

Kentucky Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2020





February 18, 2021

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, 2020

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS)** 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, 2020 and June 30, 2021. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating 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 No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's 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 performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

There have been no assumption changes since June 30, 2019. House Bill 1 passed during the 2019 Special Legislative Session and allowed certain agencies in the Non-Hazardous plan to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 Legislative Session and delayed the effective date of cessation under these provisions to June 30, 2021. Since each employer's election is unknown at this time, we did not make any adjustment to the Total Pension Liability to reflect this legislation.

Senate Bill 249 also changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020.

Additionally, House Bill 271 passed during the 2020 Legislative Session and removed provisions that reduce the monthly payment to a surviving spouse of a member whose death was due to a duty-related injury upon remarriage of the spouse. It also increased benefits for a very small number of beneficiaries. This did not have a material (or measurable) impact on the liability of the plans and therefore, we did not make any adjustment to the Total Pension Liability to reflect this legislation. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 68.

This report provides the Collective Pension Amounts under GASB Statement No. 68 which will be allocated to employers participating in the KERS Non-Hazardous and Hazardous Retirement Systems. The proportionate share of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

This report is based upon information furnished by the Retirement System, 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 the Retirement System. This report complements the GASB 67 accounting valuation report as of June 30, 2020, which was provided to KRS for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2019", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2020. Please see the GASB 67 accounting valuation report as of June 30, 2020 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.

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.

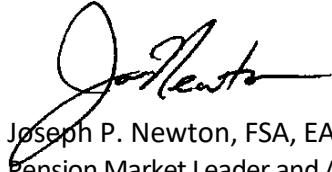
Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or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

This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

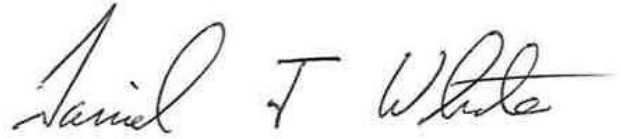


To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All three of the undersigned are Enrolled Actuaries. They are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

Respectfully submitted,
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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2020 Comprehensive Annual Financial 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 performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

There have been no assumption changes since June 30, 2019. House Bill 1 passed during the 2019 Special Legislative Session and allowed certain agencies in the Non-Hazardous plan to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 Legislative Session and delayed the effective date of cessation under these provisions to June 30, 2021. Since each employer's election is unknown at this time, we did not make any adjustment to the Total Pension Liability to reflect this legislation.

Senate Bill 249 also changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020.



Additionally, House Bill 271 passed during the 2020 Legislative Session and removed provisions that reduce the monthly payment to a surviving spouse of a member whose death was due to a duty-related injury upon remarriage of the spouse. It also increased benefits for a very small number of beneficiaries. This did not have a material (or measurable) impact on the liability of the plans and therefore, we did not make any adjustment to the Total Pension Liability to reflect this legislation. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and 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, 2020.

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).

Single discount rates of 5.25% for the non-hazardous system and 6.25% for the hazardous system were used to measure the total pension liability for the fiscal year ending June 30, 2020. This single discount rate was based on the expected rate of return on pension plan investments for each system. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be 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 system.

The projection of cash flows used to determine the single discount rate must include an assumption regarding future employer contributions made each year. The future contributions are projected in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 Legislative Session. If there is a pattern of legislation that has a resulting effect of employers making contributions less than the actuarially determined rate, we may be required to project contributions that are reflective of recent actual contribution efforts regardless of the stated funding policy (as required by paragraph 42 of GASB Statement No. 67). Legislation has been enacted for multiple years (for FY 18/19, FY 19/20, and FY 20/21) that allowed certain employers (referred to as "Quasi" agencies) in the KERS Non-Hazardous Fund to contribute 41.06% of pay into the retirement fund, which is significantly less than the actuarially determined contribution rate. We have confirmed that the single discount rate used in the GASB calculations remains unchanged if these Quasi agencies were assumed to continue making contributions at a reduced rate in future years.



Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2020 for the KERS Hazardous fund. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

House Bill 1, passed during the 2019 special legislative session, allowed certain employers within the KERS Non-Hazardous System to contribute less than the actuarially determined contribution during fiscal year ending June 30, 2020. Despite this being the second year the contribution reduction has been granted for these employers, we do not expect this to be a long-term funding policy change. Because this is not expected to be an ongoing contribution reduction, determining the KERS Non-Hazardous employers' proportionate share based on the employers' actual contributions would not be reflective of the employers' long-term contribution effort. As a result, the proportionate share calculations for employers of the KERS Non-Hazardous System were based on the employers' covered payroll provided for fiscal year ending June 30, 2020, which would result in the same proportionate share allocation if all the participating employers contributed the same contribution rate. Note, this is the same methodology used for the proportionate share calculation for the KERS Non-Hazardous employers at the June 30, 2019 measurement date. It is our opinion that this is reasonable and appropriate, and complies with applicable requirements under GASB No. 68.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2020 for either the non-hazardous or hazardous funds.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2019:

Membership Status	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Inactive plan members currently receiving benefits:	47,410	4,537
Inactive plan members entitled to but no yet receiving benefits:	51,914	6,248
Active plan members:	33,696	3,705
Total plan members:	133,020	14,490



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 2020 measurement period, 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 2020 measurement period was the following for each retirement system.

Development of the Average Expected Remaining Service Life	<u>Non-Hazardous</u>	<u>Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all employees (years):	301,209	32,252
Total plan members:	133,020	14,490
Average expected remaining service life (years):	2.26	2.23

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, 2020 (\$ in thousands)

System (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 System	\$ 16,472,733	\$ 2,308,080	\$ 14,164,653	14.01%	\$ 1,476,156	959.56%
KERS Hazardous System	\$ 1,251,027	\$ 690,350	\$ 560,677	55.18%	\$ 171,840	326.28%

Note:

¹ Based on derived compensation for fiscal year ending 2020 using the provided employer contribution information.



Exhibit 2

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

Change in the Net Pension Liability	Measurement Period	
	Ending June 30, 2020	
(1)	KERS Non-Hazardous (2)	KERS Hazardous (3)
Total pension liability		
Service Cost	\$ 179,702	\$ 25,568
Interest	832,178	74,357
Benefit Changes	0	0
Difference between actual and expected experience	115,515	(1,095)
Assumption Changes	0	0
Benefit Payments	(1,011,336)	(75,029)
Net Change in Total Pension Liability	\$ 116,059	\$ 23,801
Total Pension Liability - Beginning	16,356,674	1,227,226
Total Pension Liability - Ending (a)	\$ 16,472,733	\$ 1,251,027
Plan Fiduciary Net Position¹		
Contributions - Employer	\$ 948,592	\$ 59,115
Contributions - Member ²	96,594	19,769
Refunds of contributions to members	(11,523)	(3,168)
Retirement benefits	(999,813)	(71,861)
Net Investment Income ²	52,499	6,739
Administrative Expense	(11,941)	(1,176)
Other	0	0
Net Change in Plan Fiduciary Net Position	\$ 74,408	\$ 9,418
Plan Fiduciary Net Position - Beginning	2,233,672	680,932
Prior Year Adjustment	-	-
Plan Fiduciary Net Position - Ending (b)	\$ 2,308,080	\$ 690,350
Net Pension Liability - Ending (a) - (b)	14,164,653	560,677
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	14.01%	55.18%
Covered Payroll³	\$ 1,476,156	\$ 171,840
Net Pension Liability as a Percentage of Covered Payroll	959.56%	326.28%

Notes:

¹ Does not include 401(h) assets

² Does not include 401(h) contributions and investment income on 401(h) contributions

³ Based on derived compensation using the provided employer contributions information for fiscal year 2020



Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2020 (\$ in thousands)

System (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 System	\$ 1,048,513	\$ 948,592	\$ 99,921	\$ 1,476,156	64.26%
KERS Hazardous System	\$ 59,096	\$ 59,115	\$ (19)	\$ 171,840	34.40%

Note:

¹ Actuarially determined contribution rate for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2017 actuarial valuation.

² Based on derived compensation for fiscal year ending 2020 using the provided employer contribution information.



Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2020 that are documented in the schedule on the previous page are calculated as of June 30, 2017. Based on the June 30, 2017 actuarial valuation report, the actuarial methods and assumptions used to calculate these contribution rates are below:

Item	KERS Non-Hazardous	KERS Hazardous
Determined by the Actuarial Valuation as of:	June 30, 2017	June 30, 2017
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:	26 Years, Closed	26 Years, Closed
Payroll Growth Rate:	0.00%	0.00%
Investment Return:	5.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.55% to 15.55%, varies by service	3.55% to 19.55%, varies by service
Mortality:	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)	RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females)

Exhibit 4

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

System (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 System	\$ 16,223,729	\$ 14,164,653	\$ 12,472,483
KERS Hazardous System	\$ 717,449	\$ 560,677	\$ 433,056

Exhibit 5

Components of Aggregate Pension Expense (Measurement Date of June 30, 2020)

Component	KERS Non-Hazardous	KERS Hazardous
(1)	(2)	(3)
1. Total service cost:	\$ 179,701,956	\$ 25,568,265
2. Interest on total pension liability:	832,177,810	74,356,962
3. Current-period benefit changes:	0	0
4. Member contributions:	(96,593,955)	(19,768,552)
5. Projected earnings on plan investments:	(117,842,865)	(42,641,991)
6. Administrative expense:	11,941,243	1,175,931
7. Other:	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	389,026,124	31,115,080
9. Recognition of deferred outflows/ (inflows) due to assets: ²	22,000,330	7,330,940
10. Total Aggregate Pension Expense:	\$ 1,220,410,643	\$ 77,136,635

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 6

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2015-2016	\$ -	\$ -	2.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016-2017	(134,379,230)	-	2.79	-	-	-	-	-	-
2017-2018	153,564,272	-	2.71	40,232,706	-	-	-	-	-
2018-2019	70,528,545	16,066,349	2.59	27,231,098	16,066,349	-	-	-	-
2019-2020	115,515,243	<u>64,402,304</u>	2.26	<u>51,112,939</u>	<u>51,112,939</u>	<u>13,289,365</u>	-	-	-
		\$ 80,468,653		\$ 118,576,743	\$ 67,179,288	\$ 13,289,365	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	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					
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2015-2016	\$ 182,990,215	\$ -	5.00	\$ 36,598,043	\$ -	\$ -	\$ -	\$ -	\$ -
2016-2017	(92,188,870)	(18,437,774)	5.00	(18,437,774)	(18,437,774)	-	-	-	-
2017-2018	(42,072,569)	(16,829,027)	5.00	(8,414,514)	(8,414,514)	(8,414,513)	-	-	-
2018-2019	(4,070,292)	(2,442,176)	5.00	(814,058)	(814,058)	(814,058)	(814,060)	-	-
2019-2020	65,343,163	<u>52,274,530</u>	5.00	<u>13,068,633</u>	<u>13,068,633</u>	<u>13,068,633</u>	<u>13,068,633</u>	<u>13,068,631</u>	-
		\$ 14,565,553		\$ 22,000,330	\$ (14,597,713)	\$ 3,840,062	\$ 12,254,573	\$ 13,068,631	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2015-2016	\$ 923,998,933	\$ -	2.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016-2017	2,145,530,636	-	2.79	-	-	-	-	-	-
2017-2018	-	-	2.71	-	-	-	-	-	-
2018-2019	700,463,897	159,565,135	2.59	270,449,381	159,565,135	-	-	-	-
2019-2020	-	-	2.26	-	-	-	-	-	-
		\$ 159,565,135		\$ 270,449,381	\$ 159,565,135	\$ -	\$ -	\$ -	\$ -



Exhibit 7

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

Differences Between Expected and Actual Liability Experience									
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2015-2016	\$ -	\$ -	2.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016-2017	26,901,500	-	3.12	1,034,672	-	-	-	-	-
2017-2018	24,214,451	552,122	3.07	7,887,443	552,122	-	-	-	-
2018-2019	1,395,159	442,833	2.93	476,163	442,833	-	-	-	-
2019-2020	(1,095,334)	(604,153)	2.23	(491,181)	(491,181)	(112,972)	-	-	-
		\$ 390,802		\$ 8,907,097	\$ 503,774	\$ (112,972)	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments									
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	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					
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2015-2016	\$ 42,227,810	\$ -	5.00	\$ 8,445,562	\$ -	\$ -	\$ -	\$ -	\$ -
2016-2017	(31,303,329)	(6,260,665)	5.00	(6,260,666)	(6,260,665)	-	-	-	-
2017-2018	(14,105,825)	(5,642,330)	5.00	(2,821,165)	(2,821,165)	(2,821,165)	-	-	-
2018-2019	3,932,738	2,359,642	5.00	786,548	786,548	786,548	786,546	-	-
2019-2020	35,903,305	28,722,644	5.00	7,180,661	7,180,661	7,180,661	7,180,661	7,180,661	-
		\$ 19,179,291		\$ 7,330,940	\$ (1,114,621)	\$ 5,146,044	\$ 7,967,207	\$ 7,180,661	\$ -

