2,779,033	2,999,869	(98,868)	2,901,001
51509	OFFICE OR EDUCATIONAL PROGRAMS	26,608	0.002594%	0.000000%	319,548	367,287	279,986	13,906	174,992	188,898	(6,226)	182,672
51512	KY WORKFORCE INNOVATION BOARD	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	94,922	0.009236%	0.030514%	1,137,758	1,307,734	996,899	49,512	(20,096,729)	(20,047,217)	(22,166)	(20,069,383)
51531	DEPT WORKFORCE INVESTMENT	11,478,937	1.118767%	0.581047%	137,817,852	158,407,278	120,755,446	5,997,427	25,010,080	31,007,507	(2,685,041)	28,322,466
51532	KY COMM ON PROPRIETARY ED	77,094	0.007516%	0.008065%	925,876	1,064,198	811,248	40,291	(42,351)	(2,060)	(18,038)	(20,098)
51540	EDUC DEPT OF EDUCATION	8,650,522	0.849852%	0.926414%	104,690,947	120,331,349	91,729,786	4,555,841	1,697,272	6,253,113	(2,039,645)	4,213,468
51545	KY EDUCATIONAL TV AUTHOR	4,640,028	0.452781%	0.480125%	55,776,855	64,109,690	48,871,455	2,427,244	(252,394)	2,174,850	(1,086,674)	1,088,176
51555	KY DEPT LIBRARY & ARCHIVE	1,571,723	0.153222%	0.168813%	18,875,000	21,694,848	16,538,199	821,384	(1,208,419)	(387,035)	(367,733)	(754,768)
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	16,870,723	1.644672%	1.575618%	202,602,653	232,870,664	177,519,627	8,816,670	5,940,787	14,757,457	(3,947,213)	10,810,244
53723	OFFICE INSPECTOR GENERAL	5,726,858	0.558293%	0.629390%	68,774,590	79,049,234	60,260,019	2,992,867	(8,323,293)	(5,330,426)	(1,339,903)	(6,670,329)
53724	OFFICE OF HEALTH POLICY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	7,000,956	0.682499%	0.564535%	84,075,188	96,635,679	73,666,341	3,658,704	8,888,134	12,546,838	(1,637,998)	10,908,840
53727	DEPT FOR INCOME SUPPORT	14,884,301	1.451021%	1.331074%	178,747,315	205,451,436	156,617,676	7,778,556	13,769,130	21,547,686	(3,482,450)	18,065,236
53728	DEPT FOR PUBLIC HEALTH	15,183,720	1.480099%	1.378751%	182,329,354	209,568,617	159,756,245	7,934,436	9,483,308	17,417,744	(3,552,238)	13,865,506
53729	OFF HUMAN RESOURCE MANAGE	11,239,861	1.095736%	1.131757%	134,980,726	155,146,297	118,269,568	5,873,963	(3,066,540)	2,807,423	(2,629,766)	177,657
53730	SERVE KY	631,778	0.061590%	0.058559%	7,587,104	8,720,586	6,647,790	330,168	51,455	381,623	(147,816)	233,807
53736	H&FS DEPT FOR COMM BASE S	141,520,398	13.788365%	12.610912%	1,698,551,032	1,952,307,642	1,488,263,567	73,915,935	81,190,551	155,106,486	(33,092,076)	122,014,410
53739	HEALTH DATA AND ANALYTICS	24,872	0.002420%	0.070204%	298,113	342,650	261,206	12,973	(5,269,154)	(5,256,181)	(5,808)	(5,261,989)
53746	DEPT FOR MEDICAID SERVICE	6,241,816	0.608494%	0.463136%	74,958,714	86,157,241	65,678,523	3,261,982	8,253,117	11,515,099	(1,460,386)	10,054,713
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,884,744	0.378711%	0.374701%	46,652,374	53,622,049	40,876,622	2,030,174	(2,477,916)	(447,742)	(908,906)	(1,356,648)
54500	J&PS OFF OF SECRETARY	6,302,240	0.614384%	0.555113%	75,684,287	86,991,212	66,314,267	3,293,557	5,200,634	8,494,191	(1,474,522)	7,019,669
54515	DEPT OF PUBLIC ADVOCACY	20,982,340	2.045496%	1.999889%	251,979,067	289,623,713	220,783,042	10,965,386	350,244	11,315,630	(4,909,190)	6,406,440



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

Participating Employer Code	Participating Employer Name	FYE 2023 Contributions	2023 Proportionate Share	2022 Proportionate Share	Net Pension Liability as of June 30, 2023			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)
54520	J&PS DEPT OF KY STATE POL	24,487,903	2.387184%	2.520898%	294,070,678	338,003,641	257,663,543	12,797,089	(2,959,972)	9,837,117	(5,729,242)	4,107,875
54523	J&PS OF JUVENILE JUSTICE	20,762,597	2.024074%	1.958312%	249,340,149	286,590,552	218,470,833	10,850,548	2,322,270	13,172,818	(4,857,778)	8,315,040
54525	DEPT OF CRIMINAL JUST TRN	5,360,186	0.522547%	0.567727%	64,371,138	73,987,924	56,401,732	2,801,242	(2,680,996)	120,246	(1,254,113)	(1,133,867)
54527	J&PS DEPT OF CORRECTIONS	12,051,722	1.170811%	1.199698%	144,229,010	165,776,237	126,372,877	6,276,421	1,721,723	7,998,144	(2,809,946)	5,188,198
55790	OFFICE OF THE SECRETARY	3,359,497	0.327507%	0.360459%	40,344,693	46,372,026	35,349,857	1,755,682	(2,748,362)	(992,680)	(786,017)	(1,778,697)
55793	DEPT PERSONNEL ADMIN	1,323,180	0.128950%	0.142887%	15,884,998	18,258,152	13,918,372	691,268	(662,716)	28,552	(309,480)	(280,928)
55794	DEPT FOR EMPLOYEE INS	1,695,815	0.165320%	0.182113%	20,365,319	23,407,815	17,844,011	886,239	(924,289)	(38,050)	(396,768)	(434,818)
56102	OFFICE OF THE SECRETARY	148,262	0.014426%	0.398478%	1,777,100	2,042,591	1,557,087	77,334	(21,909,328)	(21,831,994)	(34,622)	(21,866,616)
56106	DEPT OF WRKPLACE STANDARD	504,077	0.035940%	0.355451%	4,427,350	5,088,779	3,879,227	192,665	(21,820,986)	(21,628,321)	(86,256)	(21,714,577)
56107	DEPT OF WORKERS CLAIMS	187,189	0.018214%	0.451566%	2,243,733	2,578,937	1,965,950	97,641	(32,170,566)	(32,072,925)	(43,714)	(32,116,639)
56113	KY OSH REVIEW COMMISSION	5,781	0.000562%	0.015322%	69,231	79,574	60,660	3,013	(1,083,877)	(1,080,864)	(1,349)	(1,082,213)
56114	WORKERS COMP FUNDING COMM	24,545	0.002388%	0.064597%	294,171	338,119	257,752	12,801	(3,770,043)	(3,757,242)	(5,731)	(3,762,973)
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	537,176	0.052269%	1.206419%	6,438,875	7,400,817	5,641,717	280,201	(43,594,115)	(43,313,914)	(125,446)	(43,439,360)
57121	ENVIRONMENTAL QUAL COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	2,934,676	0.286092%	0.288803%	35,242,892	40,508,037	30,879,680	1,533,667	354,753	1,888,420	(686,621)	1,201,799
57124	KY STATE NATURE PRES COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	1,901,556	0.185376%	0.197728%	22,835,963	26,247,563	20,008,779	993,754	239,461	1,233,215	(444,902)	788,313
57127	DEPT FOR ENERGY DEV & IND	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	16,214,580	1.577542%	1.628540%	194,333,091	223,365,664	170,273,871	8,456,803	(6,349,771)	2,107,032	(3,786,101)	(1,679,069)
57129	DEPT FOR ENVIRONM PROTECT	22,522,900	2.193184%	2.265633%	270,172,348	310,534,997	236,723,922	11,757,104	(7,130,042)	4,627,062	(5,263,642)	(636,580)
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,041,722	0.296527%	0.287405%	36,528,351	41,985,538	32,005,994	1,589,606	954,651	2,544,257	(711,665)	1,832,592
57140	KY NATURE PRESERVES	725,415	0.070718%	0.071430%	8,711,557	10,013,029	7,633,031	379,101	53,824	432,925	(169,723)	263,202
57141	OFFICE OF ENERGY POLICY	219,264	0.021375%	0.028457%	2,633,128	3,026,506	2,307,136	114,586	(268,432)	(153,846)	(51,300)	(205,146)
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	1,777,903	0.173322%	0.187925%	21,351,064	24,540,826	18,707,716	929,135	(419,687)	509,448	(415,973)	93,475
58671	KY CLAIMS COMMISSION	-	0.000000%	0.000000%	-	-	-	-	(433,194)	(433,194)	-	(433,194)
58672	OFFICE OF CLAIMS AND APPEALS	354,082	0.034518%	0.031644%	4,252,178	4,887,436	3,725,741	185,042	1,363,472	1,548,514	(82,843)	1,465,671
58675	OFFICE OF THE SECRETARY	2,500,233	0.243741%	0.246275%	30,025,788	34,511,519	26,308,475	1,306,634	611,296	1,917,930	(584,978)	1,332,952
58676	DEPT OF INSURANCE	2,476,897	0.241465%	0.245269%	29,745,414	34,189,258	26,062,812	1,294,433	(827,218)	467,215	(579,516)	(112,301)
58677	OFF OF OCCUP & PROFESSION	1,066,305	0.103951%	0.097581%	12,805,440	14,718,520	11,220,075	557,255	153,206	710,461	(249,482)	460,979
58678	KY BOXING & WRESTLING AUT	38,547	0.003758%	0.004033%	462,938	532,099	405,624	20,146	(25,320)	(5,174)	(9,019)	(14,193)
58680	DEPT OF ALCOHOL & BEVERA	441,476	0.043038%	0.047495%	5,301,734	6,093,791	4,645,358	230,716	(1,067,902)	(837,186)	(103,291)	(940,477)
58681	DEPT OF CHARITABLE GAMING	865,749	0.084399%	0.085555%	10,396,882	11,950,134	9,109,706	452,442	195,203	647,645	(202,558)	445,087
58685	DEPT OF FINANCIAL INSTITU	3,958,746	0.385926%	0.408661%	47,541,170	54,643,627	41,655,382	2,068,852	(1,181,114)	887,738	(926,222)	(38,484)
58690	DEPT OF HOUSING & BUILD C	6,796,345	0.662554%	0.671057%	81,618,218	93,811,648	71,513,554	3,551,784	90,848	3,642,632	(1,590,130)	2,052,502
014A	BRECKINRIDGE CO ATTORNEY	56,321	0.005477%	0.005412%	674,697	775,494	591,167	29,361	1,952	31,313	(13,145)	18,168
024A	CHRISTIAN COUNTY ATTORNEY	49,437	0.004820%	0.004884%	593,763	682,468	520,252	25,839	20,326	46,165	(11,568)	34,597
031A	EDMONSON COUNTY ATTORNEY	26,008	0.002529%	0.002702%	311,541	358,084	272,971	13,557	(17,414)	(3,857)	(6,070)	(9,927)
060A	KNOTT COUNTY ATTORNEY	47,685	0.004653%	0.004971%	573,190	658,823	502,227	24,944	(54,431)	(29,487)	(11,167)	(40,654)
071A	LOGAN COUNTY ATTORNEY	93,787	0.009132%	0.009024%	1,124,946	1,293,009	985,673	48,954	21,230	70,184	(21,917)	48,267
086A	MONROE CO ATTORNEY	29,596	0.002897%	0.002938%	356,874	410,189	312,691	15,530	18,660	34,190	(6,953)	27,237
116A	WAYNE COUNTY ATTORNEY	32,034	0.003136%	0.003180%	386,315	444,029	338,488	16,811	20,239	37,050	(7,526)	29,524
W002	ALLEN COUNTY ATTORNEY	87,478	0.008539%	0.008710%	1,051,896	1,209,045	921,667	45,775	(15,845)	29,930	(20,494)	9,436
W003	ANDERSON COUNTY ATTORNEY	94,550	0.009257%	0.009387%	1,140,345	1,310,707	999,165	49,624	58,917	108,541	(22,217)	86,324
W005	BARREN COUNTY ATTORNEY	117,992	0.014878%	0.014908%	1,832,780	2,106,590	1,605,875	79,757	(55,044)	24,713	(35,707)	(10,994)
W006	BATH COUNTY ATTORNEY	98	0.000009%	0.000009%	1,109	1,274	971	48	100	148	(22)	126
W007	BELL COUNTY ATTORNEY	111,341	0.010815%	0.010502%	1,332,270	1,531,306	1,167,330	57,976	3,916	61,892	(25,956)	35,936
W008	BOONE COUNTY ATTORNEY	301,297	0.029245%	0.029474%	3,602,612	4,140,827	3,156,594	156,775	(106,462)	50,313	(70,188)	(19,875)
W011	BOYLE COUNTY ATTORNEY	9,062	0.000882%	0.000875%	108,651	124,883	95,200	4,728	(1,479)	95,200	3,249	1,132
W015	BULLITT COUNTY ATTORNEY	56,691	0.005464%	0.004859%	673,095	773,653	589,763	29,291	118,514	147,805	(13,114)	134,691
W018	CALLOWAY COUNTY ATTORNEY	2,624	0.000256%	0.000260%	31,536	36,247	27,632	1,372	1,650	3,022	(614)	2,408
W021	CARROLL COUNTY ATTORNEY	47,862	0.004654%	0.004779%	573,314	658,964	502,335	24,949	(17,872)	7,077	(11,170)	(4,093)
W022	CHILD SUPPORT ENFORCEMENT	18,707	0.001806%	0.001816%	222,476	255,713	194,933	9,682	(28,827)	(19,145)	(4,334)	(23,479)
W023	CASEY COUNTY ATTORNEY	51,106	0.004973%	0.004995%	612,610	704,132	536,767	26,659	(3,136)	23,523	(11,935)	11,588
W025	CLARK COUNTY ATTORNEY	77,465	0.007521%	0.007712%	926,491	1,064,906	811,788	40,318	(49,415)	(9,097)	(18,050)	(27,147)
W028	CRITTENDEN CO ATTORNEY	12,952	0.001968%	0.002221%	242,433	278,651	212,418	10,550	(14,594)	(4,044)	(4,723)	(8,767)
W030	DAVISS COUNTY ATTORNEY	79,721	0.007772%	0.007861%	957,411	1,100,445	838,880	41,664	29,578	71,242	(18,653)	52,589
W036	FLOYD COUNTY ATTORNEY	67,505	0.006563%	0.006549%	808,478	929,261	708,385	35,183	37,495	72,678	(15,751)	56,927
W037	FRANKLIN COUNTY ATTORNEY	251,792	0.024526%	0.024868%	3,021,291	3,472,660	2,647,243	131,478	23,217	154,695	(58,862)	95,833
W039	GALLATIN COUNTY ATTORNEY	2,369	0.000224%	0.000000%	27,594	31,716	24,178	1,201	15,147	16,348	(538)	15,810
W040	GARRARD COUNTY ATTORNEY	54,588	0.005308%	0.005278%	653,878	751,565	572,925	28,455	(2,494)	25,961	(12,739)	13,222
W041	GRANT COUNTY CHILD SUPPOR	21,125	0.002055%	0.002036%	253,150	290,969	221,809	11,016	(2,222)	8,794	(4,932)	3,862
W042	GRAVES COUNTY ATTORNEY	167,117	0.016866%	0.016866%	2,011,402	2,311,897	1,762,382	87,530	(3,982)	83,548	(39,187)	44,361
W046	HANCOCK COUNTY ATTORNEY	20,503	0.001994%	0.002029%	245,635	282,332	215,225	10,689	2,424	13,113	(4,786)	8,327
W049	HARRISON COUNTY ATTORNEY	11,075	0.001064%	0.001049%	131,071	150,653	114,844	5,704	(35,348)	(29,644)	(2,554)	(32,198)



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

Participating Employer Code	Participating Employer Name	FYE 2023 Contributions	2023 Proportionate Share	2022 Proportionate Share	Net Pension Liability as of June 30, 2023			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)					
W053	HICKMAN COUNTY ATTORNEY	53,667	0.005226%	0.005317%	643,777	739,954	564,075	28,015	8,845	36,860	(12,542)	24,318
W054	HOPKINS COUNTY ATTORNEY	113,602	0.011024%	0.011141%	1,358,016	1,560,899	1,189,889	59,097	(28,129)	30,968	(26,458)	4,510
W055	JACKSON COUNTY ATTORNEY	34,266	0.003343%	0.003364%	411,815	473,339	360,831	17,921	22,675	40,596	(8,023)	32,573
W056	JEFFERSON CO ATTORNEY	851,590	0.083274%	0.082392%	10,258,297	11,790,844	8,988,278	446,411	676,070	1,122,481	(199,858)	922,623
W058	JOHNSON COUNTY ATTORNEY	11,108	0.001086%	0.001102%	133,781	153,768	117,219	5,822	6,957	12,779	(2,606)	10,173
W061	KNOX COUNTY ATTORNEY	284	0.000026%	0.000027%	3,203	3,681	2,806	139	140	279	(62)	217
W062	LARUE COUNTY ATTORNEY	56,005	0.005450%	0.005626%	671,371	771,671	588,252	29,216	(32,928)	(3,712)	(13,080)	(16,792)
W063	LAUREL COUNTY ATTORNEY	18,856	0.001839%	0.001879%	226,541	260,386	198,495	9,858	(6,433)	3,425	(4,414)	(989)
W065	LEE COUNTY ATTORNEY	46,963	0.004550%	0.004580%	560,502	644,239	491,110	24,391	7,522	31,913	(10,920)	20,993
W073	MCCRACKEN COUNTY ATTORNEY	56,238	0.005493%	0.005580%	676,668	777,759	592,893	29,447	9,703	39,150	(13,183)	25,967
W074	MCCREARY COUNTY ATTORNEY	101,520	0.009908%	0.010009%	1,220,539	1,402,883	1,069,432	53,114	(7,975)	45,139	(23,779)	21,360
W076	MADISON COUNTY ATTORNEY	348,840	0.033946%	0.034217%	4,181,715	4,806,446	3,664,002	181,976	(104,977)	76,999	(81,470)	(4,471)
W077	MAGOFFIN CO ATTORNEY	15,728	0.001518%	0.001533%	186,998	214,935	163,847	8,138	(32,169)	(24,031)	(3,643)	(27,674)
W082	MEADE COUNTY ATTORNEY	79,188	0.007727%	0.007777%	951,868	1,094,073	834,023	41,422	3,372	44,794	(18,545)	26,249
W083	MENIFEE COUNTY ATTORNEY	28,805	0.002814%	0.002857%	346,649	398,437	303,732	15,085	6,981	22,066	(6,754)	15,312
W084	MERCER COUNTY ATTORNEY	27,315	0.002663%	0.002733%	328,048	377,057	287,434	14,276	(515)	13,761	(6,391)	7,370
W087	MONTGOMERY CO ATTORNEY	87,751	0.008568%	0.008766%	1,055,469	1,213,151	924,797	45,931	(12,447)	33,484	(20,563)	12,921
W088	MORGAN COUNTY ATTORNEY	95,649	0.009291%	0.009423%	1,144,533	1,315,521	1,002,835	49,807	2,906	52,713	(22,298)	30,415
W092	OHIO COUNTY ATTORNEY	1,184	0.000112%	0.000098%	13,797	15,858	12,089	600	2,248	2,848	(269)	2,579
W093	OLDHAM COUNTY ATTORNEY	106,080	0.010281%	0.009953%	1,266,488	1,455,697	1,109,692	55,114	(27,999)	27,115	(24,674)	2,441
W094	OWEN COUNTY ATTORNEY	28,530	0.002770%	0.002734%	341,229	392,207	298,983	14,849	(8,962)	5,887	(6,648)	(761)
W096	PENDLETON COUNTY ATTORNEY	7,489	0.000733%	0.000743%	90,296	103,786	79,117	3,929	4,713	8,642	(1,759)	6,883
W099	POWELL COUNTY ATTORNEY	1,279	0.000124%	0.000125%	15,275	17,557	13,384	665	862	1,527	(298)	1,229
W100	PULASKI COUNTY ATTORNEY	97,729	0.009479%	0.009246%	1,167,692	1,342,141	1,023,127	50,815	(41,045)	9,770	(22,750)	(12,980)
W102	ROCKCASTLE CO ATTORNEY	46,147	0.004478%	0.004523%	551,633	634,044	483,338	24,005	(32,845)	(8,840)	(10,747)	(19,587)
W103	ROWAN COUNTY ATTORNEY	41,351	0.004031%	0.004388%	496,568	570,753	435,091	21,609	(53,136)	(31,527)	(9,674)	(41,201)
W105	SCOTT COUNTY ATTORNEY	915	0.000087%	0.000000%	10,717	12,318	9,390	466	5,881	6,347	(209)	6,138
W106	SHELBY COUNTY ATTORNEY	24,562	0.002386%	0.002417%	293,925	337,836	257,536	12,791	(19,260)	(6,469)	(5,726)	(12,195)
W107	SIMPSON COUNTY ATTORNEY	27,999	0.002730%	0.002664%	336,301	386,543	294,666	14,635	(16,283)	(1,648)	(6,552)	(8,200)
W108	SPENCER COUNTY ATTORNEY	61,976	0.006037%	0.006120%	743,682	854,785	651,611	32,363	8,891	41,254	(14,489)	26,765
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	50,294	0.004906%	0.005003%	604,357	694,645	529,535	26,300	(9,795)	16,505	(11,774)	4,731
W112	TRIMBLE COUNTY ATTORNEY	39,880	0.003891%	0.003978%	479,322	550,930	419,980	20,859	(23,707)	(2,848)	(9,338)	(12,186)
W113	UNION COUNTY ATTORNEY	22,704	0.002193%	0.002173%	270,150	310,509	236,704	11,756	(30,552)	(18,796)	(5,263)	(24,059)
W117	WEBSTER COUNTY ATTORNEY	73,792	0.007187%	0.007280%	885,347	1,017,614	775,737	38,528	(21,719)	16,809	(17,249)	(440)
W118	WHITLEY COUNTY ATTORNEY	108,557	0.010564%	0.010798%	1,301,350	1,495,767	1,140,238	56,631	(37,521)	19,110	(25,354)	(6,244)
X034	FAYETTE CO ATTORNEY OFF	155,286	0.015148%	0.015379%	1,866,041	2,144,820	1,635,017	81,205	59,905	141,110	(36,355)	104,755
X059	KENTON COUNTY ATTORNEY	55,811	0.005440%	0.005465%	670,139	770,255	587,173	29,162	(1,023)	28,139	(13,056)	15,083
TOTAL		1,022,115,583	100.000000%	100.000000%	12,318,726,926	14,159,094,587	10,793,618,870	536,074,689	(66,047,161)	470,027,528	(240,000,000)	230,027,528