Effects of Changes of Assumptions									
Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2020	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Thereafter
2015-2016	\$ -	\$ -	2.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016-2017	127,878,226	-	3.12	4,918,393	-	-	-	-	-
2017-2018	-	-	3.07	-	-	-	-	-	-
2018-2019	50,658,499	16,079,319	2.93	17,289,590	16,079,319	-	-	-	-
2019-2020	-	-	2.23	-	-	-	-	-	-
		\$ 16,079,319		\$ 22,207,983	\$ 16,079,319	\$ -	\$ -	\$ -	\$ -



Exhibit 8

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	\$ 212,146,710	\$ 15,468,472
2. Fiscal Year + 2	17,129,427	5,033,072
3. Fiscal Year + 3	12,254,573	7,967,207
4. Fiscal Year + 4	13,068,631	7,180,661
5. Fiscal Year + 5	-	-
6. Thereafter	-	-
7. Total	\$ 254,599,341	\$ 35,649,412

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 in the System and do not include bases established for individual employers attributable to changes in proportionate shares and differences between employer contributions and the proportionate share of plan contributions.

SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

Asset Class	Non-Hazardous		Hazardous	
	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation
Growth		53.50%		62.50%
US Equity	4.50%	15.75%	4.50%	18.75%
Non-US Equity	5.25%	15.75%	5.25%	18.75%
Private Equity	5.15%	7.00%	6.65%	10.00%
Specialty Credit/High Yield	3.90%	15.00%	3.90%	15.00%
Liquidity		23.50%		14.50%
Core Bonds	-0.25%	20.50%	-0.25%	13.50%
Cash	-0.75%	3.00%	-0.75%	1.00%
Diversifying Strategies		23.00%		23.00%
Real Estate	5.30%	5.00%	5.30%	5.00%
Opportunistic	2.25%	3.00%	2.25%	3.00%
Real Return	3.95%	15.00%	3.95%	15.00%
Expected Real Return		3.33%		3.96%
Long Term Inflation Assumption		2.30%		2.30%
Expected Nominal Return for Portfolio		5.63%		6.26%

Source: Kentucky Retirement Systems

APPENDIX A

COLLECTIVE PENSION AMOUNTS – KERS NON-HAZARDOUS RETIREMENT SYSTEM

Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

Participating Employer Code	Participating Employer Name	Actual Contributions	FYE 2020 Salary	2020 Proportionate Share	2019 Proportionate Share	Net Pension Liability as of June 30, 2020			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
W087	MONTGOMERY CO ATTORNEY	83,573	117,659	0.008252%	0.006766%	1,168,867	1,338,782	1,029,229	100,708	3,400	104,108	-	104,108
W088	MORGAN COUNTY ATTORNEY	73,386	103,317	0.007246%	0.006310%	1,026,371	1,175,571	903,756	88,431	13,093	101,524	-	101,524
W093	OLDHAM COUNTY ATTORNEY	166,815	234,851	0.016472%	0.016653%	2,333,202	2,672,373	2,054,467	201,026	(178,642)	22,384	-	22,384
W094	OWEN COUNTY ATTORNEY	38,721	54,513	0.003823%	0.003754%	541,515	620,233	476,823	46,656	2,084	48,740	-	48,740
W096	PENDLETON COUNTY ATTORNEY	-	-	0.000000%	0.000000%	-	-	-	-	(171,232)	(171,232)	-	(171,232)
W100	PULASKI COUNTY ATTORNEY	159,369	224,369	0.015737%	0.015763%	2,229,091	2,553,128	1,962,795	192,056	(106,214)	85,842	-	85,842
W102	ROCKCASTLE CO ATTORNEY	79,950	112,558	0.007895%	0.007820%	1,118,299	1,280,863	984,702	96,351	25,697	122,048	-	122,048
W103	ROWAN COUNTY ATTORNEY	70,783	99,652	0.006989%	0.007367%	989,968	1,133,876	871,702	85,294	(24,904)	60,390	-	60,390
W106	SHELBY COUNTY ATTORNEY	46,059	64,845	0.004548%	0.004586%	644,208	737,855	567,249	55,504	(23,030)	32,474	-	32,474
W107	SIMPSON COUNTY ATTORNEY	45,647	64,264	0.004507%	0.003981%	638,401	731,203	562,135	55,004	18,617	73,621	-	73,621
W108	SPENCER COUNTY ATTORNEY	39,504	55,616	0.003901%	0.004648%	552,563	632,888	486,552	47,608	(75,615)	(28,007)	-	(28,007)
W110	TODD COUNTY ATTORNEY	-	-	0.000000%	0.000134%	-	-	-	-	(71,622)	(71,622)	-	(71,622)
W111	TRIGG COUNTY ATTORNEY	51,666	72,738	0.005102%	0.006520%	722,681	827,735	636,346	62,265	(124,687)	(62,422)	-	(62,422)
W112	TRIMBLE COUNTY ATTORNEY	49,488	69,672	0.004887%	0.004223%	692,227	792,854	609,530	59,641	58,623	118,264	-	118,264
W113	UNION COUNTY ATTORNEY	65,809	92,650	0.006498%	0.005914%	920,419	1,054,218	810,462	79,302	53,125	132,427	-	132,427
W117	WEBSTER COUNTY ATTORNEY	72,506	102,077	0.007159%	0.006978%	1,014,048	1,161,457	892,905	87,369	51,374	138,743	-	138,743
W118	WHITLEY COUNTY ATTORNEY	123,527	173,909	0.012198%	0.012638%	1,727,804	1,978,970	1,521,393	148,866	(23,636)	125,230	-	125,230
X034	FAYETTE CO ATTORNEY OFF	45,202	63,637	0.004463%	0.008091%	632,168	724,065	556,647	54,467	(318,860)	(264,393)	-	(264,393)
X059	KENTON COUNTY ATTORNEY	52,743	74,254	0.005208%	0.005077%	737,695	844,932	649,567	63,559	23,822	87,381	-	87,381
TOTAL		917,582,736	1,425,769,022	100.000000%	100.000000%	14,164,652,968	16,223,729,048	12,472,482,533	1,220,410,643	(21,596,531)	1,198,814,112	-	1,198,814,112