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources				Total Deferred Outflow of Resources	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1430	EASTERN KY UNIV	1,768,022	-	2,415,916	-	4,183,938	1,728	3,929,393	2,270,473	886,842	7,088,436
1433	KET FOUNDATION	142,967	-	195,358	598,177	936,502	140	317,742	183,597	-	501,479
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	8,840	-	12,079	40,212	61,131	9	19,646	11,352	-	31,007
1436	LOTUS	19,691	-	26,907	491	47,089	19	43,764	25,287	61,164	130,234
1437	SANCTUARY INC	26,321	-	35,967	36,101	98,389	26	58,498	33,801	380	92,705
1438	O A S I S	27,733	-	37,896	9,797	75,426	27	61,636	35,614	-	97,277
1439	BARREN RIVER CHILD ADVOCA	11,322	-	15,471	105,251	132,044	11	25,163	14,540	-	39,714
1440	MOREHEAD STATE UNIVERSITY	910,470	-	1,244,113	-	2,154,583	890	2,023,501	1,169,215	503,961	3,697,567
1445	MURRAY STATE UNIV	1,024,471	-	1,399,890	-	2,424,361	1,001	2,276,866	1,315,613	660,245	4,253,725
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	-	-
1451	SILVERLEAF	20,093	-	27,457	65,219	112,769	20	44,657	25,804	402	70,883
1452	SPRINGHAVEN INC	18,519	-	25,305	8,086	51,910	18	41,157	23,781	163	65,119
1453	SAFE HARBOR	21,715	-	29,673	81,183	132,571	21	48,262	27,887	993	77,163
1454	D.O.V.E.S.	18,120	-	24,760	56,799	99,679	18	40,270	23,269	35	63,592
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	9,604	-	13,124	-	22,728	9	21,345	12,334	3,947	37,635
1457	KY RIVER CHILD ADVOCACY	5,360	-	7,324	56,863	69,547	5	11,912	6,883	-	18,800
1458	BLUEGRASS RAPE CRISIS CTR	25,957	-	35,469	-	61,426	25	57,689	33,334	106,621	197,669
1459	NURSING HOME OMBUDSMAN	9,796	-	13,386	11,628	34,810	10	21,772	12,580	-	34,362
1465	WESTERN KENTUCKY UNIV	1,434,398	-	1,960,035	-	3,394,433	1,402	3,187,920	1,842,037	1,767,159	6,798,518
1480	KASAP	15,206	-	20,778	29,216	65,200	15	33,795	19,527	-	53,337
1481	KDVA	33,068	-	45,186	112,505	190,759	32	73,493	42,466	-	115,991
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	6,307	-	8,618	27,237	42,162	6	14,017	8,099	-	22,122
1484	BUFFALO TR CHILD ADV INC	5,114	-	6,989	43,333	55,436	5	11,367	6,568	-	17,940
1485	CUMBERLAND V C A CENTER	10,052	-	13,736	51,176	74,964	10	22,340	12,909	477	35,736
1486	LAKE CUMB CHILD ADV CTR	8,194	-	11,197	57,663	77,054	8	18,211	10,523	-	28,742
1487	B.R.A.S.S.	26,396	-	36,069	122,153	184,618	26	58,664	33,897	821	93,408
1488	WOMEN AWARE	9,546	-	13,045	70	22,661	9	21,217	12,259	20,645	54,130
1489	BETHANY HOUSE ABUSE SHELT	18,829	-	25,729	28,266	72,824	18	41,848	24,180	-	66,046
1490	HOPE HARBOR INC	14,137	-	19,317	48,356	81,810	14	31,419	18,154	20	49,607
1491	CHILD ADV CTR OF GRN RVR	7,330	-	10,017	41,811	59,158	7	16,292	9,414	-	25,713
1492	CSG HEADQUARTERS	179,395	-	245,135	-	424,530	175	398,703	230,378	189,174	818,430
1994	KY HIGHER ED STUD LN CORP	701,733	-	958,884	-	1,660,617	686	1,559,588	901,158	679,842	3,141,274
3022	LEX FAYETTE CO HLTH DEPT	715,997	-	978,374	34,247	1,728,618	700	1,591,287	919,474	6,458	2,517,919
3023	LAKE CUMBERLAND DISTRICT	601,425	-	821,817	71,915	1,495,157	588	1,336,654	772,342	2,314	2,111,898
3024	WEDCO DIST HEALTH DEPT	220,026	-	300,654	-	520,680	215	489,002	282,554	582,479	1,354,250
3025	NORTHERN KY DIST HLTH DEP	483,861	-	661,173	542,963	1,687,997	473	1,075,372	621,369	1,674	1,698,888
3026	BARREN RVR DIST HLTH DEPT	544,277	-	743,728	202,153	1,490,158	532	1,209,645	698,954	-	1,909,131
3027	GREEN RVR DIST HLTH DEPT	669,296	-	914,560	244,498	1,828,354	654	1,487,496	859,502	1,888	2,349,540
3028	LINCOLN TRL DIST HLTH DEP	528,771	-	722,540	132,717	1,384,028	517	1,175,183	679,042	3,777	1,858,519
3029	PURCHASE DIST HLTH DEPT	340,953	-	465,896	4,083	810,932	333	757,761	437,848	97,977	1,293,919
3030	MERCER CO HEALTH DEPT	71,073	-	97,117	41,952	210,142	69	157,957	91,270	-	249,296
3031	CUMBERLAND VLY DIST HEALT	685,737	-	937,026	18,299	1,641,062	670	1,524,036	880,615	-	2,405,321
3033	KY RIVER DIST HEALTH DEPT	546,204	-	746,361	56,950	1,349,515	534	1,213,927	701,428	-	1,915,889
3034	BOURBON CO HEALTH CENTER	64,641	-	88,328	29,572	182,541	63	143,663	83,011	-	226,737
3035	CLARK CO HEALTH DEPT	136,099	-	185,972	108,742	430,813	133	302,476	174,776	389	477,774
3036	GATEWAY DIST HEALTH DEPT	243,342	-	332,515	133,532	709,389	238	540,822	312,497	1,432	854,989
3037	BOYLE CO HEALTH DEPT	52,776	-	72,116	19,683	144,575	52	117,294	67,775	123	185,244
3038	PIKE CO HEALTH DEPT	196,776	-	268,885	39,581	505,242	192	437,331	252,698	272	690,493
3039	FLOYD CO HEALTH CENTER	100,414	-	137,211	603	238,228	98	223,168	128,950	36,859	389,075
3040	MARTIN CO HEALTH DEPT	42,436	-	57,987	-	100,423	41	94,314	54,496	7,113	155,964
3042	BUFFALO TRACE HEALTH DEPT	86,449	-	118,128	2,995	207,572	84	192,131	111,017	1,051	304,283
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	177,080	-	241,972	161,298	580,350	173	393,558	227,405	706	621,842
3045	PENNYRILE DIST HLTH DEPT	132,335	-	180,830	39,898	353,063	129	294,112	169,943	-	464,184
3047	BREATHITT CO HEALTH DEPT	145,630	-	198,996	665	345,291	142	323,659	187,016	10,736	521,553
3048	GREENUP CO HLTH DEPT	96,911	-	132,424	106,825	336,160	95	215,382	124,452	86	340,015
3049	WHITLEY CO HEALTH DEPT	230,014	-	314,302	1,106	545,422	225	511,201	295,381	10,366	817,173
3050	LAUREL CO HEALTH DEPT	116,822	-	159,631	-	276,453	114	259,633	150,021	13,287	423,055
3051	KNOX CO HEALTH DEPT	222,761	-	304,392	372	527,525	218	495,082	286,067	101,450	882,817
3052	MONROE CO HEALTH DEPT	27,623	-	37,746	15,513	80,882	27	61,392	35,474	-	96,893
3053	BULLITT CO HEALTH DEPT	114,965	-	157,094	-	272,059	112	255,507	147,637	8,844	412,100
3054	THREE RIVERS DIST HLTH	190,785	-	260,698	148,752	600,235	186	424,015	245,004	-	669,205
3055	ESTILL CO HEALTH DEPT	43,897	-	59,983	-	103,880	43	97,560	56,372	250	154,225
3056	OLDHAM CO HEALTH DEPT	88,196	-	120,516	24,016	232,728	86	196,014	113,260	1,006	310,366
3057	LEWIS CO HEALTH DEPT	30,150	-	41,199	45,160	116,509	29	67,008	38,718	-	105,755
3058	FLEMING CO HEALTH DEP	36,338	-	49,654	8,692	94,684	36	80,761	46,665	319	127,781



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
3059	JESSAMINE CO HEALTH DEPT	77,457	-	105,841	29,478	212,776	76	172,147	99,469	-	271,692
3060	POWELL CO HEALTH DEPT	35,207	-	48,108	1,329	84,644	34	78,246	45,212	26,745	150,237
3061	ANDERSON CO HEALTH DEPT	43,126	-	58,930	1,089	103,145	42	95,847	55,382	1,699	152,970
3062	MADISON CO HEALTH DEP	416,872	-	569,635	-	986,507	407	926,489	535,342	184,254	1,646,492
3064	JOHNSON CO HEALTH DEPT	126,732	-	173,173	-	299,905	124	281,659	162,748	16,702	461,233
3065	MAGOFFIN CO HEALTH DEPT	52,575	-	71,842	-	124,417	51	116,847	67,517	4,226	188,641
3066	ALLEN CO HEALTH DEPT	66,263	-	90,545	7,577	164,385	65	147,268	85,094	1,056	233,483
3067	FRANKLIN CO HEALTH DEPT	189,259	-	258,613	8,111	455,983	185	420,624	243,044	1,721	665,574
3068	LINCOLN CO HEALTH DEPT	41,092	-	56,150	7	97,249	40	91,325	52,769	9,440	153,574
3069	WOODFORD CO HEALTH DEPT	50,719	-	69,305	90,993	211,017	50	112,721	65,132	-	177,903
3072	MUHLBERG CO.HEALTH DEPT	67,871	-	92,743	24,420	185,034	66	150,842	87,159	-	238,067
3073	MARSHALL CO HEALTH DEPT	124,903	-	170,674	87,619	383,196	122	277,594	160,399	177	438,292
3074	CHRISTIAN CO HEALTH DEPT	110,580	-	151,102	-	261,682	108	245,762	142,006	28,154	416,030
3075	HOPKINS CO HEALTH DEPT	146,371	-	200,010	8,809	355,190	143	325,308	187,969	1,947	515,367
3076	TODD CO HEALTH DEPT	45,121	-	61,656	26,668	133,445	44	100,282	57,944	-	158,270
3077	BRACKEN CO HEALTH DEPT	21,548	-	29,444	-	50,992	21	47,890	27,672	556	76,139
3078	MONTGOMERY CO HEALTH DEPT	99,064	-	135,367	224,978	459,409	97	220,169	127,217	-	347,483
3079	GARRARD COUNTY HEALTH DPT	32,273	-	44,100	-	76,373	32	71,726	41,445	7,453	120,656
3080	BRECKINRIDGE CO HEALTH BD	59,814	-	81,733	-	141,547	58	132,936	76,813	1,852	211,659
3081	ASHLAND BOYD CO HEALTH DP	138,726	-	189,562	-	328,288	136	308,315	178,150	37,596	524,197
3082	LAWRENCE CO HEALTH DEPT	36,431	-	49,781	34,266	120,478	36	80,967	46,784	661	128,448
3083	GRAVES CO HEALTH CENTER	58,503	-	79,941	7,613	146,057	57	130,021	75,129	-	205,207
3084	CALLOWAY CO HEALTH DEPT	38,262	-	52,283	30,713	121,258	37	85,036	49,135	-	134,208
3085	BELL CO HEALTH DEPT	86,661	-	118,418	-	205,079	85	192,602	111,289	69,328	373,304
3086	GRAYSON COUNTY HEALTH DEPT	41,375	-	56,537	104,475	202,387	40	91,955	53,133	138	145,266
3087	HARLAN CO HEALTH DEPT	59,797	-	81,710	-	141,507	58	132,899	76,791	10,748	220,496
3088	CARTER CO HEALTH DEPT	46,896	-	64,081	14,425	125,402	46	104,225	60,223	-	164,494
3801	KENTUCKY STATE UNIVERSITY	353,754	-	483,388	-	837,142	346	786,212	454,287	488,441	1,729,286
5470	KCTS	1,299,207	-	1,775,303	-	3,074,510	1,270	2,887,461	1,668,426	1,789,459	6,346,616
7403	ASST OF COMMONWEALTH ATTY	55,729	-	76,152	1,955	133,836	54	123,858	71,567	-	195,479
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	19,093	-	26,089	16,672	61,854	19	42,433	24,519	-	66,971
7409	MUN ELEC POW ASSOC OF KY	13,985	-	19,109	-	33,094	14	31,080	17,959	10,108	59,161
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	10,116	-	13,823	-	23,939	10	22,483	12,991	6,501	41,985
7416	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-	-	-	25,176	25,176
7417	KY ASSOC OF REGIONAL PROG	14,333	-	19,586	-	33,919	14	31,855	18,407	9,145	59,421
7716	MASTER COMMISSIONER BULLITT COUNTY	1,648	-	2,252	18,587	22,487	2	3,662	2,116	330	6,110
7718	MASTER COMM BOONE CO	1,713	-	2,341	547	4,601	2	3,808	2,200	14,652	20,662
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	797	-	1,088	122	2,007	1	1,770	1,023	202	2,996
7724	MASTER COMM CHRISTIAN CO	477	-	651	812	1,940	-	1,059	612	-	1,671
7725	MASTER COMM CLARK CO	247	-	337	-	584	-	548	317	377	1,242
7727	MASTER COMM CLINTON/CUMBE	391	-	535	290	1,216	-	870	503	8,200	9,573
7730	MASTER COMM DAVIESS CO	1,240	-	1,694	4,180	7,114	1	2,755	1,592	134	4,482
7734	MASTER COMM FAYETTE CO	1,750	-	2,391	-	4,141	2	3,889	2,247	19,215	25,353
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	621	-	849	174	1,644	1	1,381	798	5,595	7,775
7743	MASTER COMM GRAYSON CO	819	-	1,120	13,413	15,352	1	1,821	1,052	-	2,874
7747	MASTER COMM HARDIN CO	1,943	-	2,656	1,890	6,489	2	4,319	2,496	11	6,828
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	119	119	-	-	-	19,442	19,442
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	672	-	918	4,469	6,059	1	1,493	863	-	2,357
7753	MASTER COMM HOPKINS CO	-	-	-	-	-	-	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	4,449	-	6,079	-	10,528	4	9,887	5,713	8,994	24,598
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	728	-	995	11,783	13,506	1	1,618	935	159	2,713
7759	MASTER COMM KENTON CO	2,050	-	2,801	-	4,851	2	4,556	2,633	3,427	10,618
7763	MASTER COMM LAUREL CO	710	-	970	116	1,796	1	1,577	911	34	2,523
7773	MASTER COMM MCCracken CO	1,426	-	1,948	5,807	9,181	1	3,168	1,831	99	5,099
7776	MASTER COMM MADISON CO	1,177	-	1,609	1,382	4,168	1	2,617	1,512	4	4,134
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	557	-	762	5,031	6,350	1	1,239	716	78	2,034
7790	MASTER COMM NELSON CO	621	-	849	-	1,470	1	1,381	798	8,180	10,360
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	797	-	1,088	213	2,098	1	1,770	1,023	2,015	4,809
7794	MASTER COMM OWEN CO	545	-	745	11,422	12,712	1	1,212	700	-	1,913
7798	MASTER COMM PIKE CO	1,057	-	1,444	-	2,501	1	2,349	1,357	3,106	6,813
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	1,218	-	1,665	7,865	10,748	1	2,708	1,565	-	4,274



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	451	-	616	161	1,228	-	1,002	579	3,922	5,503
7814	MASTER COMM WARREN CO	1,386	-	1,894	-	3,280	1	3,080	1,780	7,569	12,430
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	362	-	495	549	1,406	-	806	465	-	1,271
7821	MASTER COMM MUHLENBERG CO	888	-	1,213	396	2,497	1	1,973	1,140	259	3,373
8024	SEVEN CO SERVICES INC	1,102,795	-	1,506,915	-	2,609,710	1,078	2,450,938	1,416,196	4,410,603	8,278,815
8201	KY RIVER COMM CARE INC	190,844	-	260,779	-	451,623	187	424,147	245,080	750,345	1,419,759
8202	NORTHERN KY REG MHMR BD	411,400	-	562,158	-	973,558	402	914,327	528,315	218,967	1,662,011
8204	COMMUNICARE INC	558,845	-	763,634	468,505	1,790,984	546	1,242,021	717,662	-	1,960,229
8205	ADANTA/BEHAVIORAL HLTH SR	682,750	-	932,945	-	1,615,695	667	1,517,398	876,780	158,341	2,553,186
8208	CUMBERLAND RIVER MHMR	912,139	-	1,246,394	3,825,024	5,983,557	891	2,027,211	1,171,359	1,460	3,200,921
8209	WESTERN KY REG MHMR ADV	330,714	-	451,904	1,631,362	2,413,980	323	735,005	424,699	3,711	1,163,738
8210	NEW VISTA OF THE BLUEGRASS, INC.	1,699,021	-	2,321,629	88,962	4,109,612	1,661	3,776,039	2,181,863	1,339,492	7,299,055
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	345,219	-	471,725	4,455,216	5,272,160	337	767,243	443,326	1,771	1,212,677
8216	COMPREHEND INC REG MHMR B	255,521	-	349,158	-	604,679	250	567,891	328,138	173,431	1,069,710
8220	LIFESKILLS INC	1,133,671	-	1,549,106	1,541,499	4,224,276	1,108	2,519,561	1,455,847	-	3,976,516
8221	MOUNTAIN COMP CARE CENTER	389,125	-	531,721	266	921,112	380	864,823	499,710	132,185	1,497,098
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	15,645	-	21,378	1,626	38,649	15	34,770	20,091	39,620	94,496
10010	LEGS LEGISLATIVE RES COMM	2,728,855	-	3,728,847	-	6,457,702	2,667	6,064,823	3,504,363	306,742	9,878,595
20020	JUDL JUDICIAL RET SYSTEM	2,184	-	2,984	8,638	13,806	2	4,854	2,805	-	7,661
20025	JUDL ADM OFF OF THE COURT	4,198,666	-	5,737,273	3,302,440	13,238,379	4,104	9,331,449	5,391,877	13,387	14,740,817
31030	UNIFIED PROSECUTORIAL SYS	5,999,022	-	8,197,372	-	14,196,394	5,863	13,332,704	7,703,874	2,445,583	23,488,024
31035	DEPT OF AGRICULTURE	1,059,909	-	1,448,314	61,199	2,569,422	1,036	2,355,626	1,361,123	3,710,036	7,427,821
31040	ATTORNEY GENERALS OFFICE	999,044	-	1,365,145	88,857	2,453,046	976	2,220,354	1,282,960	303,060	3,807,350
31045	AUDITOR OF PUBLIC ACCOUNT	807,408	-	1,103,283	749,714	2,660,405	789	1,794,447	1,036,863	39,049	2,871,148
31066	REGISTRY OF ELECTION	64,986	-	88,801	-	153,787	64	144,431	83,455	404,901	632,851
31070	GOVERNORS OFFICE	191,427	-	261,576	129,053	582,056	187	425,444	245,829	17,677	689,137
31074	DEPT OF VETERANS AFFAIRS	2,272,609	-	3,105,409	-	5,378,018	2,221	5,050,827	2,918,458	14,221,086	22,192,592
31076	MILITARY AFFAIRS COMM	6,991	-	9,553	-	16,544	7	15,537	8,977	21,969	46,490
31082	KY INFRASTRUCTURE	87,926	-	120,147	242,508	450,581	86	195,415	112,914	-	308,415
31085	LT GOVERNORS OFFICE	50,703	-	69,284	69,088	189,075	50	112,687	65,113	-	177,850
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	-	-	60,665	60,665
31094	OFF OF HOMELAND SECURITY	102,909	-	140,620	226,233	469,762	101	228,712	132,154	1,634	362,601
31095	DEPT MILITARY AFFAIRS	1,710,101	-	2,336,770	-	4,046,871	1,671	3,800,664	2,196,092	6,566,235	12,564,662
31097	OFF OF MINORITY EMPWOMENT	760	-	1,038	32,316	34,114	1	1,689	976	-	2,666
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	3,374	-	4,610	-	7,984	3	7,498	4,332	832,425	844,258
31112	GOV OFF LOCAL DEVELOPMENT	250,751	-	342,639	6,429	599,819	245	557,290	322,012	8,372	887,919
31120	SECRETARY OF STATE	181,112	-	247,481	908	429,501	177	402,518	232,582	46,135	681,412
31125	STATE TREASURERS OFFICE	162,753	-	222,394	-	385,147	159	361,716	209,006	197,593	768,474
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	12,924	-	17,661	1,068	31,653	13	28,724	16,597	75,173	120,507
31137	KY COMM NETWORK AUTH	84,244	-	115,115	-	199,359	82	187,230	108,185	493,442	788,939
31150	BOARD OF ACCOUNTANCY	21,662	-	29,600	-	51,262	21	48,144	27,818	69,178	145,161
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	11,165	-	15,257	-	26,422	11	24,815	14,338	79,057	118,221
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-
31179	Off of the KY Brd of Emergency Med Svcs	37,051	-	50,628	1,575,466	1,663,145	36	82,345	47,580	-	129,961
31180	BOARD OF DENTISTRY	26,394	-	36,066	1,437	63,897	26	58,661	33,895	184,251	276,833
31185	BOARD OF ELECTIONS	53,937	-	73,702	58,734	186,373	53	119,874	69,265	2,903	192,095
31190	BRD OF EMBALMERS/FUN DIR	21,167	-	28,924	579,748	629,839	21	47,044	27,183	9,642	83,890
31200	BOARD OF EXM ARCHITECTS	15,873	-	21,690	-	37,563	16	35,278	20,384	49,966	105,644
31205	KY LANDSCAPE ARCH REG BD	2,665	-	3,642	80	6,387	3	5,924	3,423	10,512	19,862
31215	BD EXAMINERS OF SOCIAL WK	11,159	-	15,249	145,874	172,282	11	24,801	14,331	2,733	41,876
31225	BD OF HAIRDRESSERS/CSMTG	74,163	-	101,340	9,312	184,815	72	164,825	95,239	146,915	407,051
31245	BD OF MEDICAL LICENSURE	86,449	-	118,128	213,646	418,223	84	192,131	111,017	-	303,232
31250	BOARD OF NURSING	326,206	-	445,744	8,037	779,987	319	724,985	418,909	419,389	1,563,602
31260	BOARD OF OPTOMETRIC EXM	8,814	-	12,044	441	21,299	9	19,589	11,319	27,155	58,072
31263	KY RESPIRATORY CARE BD	11,449	-	15,644	11,448	38,541	11	25,444	14,702	-	40,157
31268	PERSONNEL BOARD	36,443	-	49,798	1,024	87,265	36	80,994	46,800	124,476	252,306
31270	KY BOARD OF PHARMACY	117,236	-	160,197	1,820	279,253	115	260,554	150,553	300,166	711,388
31275	BD OF PHYSICAL THERAPY	18,513	-	25,296	10,464	54,273	18	41,144	23,774	-	64,936
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	53,410	-	72,982	-	126,392	52	118,702	68,588	23,939	211,281
31345	SCHOOL FAC CONSTR COMM	14,999	-	20,495	-	35,494	15	33,335	19,261	47,275	99,886
31354	EXECUTIVE BRANCH ETH COMM	28,146	-	38,460	-	66,606	28	62,553	36,144	402,359	501,084