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

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
(1)	(2)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1430	EASTERN KY UNIV	512,610	1,016,479	333,005	-	1,862,094	-	-	240,218	46,647,910	46,888,128
1433	KET FOUNDATION	103,113	204,467	66,985	305,706	680,271	-	-	48,320	-	48,320
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	4,509,267	4,509,267
1435	CHILD WATCH ADVOCACY CTR	13,037	25,851	8,469	117,969	165,326	-	-	6,109	-	6,109
1436	LOTUS	51,408	101,940	33,396	1,005,232	1,191,976	-	-	24,091	-	24,091
1437	SANCTUARY INC	33,226	65,886	21,585	-	120,697	-	-	15,570	246,341	261,911
1438	O A S I S	39,052	77,439	25,369	370,788	512,648	-	-	18,301	-	18,301
1439	BARREN RIVER CHILD ADVOCA	23,753	47,100	15,430	1,657,509	1,743,792	-	-	11,131	149,964	161,095
1440	MOREHEAD STATE UNIVERSITY	231,126	458,311	150,146	-	839,583	-	-	108,310	11,752,528	11,860,838
1445	MURRAY STATE UNIV	537,431	1,065,697	349,129	-	1,952,257	-	-	251,849	16,153,810	16,405,659
1450	NORTHERN KY UNIVERSITY	1,942,499	3,851,874	1,261,898	1,103,539	8,159,810	-	-	910,288	997,806	1,908,094
1451	SILVERLEAF	20,944	41,530	13,605	-	205,750	-	-	9,815	180,440	190,255
1452	SPRINGHAVEN INC	30,425	60,332	19,765	557,168	667,690	-	-	14,258	-	14,258
1453	SAFE HARBOR	46,377	91,964	30,128	701,096	869,565	-	-	21,733	-	21,733
1454	D.O.V.E.S.	27,608	54,745	17,935	464,321	564,609	-	-	12,938	-	12,938
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	189,384	189,384
1456	JUDI'S PLACE FOR KIDS, INC.	7,409	14,691	4,813	71,992	98,905	-	-	3,472	1,047,869	1,051,341
1457	KY RIVER CHILD ADVOCACY	7,663	15,195	4,978	222,113	249,949	-	-	3,591	-	3,591
1458	BLUEGRASS RAPE CRISIS CTR	40,505	80,319	26,313	290,732	437,869	-	-	18,981	56,258	75,239
1459	NURSING HOME OMBUDSMAN	13,275	26,323	8,624	-	48,222	-	-	6,221	21,647	27,868
1465	WESTERN KENTUCKY UNIV	873,383	1,731,872	567,372	-	3,172,627	-	-	409,282	10,172,417	10,581,699
1480	KASAP	27,237	54,010	17,694	179,488	278,429	-	-	12,764	-	12,764
1481	KDVA	47,329	93,851	30,746	252,609	424,535	-	-	22,179	-	22,179
1482	KACAC	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	8,300	16,459	5,392	-	30,151	-	-	3,890	29,281	33,171
1484	BUFFALO TR CHILD ADV INC	7,071	14,021	4,593	217,615	243,300	-	-	3,313	20,936	24,249
1485	CUMBERLAND V C A CENTER	16,234	32,191	10,546	134,077	193,048	-	-	7,607	37,044	44,651
1486	LAKE CUMB CHILD ADV CTR	8,029	15,921	5,216	6,365	35,531	-	-	3,763	189,004	192,767
1487	B.R.A.S.S.	35,989	71,364	23,379	-	130,994	-	-	16,865	396,448	413,313
1488	WOMEN AWARE	12,708	25,199	8,255	48,319	94,481	-	-	5,955	33,780	39,735
1489	BETHANY HOUSE ABUSE SHEL	27,655	54,838	17,965	57,878	158,336	-	-	12,959	-	12,959
1490	HOPE HARBOR INC	26,028	51,613	16,909	721,785	816,335	-	-	12,197	81,639	93,836
1491	CHILD ADV CTR OF GRN RVR	6,578	13,043	4,273	-	23,894	-	-	3,082	181,799	184,881
1492	CSG HEADQUARTERS	213,334	423,030	138,587	-	774,951	-	-	99,972	736,334	836,306
1994	KY HIGHER ED STUD LN CORP	644,259	1,277,533	418,528	-	2,340,320	-	-	301,911	4,644,046	4,945,957
3022	LEX FAYETTE CO HLTH DEPT	362,051	717,928	235,198	197,494	1,512,671	-	-	169,663	540,168	709,831
3023	LAKE CUMBERLAND DISTRICT	305,824	606,432	198,671	-	1,110,927	-	-	143,314	2,510,641	2,653,955
3024	WEDCO DIST HEALTH DEPT	158,794	314,879	103,156	-	576,829	-	-	74,413	595,516	669,929
3025	NORTHERN KY DIST HLTH DEP	356,020	705,969	231,280	-	1,293,269	-	-	166,837	1,397,721	1,564,558
3026	BARREN RVR DIST HLTH DEPT	227,503	451,126	147,792	-	826,421	-	-	106,612	8,473,377	8,579,989
3027	GREEN RVR DIST HLTH DEPT	341,760	677,692	222,016	95,013	1,336,481	-	-	160,155	2,370,323	2,530,478
3028	LINCOLN TRL DIST HLTH DEP	199,189	394,981	129,398	-	723,568	-	-	93,343	525,017	618,360
3029	PURCHASE DIST HLTH DEPT	99,325	196,956	64,524	-	360,805	-	-	46,545	1,827,758	1,874,303
3030	MERCER CO HEALTH DEPT	32,702	64,846	21,244	10,920	129,712	-	-	15,325	561,846	577,171
3031	CUMBERLAND VLY DIST HEALT	114,190	226,433	74,181	-	414,804	-	-	53,511	4,364,253	4,417,764
3033	KY RIVER DIST HEALTH DEPT	147,474	292,433	95,803	-	535,710	-	-	69,109	4,089,133	4,158,242
3034	BOURBON CO HEALTH CENTER	31,346	62,157	20,363	47,271	161,137	-	-	14,689	36,655	51,344
3035	CLARK CO HEALTH DEPT	81,323	161,260	52,830	-	295,413	-	-	38,109	2,907,074	2,945,183
3036	GATEWAY DIST HEALTH DEPT	120,828	239,595	78,493	493,859	932,775	-	-	56,622	-	56,622
3037	BOYLE CO HEALTH DEPT	28,175	55,870	18,303	-	102,348	-	-	13,203	299,472	312,675
3038	PIKE CO HEALTH DEPT	97,723	193,779	63,483	-	354,985	-	-	45,795	1,997,773	2,043,568
3039	FLOYD CO HEALTH CENTER	57,698	114,413	37,482	-	209,593	-	-	27,038	631,337	658,375
3040	MARTIN CO HEALTH DEPT	24,613	48,806	15,989	-	89,408	-	-	11,534	187,076	198,610
3042	BUFFALO TRACE HEALTH DEPT	38,650	76,641	25,108	89,386	229,785	-	-	18,112	950,452	968,564
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	78,614	155,887	51,070	41,458	327,029	-	-	36,840	1,103,855	1,140,695
3045	PENNYRILE DIST HLTH DEPT	74,747	148,220	48,558	121,954	393,479	-	-	35,028	2,249,572	2,284,600
3047	BREATHITT CO HEALTH DEPT	68,185	135,208	44,295	-	247,688	-	-	31,953	1,211,269	1,243,222
3048	GREENUP CO HLTH DEPT	50,628	100,394	32,890	-	183,912	-	-	23,725	590,480	614,205
3049	WHITLEY CO HEALTH DEPT	95,697	189,763	62,167	-	347,627	-	-	44,845	2,445,950	2,490,795
3050	LAUREL CO HEALTH DEPT	65,629	130,138	42,634	149,312	387,713	-	-	30,755	280,026	310,781
3051	KNOX CO HEALTH DEPT	96,288	190,934	62,551	-	349,773	-	-	45,122	1,813,863	1,858,985
3052	MONROE CO HEALTH DEPT	18,042	35,776	11,720	23,337	88,875	-	-	8,455	312,285	320,740
3053	BULLITT CO HEALTH DEPT	72,678	144,116	47,213	288,629	552,636	-	-	34,058	85,253	119,311
3054	THREE RIVERS DIST HLTH	90,029	178,523	58,485	38,454	365,491	-	-	42,189	1,115,874	1,158,063
3055	ESTILL CO HEALTH DEPT	20,330	40,313	13,207	-	73,850	-	-	9,527	729,765	739,292
3056	OLDHAM CO HEALTH DEPT	57,762	114,539	37,524	135,575	345,400	-	-	27,068	568	27,636
3057	LEWIS CO HEALTH DEPT	29,536	58,568	19,187	25,477	132,768	-	-	13,841	233,235	247,076
3058	FLEMING CO HEALTH DEP	19,881	39,422	12,915	-	72,218	-	-	9,316	110,181	119,497