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
31370	COMMISSION ON HUMAN RIGHT	96,227	-	131,490	522	228,239	94	213,863	123,574	273,296	610,827
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	219,179	-	299,497	-	518,676	214	487,120	281,467	872,979	1,641,780
31765	OFFICE OF STATE BUD DIREC	127,716	-	174,517	1,129	303,362	125	283,846	164,011	793,528	1,241,510
35605	TRAN OFF OF THE SECRETARY	378,712	-	517,492	13,663	909,867	370	841,680	486,338	981,010	2,309,398
35607	TRAN OFFICE OF LEGAL SVC	220,327	-	301,066	6,498	527,891	215	489,672	282,941	121,377	894,205
35609	DIVISION OF FACILITY MANA	151,030	-	206,376	523,635	881,041	148	335,662	193,952	22,082	551,844
35615	TRAN DEPT OF AVIATION	129,313	-	176,701	410,508	716,522	126	287,397	166,063	-	453,586
35616	TRAN OFFICE OF PERSONNEL	165,045	-	225,527	113,962	504,534	161	366,810	211,949	3,938	582,858
35617	OFFICE OF INFORMAT TECHNO	185,486	-	253,458	-	438,944	181	412,239	238,199	473,800	1,124,419
35618	OFFICE OF AUDITS	228,532	-	312,277	-	540,809	223	507,907	293,478	1,090,960	1,892,568
35619	DOT PAYROLL DIVISION	77,794	-	106,301	-	184,095	76	172,895	99,902	144,631	417,504
35625	TRAN DEPT OF HIGHWAYS	19,122,212	-	26,129,579	-	45,251,791	18,689	42,498,726	24,556,511	19,779,473	86,853,399
35628	TRAN DEPT OF INTERGOV PRO	66,788	-	91,263	12,017	170,068	65	148,435	85,769	607,347	841,616
35630	TRAN DEPT OF VEH REGULATE	887,180	-	1,212,288	2,810,884	4,910,352	867	1,971,739	1,139,306	-	3,111,912
36635	CAB FOR ECONOMIC DEVELOPMENT	450,199	-	615,175	7,302	1,072,676	440	1,000,558	578,140	165,653	1,744,791
39075	KHEAA DIV OF FINANCIAL AF	46,698	-	63,810	-	110,508	46	103,785	59,969	781,316	945,116
39079	COMMONWEALTH OF TECHNOL	1,331,185	-	1,818,999	-	3,150,184	1,301	2,958,531	1,709,492	10,200,217	14,869,541
39084	KY RIVER AUTHORITY	36,003	-	49,196	-	85,199	35	80,016	46,235	341,156	467,442
39103	OFFICE OF PVA'S	3,078,227	-	4,206,247	-	7,284,474	3,009	6,841,296	3,953,023	9,811,052	20,608,380
39130	DEPT OF REVENUE	3,338,168	-	4,561,444	-	7,899,612	3,263	7,419,010	4,286,836	12,695,391	24,404,500
39750	OFFICE OF SECRETARY	600,246	-	820,206	1,676,780	3,097,232	587	1,334,034	770,828	-	2,105,449
39757	FIN OFFICE OF INSP GENERAL	-	-	-	-	-	-	-	-	37,233	37,233
39758	OFF OF THE CONTROLLER	422,032	-	576,686	749,930	1,748,648	412	937,958	541,969	-	1,480,339
39785	DEPT FACILITIES SUPP SVCS	999,502	-	1,365,771	-	2,365,273	977	2,221,373	1,283,549	2,263,702	5,769,601
50235	KY STATE FAIR BOARD	974,136	-	1,331,109	4,379,282	6,684,527	952	2,164,997	1,250,974	-	3,416,923
50410	COMM KY HERITAGE COUNCIL	87,887	-	120,093	-	207,980	86	195,327	112,863	35,613	343,889
50529	KY ARTS COUNCIL	56,483	-	77,182	2,217	135,882	55	125,533	72,535	221,504	419,627
50550	KY HISTORICAL SOCIETY	170,836	-	233,439	-	404,275	167	379,680	219,386	140,240	739,473
50660	DEPT OF FISH & WILDLIFE	1,534,078	-	2,096,242	572	3,630,892	1,499	3,409,456	1,970,044	3,734,945	9,115,944
50665	COMM KY HORSE PARK	229,916	-	314,169	-	544,085	225	510,984	295,256	689,537	1,496,002
50670	DEPT OF PARKS	2,262,490	-	3,091,582	-	5,354,072	2,211	5,028,337	2,905,463	1,650,741	9,586,752
50850	COMM OFFICE OF SECRETARY	129,409	-	176,832	-	306,241	126	287,610	166,186	718,095	1,172,017
50852	KY ARTISANS CTR AT BERA	67,641	-	92,428	474,587	634,656	66	150,331	86,864	1,436	238,697
50860	DEPT OF TOURISM	111,764	-	152,719	7,068	271,551	109	248,392	143,525	938,290	1,330,316
51106	DEPT OF WORKPLACE STANDARDS	440,854	-	602,405	18,745,811	19,789,070	431	979,788	566,139	-	1,546,358
51107	DEPARTMENT OF WORKERS' CLAIMS	739,689	-	1,010,749	31,452,763	33,203,201	723	1,643,943	949,900	-	2,594,566
51113	KY OSH REVIEW COMMISSION	21,280	-	29,078	904,854	955,212	21	47,294	27,327	-	74,642
51114	WORKERS' COMP FUNDING COMMISSION	83,211	-	113,704	3,538,274	3,735,189	81	184,935	106,859	-	291,875
51142	OFFICE OF UNEMPLOYMENT INSURANCE	1,127,181	-	1,540,239	47,929,571	50,596,991	1,102	2,505,138	1,447,513	-	3,953,753
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	56,576	-	77,309	-	133,885	55	125,740	72,655	217,401	415,851
51407	KY ENVIRONMENTAL EDUC COU	10,370	-	14,171	-	24,541	10	23,048	13,317	25,394	61,769
51507	OFFICE OF THE SECRETARY	790,724	-	1,080,486	33,622,870	35,494,080	773	1,757,369	1,015,439	-	2,773,581
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	62,742	-	85,733	2,667,871	2,816,346	61	139,442	80,572	-	220,075
51509	OFFICE OR EDUCATIONAL PROGRAMS	3,951	-	5,399	167,992	177,342	4	8,780	5,074	-	13,858
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	14,067	-	19,222	-	33,289	14	31,263	18,064	19,177,317	19,226,658
51531	DEPT WORKFORCE INVESTMENT	1,703,924	-	2,328,329	34,798,956	38,831,209	1,665	3,786,935	2,188,159	129,358	6,106,117
51532	KY COMM ON PROPRIETARY ED	11,447	-	15,642	-	27,089	11	25,441	14,700	36,429	76,581
51540	EDUC DEPT OF EDUCATION	1,294,356	-	1,768,675	127,328	3,190,359	1,265	2,876,680	1,662,197	5,033,034	9,573,176
51545	KY EDUCATIONAL TV AUTHOR	689,602	-	942,308	27,432	1,659,342	674	1,532,627	885,579	1,794,758	4,213,638
51555	KY DEPT LIBRARY & ARCHIVE	233,363	-	318,879	-	552,242	228	518,644	299,682	1,024,970	1,843,524
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	2,504,897	-	3,422,819	4,400,874	10,328,590	2,448	5,567,081	3,216,758	7,547	8,793,834
53723	OFFICE INSPECTOR GENERAL	850,301	-	1,161,895	-	2,012,196	831	1,889,776	1,091,946	4,707,505	7,690,058
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	1,039,471	-	1,420,387	7,621,988	10,081,846	1,016	2,310,204	1,334,877	-	3,646,097
53727	DEPT FOR INCOME SUPPORT	2,209,959	-	3,019,801	7,802,118	13,031,878	2,160	4,911,588	2,838,003	-	7,751,751
53728	DEPT FOR PUBLIC HEALTH	2,254,246	-	3,080,317	6,530,880	11,865,443	2,203	5,010,015	2,894,876	-	7,907,094
53729	OFF HUMAN RESOURCE MANAGE	1,668,847	-	2,280,398	-	3,949,245	1,631	3,708,977	2,143,113	2,403,439	8,257,160
53730	SERVE KY	93,804	-	128,178	193,647	415,629	92	208,477	120,462	3,627	332,658
53736	H&FS DEPT FOR COMM BASE S	21,000,192	-	28,695,739	75,724,517	125,420,448	20,525	46,672,493	26,968,198	57,848	73,719,064
53739	HEALTH DATA AND ANALYTICS	3,686	-	5,036	-	8,722	4	8,192	4,733	4,408,837	4,421,766
53746	DEPT FOR MEDICAID SERVICE	926,759	-	1,266,371	9,392,747	11,585,877	906	2,059,703	1,190,133	35,497	3,286,239
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	576,791	-	788,157	242,763	1,607,711	564	1,281,906	740,708	59,104	2,082,282
54500	J&PS OFF OF SECRETARY	935,730	-	1,278,629	3,829,795	6,044,154	915	2,079,640	1,201,653	-	3,282,208
54515	DEPT OF PUBLIC ADVOCACY	3,115,366	-	4,256,996	2,863,248	10,235,610	3,045	6,923,837	4,000,717	77,476	11,005,075



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)
54520	J&PS DEPT OF KY STATE POL	3,635,770	-	4,968,102	88,810	8,692,682	3,553	8,080,424	4,669,013	8,773,191	21,526,181
54523	J&PS OF JUVENILE JUSTICE	3,082,740	-	4,212,414	4,170,405	11,465,559	3,013	6,851,326	3,958,818	3,483	10,816,640
54525	DEPT OF CRIMINAL JUST TRN	795,858	-	1,087,502	-	1,883,360	778	1,768,779	1,022,032	2,952,897	5,744,486
54527	J&PS DEPT OF CORRECTIONS	1,783,189	-	2,436,640	58,524	4,278,353	1,743	3,963,100	2,289,950	1,904,533	8,159,326
55790	OFFICE OF THE SECRETARY	498,805	-	681,593	-	1,180,398	488	1,108,585	640,560	2,162,339	3,911,972
55793	DEPT PERSONNEL ADMIN	196,396	-	268,365	4,914	469,675	192	436,485	252,209	908,831	1,597,717
55794	DEPT FOR EMPLOYEE INS	251,788	-	344,057	923	596,768	246	559,595	323,344	1,095,780	1,978,965
56102	OFFICE OF THE SECRETARY	21,971	-	30,023	61,536	113,530	21	48,831	28,215	24,889,842	24,966,909
56106	DEPT OF WRKPLACE STANDARD	54,738	-	74,797	-	129,535	53	121,654	70,294	20,647,447	20,839,448
56107	DEPT OF WORKERS CLAIMS	27,741	-	37,906	-	65,647	27	61,653	35,624	28,160,246	28,257,550
56113	KY OSH REVIEW COMMISSION	856	-	1,170	-	2,026	1	1,902	1,099	958,263	961,265
56114	WORKERS COMP FUNDING COMM	3,637	-	4,970	7,603	16,210	4	8,083	4,671	4,031,674	4,044,432
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	79,608	-	108,780	554,470	742,858	78	176,926	102,231	74,799,079	75,078,314
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	435,729	-	595,402	10,792	1,041,923	426	968,398	559,558	188,620	1,717,002
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	282,335	-	385,796	18,781	686,912	276	627,483	362,571	808,873	1,799,203
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURC	2,402,655	-	3,283,111	-	5,685,766	2,348	5,339,851	3,085,461	3,436,620	11,864,280
57129	DEPT FOR ENVIRONM PROTECT	3,340,301	-	4,564,358	-	7,904,659	3,265	7,423,749	4,289,575	4,844,381	16,560,970
57139	OFFICE OF ADMINISTRATIVE SERVICES	451,622	-	617,119	583,547	1,652,288	441	1,003,720	579,967	-	1,584,128
57140	KY NATURE PRESERVES	107,706	-	147,175	1,937	256,818	105	239,375	138,315	49,337	427,132
57141	OFFICE OF ENERGY POLICY	32,555	-	44,485	3,554	80,594	32	72,353	41,807	459,929	574,121
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	263,976	-	360,710	6,585	631,271	258	586,681	338,995	954,212	1,880,146
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	5,922	5,922
58672	OFFICE OF CLAIMS AND APPEALS	52,572	-	71,837	205,425	329,834	51	116,841	67,513	-	184,405
58675	OFFICE OF THE SECRETARY	371,227	-	507,263	9,879	888,369	363	825,043	476,725	175,243	1,477,374
58676	DEPT OF INSURANCE	367,760	-	502,526	-	870,286	359	817,339	472,273	265,891	1,555,862
58677	OFF OF OCCUP & PROFESSION	158,321	-	216,338	408,123	782,782	155	351,866	203,314	7,218	562,553
58678	KY BOXING & WRESTLING AUT	5,724	-	7,821	-	13,545	6	12,721	7,350	18,169	38,246
58680	DEPT OF ALCOHOL & BEVERA	65,548	-	89,569	-	155,117	64	145,680	84,177	305,745	535,666
58681	DEPT OF CHARITABLE GAMING	128,543	-	175,647	4,235	308,425	126	285,684	165,073	78,731	529,614
58685	DEPT OF FINANCIAL INSTITU	587,780	-	803,172	574	1,391,526	574	1,306,328	754,820	1,490,834	3,552,556
58690	DEPT OF HOUSING & BUILD C	1,009,094	-	1,378,878	6,174	2,394,146	986	2,242,691	1,295,867	580,998	4,120,542
014A	BRECKINRIDGE CO ATTORNEY	8,342	-	11,398	4,033	23,773	8	18,539	10,712	95	29,354
024A	CHRISTIAN COUNTY ATTORNEY	7,341	-	10,031	-	17,372	7	16,315	9,427	4,379	30,128
031A	EDMONSON COUNTY ATTORNEY	3,852	-	5,263	-	9,115	4	8,560	4,946	11,347	24,857
060A	KNOTT COUNTY ATTORNEY	7,087	-	9,684	-	16,771	7	15,750	9,101	21,106	45,964
071A	LOGAN COUNTY ATTORNEY	13,908	-	19,005	6,642	39,555	14	30,911	17,861	255	49,041
086A	MONROE CO ATTORNEY	4,412	-	6,029	-	10,441	4	9,806	5,666	2,873	18,349
116A	WAYNE COUNTY ATTORNEY	4,776	-	6,527	-	11,303	5	10,615	6,134	3,086	19,840
W002	ALLEN COUNTY ATTORNEY	13,005	-	17,771	-	30,776	13	28,904	16,701	11,679	57,297
W003	ANDERSON COUNTY ATTORNEY	14,099	-	19,265	-	33,364	14	31,334	18,105	9,125	58,578
W005	BARREN COUNTY ATTORNEY	22,660	-	30,963	-	53,623	22	50,361	29,099	20,303	99,785
W006	BATH COUNTY ATTORNEY	14	-	19	3	36	-	30	18	-	48
W007	BELL COUNTY ATTORNEY	16,472	-	22,508	19,993	58,973	16	36,608	21,153	9	57,786
W008	BOONE COUNTY ATTORNEY	44,541	-	60,863	503	105,907	44	98,992	57,199	15,522	171,757
W011	BOYLE COUNTY ATTORNEY	1,343	-	1,836	441	3,620	1	2,985	1,725	-	4,711
W015	BULLITT COUNTY ATTORNEY	8,322	-	11,371	40,568	60,261	8	18,495	10,687	-	29,190
W018	CALLOWAY COUNTY ATTORNEY	390	-	533	-	923	-	867	501	274	1,642
W021	CARROLL COUNTY ATTORNEY	7,088	-	9,686	-	16,774	7	15,753	9,103	8,331	33,194
W022	CHILD SUPPORT ENFORCEMENT	2,751	-	3,759	87	6,597	3	6,113	3,532	641	10,289
W023	CASEY COUNTY ATTORNEY	7,574	-	10,350	-	17,924	7	16,833	9,727	1,684	28,251
W025	CLARK COUNTY ATTORNEY	11,455	-	15,652	-	27,107	11	25,458	14,710	12,590	52,769
W028	CRITTENDEN CO ATTORNEY	2,997	-	4,096	171	7,264	3	6,662	3,849	20,029	30,543
W030	DAVISS COUNTY ATTORNEY	11,837	-	16,175	-	28,012	12	26,308	15,201	6,143	47,664
W036	FLOYD COUNTY ATTORNEY	9,996	-	13,659	911	24,566	10	22,215	12,836	-	35,061
W037	FRANKLIN COUNTY ATTORNEY	37,354	-	51,042	-	88,396	37	83,019	47,970	23,361	154,387
W039	GALLATIN COUNTY ATTORNEY	341	-	466	14,541	15,348	-	758	438	-	1,196
W040	GARRARD COUNTY ATTORNEY	8,084	-	11,047	1,773	20,904	8	17,967	10,382	37	28,394
W041	GRANT COUNTY CHILD SUPPOR	3,130	-	4,277	1,167	8,574	3	6,956	4,019	-	10,978
W042	GRAVES COUNTY ATTORNEY	24,868	-	33,981	-	58,849	24	55,269	31,935	35,867	123,095
W046	HANCOCK COUNTY ATTORNEY	3,037	-	4,150	11	7,198	3	6,750	3,900	2,335	12,988
W049	HARRISON COUNTY ATTORNEY	1,621	-	2,214	1,003	4,838	2	3,602	2,081	44	5,729



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		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
W053	HICKMAN COUNTY ATTORNEY	7,959	-	10,876	-	18,835	8	17,690	10,221	6,170	34,089
W054	HOPKINS COUNTY ATTORNEY	16,790	-	22,943	917	40,650	16	37,315	21,561	7,826	66,718
W055	JACKSON COUNTY ATTORNEY	5,092	-	6,957	-	12,049	5	11,316	6,538	1,535	19,394
W056	JEFFERSON CO ATTORNEY	126,829	-	173,306	52,319	352,454	124	281,876	162,873	-	444,873
W058	JOHNSON COUNTY ATTORNEY	1,654	-	2,260	-	3,914	2	3,676	2,124	1,111	6,913
W061	KNOX COUNTY ATTORNEY	40	-	54	-	94	-	88	51	58	197
W062	LARUE COUNTY ATTORNEY	8,301	-	11,342	-	19,643	8	18,448	10,659	11,776	40,891
W063	LAUREL COUNTY ATTORNEY	2,801	-	3,827	-	6,628	3	6,225	3,597	2,691	12,516
W065	LEE COUNTY ATTORNEY	6,930	-	9,469	-	16,399	7	15,401	8,899	2,044	26,351
W073	MCCRACKEN COUNTY ATTORNEY	8,366	-	11,432	-	19,798	8	18,593	10,744	5,977	35,322
W074	MCCREARY COUNTY ATTORNEY	15,090	-	20,620	-	35,710	15	33,538	19,379	7,266	60,198
W076	MADISON COUNTY ATTORNEY	51,701	-	70,647	524	122,872	51	114,904	66,394	18,789	200,138
W077	MAGOFFIN CO ATTORNEY	2,312	-	3,159	-	5,471	2	5,138	2,969	975	9,084
W082	MEADE COUNTY ATTORNEY	11,769	-	16,081	-	27,850	12	26,155	15,113	3,685	44,965
W083	MENIFEE COUNTY ATTORNEY	4,286	-	5,856	-	10,142	4	9,525	5,504	2,970	18,003
W084	MERCER COUNTY ATTORNEY	4,056	-	5,542	44	9,642	4	9,014	5,208	4,657	18,883
W087	MONTGOMERY CO ATTORNEY	13,049	-	17,831	-	30,880	13	29,002	16,758	13,297	59,070
W088	MORGAN COUNTY ATTORNEY	14,151	-	19,336	-	33,487	14	31,449	18,172	8,895	58,530
W092	OHIO COUNTY ATTORNEY	171	-	233	919	1,323	-	379	219	1	599
W093	OLDHAM COUNTY ATTORNEY	15,658	-	21,396	21,149	58,203	15	34,800	20,108	-	54,923
W094	OWEN COUNTY ATTORNEY	4,219	-	5,765	2,265	12,249	4	9,376	5,418	56	14,854
W096	PENDLETON COUNTY ATTORNEY	1,116	-	1,525	-	2,641	1	2,481	1,434	703	4,619
W099	POWELL COUNTY ATTORNEY	189	-	258	-	447	-	420	243	68	731
W100	PULASKI COUNTY ATTORNEY	14,437	-	19,727	14,914	49,078	14	32,086	18,540	90	50,730
W102	ROCKCASTLE CO ATTORNEY	6,820	-	9,319	-	16,139	7	15,158	8,758	3,074	26,997
W103	ROWAN COUNTY ATTORNEY	6,139	-	8,389	-	14,528	6	13,645	7,884	23,471	45,006
W105	SCOTT COUNTY ATTORNEY	133	-	181	5,645	5,959	-	294	170	-	464
W106	SHELBY COUNTY ATTORNEY	3,634	-	4,966	-	8,600	4	8,076	4,667	2,076	14,823
W107	SIMPSON COUNTY ATTORNEY	4,158	-	5,682	4,151	13,991	4	9,241	5,340	99	14,684
W108	SPENCER COUNTY ATTORNEY	9,195	-	12,564	-	21,759	9	20,435	11,808	5,669	37,921
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	7,472	-	10,210	-	17,682	7	16,606	9,595	6,560	32,768
W112	TRIMBLE COUNTY ATTORNEY	5,926	-	8,098	-	14,024	6	13,171	7,610	6,059	26,846
W113	UNION COUNTY ATTORNEY	3,340	-	4,564	1,350	9,254	3	7,423	4,289	-	11,715
W117	WEBSTER COUNTY ATTORNEY	10,946	-	14,957	-	25,903	11	24,327	14,057	6,661	45,056
W118	WHITLEY COUNTY ATTORNEY	16,089	-	21,985	-	38,074	16	35,758	20,662	15,758	72,194
X034	FAYETTE CO ATTORNEY OFF	23,071	-	31,525	-	54,596	23	51,275	29,627	15,879	96,804
X059	KENTON COUNTY ATTORNEY	8,285	-	11,321	-	19,606	8	18,414	10,640	1,874	30,936
TOTAL		152,303,712	-	208,115,603	334,407,031	694,826,346	148,856	338,491,861	195,586,624	341,655,390	875,882,731



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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	(3,163,786)	(265,553)	639,788	(114,947)	-	-
1433	KET FOUNDATION	414,057	(21,473)	51,735	(9,296)	-	-
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	28,828	(1,328)	3,199	(575)	-	-
1436	LOTUS	(86,032)	(2,958)	7,126	(1,281)	-	-
1437	SANCTUARY INC	1,822	(3,953)	9,525	(1,711)	-	-
1438	O A S I S	(25,919)	(4,165)	10,036	(1,803)	-	-
1439	BARREN RIVER CHILD ADVOCA	90,670	(1,701)	4,097	(736)	-	-
1440	MOREHEAD STATE UNIVERSITY	(1,676,508)	(136,750)	329,469	(59,195)	-	-
1445	MURRAY STATE UNIV	(1,979,608)	(153,873)	370,722	(66,605)	-	-
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-
1451	SILVERLEALF	38,941	(3,018)	7,271	(1,307)	-	-
1452	SPRINGHAVEN INC	(15,926)	(2,781)	6,701	(1,203)	-	-
1453	SAFE HARBOR	52,224	(3,262)	7,858	(1,412)	-	-
1454	D.O.V.E.S.	33,429	(2,722)	6,557	(1,177)	-	-
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(16,316)	(1,443)	3,475	(623)	-	-
1457	KY RIVER CHILD ADVOCACY	49,961	(805)	1,939	(348)	-	-
1458	BLUEGRASS RAPE CRISIS CTR	(140,050)	(3,899)	9,393	(1,687)	-	-
1459	NURSING HOME OMBUDSMAN	(988)	(1,471)	3,545	(638)	-	-
1465	WESTERN KENTUCKY UNIV	(3,614,445)	(215,443)	519,061	(93,258)	-	-
1480	KASAP	9,633	(2,284)	5,503	(989)	-	-
1481	KDVA	69,918	(4,967)	11,966	(2,149)	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	19,115	(947)	2,282	(410)	-	-
1484	BUFFALO TR CHILD ADV INC	36,746	(768)	1,851	(333)	-	-
1485	CUMBERLAND V C A CENTER	37,753	(1,510)	3,638	(653)	-	-
1486	LAKE CUMB CHILD ADV CTR	47,110	(1,231)	2,965	(532)	-	-
1487	B.R.A.S.S.	87,338	(3,965)	9,552	(1,715)	-	-
1488	WOMEN AWARE	(32,869)	(1,434)	3,455	(621)	-	-
1489	BETHANY HOUSE ABUSE SHEL	4,017	(2,828)	6,814	(1,225)	-	-
1490	HOPE HARBOR INC	30,131	(2,123)	5,116	(920)	-	-
1491	CHILD ADV CTR OF GRN RVR	32,371	(1,101)	2,653	(478)	-	-
1492	CSG HEADQUARTERS	(420,208)	(26,945)	64,917	(11,664)	-	-
1994	KY HIGHER ED STUD LN CORP	(1,583,568)	(105,399)	253,934	(45,624)	-	-
3022	LEX FAYETTE CO HLTH DEPT	(894,306)	(107,541)	259,095	(46,549)	-	-
3023	LAKE CUMBERLAND DISTRICT	(704,942)	(90,332)	217,636	(39,103)	-	-
3024	WEDCO DIST HEALTH DEPT	(865,838)	(33,047)	79,620	(14,305)	-	-
3025	NORTHERN KY DIST HLTH DEP	(72,852)	(72,675)	175,093	(31,458)	-	-
3026	BARREN RVR DIST HLTH DEPT	(498,793)	(81,749)	196,956	(35,387)	-	-
3027	GREEN RVR DIST HLTH DEPT	(619,341)	(100,527)	242,196	(43,514)	-	-
3028	LINCOLN TRL DIST HLTH DEP	(552,036)	(79,420)	191,345	(34,379)	-	-
3029	PURCHASE DIST HLTH DEPT	(532,990)	(51,210)	123,380	(22,167)	-	-
3030	MERCER CO HEALTH DEPT	(49,579)	(10,675)	25,719	(4,619)	-	-
3031	CUMBERLAND VLY DIST HEALT	(864,826)	(102,996)	248,145	(44,582)	-	-
3033	KY RIVER DIST HEALTH DEPT	(646,477)	(82,038)	197,653	(35,512)	-	-
3034	BOURBON CO HEALTH CENTER	(53,675)	(9,709)	23,391	(4,203)	-	-
3035	CLARK CO HEALTH DEPT	(66,921)	(20,442)	49,250	(8,848)	-	-
3036	GATEWAY DIST HEALTH DEPT	(181,288)	(36,549)	88,057	(15,821)	-	-
3037	BOYLE CO HEALTH DEPT	(48,408)	(7,927)	19,098	(3,432)	-	-
3038	PIKE CO HEALTH DEPT	(214,109)	(29,555)	71,207	(12,794)	-	-
3039	FLOYD CO HEALTH CENTER	(165,574)	(15,082)	36,336	(6,527)	-	-
3040	MARTIN CO HEALTH DEPT	(61,765)	(6,374)	15,356	(2,758)	-	-
3042	BUFFALO TRACE HEALTH DEPT	(109,388)	(12,984)	31,283	(5,621)	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(67,461)	(26,597)	64,080	(11,514)	-	-
3045	PENNYRILE DIST HLTH DEPT	(130,530)	(19,876)	47,888	(8,603)	-	-
3047	BREATHITT CO HEALTH DEPT	(197,619)	(21,873)	52,699	(9,468)	-	-
3048	GREENUP CO HLTH DEPT	(18,067)	(14,556)	35,069	(6,301)	-	-
3049	WHITLEY CO HEALTH DEPT	(305,483)	(34,547)	83,234	(14,955)	-	-
3050	LAUREL CO HEALTH DEPT	(163,735)	(17,546)	42,274	(7,595)	-	-
3051	KNOX CO HEALTH DEPT	(387,961)	(33,458)	80,610	(14,484)	-	-
3052	MONROE CO HEALTH DEPT	(20,062)	(4,149)	9,996	(1,796)	-	-
3053	BULLITT CO HEALTH DEPT	(156,901)	(17,267)	41,602	(7,475)	-	-
3054	THREE RIVERS DIST HLTH	(96,950)	(28,655)	69,039	(12,404)	-	-
3055	ESTILL CO HEALTH DEPT	(56,783)	(6,593)	15,885	(2,854)	-	-
3056	OLDHAM CO HEALTH DEPT	(90,573)	(13,247)	31,915	(5,733)	-	-
3057	LEWIS CO HEALTH DEPT	6,331	(4,528)	10,910	(1,959)	-	-
3058	FLEMING CO HEALTH DEP	(38,425)	(5,458)	13,150	(2,364)	-	-



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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
3059	JESSAMINE CO HEALTH DEPT	(70,275)	(11,634)	28,029	(5,036)	-	-
3060	POWELL CO HEALTH DEPT	(70,758)	(5,288)	12,740	(2,288)	-	-
3061	ANDERSON CO HEALTH DEPT	(56,150)	(6,477)	15,606	(2,804)	-	-
3062	MADISON CO HEALTH DEPT	(721,122)	(62,613)	150,852	(27,102)	-	-
3064	JOHNSON CO HEALTH DEPT	(179,913)	(19,035)	45,860	(8,240)	-	-
3065	MAGOFFIN CO HEALTH DEPT	(71,935)	(7,897)	19,025	(3,417)	-	-
3066	ALLEN CO HEALTH DEPT	(78,815)	(9,953)	23,978	(4,308)	-	-
3067	FRANKLIN CO HEALTH DEPT	(237,346)	(28,426)	68,486	(12,305)	-	-
3068	LINCOLN CO HEALTH DEPT	(62,353)	(6,172)	14,870	(2,670)	-	-
3069	WOODFORD CO HEALTH DEPT	25,675	(7,618)	18,353	(3,296)	-	-
3072	MUHLENBERG CO HEALTH DEPT	(62,988)	(10,194)	24,560	(4,411)	-	-
3073	MARSHALL CO HEALTH DEPT	(73,415)	(18,760)	45,198	(8,120)	-	-
3074	CHRISTIAN CO HEALTH DEPT	(170,564)	(16,609)	40,015	(7,190)	-	-
3075	HOPKINS CO HEALTH DEPT	(181,641)	(21,985)	52,967	(9,517)	-	-
3076	TODD CO HEALTH DEPT	(31,442)	(6,777)	16,328	(2,934)	-	-
3077	BRACKEN CO HEALTH DEPT	(28,306)	(3,236)	7,797	(1,402)	-	-
3078	MONTGOMERY CO HEALTH DEPT	97,398	(14,879)	35,848	(6,441)	-	-
3079	GARRARD COUNTY HEALTH DPT	(49,016)	(4,847)	11,679	(2,099)	-	-
3080	BRECKINRIDGE CO HEALTH BD	(78,884)	(8,984)	21,645	(3,889)	-	-
3081	ASHLAND BOYD CO HEALTH DP	(216,254)	(20,836)	50,200	(9,019)	-	-
3082	LAWRENCE CO HEALTH DEPT	(13,313)	(5,472)	13,183	(2,368)	-	-
3083	GRAVES CO HEALTH CENTER	(67,730)	(8,787)	21,170	(3,803)	-	-
3084	CALLOWAY CO HEALTH DEPT	(18,562)	(5,747)	13,846	(2,487)	-	-
3085	BELL CO HEALTH DEPT	(180,934)	(13,016)	31,360	(5,635)	-	-
3086	GRAYSON COUNTY HEALTH DEPT	51,053	(6,214)	14,972	(2,690)	-	-
3087	HARLAN CO HEALTH DEPT	(87,758)	(8,981)	21,639	(3,889)	-	-
3088	CARTER CO HEALTH DEPT	(45,970)	(7,044)	16,970	(3,048)	-	-
3801	KENTUCKY STATE UNIVERSITY	(944,023)	(53,133)	128,012	(23,000)	-	-
5470	KCTS	(3,462,640)	(195,138)	470,140	(84,468)	-	-
7403	ASST OF COMMONWEALTH ATTY	(69,816)	(8,370)	20,167	(3,624)	-	-
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-
7408	FRANKLIN CO COUNCIL AGING	(7,917)	(2,868)	6,909	(1,241)	-	-
7409	MUN ELEC POW ASSOC OF KY	(28,118)	(2,100)	5,061	(910)	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(19,529)	(1,519)	3,661	(659)	-	-
7416	KY OFFICE OF BAR ADMISSIO	(25,176)	-	-	-	-	-
7417	KY ASSOC OF REGIONAL PROG	(27,604)	(2,153)	5,187	(932)	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	16,135	(248)	596	(106)	-	-
7718	MASTER COMM BOONE CO	(16,312)	(257)	620	(112)	-	-
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	(1,106)	(120)	288	(51)	-	-
7724	MASTER COMM CHRISTIAN CO	198	(72)	173	(30)	-	-
7725	MASTER COMM CLARK CO	(695)	(37)	89	(15)	-	-
7727	MASTER COMM CLINTON/CUMBE	(8,414)	(59)	142	(26)	-	-
7730	MASTER COMM DAVIESS CO	2,449	(186)	449	(80)	-	-
7734	MASTER COMM FAYETTE CO	(21,469)	(263)	633	(113)	-	-
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	(6,221)	(93)	225	(42)	-	-
7743	MASTER COMM GRAYSON CO	12,358	(123)	297	(54)	-	-
7747	MASTER COMM HARDIN CO	(624)	(292)	703	(126)	-	-
7750	MASTER COMMISSIONER HART COUNTY	(19,323)	-	-	-	-	-
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	3,604	(101)	243	(44)	-	-
7753	MASTER COMM HOPKINS CO	-	-	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	(14,723)	(668)	1,610	(289)	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	10,686	(109)	263	(47)	-	-
7759	MASTER COMM KENTON CO	(6,067)	(308)	742	(134)	-	-
7763	MASTER COMM LAUREL CO	(832)	(107)	257	(45)	-	-
7773	MASTER COMM MCCracken CO	3,872	(214)	516	(92)	-	-
7776	MASTER COMM MADISON CO	(138)	(177)	426	(77)	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	4,235	(84)	202	(37)	-	-
7790	MASTER COMM NELSON CO	(8,980)	(93)	225	(42)	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(2,828)	(120)	288	(51)	-	-
7794	MASTER COMM OWEN CO	10,720	(82)	197	(36)	-	-
7798	MASTER COMM PIKE CO	(4,467)	(159)	382	(68)	-	-
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	6,296	(183)	441	(80)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
7807	MASTER COMM SIMPSON CO	(4,343)	(68)	163	(28)	-	-
7814	MASTER COMM WARREN CO	(9,354)	(208)	502	(90)	-	-
7817	LOGAN CO MASTER COM	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	82	(54)	131	(24)	-	-
7821	MASTER COMM MUHLENBERG CO	(1,006)	(133)	321	(57)	-	-
8024	SEVEN CO SERVICES INC	(5,830,835)	(165,637)	399,065	(71,698)	-	-
8201	KY RIVER COMM CARE INC	(996,123)	(28,664)	69,060	(12,409)	-	-
8202	NORTHERN KY REG MHMR BD	(748,787)	(61,791)	148,872	(26,747)	-	-
8204	COMMUNICARE INC	(251,202)	(83,937)	202,227	(36,333)	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	(1,037,619)	(102,547)	247,065	(44,390)	-	-
8208	CUMBERLAND RIVER MHMR	2,648,866	(137,001)	330,073	(59,303)	-	-
8209	WESTERN KY REG MHMR ADV	1,201,742	(49,672)	119,674	(21,502)	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(3,438,611)	(255,189)	614,819	(110,462)	-	-
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	4,008,854	(51,851)	124,923	(22,444)	-	-
8216	COMPREHEND INC REG MHMR B	(502,504)	(38,379)	92,465	(16,613)	-	-
8220	LIFESKILLS INC	81,503	(170,275)	410,238	(73,706)	-	-
8221	MOUNTAIN COMP CARE CENTER	(633,053)	(58,446)	140,812	(25,299)	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	(58,142)	(2,350)	5,661	(1,016)	-	-
10010	LEGS LEGISLATIVE RES COMM	(3,821,092)	(409,867)	987,482	(177,416)	-	-
20020	JUDL JUDICIAL RET SYSTEM	5,825	(328)	790	(142)	-	-
20025	JUDL ADM OFF OF THE COURT	(2,118,190)	(630,629)	1,519,358	(272,977)	-	-
31030	UNIFIED PROSECUTORIAL SYS	(10,171,411)	(901,038)	2,170,847	(390,028)	-	-
31035	DEPT OF AGRICULTURE	(5,013,839)	(159,196)	383,546	(68,910)	-	-
31040	ATTORNEY GENERALS OFFICE	(1,500,819)	(150,054)	361,521	(64,952)	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	(329,153)	(121,271)	292,174	(52,493)	-	-
31066	REGISTRY OF ELECTION	(488,594)	(9,761)	23,516	(4,225)	-	-
31070	GOVERNORS OFFICE	(135,154)	(28,752)	69,271	(12,447)	-	-
31074	DEPT OF VETERANS AFFAIRS	(17,147,861)	(341,340)	822,382	(147,755)	-	-
31076	MILITARY AFFAIRS COMM	(30,972)	(1,050)	2,530	(454)	-	-
31082	KY INFRASTRUCTURE	129,272	(13,206)	31,818	(5,718)	-	-
31085	LT GOVERNORS OFFICE	3,790	(7,616)	18,348	(3,297)	-	-
31089	AGRICULTURAL DEVELOP BD	(60,665)	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	92,069	(15,457)	37,239	(6,689)	-	-
31095	DEPT MILITARY AFFAIRS	(8,768,585)	(256,853)	618,829	(111,182)	-	-
31097	OFF OF MINORITY EMPOWMENT	31,337	(114)	275	(50)	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	(836,770)	(507)	1,221	(218)	-	-
31112	GOV OFF LOCAL DEVELOPMENT	(324,873)	(37,662)	90,739	(16,304)	-	-
31120	SECRETARY OF STATE	(278,473)	(27,203)	65,538	(11,774)	-	-
31125	STATE TREASURERS OFFICE	(407,194)	(24,445)	58,895	(10,583)	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	(90,750)	(1,941)	4,677	(840)	-	-
31137	KY COMM NETWORK AUTH	(601,935)	(12,653)	30,485	(5,477)	-	-
31150	BOARD OF ACCOUNTANCY	(97,076)	(3,254)	7,839	(1,408)	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(93,436)	(1,677)	4,040	(726)	-	-
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-
31179	Off of the KY Brd of Emergency Med Svcs	1,527,750	(5,565)	13,407	(2,408)	-	-
31180	BOARD OF DENTISTRY	(216,806)	(3,964)	9,551	(1,717)	-	-
31185	BOARD OF ELECTIONS	(13,630)	(8,101)	19,518	(3,508)	-	-
31190	BRD OF EMBALMERS/FUN DIR	542,845	(3,179)	7,660	(1,378)	-	-
31200	BOARD OF EXM ARCHITECTS	(70,408)	(2,384)	5,744	(1,033)	-	-
31205	KY LANDSCAPE ARCH REG BD	(13,865)	(400)	964	(174)	-	-
31215	BD EXAMINERS OF SOCIAL WK	128,770	(1,676)	4,038	(726)	-	-
31225	BD OF HAIRDRESSERS/CSMTG	(233,113)	(11,139)	26,837	(4,821)	-	-
31245	BD OF MEDICAL LICENSURE	102,313	(12,984)	31,283	(5,621)	-	-
31250	BOARD OF NURSING	(831,455)	(48,995)	118,043	(21,208)	-	-
31260	BOARD OF OPTOMETRIC EXM	(38,065)	(1,324)	3,189	(573)	-	-
31263	KY RESPIRATORY CARE BD	(3,296)	(1,720)	4,143	(743)	-	-
31268	PERSONNEL BOARD	(170,385)	(5,474)	13,188	(2,370)	-	-
31270	KY BOARD OF PHARMACY	(449,328)	(17,609)	42,424	(7,622)	-	-
31275	BD OF PHYSICAL THERAPY	(13,377)	(2,781)	6,699	(1,204)	-	-
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	(92,723)	(8,022)	19,327	(3,471)	-	-
31345	SCHOOL FAC CONSTR COMM	(66,591)	(2,253)	5,428	(976)	-	-
31354	EXECUTIVE BRANCH ETH COMM	(438,606)	(4,227)	10,185	(1,830)	-	-



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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
31370	COMMISSION ON HUMAN RIGHT	(396,700)	(14,453)	34,821	(6,256)	-	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(1,155,248)	(32,920)	79,313	(14,249)	-	-
31765	OFFICE OF STATE BUD DIREC	(956,878)	(19,183)	46,216	(8,303)	-	-
35605	TRAN OFF OF THE SECRETARY	(1,455,071)	(56,882)	137,043	(24,621)	-	-
35607	TRAN OFFICE OF LEGAL SVC	(398,627)	(33,093)	79,729	(14,323)	-	-
35609	DIVISION OF FACILITY MANA	307,049	(22,684)	54,653	(9,821)	-	-
35615	TRAN DEPT OF AVIATION	243,972	(19,423)	46,794	(8,407)	-	-
35616	TRAN OFFICE OF PERSONNEL	(102,530)	(24,789)	59,724	(10,730)	-	-
35617	OFFICE OF INFORMAT TECHNO	(712,678)	(27,860)	67,121	(12,058)	-	-
35618	OFFICE OF AUDITS	(1,385,274)	(34,325)	82,698	(14,858)	-	-
35619	DOT PAYROLL DIVISION	(244,817)	(11,684)	28,151	(5,059)	-	-
35625	TRAN DEPT OF HIGHWAYS	(44,405,976)	(2,872,109)	6,919,693	(1,243,216)	-	-
35628	TRAN DEPT OF INTERGOV PRO	(681,343)	(10,031)	24,168	(4,342)	-	-
35630	TRAN DEPT OF VEH REGULAT	1,668,331	(133,252)	321,041	(57,680)	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	(738,139)	(67,619)	162,912	(29,269)	-	-
39075	KHEAA DIV OF FINANCIAL AF	(841,456)	(7,014)	16,898	(3,036)	-	-
39079	COMMONWEALTH OF TECHNOL	(11,914,580)	(199,941)	481,711	(86,547)	-	-
39084	KY RIVER AUTHORITY	(387,522)	(5,408)	13,028	(2,341)	-	-
39103	OFFICE OF PVA'S	(13,775,340)	(462,342)	1,113,908	(200,132)	-	-
39130	DEPT OF REVENUE	(16,994,444)	(501,385)	1,207,972	(217,031)	-	-
39750	OFFICE OF SECRETARY	903,755	(90,155)	217,209	(39,026)	-	-
39757	FIN OFFICE OF INSP GENERAL	(37,233)	-	-	-	-	-
39758	OFF OF THE CONTROLLER	206,417	(63,388)	152,719	(27,439)	-	-
39785	DEPT FACILITIES SUPP SVCS	(3,550,909)	(150,123)	361,687	(64,983)	-	-
50235	KY STATE FAIR BOARD	3,124,743	(146,313)	352,507	(63,333)	-	-
50410	COMM KY HERITAGE COUNCIL	(148,798)	(13,200)	31,803	(5,714)	-	-
50529	KY ARTS COUNCIL	(292,029)	(8,484)	20,439	(3,671)	-	-
50550	KY HISTORICAL SOCIETY	(360,251)	(25,659)	61,820	(11,108)	-	-
50660	DEPT OF FISH & WILDLIFE	(5,710,032)	(230,415)	555,132	(99,737)	-	-
50665	COMM KY HORSE PARK	(985,634)	(34,533)	83,199	(14,949)	-	-
50670	DEPT OF PARKS	(4,564,484)	(339,820)	818,720	(147,096)	-	-
50850	COMM OFFICE OF SECRETARY	(884,755)	(19,437)	46,829	(8,413)	-	-
50852	KY ARTISANS CTR AT BERA	386,039	(10,160)	24,477	(4,398)	-	-
50860	DEPT OF TOURISM	(1,075,156)	(16,787)	40,443	(7,265)	-	-
51106	DEPT OF WORKPLACE STANDARDS	18,178,058	(66,215)	159,530	(28,661)	-	-
51107	DEPARTMENT OF WORKERS' CLAIMS	30,500,156	(111,099)	267,669	(48,091)	-	-
51113	KY OSH REVIEW COMMISSION	877,449	(3,196)	7,700	(1,383)	-	-
51114	WORKERS' COMP FUNDING COMMISSION	3,431,111	(12,498)	30,111	(5,410)	-	-
51142	OFFICE OF UNEMPLOYMENT INSURANCE	46,477,933	(169,300)	407,889	(73,284)	-	-
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	(290,263)	(8,498)	20,473	(3,678)	-	-
51407	KY ENVIRONMENTAL EDUC COU	(38,749)	(1,558)	3,753	(674)	-	-
51507	OFFICE OF THE SECRETARY	32,604,537	(118,765)	286,137	(51,410)	-	-
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	2,587,069	(9,424)	22,704	(4,078)	-	-
51509	OFFICE OR EDUCATIONAL PROGRAMS	162,904	(593)	1,430	(257)	-	-
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	(19,195,433)	(2,113)	5,090	(913)	-	-
51531	DEPT WORKFORCE INVESTMENT	32,475,203	(255,925)	616,593	(110,779)	-	-
51532	KY COMM ON PROPRIETARY ED	(51,171)	(1,719)	4,142	(744)	-	-
51540	EDUC DEPT OF EDUCATION	(6,572,640)	(194,409)	468,384	(84,152)	-	-
51545	KY EDUCATIONAL TV AUTHOR	(2,655,429)	(103,577)	249,544	(44,834)	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(1,325,506)	(35,051)	84,446	(15,171)	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	1,167,401	(376,229)	906,439	(162,855)	-	-
53723	OFFICE INSPECTOR GENERAL	(5,802,563)	(127,713)	307,696	(55,282)	-	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	6,283,307	(156,126)	376,150	(67,582)	-	-
53727	DEPT FOR INCOME SUPPORT	4,956,027	(331,930)	799,711	(143,681)	-	-
53728	DEPT FOR PUBLIC HEALTH	3,627,754	(338,582)	815,736	(146,559)	-	-
53729	OFF HUMAN RESOURCE MANAGE	(4,552,660)	(250,657)	603,900	(108,498)	-	-
53730	SERVE KY	69,215	(14,089)	33,944	(6,099)	-	-
53736	H&FS DEPT FOR COMM BASE S	48,621,616	(3,154,177)	7,599,270	(1,365,325)	-	-
53739	HEALTH DATA AND ANALYTICS	(4,413,584)	(554)	1,334	(240)	-	-
53746	DEPT FOR MEDICAID SERVICE	8,163,725	(139,197)	335,363	(60,253)	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	(559,160)	(86,633)	208,721	(37,499)	-	-
54500	J&PS OFF OF SECRETARY	2,624,718	(140,544)	338,609	(60,837)	-	-
54515	DEPT OF PUBLIC ADVOCACY	(1,226,346)	(467,920)	1,127,347	(202,546)	-	-



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Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
54520	J&PS DEPT OF KY STATE POL	(13,366,700)	(546,084)	1,315,664	(236,379)	-	-
54523	J&PS OF JUVENILE JUSTICE	196,822	(463,020)	1,115,541	(200,424)	-	-
54525	DEPT OF CRIMINAL JUST TRN	(3,977,842)	(119,536)	287,995	(51,743)	-	-
54527	J&PS DEPT OF CORRECTIONS	(4,142,485)	(267,831)	645,277	(115,934)	-	-
55790	OFFICE OF THE SECRETARY	(2,804,724)	(74,919)	180,501	(32,432)	-	-
55793	DEPT PERSONNEL ADMIN	(1,156,845)	(29,498)	71,069	(12,768)	-	-
55794	DEPT FOR EMPLOYEE INS	(1,419,123)	(37,818)	91,114	(16,371)	-	-
56102	OFFICE OF THE SECRETARY	(24,856,602)	(3,300)	7,951	(1,428)	-	-
56106	DEPT OF WRKPLACE STANDARD	(20,717,941)	(8,222)	19,808	(3,558)	-	-
56107	DEPT OF WORKERS CLAIMS	(28,195,972)	(4,167)	10,038	(1,802)	-	-
56113	KY OSH REVIEW COMMISSION	(959,365)	(129)	310	(55)	-	-
56114	WORKERS COMP FUNDING COMM	(4,028,754)	(546)	1,316	(237)	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	(74,347,132)	(11,957)	28,807	(5,174)	-	-
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	(738,980)	(65,445)	157,676	(28,330)	-	-
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	(1,153,696)	(42,406)	102,167	(18,356)	-	-
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	(6,530,874)	(360,873)	869,441	(156,208)	-	-
57129	DEPT FOR ENVIRONM PROTECT	(9,146,180)	(501,705)	1,208,744	(217,170)	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	1,927	(67,832)	163,427	(29,362)	-	-
57140	KY NATURE PRESERVES	(186,109)	(16,177)	38,975	(7,003)	-	-
57141	OFFICE OF ENERGY POLICY	(498,301)	(4,890)	11,781	(2,117)	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	(1,287,588)	(39,649)	95,524	(17,162)	-	-
58671	KY CLAIMS COMMISSION	(5,922)	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	137,720	(7,896)	19,024	(3,419)	-	-
58675	OFFICE OF THE SECRETARY	(643,447)	(55,757)	134,335	(24,136)	-	-
58676	DEPT OF INSURANCE	(739,510)	(55,237)	133,080	(23,909)	-	-
58677	OFF OF OCCUP & PROFESSION	197,010	(23,779)	57,291	(10,294)	-	-
58678	KY BOXING & WRESTLING AUT	(25,540)	(860)	2,071	(372)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(390,161)	(9,845)	23,720	(4,263)	-	-
58681	DEPT OF CHARITABLE GAMING	(240,040)	(19,307)	46,515	(8,357)	-	-
58685	DEPT OF FINANCIAL INSTITU	(2,247,232)	(88,283)	212,698	(38,214)	-	-
58690	DEPT OF HOUSING & BUILD C	(1,874,384)	(151,563)	365,158	(65,607)	-	-
014A	BRECKINRIDGE CO ATTORNEY	(6,805)	(1,253)	3,019	(542)	-	-
024A	CHRISTIAN COUNTY ATTORNEY	(13,833)	(1,103)	2,656	(476)	-	-
031A	EDMONSON COUNTY ATTORNEY	(16,307)	(579)	1,394	(250)	-	-
060A	KNOTT COUNTY ATTORNEY	(30,233)	(1,064)	2,564	(460)	-	-
071A	LOGAN COUNTY ATTORNEY	(11,525)	(2,089)	5,033	(905)	-	-
086A	MONROE CO ATTORNEY	(8,555)	(663)	1,597	(287)	-	-
116A	WAYNE COUNTY ATTORNEY	(9,237)	(717)	1,728	(311)	-	-
W002	ALLEN COUNTY ATTORNEY	(28,428)	(1,953)	4,706	(846)	-	-
W003	ANDERSON COUNTY ATTORNEY	(27,282)	(2,118)	5,102	(916)	-	-
W005	BARREN COUNTY ATTORNEY	(49,485)	(3,403)	8,200	(1,474)	-	-
W006	BATH COUNTY ATTORNEY	(15)	(2)	5	0	-	-
W007	BELL COUNTY ATTORNEY	(1,229)	(2,474)	5,961	(1,071)	-	-
W008	BOONE COUNTY ATTORNEY	(72,381)	(6,690)	16,118	(2,897)	-	-
W011	BOYLE COUNTY ATTORNEY	(1,289)	(202)	486	(86)	-	-
W015	BULLITT COUNTY ATTORNEY	29,851	(1,250)	3,011	(541)	-	-
W018	CALLOWAY COUNTY ATTORNEY	(776)	(59)	141	(25)	-	-
W021	CARROLL COUNTY ATTORNEY	(17,460)	(1,065)	2,565	(460)	-	-
W022	CHILD SUPPORT ENFORCEMENT	(4,096)	(413)	995	(178)	-	-
W023	CASEY COUNTY ATTORNEY	(11,438)	(1,138)	2,741	(492)	-	-
W025	CLARK COUNTY ATTORNEY	(27,342)	(1,720)	4,145	(745)	-	-
W028	CRITTENDEN CO ATTORNEY	(23,718)	(450)	1,085	(196)	-	-
W030	DAVISS COUNTY ATTORNEY	(21,387)	(1,778)	4,283	(770)	-	-
W036	FLOYD COUNTY ATTORNEY	(11,962)	(1,501)	3,617	(649)	-	-
W037	FRANKLIN COUNTY ATTORNEY	(71,467)	(5,610)	13,517	(2,431)	-	-
W039	GALLATIN COUNTY ATTORNEY	14,102	(51)	123	(22)	-	-
W040	GARRARD COUNTY ATTORNEY	(8,676)	(1,214)	2,925	(526)	-	-
W041	GRANT COUNTY CHILD SUPPOR	(2,864)	(470)	1,133	(203)	-	-
W042	GRAVES COUNTY ATTORNEY	(67,893)	(3,735)	8,999	(1,617)	-	-
W046	HANCOCK COUNTY ATTORNEY	(6,235)	(456)	1,099	(198)	-	-
W049	HARRISON COUNTY ATTORNEY	(1,128)	(243)	586	(106)	-	-



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Participating Employer Code	Participating Employer Name	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
W053	HICKMAN COUNTY ATTORNEY	(16,420)	(1,195)	2,880	(519)	-	-
W054	HOPKINS COUNTY ATTORNEY	(28,532)	(2,522)	6,076	(1,090)	-	-
W055	JACKSON COUNTY ATTORNEY	(8,092)	(765)	1,842	(330)	-	-
W056	JEFFERSON CO ATTORNEY	(111,018)	(19,049)	45,895	(8,247)	-	-
W058	JOHNSON COUNTY ATTORNEY	(3,241)	(248)	599	(109)	-	-
W061	KNOX COUNTY ATTORNEY	(109)	(6)	14	(2)	-	-
W062	LARUE COUNTY ATTORNEY	(22,466)	(1,247)	3,004	(539)	-	-
W063	LAUREL COUNTY ATTORNEY	(6,298)	(421)	1,014	(183)	-	-
W065	LEE COUNTY ATTORNEY	(10,969)	(1,041)	2,508	(450)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	(16,751)	(1,257)	3,027	(543)	-	-
W074	MCCREARY COUNTY ATTORNEY	(26,700)	(2,267)	5,461	(982)	-	-
W076	MADISON COUNTY ATTORNEY	(84,848)	(7,765)	18,709	(3,362)	-	-
W077	MAGOFFIN CO ATTORNEY	(3,952)	(347)	837	(151)	-	-
W082	MEADE COUNTY ATTORNEY	(18,841)	(1,768)	4,259	(765)	-	-
W083	MENIFEE COUNTY ATTORNEY	(8,489)	(644)	1,551	(279)	-	-
W084	MERCER COUNTY ATTORNEY	(9,836)	(609)	1,468	(264)	-	-
W087	MONTGOMERY CO ATTORNEY	(30,103)	(1,960)	4,722	(849)	-	-
W088	MORGAN COUNTY ATTORNEY	(27,119)	(2,125)	5,121	(920)	-	-
W092	OHIO COUNTY ATTORNEY	699	(26)	62	(10)	-	-
W093	OLDHAM COUNTY ATTORNEY	983	(2,352)	5,666	(1,017)	-	-
W094	OWEN COUNTY ATTORNEY	(3,224)	(634)	1,527	(274)	-	-
W096	PENDLETON COUNTY ATTORNEY	(2,141)	(168)	404	(73)	-	-
W099	POWELL COUNTY ATTORNEY	(311)	(28)	68	(13)	-	-
W100	PULASKI COUNTY ATTORNEY	(3,767)	(2,168)	5,224	(940)	-	-
W102	ROCKCASTLE CO ATTORNEY	(11,857)	(1,024)	2,468	(445)	-	-
W103	ROWAN COUNTY ATTORNEY	(31,378)	(922)	2,222	(400)	-	-
W105	SCOTT COUNTY ATTORNEY	5,474	(20)	48	(7)	-	-
W106	SHELBY COUNTY ATTORNEY	(6,756)	(546)	1,315	(236)	-	-
W107	SIMPSON COUNTY ATTORNEY	(1,302)	(625)	1,505	(270)	-	-
W108	SPENCER COUNTY ATTORNEY	(17,510)	(1,381)	3,327	(598)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(16,183)	(1,122)	2,704	(485)	-	-
W112	TRIMBLE COUNTY ATTORNEY	(13,691)	(890)	2,144	(385)	-	-
W113	UNION COUNTY ATTORNEY	(2,951)	(502)	1,209	(217)	-	-
W117	WEBSTER COUNTY ATTORNEY	(20,758)	(1,644)	3,961	(712)	-	-
W118	WHITLEY COUNTY ATTORNEY	(36,479)	(2,417)	5,822	(1,046)	-	-
X034	FAYETTE CO ATTORNEY OFF	(45,591)	(3,465)	8,349	(1,501)	-	-
X059	KENTON COUNTY ATTORNEY	(12,544)	(1,244)	2,998	(540)	-	-
TOTAL		(203,392,377)	(22,875,642)	55,113,644	(9,902,010)	-	-



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 2023 Contributions	2023 Proportionate Share	2022 Proportionate Share	Net Pension Liability as of June 30, 2023			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	419,675	0.614174%	0.716272%	2,597,878	3,565,351	1,814,091	124,179	(244,740)	(120,561)	-	(120,561)
1440	MOREHEAD STATE UNIVERSITY	113,001	0.165371%	0.165418%	699,498	959,998	488,458	33,436	(106,214)	(72,778)	-	(72,778)
1445	MURRAY STATE UNIV	184,960	0.270679%	0.330614%	1,144,938	1,571,323	799,507	54,728	(240,054)	(185,326)	-	(185,326)
1450	NORTHERN KY UNIVERSITY	270,386	0.395696%	0.396579%	1,673,744	2,297,061	1,168,771	80,005	66,341	146,346	-	146,346
1465	WESTERN KENTUCKY UNIV	326,981	0.478521%	0.570380%	2,024,083	2,777,869	1,413,412	96,751	(304,075)	(207,324)	-	(207,324)
3801	KENTUCKY STATE UNIVERSITY	58,023	0.084914%	0.113178%	359,175	492,936	250,811	17,169	(18,316)	(1,147)	-	(1,147)
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	331,843	0.485636%	0.578683%	2,054,178	2,819,173	1,434,427	98,190	(49,552)	48,638	-	48,638
31095	DEPT MILITARY AFFAIRS	710,540	1.039841%	1.053504%	4,398,395	6,036,396	3,071,388	210,243	(128,388)	81,855	-	81,855
35615	TRAN DEPT OF AVIATION	61,341	0.089769%	0.072627%	379,711	521,119	265,151	18,150	41,780	59,930	-	59,930
39079	COMMONWEALTH OF TECHNOL	88,757	0.129891%	0.137914%	549,422	754,032	383,660	26,262	(38,597)	(12,335)	-	(12,335)
50660	DEPT OF FISH & WILDLIFE	1,949,324	2.852739%	3.173062%	12,066,722	16,560,478	8,426,160	576,790	(638,298)	(61,508)	-	(61,508)
50665	COMM KY HORSE PARK	118,169	0.172934%	0.167661%	731,489	1,003,902	510,797	34,965	(4,707)	30,258	-	30,258
50670	DEPT OF PARKS	385,472	0.564120%	0.628221%	2,386,156	3,274,781	1,666,246	114,058	(292,004)	(177,946)	-	(177,946)
53729	OFF HUMAN RESOURCE MANAGE	788,601	1.154078%	1.391287%	4,881,603	6,699,555	3,408,810	233,341	(1,366,939)	(1,133,598)	-	(1,133,598)
54520	J&PS DEPT OF KY STATE POL	2,267,720	3.318695%	3.038326%	14,037,657	19,265,406	9,802,459	671,000	1,449,385	2,120,385	-	2,120,385
54523	J&PS OF JUVENILE JUSTICE	6,583,211	9.634201%	8.241300%	40,751,441	55,927,644	28,456,624	1,947,920	1,946,184	3,894,104	-	3,894,104
54527	J&PS DEPT OF CORRECTIONS	53,008,686	77.575575%	78.184808%	328,134,786	450,335,124	229,135,660	15,684,852	(1,345,903)	14,338,949	-	14,338,949
58676	DEPT OF INSURANCE	93,754	0.137204%	0.153452%	580,355	796,485	405,261	27,741	(188,205)	(160,464)	-	(160,464)
58680	DEPT OF ALCOHOL & BEVERA	571,227	0.835962%	0.886714%	3,536,013	4,852,855	2,469,188	169,021	(53,428)	115,593	-	115,593
TOTAL		68,331,670	100.000000%	100.000000%	422,987,244	580,511,488	295,370,881	20,218,801	(1,515,729)	18,703,072	-	18,703,072



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	-	-	432,252	1,823	434,075	9,364	71,211	444,986	253,264	778,825
1440	MOREHEAD STATE UNIVERSITY	-	-	116,387	-	116,387	2,521	19,174	119,816	11,742	153,253
1445	MURRAY STATE UNIV	-	-	190,502	-	190,502	4,127	31,384	196,114	153,646	385,271
1450	NORTHERN KY UNIVERSITY	-	-	278,489	7,533	286,022	6,033	45,879	286,692	10,562	349,166
1465	WESTERN KENTUCKY UNIV	-	-	336,781	-	336,781	7,296	55,482	346,701	230,212	639,691
3801	KENTUCKY STATE UNIVERSITY	-	-	59,762	2,261	62,023	1,295	9,845	61,522	68,287	140,949
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	-	-	341,788	15,912	357,700	7,404	56,307	351,856	229,223	644,790
31095	DEPT MILITARY AFFAIRS	-	-	731,835	-	731,835	15,854	120,565	753,393	63,625	953,437
35615	TRAN DEPT OF AVIATION	-	-	63,179	38,386	101,565	1,369	10,408	65,040	361	77,178
39079	COMMONWEALTH OF TECHNOL	-	-	91,417	-	91,417	1,980	15,060	94,110	22,511	133,661
50660	DEPT OF FISH & WILDLIFE	-	-	2,007,742	18,157	2,025,899	43,495	330,762	2,066,886	814,448	3,255,591
50665	COMM KY HORSE PARK	-	-	121,710	8,691	130,401	2,637	20,051	125,295	1,569	149,552
50670	DEPT OF PARKS	-	-	397,025	-	397,025	8,601	65,407	408,720	168,198	650,926
53729	OFF HUMAN RESOURCE MANAGE	-	-	812,234	-	812,234	17,596	133,810	836,160	632,352	1,619,918
54520	J&PS DEPT OF KY STATE POL	-	-	2,335,680	663,275	2,998,955	50,599	384,788	2,404,484	-	2,839,871
54523	J&PS OF JUVENILE JUSTICE	-	-	6,780,499	3,068,936	9,849,435	146,889	1,117,042	6,980,237	180,621	8,424,789
54527	J&PS DEPT OF CORRECTIONS	-	-	54,597,271	199,186	54,796,457	1,182,765	8,994,537	56,205,587	3,096,282	69,479,171
58676	DEPT OF INSURANCE	-	-	96,563	-	96,563	2,092	15,908	99,408	52,398	169,806
58680	DEPT OF ALCOHOL & BEVERA	-	-	588,346	11,738	600,084	12,746	96,926	605,677	137,276	852,625
TOTAL		-	-	70,379,462	4,035,898	74,415,360	1,524,663	11,594,546	72,452,684	6,126,576	91,698,469

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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	(349,573)	(61,659)	97,933	(31,451)	-	-
1440	MOREHEAD STATE UNIVERSITY	(38,165)	(16,602)	26,369	(8,468)	-	-
1445	MURRAY STATE UNIV	(196,895)	(27,174)	43,161	(13,861)	-	-
1450	NORTHERN KY UNIVERSITY	(66,253)	(39,725)	63,096	(20,262)	-	-
1465	WESTERN KENTUCKY UNIV	(306,669)	(48,040)	76,302	(24,503)	-	-
3801	KENTUCKY STATE UNIVERSITY	(79,592)	(8,525)	13,540	(4,348)	-	-
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	(290,905)	(48,754)	77,437	(24,868)	-	-
31095	DEPT MILITARY AFFAIRS	(229,769)	(104,393)	165,808	(53,248)	-	-
35615	TRAN DEPT OF AVIATION	23,682	(9,012)	14,314	(4,597)	-	-
39079	COMMONWEALTH OF TECHNOL	(43,265)	(13,040)	20,712	(6,651)	-	-
50660	DEPT OF FISH & WILDLIFE	(1,252,097)	(286,395)	454,883	(146,083)	-	-
50665	COMM KY HORSE PARK	(20,508)	(17,361)	27,575	(8,856)	-	-
50670	DEPT OF PARKS	(258,332)	(56,634)	89,952	(28,887)	-	-
53729	OFF HUMAN RESOURCE MANAGE	(816,749)	(115,861)	184,023	(59,097)	-	-
54520	J&PS DEPT OF KY STATE POL	133,019	(333,173)	529,182	(169,944)	-	-
54523	J&PS OF JUVENILE JUSTICE	1,348,977	(967,206)	1,536,220	(493,346)	-	-
54527	J&PS DEPT OF CORRECTIONS	(15,291,995)	(7,788,039)	12,369,799	(3,972,479)	-	-
58676	DEPT OF INSURANCE	(74,320)	(13,774)	21,878	(7,027)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(259,107)	(83,925)	133,298	(42,807)	-	-
TOTAL		(18,068,516)	(10,039,292)	15,945,482	(5,120,783)	-	-

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 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,388,843	0.000000%	0.088022%	0.010272%
10010	LEGS LEGISLATIVE RES COMM	24,289,921	1.825050%	1.539439%	1.791719%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	25,678,763	1.825050%	1.627461%	1.801991%
7716	MASTER COMMISSIONER BULLITT COUNTY	146,255	0.000000%	0.009269%	0.001082%
7718	MASTER COMM BOONE CO	152,144	0.000000%	0.009643%	0.001125%
7720	MASTER COMM CAMPBELL CO	70,720	0.000000%	0.004482%	0.000523%
7724	MASTER COMM CHRISTIAN CO	42,321	0.000000%	0.002682%	0.000313%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001384%	0.000162%
7727	MASTER COMM CLINTON/CUMBE	34,800	0.000000%	0.002206%	0.000257%
7730	MASTER COMM DAVIESS CO	110,055	0.000000%	0.006975%	0.000814%
7734	MASTER COMM FAYETTE CO	155,304	0.000000%	0.009843%	0.001149%
7741	MASTER COMM GRANT CO	55,120	0.000000%	0.003493%	0.000408%
7743	MASTER COMM GRAYSON CO	72,787	0.000000%	0.004613%	0.000538%
7747	MASTER COMM HARDIN CO	172,549	0.000000%	0.010936%	0.001276%
7752	HENRY/ TRIMBLE MASTER COM	59,600	0.000000%	0.003777%	0.000441%
7756	MASTER COMM JEFF CIRCUIT	394,870	0.000000%	0.025026%	0.002921%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	64,644	0.000000%	0.004097%	0.000478%
7759	MASTER COMM KENTON CO	182,022	0.000000%	0.011536%	0.001346%
7763	MASTER COMM LAUREL CO	63,020	0.000000%	0.003994%	0.000466%
7773	MASTER COMM MCCracken CO	126,600	0.000000%	0.008024%	0.000936%
7776	MASTER COMM MADISON CO	104,544	0.000000%	0.006626%	0.000773%
7782	MASTER COMM MEADE CO	49,517	0.000000%	0.003138%	0.000366%
7790	MASTER COMM NELSON CO	55,120	0.000000%	0.003493%	0.000408%
7793	MASTER COMM OLDHAM CO	70,761	0.000000%	0.004485%	0.000523%
7794	MASTER COMM OWEN CO	48,413	0.000000%	0.003068%	0.000358%
7798	MASTER COMM PIKE CO	93,868	0.000000%	0.005949%	0.000694%
7805	MASTER COMM SCOTT CO	108,127	0.000000%	0.006853%	0.000800%
7807	MASTER COMM SIMPSON CO	39,982	0.000000%	0.002534%	0.000296%
7814	MASTER COMM WARREN CO	122,998	0.000000%	0.007795%	0.000910%
7820	MASTER COMM BARREN CO	32,142	0.000000%	0.002037%	0.000238%
7821	MASTER COMM MUHLENBERG CO	78,866	0.000000%	0.004998%	0.000583%
20020	JUDL JUDICIAL RET SYSTEM	193,870	0.000000%	0.012287%	0.001434%
20025	JUDL ADM OFF OF THE COURT	73,206,237	2.508010%	4.639643%	2.756772%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	76,129,091	2.508010%	4.824886%	2.778390%
31030	UNIFIED PROSECUTORIAL SYS	59,251,276	3.963118%	3.755210%	3.938855%
31035	DEPT OF AGRICULTURE	10,468,528	0.700205%	0.663471%	0.695918%
31040	ATTORNEY GENERALS OFFICE	9,867,381	0.659996%	0.625372%	0.655955%
31045	AUDITOR OF PUBLIC ACCOUNT	7,974,616	0.533395%	0.505413%	0.530130%
31066	REGISTRY OF ELECTION	641,859	0.042932%	0.040680%	0.042669%
31070	GOVERNORS OFFICE	1,890,692	0.126462%	0.119828%	0.125688%
31074	DEPT OF VETERANS AFFAIRS	22,446,164	1.501348%	1.422586%	1.492156%
31076	MILITARY AFFAIRS COMM	69,035	0.004618%	0.004375%	0.004590%
31082	KY INFRASTRUCTURE	868,436	0.058087%	0.055040%	0.057731%
31085	LT GOVERNORS OFFICE	500,789	0.033496%	0.031739%	0.033291%
31094	OFF OF HOMELAND SECURITY	1,016,413	0.067984%	0.064418%	0.067568%
31095	DEPT MILITARY AFFAIRS	16,890,354	1.129739%	1.070472%	1.122823%
31097	OFF OF MINORITY EMPOWMENT	7,500	0.000502%	0.000475%	0.000499%
31110	OFF OF SECRETARY TO CABIN	33,318	0.002229%	0.002112%	0.002215%
31112	GOV OFF LOCAL DEVELOPMENT	2,476,621	0.165653%	0.156963%	0.164639%
31120	SECRETARY OF STATE	1,788,821	0.119648%	0.113371%	0.118915%
31125	STATE TREASURERS OFFICE	1,607,480	0.107519%	0.101878%	0.106861%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	127,641	0.008538%	0.008090%	0.008486%
31137	KY COMM NETWORK AUTH	832,063	0.055654%	0.052734%	0.055313%
31150	BOARD OF ACCOUNTANCY	213,963	0.014311%	0.013560%	0.014223%
31165	BOARD OF BARBERING	110,280	0.007376%	0.006989%	0.007331%
31179	Off of the KY Brd of Emergency Med Svcs	365,951	0.024477%	0.023193%	0.024327%
31180	BOARD OF DENTISTRY	260,700	0.017437%	0.016523%	0.017330%
31185	BOARD OF ELECTIONS	532,728	0.035632%	0.033763%	0.035414%
31190	BRD OF EMBALMERS/FUN DIR	209,077	0.013984%	0.013251%	0.013898%
31200	BOARD OF EXM ARCHITECTS	156,765	0.010486%	0.009935%	0.010422%
31205	KY LANDSCAPE ARCH REG BD	26,327	0.001761%	0.001669%	0.001750%
31215	BD EXAMINERS OF SOCIAL WK	110,224	0.007372%	0.006986%	0.007327%
31225	BD OF HAIRDRESSERS/CSMTG	732,490	0.048994%	0.046424%	0.048694%
31245	BD OF MEDICAL LICENSURE	853,841	0.057111%	0.054115%	0.056761%
31250	BOARD OF NURSING	3,221,876	0.215500%	0.204195%	0.214181%
31260	BOARD OF OPTOMETRIC EXM	87,055	0.005823%	0.005517%	0.005787%
31263	KY RESPIRATORY CARE BD	113,068	0.007563%	0.007166%	0.007517%
31268	PERSONNEL BOARD	359,938	0.024075%	0.022812%	0.023928%
31270	KY BOARD OF PHARMACY	1,157,919	0.077449%	0.073386%	0.076975%



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

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31275	BD OF PHYSICAL THERAPY	182,842	0.012230%	0.011588%	0.012155%
31290	BD OF PROF ENGINEERS & LA	527,517	0.035284%	0.033433%	0.035068%
31345	SCHOOL FAC CONSTR COMM	148,148	0.009909%	0.009389%	0.009848%
31354	EXECUTIVE BRANCH ETH COMM	277,997	0.018594%	0.017619%	0.018480%
31370	COMMISSION ON HUMAN RIGHT	950,421	0.063570%	0.060236%	0.063181%
31415	KY COUNCIL POSTSEC EDUCAT	2,164,776	0.144795%	0.137199%	0.143909%
31765	OFFICE OF STATE BUD DIREC	1,261,434	0.084373%	0.079947%	0.083856%
35605	TRAN OFF OF THE SECRETARY	3,740,471	0.250188%	0.237062%	0.248656%
35607	TRAN OFFICE OF LEGAL SVC	2,176,133	0.145554%	0.137918%	0.144663%
35609	DIVISION OF FACILITY MANA	1,491,707	0.099775%	0.094541%	0.099164%
35615	TRAN DEPT OF AVIATION	1,277,199	0.085428%	0.080946%	0.084905%
35616	TRAN OFFICE OF PERSONNEL	1,630,137	0.109034%	0.103314%	0.108366%
35617	OFFICE OF INFORMAT TECHNO	1,832,009	0.122537%	0.116109%	0.121787%
35618	OFFICE OF AUDITS	2,257,163	0.150974%	0.143054%	0.150050%
35619	DOT PAYROLL DIVISION	768,355	0.051393%	0.048697%	0.051078%
35625	TRAN DEPT OF HIGHWAYS	188,866,782	12.632655%	11.969945%	12.555317%
35628	TRAN DEPT OF INTERGOV PRO	659,646	0.044122%	0.041807%	0.043852%
35630	TRAN DEPT OF VEH REGULATE	8,762,510	0.586095%	0.555348%	0.582507%
36635	CAB FOR ECONOMIC DEVELOPMENT	4,446,532	0.297414%	0.281811%	0.295593%
39075	KHEAA DIV OF FINANCIAL AF	461,232	0.030850%	0.029232%	0.030661%
39079	COMMONWEALTH OF TECHNOL	13,147,877	0.879417%	0.833282%	0.874033%
39084	KY RIVER AUTHORITY	355,605	0.023785%	0.022537%	0.023639%
39103	OFFICE OF PVA'S	30,403,104	2.033561%	1.926879%	2.021111%
39130	DEPT OF REVENUE	32,970,487	2.205285%	2.089594%	2.191784%
39750	OFFICE OF SECRETARY	5,928,519	0.396539%	0.375736%	0.394111%
39758	OFF OF THE CONTROLLER	4,168,333	0.278806%	0.264179%	0.277099%
39785	DEPT FACILITIES SUPP SVCS	9,871,895	0.660298%	0.625658%	0.656256%
50235	KY STATE FAIR BOARD	9,621,369	0.643541%	0.609780%	0.639601%
50410	COMM KY HERITAGE COUNCIL	868,030	0.058060%	0.055014%	0.057705%
50529	KY ARTS COUNCIL	557,872	0.037314%	0.035357%	0.037086%
50550	KY HISTORICAL SOCIETY	1,687,311	0.112859%	0.106938%	0.112168%
50660	DEPT OF FISH & WILDLIFE	15,151,807	1.013453%	0.960287%	1.007249%
50665	COMM KY HORSE PARK	2,270,847	0.151889%	0.143921%	0.150959%
50670	DEPT OF PARKS	22,346,214	1.494663%	1.416252%	1.485512%
50850	COMM OFFICE OF SECRETARY	1,278,152	0.085491%	0.081006%	0.084968%
50852	KY ARTISANS CTR AT BERA	668,082	0.044686%	0.042341%	0.044412%
50860	DEPT OF TOURISM	1,103,866	0.073834%	0.069960%	0.073382%
51106	DEPT OF WORKPLACE STANDARDS	4,354,235	0.291240%	0.275961%	0.289457%
51107	DEPARTMENT OF WORKERS' CLAIMS	7,305,786	0.488659%	0.463024%	0.485667%
51113	KY OSH REVIEW COMMISSION	210,171	0.014058%	0.013320%	0.013972%
51114	WORKERS' COMP FUNDING COMMISSION	821,869	0.054972%	0.052088%	0.054635%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	11,132,965	0.744647%	0.705582%	0.740088%
51340	KY COMM DEAF/HARD OF HEAR	558,797	0.037376%	0.035415%	0.037147%
51407	KY ENVIRONMENTAL EDUC COU	102,423	0.006851%	0.006491%	0.006809%
51507	OFFICE OF THE SECRETARY	7,809,839	0.522374%	0.494970%	0.519176%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	619,688	0.041449%	0.039274%	0.041195%
51509	OFFICE OR EDUCATIONAL PROGRAMS	39,015	0.002610%	0.002473%	0.002594%
51530	EDUC OFFICE OF SECRETARY	138,932	0.009293%	0.008805%	0.009236%
51531	DEPT WORKFORCE INVESTMENT	16,829,343	1.125658%	1.066605%	1.118767%
51532	KY COMM ON PROPRIETARY ED	113,050	0.007562%	0.007165%	0.007516%
51540	EDUC DEPT OF EDUCATION	12,784,131	0.855087%	0.810229%	0.849852%
51545	KY EDUCATIONAL TV AUTHOR	6,811,077	0.455570%	0.431670%	0.452781%
51555	KY DEPT LIBRARY & ARCHIVE	2,304,881	0.154166%	0.146078%	0.153222%
53721	H&FS OFF OF THE SECRETARY	24,740,419	1.654803%	1.567991%	1.644672%
53723	OFFICE INSPECTOR GENERAL	8,398,266	0.561732%	0.532263%	0.558293%
53725	DEPT OF AGING/INDEP LIVIN	10,266,677	0.686703%	0.650678%	0.682499%
53727	DEPT FOR INCOME SUPPORT	21,827,369	1.459959%	1.383369%	1.451021%
53728	DEPT FOR PUBLIC HEALTH	22,264,780	1.489216%	1.411091%	1.480099%
53729	OFF HUMAN RESOURCE MANAGE	16,482,903	1.102486%	1.044649%	1.095736%
53730	SERVE KY	926,484	0.061969%	0.058718%	0.061590%
53736	H&FS DEPT FOR COMM BASE S	207,415,139	13.873300%	13.145495%	13.788365%
53739	HEALTH DATA AND ANALYTICS	36,401	0.002435%	0.002307%	0.002420%
53746	DEPT FOR MEDICAID SERVICE	9,153,423	0.612242%	0.580123%	0.608494%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	5,696,868	0.381044%	0.361054%	0.378711%
54500	J&PS OFF OF SECRETARY	9,242,039	0.618169%	0.585739%	0.614384%
54515	DEPT OF PUBLIC ADVOCACY	30,769,914	2.058096%	1.950127%	2.045496%
54520	J&PS DEPT OF KY STATE POL	35,909,847	2.401889%	2.275884%	2.387184%
54523	J&PS OF JUVENILE JUSTICE	30,447,667	2.036542%	1.929703%	2.024074%
54525	DEPT OF CRIMINAL JUST TRN	7,860,550	0.525766%	0.498184%	0.522547%
54527	J&PS DEPT OF CORRECTIONS	17,612,231	1.178023%	1.116223%	1.170811%
55790	OFFICE OF THE SECRETARY	4,926,600	0.329524%	0.312237%	0.327507%
55793	DEPT PERSONNEL ADMIN	1,939,761	0.129744%	0.122938%	0.128950%
55794	DEPT FOR EMPLOYEE INS	2,486,866	0.166338%	0.157612%	0.165320%



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

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
56102	OFFICE OF THE SECRETARY	217,008	0.014515%	0.013753%	0.014426%
56106	DEPT OF WRKPLACE STANDARD	540,636	0.036161%	0.034264%	0.035940%
56107	DEPT OF WORKERS CLAIMS	273,983	0.018326%	0.017364%	0.018214%
56113	KY OSH REVIEW COMMISSION	8,461	0.000566%	0.000536%	0.000562%
56114	WORKERS COMP FUNDING COMM	35,927	0.002403%	0.002277%	0.002388%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	786,263	0.052591%	0.049832%	0.052269%
57123	KY PUBLIC SVC COMMISSION	4,303,616	0.287854%	0.272753%	0.286092%
57126	OFFICE OF THE SECRETARY	2,788,567	0.186518%	0.176733%	0.185376%
57128	DEPT FOR NATURAL RESOURCE	23,730,585	1.587259%	1.503990%	1.577542%
57129	DEPT FOR ENVIRONM PROTECT	32,991,555	2.206694%	2.090929%	2.193184%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,460,589	0.298354%	0.282702%	0.296527%
57140	KY NATURE PRESERVES	1,063,807	0.071154%	0.067422%	0.070718%
57141	OFFICE OF ENERGY POLICY	321,537	0.021507%	0.020378%	0.021375%
58374	KY HORSE RACING AUTHORITY	2,607,247	0.174390%	0.165241%	0.173322%
58672	OFFICE OF CLAIMS AND APPEALS	519,247	0.034731%	0.032909%	0.034518%
58675	OFFICE OF THE SECRETARY	3,666,529	0.245242%	0.232376%	0.243741%
58676	DEPT OF INSURANCE	3,632,294	0.242952%	0.230206%	0.241465%
58677	OFF OF OCCUP & PROFESSION	1,563,708	0.104591%	0.099104%	0.103951%
58678	KY BOXING & WRESTLING AUT	56,525	0.003781%	0.003582%	0.003758%
58680	DEPT OF ALCOHOL & BEVERA	647,404	0.043303%	0.041031%	0.043038%
58681	DEPT OF CHARITABLE GAMING	1,269,594	0.084919%	0.080464%	0.084399%
58685	DEPT OF FINANCIAL INSTITU	5,805,389	0.388303%	0.367932%	0.385926%
58690	DEPT OF HOUSING & BUILD C	9,966,641	0.666635%	0.631663%	0.662554%
SUBTOTAL EXECUTIVE BRANCH AGENCIES		1,165,151,092	77.933030%	73.844603%	77.455910%
1430	EASTERN KY UNIV	5,209,746	1.270600%	0.330182%	1.160853%
1433	KET FOUNDATION	3,126,777	0.080090%	0.198168%	0.093870%
1435	CHILD WATCH ADVOCACY CTR	328,505	0.003820%	0.020820%	0.005804%
1436	LOTUS	1,066,085	0.005710%	0.067566%	0.012929%
1437	SANCTUARY INC	743,459	0.013340%	0.047119%	0.017282%
1438	O A S I S	998,917	0.012250%	0.063309%	0.018209%
1439	BARREN RIVER CHILD ADVOCA	747,111	0.002160%	0.047350%	0.007434%
1440	MOREHEAD STATE UNIVERSITY	4,011,442	0.643190%	0.254236%	0.597799%
1445	MURRAY STATE UNIV	6,709,257	0.705340%	0.425217%	0.672650%
1451	SILVERLEALF	502,318	0.010730%	0.031836%	0.013193%
1452	SPRINGHAVEN INC	674,187	0.008120%	0.042728%	0.012159%
1453	SAFE HARBOR	1,094,090	0.006980%	0.069341%	0.014258%
1454	D.O.V.E.S.	771,412	0.007010%	0.048890%	0.011897%
1456	JUDI'S PLACE FOR KIDS, INC.	359,428	0.004130%	0.022780%	0.006306%
1457	KY RIVER CHILD ADVOCACY	290,710	0.001550%	0.018425%	0.003519%
1458	BLUEGRASS RAPE CRISIS CTR	561,812	0.014590%	0.035606%	0.017043%
1459	NURSING HOME OMBUDSMAN	310,751	0.004680%	0.019695%	0.006432%
1465	WESTERN KENTUCKY UNIV	12,560,151	0.961060%	0.796034%	0.941801%
1480	KASAP	750,410	0.005020%	0.047559%	0.009984%
1481	KDVA	1,392,591	0.012920%	0.088259%	0.021712%
1483	PENNYRILE CHILD ADV CTR	267,231	0.002450%	0.016936%	0.004141%
1484	BUFFALO TR CHILD ADV INC	294,015	0.001340%	0.018634%	0.003358%
1485	CUMBERLAND V C A CENTER	370,498	0.004370%	0.023481%	0.006600%
1486	LAKE CUMB CHILD ADV CTR	381,134	0.002900%	0.024155%	0.005380%
1487	B.R.A.S.S.	990,126	0.011330%	0.062752%	0.017331%
1488	WOMEN AWARE	227,603	0.005190%	0.014425%	0.006268%
1489	BETHANY HOUSE ABUSE SHEL	608,636	0.008900%	0.038574%	0.012363%
1490	HOPE HARBOR INC	731,944	0.004380%	0.046389%	0.009282%
1491	CHILD ADV CTR OF GRN RVR	287,678	0.003040%	0.018232%	0.004813%
1492	CSG HEADQUARTERS	3,689,100	0.102460%	0.233807%	0.117788%
1994	KY HIGHER ED STUD LN CORP	10,305,169	0.435330%	0.653118%	0.460746%
3022	LEX FAYETTE CO HLTH DEPT	7,901,412	0.466060%	0.500773%	0.470111%
3023	LAKE CUMBERLAND DISTRICT	6,653,984	0.391340%	0.421714%	0.394885%
3024	WEDCO DIST HEALTH DEPT	1,647,042	0.149760%	0.104386%	0.144465%
3025	NORTHERN KY DIST HLTH DEP	8,549,545	0.288080%	0.541851%	0.317695%
3026	BARREN RVR DIST HLTH DEPT	4,908,060	0.363480%	0.311062%	0.357363%
3027	GREEN RVR DIST HLTH DEPT	7,524,732	0.434500%	0.476900%	0.439448%
3028	LINCOLN TRL DIST HLTH DEP	4,724,596	0.353490%	0.299434%	0.347182%
3029	PURCHASE DIST HLTH DEPT	2,359,999	0.233680%	0.149571%	0.223864%
3030	MERCER CO HEALTH DEPT	673,578	0.047190%	0.042690%	0.046665%
3031	CUMBERLAND VLY DIST HEALT	3,772,496	0.478140%	0.239092%	0.450243%
3033	KY RIVER DIST HEALTH DEPT	3,909,930	0.373270%	0.247802%	0.358628%
3034	BOURBON CO HEALTH CENTER	802,413	0.041330%	0.050855%	0.042442%
3035	CLARK CO HEALTH DEPT	1,630,906	0.087510%	0.103363%	0.089360%
3036	GATEWAY DIST HEALTH DEPT	2,891,718	0.156670%	0.183270%	0.159774%
3037	BOYLE CO HEALTH DEPT	655,686	0.033740%	0.041556%	0.034652%
3038	PIKE CO HEALTH DEPT	2,116,193	0.128550%	0.134119%	0.129200%



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

Participating Employer Code	Participating Employer Name	FYE 2023 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2023 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3039	FLOYD CO HEALTH CENTER	1,107,102	0.065370%	0.070166%	0.065930%
3040	MARTIN CO HEALTH DEPT	411,385	0.028100%	0.026073%	0.027863%
3042	BUFFALO TRACE HEALTH DEPT	825,305	0.057350%	0.052306%	0.056761%
3044	N CENTRAL DIST HLTH DEPT	2,031,277	0.114620%	0.128738%	0.116268%
3045	PENNYRILE DIST HLTH DEPT	1,805,501	0.083250%	0.114429%	0.086889%
3047	BREATHITT CO HEALTH DEPT	1,422,514	0.096340%	0.090156%	0.095618%
3048	GREENUP CO HLTH DEPT	1,296,512	0.061180%	0.082170%	0.063630%
3049	WHITLEY CO HEALTH DEPT	2,078,730	0.153570%	0.131745%	0.151023%
3050	LAUREL CO HEALTH DEPT	1,180,794	0.076950%	0.074836%	0.076703%
3051	KNOX CO HEALTH DEPT	1,949,570	0.149260%	0.123559%	0.146261%
3052	MONROE CO HEALTH DEPT	460,136	0.016680%	0.029162%	0.018137%
3053	BULLITT CO HEALTH DEPT	1,430,379	0.073480%	0.090654%	0.075484%
3054	THREE RIVERS DIST HLTH	2,429,836	0.121470%	0.153997%	0.125266%
3055	ESTILL CO HEALTH DEPT	354,618	0.029660%	0.022475%	0.028822%
3056	OLDHAM CO HEALTH DEPT	1,176,139	0.055710%	0.074541%	0.057908%
3057	LEWIS CO HEALTH DEPT	733,386	0.016270%	0.046480%	0.019796%
3058	FLEMING CO HEALTH DEP	440,783	0.023320%	0.027936%	0.023859%
3059	JESSAMINE CO HEALTH DEPT	1,537,777	0.044700%	0.097461%	0.050857%
3060	POWELL CO HEALTH DEPT	458,636	0.022330%	0.029067%	0.023116%
3061	ANDERSON CO HEALTH DEPT	606,278	0.026980%	0.038425%	0.028316%
3062	MADISON CO HEALTH DEP	3,070,841	0.284160%	0.194623%	0.273711%
3064	JOHNSON CO HEALTH DEPT	1,420,369	0.082310%	0.090020%	0.083210%
3065	MAGOFFIN CO HEALTH DEPT	561,395	0.034380%	0.035580%	0.034520%
3066	ALLEN CO HEALTH DEPT	860,450	0.042050%	0.054533%	0.043507%
3067	FRANKLIN CO HEALTH DEPT	2,644,305	0.118540%	0.167590%	0.124264%
3068	LINCOLN CO HEALTH DEPT	539,105	0.026030%	0.034167%	0.026980%
3069	WOODFORD CO HEALTH DEPT	1,040,321	0.028990%	0.065933%	0.033301%
3072	MUHLENBERG CO.HEALTH DEPT	1,018,790	0.041920%	0.064569%	0.044563%
3073	MARSHALL CO HEALTH DEPT	1,398,983	0.081130%	0.088664%	0.082009%
3074	CHRISTIAN CO HEALTH DEPT	1,334,897	0.071020%	0.084603%	0.072605%
3075	HOPKINS CO HEALTH DEPT	1,684,231	0.094700%	0.106743%	0.096105%
3076	TODD CO HEALTH DEPT	1,029,465	0.024920%	0.065245%	0.029626%
3077	BRACKEN CO HEALTH DEPT	383,091	0.012810%	0.024279%	0.014148%
3078	MONTGOMERY CO HEALTH DEPT	2,001,268	0.056880%	0.126836%	0.065044%
3079	GARRARD COUNTY HEALTH DPT	372,590	0.020870%	0.023614%	0.021190%
3080	BRECKINRIDGE CO HEALTH BD	419,396	0.040950%	0.026580%	0.039273%
3081	ASHLAND BOYD CO HEALTH DP	1,163,102	0.093380%	0.073715%	0.091085%
3082	LAWRENCE CO HEALTH DEPT	778,723	0.020560%	0.049354%	0.023920%
3083	GRAVES CO HEALTH CENTER	1,314,568	0.032480%	0.083314%	0.038412%
3084	CALLOWAY CO HEALTH DEPT	770,432	0.021990%	0.048828%	0.025122%
3085	BELL CO HEALTH DEPT	879,931	0.057050%	0.055768%	0.056900%
3086	GRAYSON COUNTY HEALTH DEPT	754,181	0.024440%	0.047798%	0.027166%
3087	HARLAN CO HEALTH DEPT	726,043	0.038370%	0.046015%	0.039262%
3088	CARTER CO HEALTH DEPT	636,453	0.029530%	0.040337%	0.030791%
3801	KENTUCKY STATE UNIVERSITY	3,222,906	0.235970%	0.204260%	0.232269%
5470	KCTCS	16,177,317	0.830280%	1.025281%	0.853037%
7403	ASST OF COMMONWEALTH ATTY	1,260,638	0.030870%	0.079896%	0.036591%
7408	FRANKLIN CO COUNCIL AGING	332,313	0.011410%	0.021061%	0.012536%
7409	MUN ELEC POW ASSOC OF KY	133,116	0.009280%	0.008437%	0.009182%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006642%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.007526%	0.009411%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.724076%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.125305%
8202	NORTHERN KY REG MHMR BD	164,201	0.304430%	0.010407%	0.270118%
8204	COMMUNICARE INC	7,349,085	0.353870%	0.465768%	0.366928%
8205	ADANTA/BEHAVIORAL HLTH SR	4,102,080	0.473160%	0.259980%	0.448282%
8208	CUMBERLAND RIVER MHMR	18,600,723	0.522270%	1.178871%	0.598895%
8209	WESTERN KY REG MHMR ADV	6,804,776	0.188850%	0.431271%	0.217141%
8210	NEW VISTA OF THE BLUEGRASS, INC.	34,158,606	0.976910%	2.164894%	1.115548%
8213	GREEN RVR REG MHMR BD	11,696,879	0.158670%	0.741321%	0.226665%
8216	COMPREHEND INC REG MHMR B	4,232,016	0.154500%	0.268215%	0.167771%
8220	LIFESKILLS INC	18,610,432	0.686860%	1.179486%	0.744349%
8221	MOUNTAIN COMP CARE CENTER	5,463,582	0.243500%	0.346269%	0.255493%
014A	BRECKINRIDGE CO ATTORNEY	87,246	0.005470%	0.005529%	0.005477%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001720%	0.004820%
031A	EDMONSON COUNTY ATTORNEY	40,965	0.002520%	0.002596%	0.002529%
060A	KNOTT COUNTY ATTORNEY	57,116	0.004790%	0.003620%	0.004653%
071A	LOGAN COUNTY ATTORNEY	103,741	0.009470%	0.006575%	0.009132%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002897%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003136%
W002	ALLEN COUNTY ATTORNEY	101,101	0.008820%	0.006408%	0.008539%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009257%
W005	BARREN COUNTY ATTORNEY	186,689	0.015280%	0.011832%	0.014878%



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(1)	(2)	(3)	(4)	(5)	(6)
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	235,667	0.010270%	0.014936%	0.010815%
W008	BOONE COUNTY ATTORNEY	721,211	0.027070%	0.045709%	0.029245%
W011	BOYLE COUNTY ATTORNEY	20,110	0.000830%	0.001274%	0.000882%
W015	BULLITT COUNTY ATTORNEY	292,157	0.003740%	0.018516%	0.005464%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000256%
W021	CARROLL COUNTY ATTORNEY	75,041	0.004640%	0.004756%	0.004654%
W022	CHILD SUPPORT ENFORCEMENT	81,762	0.001360%	0.005182%	0.001806%
W023	CASEY COUNTY ATTORNEY	70,529	0.005040%	0.004470%	0.004973%
W025	CLARK COUNTY ATTORNEY	177,274	0.007030%	0.011235%	0.007521%
W028	CRITTENDEN CO ATTORNEY	34,346	0.001940%	0.002177%	0.001968%
W030	DAVISS COUNTY ATTORNEY	48,763	0.008390%	0.003091%	0.007772%
W036	FLOYD COUNTY ATTORNEY	175,504	0.005960%	0.011123%	0.006563%
W037	FRANKLIN COUNTY ATTORNEY	246,811	0.025700%	0.015642%	0.024526%
W039	GALLATIN COUNTY ATTORNEY	30,292	0.000000%	0.001920%	0.000224%
W040	GARRARD COUNTY ATTORNEY	89,511	0.005260%	0.005673%	0.005308%
W041	GRANT COUNTY CHILD SUPPOR	47,422	0.001930%	0.003005%	0.002055%
W042	GRAVES COUNTY ATTORNEY	129,647	0.017400%	0.008217%	0.016328%
W046	HANCOCK COUNTY ATTORNEY	24,807	0.002050%	0.001572%	0.001994%
W049	HARRISON COUNTY ATTORNEY	70,964	0.000610%	0.004498%	0.001064%
W053	HICKMAN COUNTY ATTORNEY	53,311	0.005470%	0.003379%	0.005226%
W054	HOPKINS COUNTY ATTORNEY	378,682	0.009310%	0.024000%	0.011024%
W055	JACKSON COUNTY ATTORNEY	7,774	0.003720%	0.000493%	0.003343%
W056	JEFFERSON CO ATTORNEY	415,132	0.090800%	0.026310%	0.083274%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001086%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000026%
W062	LARUE COUNTY ATTORNEY	75,185	0.005540%	0.004765%	0.005450%
W063	LAUREL COUNTY ATTORNEY	24,133	0.001880%	0.001530%	0.001839%
W065	LEE COUNTY ATTORNEY	51,480	0.004720%	0.003263%	0.004550%
W073	MCCRACKEN COUNTY ATTORNEY	48,766	0.005810%	0.003091%	0.005493%
W074	MCCREARY COUNTY ATTORNEY	120,310	0.010210%	0.007625%	0.009908%
W076	MADISON COUNTY ATTORNEY	481,395	0.034400%	0.030510%	0.033946%
W077	MAGOFFIN CO ATTORNEY	81,033	0.001040%	0.005136%	0.001518%
W082	MEADE COUNTY ATTORNEY	101,211	0.007900%	0.006415%	0.007727%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001255%	0.002814%
W084	MERCER COUNTY ATTORNEY	37,664	0.002700%	0.002387%	0.002663%
W087	MONTGOMERY CO ATTORNEY	88,371	0.008960%	0.005601%	0.008568%
W088	MORGAN COUNTY ATTORNEY	103,732	0.009650%	0.006574%	0.009291%
W092	OHIO COUNTY ATTORNEY	15,141	0.000000%	0.000960%	0.000112%
W093	OLDHAM COUNTY ATTORNEY	316,442	0.008990%	0.020055%	0.010281%
W094	OWEN COUNTY ATTORNEY	62,785	0.002610%	0.003979%	0.002770%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000733%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000124%
W100	PULASKI COUNTY ATTORNEY	264,036	0.008520%	0.016734%	0.009479%
W102	ROCKCASTLE CO ATTORNEY	113,349	0.004120%	0.007184%	0.004478%
W103	ROWAN COUNTY ATTORNEY	24,350	0.004360%	0.001543%	0.004031%
W105	SCOTT COUNTY ATTORNEY	11,700	0.000000%	0.000742%	0.000087%
W106	SHELBY COUNTY ATTORNEY	68,171	0.002130%	0.004321%	0.002386%
W107	SIMPSON COUNTY ATTORNEY	38,294	0.002770%	0.002427%	0.002730%
W108	SPENCER COUNTY ATTORNEY	54,353	0.006380%	0.003445%	0.006037%
W111	TRIGG COUNTY ATTORNEY	70,904	0.004960%	0.004494%	0.004906%
W112	TRIMBLE COUNTY ATTORNEY	49,577	0.003990%	0.003142%	0.003891%
W113	UNION COUNTY ATTORNEY	110,252	0.001560%	0.006988%	0.002193%
W117	WEBSTER COUNTY ATTORNEY	74,796	0.007510%	0.004740%	0.007187%
W118	WHITLEY COUNTY ATTORNEY	149,192	0.010710%	0.009455%	0.010564%
X034	FAYETTE CO ATTORNEY OFF	57,203	0.016670%	0.003625%	0.015148%
X059	KENTON COUNTY ATTORNEY	87,066	0.005430%	0.005518%	0.005440%
SUBTOTAL ALL OTHER AGENCIES		310,882,994	17.733910%	19.703050%	17.963709%
TOTAL		1,577,841,940	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, 2023, within the Executive Branch.

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

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

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

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 88% of the aggregate required contribution for the plan.

Column 6 = $88.33\% \times \text{Column 4} + 11.67\% \times \text{Column 5}$



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 2023 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2023 Payroll Based Contributions (Pension Only)	FYE 2023 Amortization Cost Contributions (Pension Only)	FYE 2023 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005	LEGS GENERAL ASSEMBLY	-	0.000000%	108,783	-	108,783
10010	LEGS LEGISLATIVE RES COMM	18,070,764	1.825050%	1,898,747	16,464,273	18,363,020
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	18,070,764	1.825050%	2,007,529	16,464,273	18,471,803
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	11,437	-	11,437
7718	MASTER COMM BOONE CO	-	0.000000%	11,898	-	11,898
7720	MASTER COMM CAMPBELL CO	-	0.000000%	5,530	-	5,530
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	3,310	-	3,310
7725	MASTER COMM CLARK CO	-	0.000000%	1,707	-	1,707
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	2,721	-	2,721
7730	MASTER COMM DAVIESS CO	-	0.000000%	8,622	-	8,622
7734	MASTER COMM FAYETTE CO	-	0.000000%	12,145	-	12,145
7741	MASTER COMM GRANT CO	-	0.000000%	4,310	-	4,310
7743	MASTER COMM GRAYSON CO	-	0.000000%	5,692	-	5,692
7747	MASTER COMM HARDIN CO	-	0.000000%	13,493	-	13,493
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	4,661	-	4,661
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	30,879	-	30,879
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	5,055	-	5,055
7759	MASTER COMM KENTON CO	-	0.000000%	14,234	-	14,234
7763	MASTER COMM LAUREL CO	-	0.000000%	4,928	-	4,928
7773	MASTER COMM MCCracken CO	-	0.000000%	9,900	-	9,900
7776	MASTER COMM MADISON CO	-	0.000000%	8,175	-	8,175
7782	MASTER COMM MEADE CO	-	0.000000%	3,872	-	3,872
7790	MASTER COMM NELSON CO	-	0.000000%	4,310	-	4,310
7793	MASTER COMM OLDHAM CO	-	0.000000%	5,533	-	5,533
7794	MASTER COMM OWEN CO	-	0.000000%	3,786	-	3,786
7798	MASTER COMM PIKE CO	-	0.000000%	7,341	-	7,341
7805	MASTER COMM SCOTT CO	-	0.000000%	8,456	-	8,456
7807	MASTER COMM SIMPSON CO	-	0.000000%	3,127	-	3,127
7814	MASTER COMM WARREN CO	-	0.000000%	9,618	-	9,618
7820	MASTER COMM BARREN CO	-	0.000000%	2,514	-	2,514
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	6,167	-	6,167
20020	JUDL JUDICIAL RET SYSTEM	-	0.000000%	15,161	-	15,161
20025	JUDL ADM OFF OF THE COURT	24,833,112	2.508010%	5,868,677	22,625,448	28,494,126
SUBTOTAL	JUDICIAL BRANCH AGENCIES	24,833,112	2.508010%	6,097,261	22,625,448	28,722,709
31030	UNIFIED PROSECUTORIAL SYS	39,260,797	3.963118%	4,633,568	35,770,512	40,404,081
31035	DEPT OF AGRICULTURE	6,936,611	0.700205%	818,639	6,319,946	7,138,585
31040	ATTORNEY GENERALS OFFICE	6,538,278	0.659996%	771,639	5,957,026	6,728,665
31045	AUDITOR OF PUBLIC ACCOUNT	5,284,100	0.533395%	944,361	4,814,344	5,758,705
31066	REGISTRY OF ELECTION	425,308	0.042932%	50,193	387,498	437,691
31070	GOVERNORS OFFICE	1,252,801	0.126462%	147,852	1,141,427	1,289,280
31074	DEPT OF VETERANS AFFAIRS	14,873,168	1.501348%	1,756,030	13,550,943	15,306,974
31076	MILITARY AFFAIRS COMM	45,748	0.004618%	5,399	41,681	47,080
31082	KY INFRASTRUCTURE	575,441	0.058087%	67,912	524,285	592,197
31085	LT GOVERNORS OFFICE	331,830	0.033496%	39,162	302,330	341,492
31094	OFF OF HOMELAND SECURITY	673,486	0.067984%	79,483	613,613	693,097
31095	DEPT MILITARY AFFAIRS	11,191,808	1.129739%	1,323,527	10,196,856	11,520,382
31097	OFF OF MINORITY EMPOWMENT	4,973	0.000502%	587	4,531	5,117
31110	OFF OF SECRETARY TO CABIN	22,082	0.002229%	2,605	20,119	22,724
31112	GOV OFF LOCAL DEVELOPMENT	1,641,048	0.165653%	193,676	1,495,159	1,688,835
31120	SECRETARY OF STATE	1,185,298	0.119648%	139,886	1,079,925	1,219,811
31125	STATE TREASURERS OFFICE	1,065,142	0.107519%	125,710	970,450	1,096,161
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	84,582	0.008538%	9,982	77,063	87,044
31137	KY COMM NETWORK AUTH	551,339	0.055654%	65,067	502,325	567,392
31150	BOARD OF ACCOUNTANCY	141,773	0.014311%	16,732	129,169	145,901
31165	BOARD OF BARBERING	73,071	0.007376%	8,624	66,575	75,198
31179	Off of the KY Brd of Emergency Med Svcs	242,482	0.024477%	28,617	220,926	249,543
31180	BOARD OF DENTISTRY	172,740	0.017437%	20,387	157,384	177,770
31185	BOARD OF ELECTIONS	352,990	0.035632%	41,659	321,609	363,268
31190	BRD OF EMBALMERS/FUN DIR	138,533	0.013984%	16,401	126,217	142,619
31200	BOARD OF EXM ARCHITECTS	103,880	0.010486%	12,259	94,645	106,904
31205	KY LANDSCAPE ARCH REG BD	17,445	0.001761%	2,059	15,895	17,953
31215	BD EXAMINERS OF SOCIAL WK	73,031	0.007372%	8,620	66,539	75,158
31225	BD OF HAIRDRESSERS/CSMTG	485,361	0.048994%	57,281	442,213	499,493
31245	BD OF MEDICAL LICENSURE	565,773	0.057111%	66,770	515,475	582,246
31250	BOARD OF NURSING	2,134,860	0.215500%	251,957	1,945,071	2,197,028
31260	BOARD OF OPTOMETRIC EXM	57,686	0.005823%	6,808	52,558	59,365
31263	KY RESPIRATORY CARE BD	74,923	0.007563%	8,842	68,263	77,104
31268	PERSONNEL BOARD	238,500	0.024075%	28,147	217,297	245,444
31270	KY BOARD OF PHARMACY	767,252	0.077449%	90,551	699,043	789,594



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

Participating Employer Code	Participating Employer Name	FYE 2023 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2023 Payroll Based Contributions (Pension Only)	FYE 2023 Amortization Cost Contributions (Pension Only)	FYE 2023 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31275	BD OF PHYSICAL THERAPY	121,157	0.012230%	14,298	110,386	124,684
31290	BD OF PROF ENGINEERS & LA	349,542	0.035284%	41,283	318,468	359,751
31345	SCHOOL FAC CONSTR COMM	98,164	0.009909%	11,585	89,437	101,022
31354	EXECUTIVE BRANCH ETH COMM	184,202	0.018594%	21,739	167,827	189,566
31370	COMMISSION ON HUMAN RIGHT	629,759	0.063570%	74,324	573,773	648,097
31415	KY COUNCIL POSTSEC EDUCAT	1,434,418	0.144795%	169,286	1,306,898	1,476,184
31765	OFFICE OF STATE BUD DIREC	835,845	0.084373%	98,644	761,538	860,182
35605	TRAN OFF OF THE SECRETARY	2,478,498	0.250188%	292,507	2,258,160	2,550,667
35607	TRAN OFFICE OF LEGAL SVC	1,441,937	0.145554%	170,173	1,313,749	1,483,922
35609	DIVISION OF FACILITY MANA	988,425	0.099775%	116,656	900,554	1,017,210
35615	TRAN DEPT OF AVIATION	846,296	0.085428%	99,877	771,060	870,937
35616	TRAN OFFICE OF PERSONNEL	1,080,150	0.109034%	127,477	984,125	1,111,602
35617	OFFICE OF INFORMAT TECHNO	1,213,918	0.122537%	143,263	1,106,001	1,249,264
35618	OFFICE OF AUDITS	1,495,630	0.150974%	175,666	1,362,669	1,538,335
35619	DOT PAYROLL DIVISION	509,127	0.051393%	60,085	463,866	523,951
35625	TRAN DEPT OF HIGHWAYS	125,145,935	12.632655%	14,789,566	114,020,461	128,810,027
35628	TRAN DEPT OF INTERGOV PRO	437,096	0.044122%	51,584	398,239	449,823
35630	TRAN DEPT OF VEH REGULATE	5,806,175	0.586095%	685,241	5,290,006	5,975,247
36635	CAB FOR ECONOMIC DEVELOPMENT	2,946,344	0.297414%	347,724	2,684,414	3,032,139
39075	KHEAA DIV OF FINANCIAL AF	305,617	0.030850%	36,068	278,448	314,516
39079	COMMONWEALTH OF TECHNOL	8,711,982	0.879417%	1,025,019	7,937,487	8,962,506
39084	KY RIVER AUTHORITY	235,627	0.023785%	27,808	214,680	242,488
39103	OFFICE OF PVA'S	20,145,559	2.033561%	2,371,557	18,354,618	20,726,175
39130	DEPT OF REVENUE	21,846,750	2.205285%	2,578,202	19,904,574	22,482,776
39750	OFFICE OF SECRETARY	3,928,330	0.396539%	463,614	3,579,102	4,042,716
39758	OFF OF THE CONTROLLER	2,762,004	0.278806%	326,014	2,516,461	2,842,476
39785	DEPT FACILITIES SUPP SVCS	6,541,270	0.660298%	771,988	5,959,751	6,731,740
50235	KY STATE FAIR BOARD	6,375,266	0.643541%	752,422	5,808,505	6,560,927
50410	COMM KY HERITAGE COUNCIL	575,174	0.058060%	67,880	524,041	591,921
50529	KY ARTS COUNCIL	369,653	0.037314%	43,626	336,791	380,416
50550	KY HISTORICAL SOCIETY	1,118,042	0.112859%	131,951	1,018,649	1,150,600
50660	DEPT OF FISH & WILDLIFE	10,039,815	1.013453%	1,185,111	9,147,276	10,332,387
50665	COMM KY HORSE PARK	1,504,695	0.151889%	177,582	1,370,927	1,548,510
50670	DEPT OF PARKS	14,806,943	1.494663%	1,745,602	13,490,605	15,236,208
50850	COMM OFFICE OF SECRETARY	846,920	0.085491%	99,952	771,629	871,581
50852	KY ARTISANS CTR AT BEREA	442,684	0.044686%	52,244	403,329	455,573
50860	DEPT OF TOURISM	731,440	0.073834%	86,322	666,415	752,737
51106	DEPT OF WORKPLACE STANDARDS	2,885,181	0.291240%	340,501	2,628,689	2,969,190
51107	DEPARTMENT OF WORKERS' CLAIMS	4,840,921	0.488659%	571,311	4,410,563	4,981,874
51113	KY OSH REVIEW COMMISSION	139,266	0.014058%	16,435	126,885	143,321
51114	WORKERS' COMP FUNDING COMMISSION	544,582	0.054972%	64,270	496,169	560,439
51142	OFFICE OF UNEMPLOYMENT INSURANCE	7,376,877	0.744647%	870,595	6,721,073	7,591,668
51340	KY COMM DEAF/HARD OF HEAR	370,267	0.037376%	43,698	337,350	381,048
51407	KY ENVIRONMENTAL EDUC COU	67,870	0.006851%	8,010	61,836	69,846
51507	OFFICE OF THE SECRETARY	5,174,920	0.522374%	610,729	4,714,870	5,325,599
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	410,616	0.041449%	48,459	374,112	422,572
51509	OFFICE OR EDUCATIONAL PROGRAMS	25,856	0.002610%	3,051	23,557	26,608
51530	EDUC OFFICE OF SECRETARY	92,062	0.009293%	11,045	83,877	94,922
51531	DEPT WORKFORCE INVESTMENT	11,151,379	1.125658%	1,318,915	10,160,021	11,478,937
51532	KY COMM ON PROPRIETARY ED	74,913	0.007562%	8,841	68,253	77,094
51540	EDUC DEPT OF EDUCATION	8,470,956	0.855087%	932,634	7,717,888	8,650,522
51545	KY EDUCATIONAL TV AUTHOR	4,513,124	0.455570%	528,121	4,111,907	4,640,028
51555	KY DEPT LIBRARY & ARCHIVE	1,527,252	0.154166%	180,243	1,391,479	1,571,723
53721	H&FS OFF OF THE SECRETARY	16,393,376	1.654803%	1,934,718	14,936,005	16,870,723
53723	OFFICE INSPECTOR GENERAL	5,564,822	0.561732%	656,749	5,070,109	5,726,858
53725	DEPT OF AGING/INDEP LIVIN	6,802,853	0.686703%	802,878	6,198,079	7,000,956
53727	DEPT FOR INCOME SUPPORT	14,463,146	1.459959%	1,706,929	13,177,372	14,884,301
53728	DEPT FOR PUBLIC HEALTH	14,752,982	1.489216%	1,742,279	13,441,442	15,183,720
53729	OFF HUMAN RESOURCE MANAGE	10,921,825	1.102486%	1,288,987	9,950,874	11,239,861
53730	SERVE KY	613,899	0.061969%	72,455	559,323	631,778
53736	H&FS DEPT FOR COMM BASE S	137,436,437	13.873300%	16,302,060	125,218,338	141,520,398
53739	HEALTH DATA AND ANALYTICS	24,122	0.002435%	2,894	21,978	24,872
53746	DEPT FOR MEDICAID SERVICE	6,065,201	0.612242%	715,811	5,526,005	6,241,816
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,774,829	0.381044%	445,497	3,439,246	3,884,744
54500	J&PS OFF OF SECRETARY	6,123,918	0.618169%	722,739	5,579,501	6,302,240
54515	DEPT OF PUBLIC ADVOCACY	20,388,616	2.058096%	2,406,272	18,576,068	20,982,340
54520	J&PS DEPT OF KY STATE POL	23,794,416	2.401889%	2,808,811	21,679,092	24,487,903
54523	J&PS OF JUVENILE JUSTICE	20,175,090	2.036542%	2,381,073	18,381,525	20,762,597
54525	DEPT OF CRIMINAL JUST TRN	5,208,523	0.525766%	614,701	4,745,486	5,360,186
54527	J&PS DEPT OF CORRECTIONS	11,670,135	1.178023%	1,419,062	10,632,660	12,051,722
55790	OFFICE OF THE SECRETARY	3,264,444	0.329524%	385,263	2,974,235	3,359,497
55793	DEPT PERSONNEL ADMIN	1,285,314	0.129744%	152,130	1,171,050	1,323,180
55794	DEPT FOR EMPLOYEE INS	1,647,834	0.166338%	194,473	1,501,342	1,695,815
56102	OFFICE OF THE SECRETARY	143,793	0.014515%	17,252	131,010	148,262



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

Participating Employer Code	Participating Employer Name	FYE 2023 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2023 Payroll Based Contributions (Pension Only)	FYE 2023 Amortization Cost Contributions (Pension Only)	FYE 2023 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
56106	DEPT OF WRKPLACE STANDARD	358,230	0.036161%	177,693	326,384	504,077
56107	DEPT OF WORKERS CLAIMS	181,547	0.018326%	21,782	165,408	187,189
56113	KY OSH REVIEW COMMISSION	5,607	0.000566%	673	5,109	5,781
56114	WORKERS COMP FUNDING COMM	23,805	0.002403%	2,856	21,689	24,545
56142	OFFICE OF UNEMPLOYMENT INSURANCE	520,995	0.052591%	62,498	474,679	537,176
57123	KY PUBLIC SVC COMMISSION	2,851,638	0.287854%	336,549	2,598,127	2,934,676
57126	OFFICE OF THE SECRETARY	1,847,749	0.186518%	218,072	1,683,484	1,901,556
57128	DEPT FOR NATURAL RESOURCE	15,724,249	1.587259%	1,888,217	14,326,363	16,214,580
57129	DEPT FOR ENVIRONM PROTECT	21,860,708	2.206694%	2,605,609	19,917,291	22,522,900
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,955,657	0.298354%	348,823	2,692,899	3,041,722
57140	KY NATURE PRESERVES	704,890	0.071154%	83,190	642,225	725,415
57141	OFFICE OF ENERGY POLICY	213,060	0.021507%	25,145	194,119	219,264
58374	KY HORSE RACING AUTHORITY	1,727,602	0.174390%	203,885	1,574,018	1,777,903
58672	OFFICE OF CLAIMS AND APPEALS	344,064	0.034731%	40,605	313,477	354,082
58675	OFFICE OF THE SECRETARY	2,429,500	0.245242%	286,715	2,213,518	2,500,233
58676	DEPT OF INSURANCE	2,406,814	0.242952%	284,048	2,192,849	2,476,897
58677	OFF OF OCCUP & PROFESSION	1,036,135	0.104591%	122,283	944,023	1,066,305
58678	KY BOXING & WRESTLING AUT	37,457	0.003781%	4,420	34,127	38,547
58680	DEPT OF ALCOHOL & BEVERA	428,983	0.043303%	50,629	390,846	441,476
58681	DEPT OF CHARITABLE GAMING	841,254	0.084919%	99,282	766,466	865,749
58685	DEPT OF FINANCIAL INSTITU	3,846,740	0.388303%	453,981	3,504,765	3,958,746
58690	DEPT OF HOUSING & BUILD C	6,604,048	0.666635%	779,397	6,016,948	6,796,345
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	772,046,880	77.933030%	91,701,175	703,411,912	795,113,087
1430	EASTERN KY UNIV	12,615,433	1.270600%	404,102	11,493,921	11,898,023
1433	KET FOUNDATION	795,194	0.080090%	244,524	724,501	969,025
1435	CHILD WATCH ADVOCACY CTR	39,191	0.003820%	25,689	35,707	61,396
1436	LOTUS	58,452	0.005710%	83,368	53,256	136,624
1437	SANCTUARY INC	136,440	0.013340%	58,138	124,310	182,449
1438	O A S I S	125,316	0.012250%	78,115	114,175	192,291
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	58,424	20,095	78,519
1440	MOREHEAD STATE UNIVERSITY	6,387,170	0.643190%	313,715	5,819,351	6,133,065
1445	MURRAY STATE UNIV	7,004,654	0.705340%	524,682	6,381,940	6,906,622
1451	SILVERLEAF	109,715	0.010730%	39,281	99,961	139,243
1452	SPRINGHAVEN INC	83,099	0.008120%	52,750	75,711	128,461
1453	SAFE HARBOR	71,351	0.006980%	85,564	65,008	150,572
1454	D.O.V.E.S.	71,760	0.007010%	60,325	65,381	125,705
1456	JUDI'S PLACE FOR KIDS, INC.	42,228	0.004130%	28,107	38,474	66,581
1457	KY RIVER CHILD ADVOCACY	15,828	0.001550%	22,733	14,421	37,154
1458	BLUEGRASS RAPE CRISIS CTR	149,231	0.014590%	43,936	135,964	179,900
1459	NURSING HOME OMBUDSMAN	46,480	0.004680%	24,301	42,348	66,649
1465	WESTERN KENTUCKY UNIV	9,542,048	0.961060%	982,257	8,693,760	9,676,017
1480	KASAP	51,276	0.005020%	58,682	46,718	105,400
1481	KDVA	132,180	0.012920%	108,901	120,429	229,330
1483	PENNYRILE CHILD ADV CTR	25,068	0.002450%	20,897	22,839	43,737
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	22,992	12,519	35,511
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	28,973	40,748	69,721
1486	LAKE CUMB CHILD ADV CTR	29,652	0.002900%	29,805	27,016	56,821
1487	B.R.A.S.S.	115,945	0.011330%	77,428	105,637	183,065
1488	WOMEN AWARE	53,040	0.005190%	17,799	48,325	66,123
1489	BETHANY HOUSE ABUSE SHEL	91,104	0.008900%	47,595	83,005	130,600
1490	HOPE HARBOR INC	44,821	0.004380%	57,238	40,836	98,074
1491	CHILD ADV CTR OF GRN RVR	31,104	0.003040%	22,496	28,339	50,835
1492	CSG HEADQUARTERS	1,017,295	0.102460%	288,488	926,857	1,215,345
1994	KY HIGHER ED STUD LN CORP	4,322,252	0.435330%	805,903	3,938,004	4,743,907
3022	LEX FAYETTE CO HLTH DEPT	4,772,694	0.466060%	617,895	4,348,402	4,966,297
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	520,344	3,646,485	4,166,829
3024	WEDCO DIST HEALTH DEPT	1,531,608	0.149760%	128,828	1,395,448	1,524,276
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	668,585	2,684,297	3,352,883
3026	BARREN RVR DIST HLTH DEPT	3,719,518	0.363480%	383,816	3,388,853	3,772,669
3027	GREEN RVR DIST HLTH DEPT	4,447,433	0.434500%	588,442	4,052,056	4,640,499
3028	LINCOLN TRL DIST HLTH DEP	3,615,264	0.353490%	369,468	3,293,867	3,663,335
3029	PURCHASE DIST HLTH DEPT	2,393,848	0.233680%	184,556	2,181,035	2,365,591
3030	MERCER CO HEALTH DEPT	482,604	0.047190%	52,674	439,701	492,374
3031	CUMBERLAND VLY DIST HEALT	4,890,001	0.478140%	295,012	4,455,280	4,750,292
3033	KY RIVER DIST HEALTH DEPT	3,819,173	0.373270%	305,758	3,479,649	3,785,407
3034	BOURBON CO HEALTH CENTER	422,712	0.041330%	62,751	385,133	447,884
3035	CLARK CO HEALTH DEPT	901,273	0.087510%	127,539	821,150	948,689
3036	GATEWAY DIST HEALTH DEPT	1,602,324	0.156670%	226,137	1,459,877	1,686,015
3037	BOYLE CO HEALTH DEPT	345,024	0.033740%	51,275	314,351	365,626
3038	PIKE CO HEALTH DEPT	1,319,149	0.128550%	165,486	1,201,877	1,367,363
3039	FLOYD CO HEALTH CENTER	670,811	0.065370%	86,586	611,176	697,762



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

Participating Employer Code	Participating Employer Name	FYE 2023 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2023 Payroll Based Contributions (Pension Only)	FYE 2023 Amortization Cost Contributions (Pension Only)	FYE 2023 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	32,170	261,872	294,042
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	64,539	534,349	598,888
3044	N CENTRAL DIST HLTH DEPT	1,172,232	0.114620%	161,677	1,068,021	1,229,698
3045	PENNYRILE DIST HLTH DEPT	851,436	0.083250%	141,191	775,743	916,935
3047	BREATHITT CO HEALTH DEPT	987,262	0.096340%	111,242	899,494	1,010,736
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	101,387	570,068	671,455
3049	WHITLEY CO HEALTH DEPT	1,570,607	0.153570%	162,557	1,430,980	1,593,537
3050	LAUREL CO HEALTH DEPT	786,961	0.076950%	92,339	717,000	809,339
3051	KNOX CO HEALTH DEPT	1,526,508	0.149260%	152,460	1,390,801	1,543,262
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	35,983	155,383	191,365
3053	BULLITT CO HEALTH DEPT	751,512	0.073480%	111,856	684,703	796,558
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	190,013	1,131,881	1,321,895
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	27,731	276,369	304,100
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	91,974	519,097	611,071
3057	LEWIS CO HEALTH DEPT	166,392	0.016270%	57,351	151,600	208,951
3058	FLEMING CO HEALTH DEP	238,451	0.023320%	34,469	217,253	251,722
3059	JESSAMINE CO HEALTH DEPT	458,483	0.044700%	120,261	417,724	537,985
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	35,865	208,059	243,924
3061	ANDERSON CO HEALTH DEPT	275,988	0.026980%	47,412	251,453	298,865
3062	MADISON CO HEALTH DEP	2,906,184	0.284160%	240,143	2,647,824	2,887,967
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	111,074	766,931	878,006
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	43,901	320,332	364,233
3066	ALLEN CO HEALTH DEPT	430,103	0.042050%	67,287	391,867	459,154
3067	FRANKLIN CO HEALTH DEPT	1,214,032	0.118540%	206,785	1,106,105	1,312,889
3068	LINCOLN CO HEALTH DEPT	266,220	0.026030%	42,161	242,553	284,714
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	81,353	270,116	351,469
3072	MUHLENBERG CO.HEALTH DEPT	428,747	0.041920%	79,669	390,631	470,301
3073	MARSHALL CO HEALTH DEPT	838,555	0.081130%	109,401	764,007	873,408
3074	CHRISTIAN CO HEALTH DEPT	726,347	0.071020%	104,393	661,775	766,168
3075	HOPKINS CO HEALTH DEPT	968,521	0.094700%	131,714	882,419	1,014,134
3076	TODD CO HEALTH DEPT	254,880	0.024920%	80,504	232,221	312,725
3077	BRACKEN CO HEALTH DEPT	131,028	0.012810%	29,958	119,380	149,337
3078	MONTGOMERY CO HEALTH DEPT	581,712	0.056880%	156,500	529,998	686,498
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	29,137	194,513	223,649
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	32,797	381,623	414,420
3081	ASHLAND BOYD CO HEALTH DP	955,008	0.093380%	90,957	870,108	961,065
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	60,896	191,670	252,566
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	102,799	302,708	405,507
3084	CALLOWAY CO HEALTH DEPT	224,928	0.021990%	60,250	204,932	265,182
3085	BELL CO HEALTH DEPT	583,475	0.057050%	68,811	531,604	600,415
3086	GRAYSON COUNTY HEALTH DEPT	249,985	0.024440%	58,977	227,761	286,738
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	56,777	357,559	414,336
3088	CARTER CO HEALTH DEPT	301,991	0.029530%	49,771	275,144	324,915
3801	KENTUCKY STATE UNIVERSITY	2,336,472	0.235970%	252,031	2,128,760	2,380,791
5470	KCTCS	8,244,279	0.830280%	1,265,080	7,511,363	8,776,443
7403	ASST OF COMMONWEALTH ATTY	306,513	0.030870%	98,582	279,264	377,846
7408	FRANKLIN CO COUNCIL AGING	112,980	0.011410%	25,987	102,936	128,923
7409	MUN ELEC POW ASSOC OF KY	92,150	0.009280%	10,410	83,958	94,368
7415	HIGHSCHOOL ATHLETIC ASSOC	74,671	0.007520%	-	68,033	68,033
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	9,286	90,013	99,299
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-
8201	KY RIVER COMM CARE INC	-	0.141860%	-	-	-
8202	NORTHERN KY REG MHMR BD	3,113,532	0.304430%	12,840	2,836,739	2,849,579
8204	COMMUNICARE INC	3,619,182	0.353870%	574,699	3,297,437	3,872,136
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,111	0.473160%	320,789	4,408,914	4,729,703
8208	CUMBERLAND RIVER MHMR	5,341,465	0.522270%	1,454,728	4,866,609	6,321,337
8209	WESTERN KY REG MHMR ADV	1,931,436	0.188850%	532,222	1,759,731	2,291,954
8210	NEW VISTA OF THE BLUEGRASS, INC.	10,861,003	0.976910%	2,671,225	9,895,460	12,566,685
8213	GREEN RVR REG MHMR BD	1,635,248	0.158670%	914,700	1,489,874	2,404,574
8216	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	330,959	1,439,596	1,770,556
8220	LIFESKILLS INC	7,024,704	0.686860%	1,455,363	6,400,208	7,855,571
8221	MOUNTAIN COMP CARE CENTER	2,490,859	0.243500%	427,257	2,269,422	2,696,678
014A	BRECKINRIDGE CO ATTORNEY	54,328	0.005470%	6,823	49,498	56,321
024A	CHRISTIAN COUNTY ATTORNEY	51,931	0.005230%	2,122	47,314	49,437
031A	EDMONSON COUNTY ATTORNEY	25,030	0.002520%	3,203	22,805	26,008
060A	KNOTT COUNTY ATTORNEY	47,436	0.004790%	4,467	43,219	47,685
071A	LOGAN COUNTY ATTORNEY	94,034	0.009470%	8,113	85,674	93,787
086A	MONROE CO ATTORNEY	32,484	0.003280%	-	29,596	29,596
116A	WAYNE COUNTY ATTORNEY	35,160	0.003550%	-	32,034	32,034
W002	ALLEN COUNTY ATTORNEY	87,336	0.008820%	7,906	79,572	87,478
W003	ANDERSON COUNTY ATTORNEY	103,776	0.010480%	-	94,550	94,550
W005	BARREN COUNTY ATTORNEY	113,481	0.015280%	14,599	103,393	117,992
W006	BATH COUNTY ATTORNEY	108	0.000010%	-	98	98
W007	BELL COUNTY ATTORNEY	101,978	0.010270%	18,429	92,912	111,341



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

Participating Employer Code	Participating Employer Name	FYE 2023 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2023 Payroll Based Contributions (Pension Only)	FYE 2023 Amortization Cost Contributions (Pension Only)	FYE 2023 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
W008	BOONE COUNTY ATTORNEY	268,784	0.027070%	56,408	244,889	301,297
W011	BOYLE COUNTY ATTORNEY	8,220	0.000830%	1,573	7,489	9,062
W015	BULLITT COUNTY ATTORNEY	37,147	0.003740%	22,847	33,845	56,691
W018	CALLOWAY COUNTY ATTORNEY	2,880	0.000290%	-	2,624	2,624
W021	CARROLL COUNTY ATTORNEY	46,091	0.004640%	5,868	41,994	47,862
W022	CHILD SUPPORT ENFORCEMENT	13,515	0.001360%	6,394	12,314	18,707
W023	CASEY COUNTY ATTORNEY	50,039	0.005040%	5,515	45,591	51,106
W025	CLARK COUNTY ATTORNEY	69,808	0.007030%	13,863	63,602	77,465
W028	CRITTENDEN CO ATTORNEY	11,268	0.001940%	2,686	10,266	12,952
W030	DAVISS COUNTY ATTORNEY	83,314	0.008390%	3,813	75,907	79,721
W036	FLOYD COUNTY ATTORNEY	59,028	0.005960%	13,724	53,780	67,505
W037	FRANKLIN COUNTY ATTORNEY	255,176	0.025700%	19,301	232,491	251,792
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	2,369	-	2,369
W040	GARRARD COUNTY ATTORNEY	52,232	0.005260%	7,000	47,589	54,588
W041	GRANT COUNTY CHILD SUPPOR	19,116	0.001930%	3,708	17,417	21,125
W042	GRAVES COUNTY ATTORNEY	172,296	0.017400%	10,138	156,979	167,117
W046	HANCOCK COUNTY ATTORNEY	20,374	0.002050%	1,940	18,563	20,503
W049	HARRISON COUNTY ATTORNEY	6,065	0.000610%	5,549	5,526	11,075
W053	HICKMAN COUNTY ATTORNEY	54,328	0.005470%	4,169	49,498	53,667
W054	HOPKINS COUNTY ATTORNEY	92,184	0.009310%	29,613	83,989	113,602
W055	JACKSON COUNTY ATTORNEY	36,942	0.003720%	608	33,658	34,266
W056	JEFFERSON CO ATTORNEY	899,052	0.090800%	32,463	819,126	851,590
W058	JOHNSON COUNTY ATTORNEY	12,192	0.001230%	-	11,108	11,108
W061	KNOX COUNTY ATTORNEY	312	0.000030%	-	284	284
W062	LARUE COUNTY ATTORNEY	55,016	0.005540%	5,879	50,125	56,005
W063	LAUREL COUNTY ATTORNEY	18,624	0.001880%	1,887	16,968	18,856
W065	LEE COUNTY ATTORNEY	47,127	0.004720%	4,026	42,937	46,963
W073	MCCRACKEN COUNTY ATTORNEY	57,540	0.005810%	3,813	52,425	56,238
W074	MCCREARY COUNTY ATTORNEY	101,100	0.010210%	9,408	92,112	101,520
W076	MADISON COUNTY ATTORNEY	341,560	0.034400%	37,645	311,195	348,840
W077	MAGOFFIN CO ATTORNEY	10,308	0.001040%	6,337	9,392	15,728
W082	MEADE COUNTY ATTORNEY	78,228	0.007900%	7,915	71,274	79,188
W083	MENIFEE COUNTY ATTORNEY	29,916	0.003020%	1,548	27,256	28,805
W084	MERCER COUNTY ATTORNEY	26,748	0.002700%	2,945	24,370	27,315
W087	MONTGOMERY CO ATTORNEY	88,728	0.008960%	6,911	80,840	87,751
W088	MORGAN COUNTY ATTORNEY	96,078	0.009650%	8,112	87,537	95,649
W092	OHIO COUNTY ATTORNEY	-	0.000000%	1,184	-	1,184
W093	OLDHAM COUNTY ATTORNEY	89,270	0.008990%	24,746	81,334	106,080
W094	OWEN COUNTY ATTORNEY	25,925	0.002610%	4,910	23,620	28,530
W096	PENDLETON COUNTY ATTORNEY	8,220	0.000830%	-	7,489	7,489
W099	POWELL COUNTY ATTORNEY	1,404	0.000140%	-	1,279	1,279
W100	PULASKI COUNTY ATTORNEY	84,603	0.008520%	20,648	77,082	97,729
W102	ROCKCASTLE CO ATTORNEY	40,921	0.004120%	8,864	37,283	46,147
W103	ROWAN COUNTY ATTORNEY	43,296	0.004360%	1,904	39,447	41,351
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	915	-	915
W106	SHELBY COUNTY ATTORNEY	21,108	0.002130%	5,331	19,231	24,562
W107	SIMPSON COUNTY ATTORNEY	27,444	0.002770%	2,995	25,004	27,999
W108	SPENCER COUNTY ATTORNEY	63,358	0.006380%	4,250	57,725	61,976
W111	TRIGG COUNTY ATTORNEY	49,116	0.004960%	5,545	44,750	50,294
W112	TRIMBLE COUNTY ATTORNEY	39,516	0.003990%	3,877	36,003	39,880
W113	UNION COUNTY ATTORNEY	15,456	0.001560%	8,622	14,082	22,704
W117	WEBSTER COUNTY ATTORNEY	74,572	0.007510%	5,849	67,943	73,792
W118	WHITLEY COUNTY ATTORNEY	106,344	0.010710%	11,667	96,890	108,557
X034	FAYETTE CO ATTORNEY OFF	165,528	0.016670%	4,473	150,813	155,286
X059	KENTON COUNTY ATTORNEY	53,784	0.005430%	6,809	49,003	55,811
SUBTOTAL ALL OTHER AGENCIES		170,669,239	17.733910%	24,311,240	155,496,744	179,807,984
TOTAL		985,619,995	100.000000%	124,117,206	897,998,377	1,022,115,583

Notes:

Column 3 - Amortization Cost contributions for the Legislative Branch, Judicial Branch, and Executive Branch were available in aggregate from KPPA. Within each Branch, the amortization cost contribution was allocated based on the proportionate share calculation determined in Appendix C.

For example, for agency 31030, $39,260,797 = 772,046,880 \times 3.963118\% / 77.933030\%$

Column 4 - See Appendix C, Column 4

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

Column 6 = Column 3 x 91.11%

The amortization cost contribution attributable to the pension fund is 91.11% of the total amortization contribution for FY2023, as determined in the June 30, 2021 Actuarial Valuation.

Column 7 = Column 5 + Column 6