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

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
(1)	(2)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
3059	JESSAMINE CO HEALTH DEPT	50,501	100,141	32,807	-	183,449	-	-	23,666	760,552	784,218
3060	POWELL CO HEALTH DEPT	17,355	34,415	11,275	146,155	209,200	-	-	8,133	-	8,133
3061	ANDERSON CO HEALTH DEPT	21,845	43,317	14,191	80,309	159,662	-	-	10,237	282,619	292,856
3062	MADISON CO HEALTH DEP	202,962	402,463	131,849	-	737,274	-	-	95,111	1,924,058	2,019,169
3064	JOHNSON CO HEALTH DEPT	70,108	139,021	45,544	-	254,673	-	-	32,854	386,752	419,606
3065	MAGOFFIN CO HEALTH DEPT	25,389	50,346	16,494	-	92,229	-	-	11,898	247,694	259,592
3066	ALLEN CO HEALTH DEPT	49,286	97,732	32,018	292,436	471,472	-	-	23,096	24,769	47,865
3067	FRANKLIN CO HEALTH DEPT	133,819	265,357	86,933	-	486,109	-	-	62,710	810,231	872,941
3068	LINCOLN CO HEALTH DEPT	25,116	49,803	16,316	53,596	144,831	-	-	11,770	75,941	87,711
3069	WOODFORD CO HEALTH DEPT	28,564	56,641	18,556	-	103,761	-	-	13,386	206,374	219,760
3072	MUHLENBERG CO HEALTH DEPT	38,896	77,129	25,268	-	141,293	-	-	18,227	436,876	455,103
3073	MARSHALL CO HEALTH DEPT	66,457	131,782	43,172	-	241,411	-	-	31,143	2,011,887	2,043,030
3074	CHRISTIAN CO HEALTH DEPT	75,439	149,591	49,007	-	274,037	-	-	35,352	341,106	376,458
3075	HOPKINS CO HEALTH DEPT	85,203	168,954	55,350	144,728	454,235	-	-	39,928	9,809	49,737
3076	TODD CO HEALTH DEPT	18,008	35,709	11,699	38,806	104,222	-	-	8,439	1,181,976	1,190,415
3077	BRACKEN CO HEALTH DEPT	20,756	41,158	13,484	137,075	212,473	-	-	9,727	-	9,727
3078	MONTGOMERY CO HEALTH DEPT	83,366	165,311	54,157	-	302,834	-	-	39,067	567,096	606,163
3079	GARRARD COUNTY HEALTH DPT	19,588	38,843	12,725	-	71,156	-	-	9,179	210,717	219,896
3080	BRECKINRIDGE CO HEALTH BD	27,524	54,579	17,881	35,096	135,080	-	-	12,898	298,583	311,481
3081	ASHLAND BOYD CO HEALTH DP	59,351	117,690	38,556	-	215,597	-	-	27,813	616,783	644,596
3082	LAWRENCE CO HEALTH DEPT	39,421	78,169	25,609	-	143,199	-	-	18,473	220,489	238,962
3083	GRAVES CO HEALTH CENTER	60,847	120,657	39,528	124,884	345,916	-	-	28,514	75,776	104,290
3084	CALLOWAY CO HEALTH DEPT	32,574	64,592	21,161	34,107	152,434	-	-	15,265	303,836	319,101
3085	BELL CO HEALTH DEPT	50,891	100,914	33,060	-	184,865	-	-	23,848	610,706	634,554
3086	GRAYSON COUNTY HEALTH DEPT	27,660	54,849	17,969	-	100,478	-	-	12,962	59,485	72,447
3087	HARLAN CO HEALTH DEPT	41,013	81,327	26,643	-	148,983	-	-	19,220	1,239,697	1,259,917
3088	CARTER CO HEALTH DEPT	19,145	37,964	12,437	-	69,546	-	-	8,972	162,340	171,312
3801	KENTUCKY STATE UNIVERSITY	256,692	509,006	166,754	2,775,326	3,707,778	-	-	120,290	-	120,290
5470	KCTCS	1,078,875	2,139,354	700,866	-	3,919,095	-	-	505,579	7,961,699	8,467,278
7403	ASST OF COMMONWEALTH ATTY	61,305	121,565	39,825	603,753	826,448	-	-	28,729	-	28,729
7407	KENTUCKY HOUSING CORP	629,875	1,249,009	409,183	4,442,492	6,730,559	-	-	295,170	2,984,365	3,279,535
7408	FRANKLIN CO COUNCIL AGING	7,562	14,994	4,912	62,655	90,123	-	-	3,544	-	3,544
7409	MUN ELEC POW ASSOC OF KY	7,667	15,203	4,981	7,547	35,398	-	-	3,593	-	3,593
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	11,736	23,273	7,624	-	42,633	-	-	5,500	312,620	318,120
7416	KY OFFICE OF BAR ADMISSION	10,562	20,943	6,861	5,845	44,211	-	-	4,949	78,202	83,151
7417	KY ASSOC OF REGIONAL PROG	6,702	13,290	4,354	-	24,346	-	-	3,141	16,694	19,835
7716	MASTER COMMISSIONER BULLITT COUNTY	1,890	3,748	1,228	179,450	186,316	-	-	886	-	886
7718	MASTER COMM BOONE CO	7,519	14,910	4,885	-	27,314	-	-	3,524	210,004	213,528
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	6,044	11,985	3,926	8,356	30,311	-	-	2,832	6,059	8,891
7724	MASTER COMM CHRISTIAN CO	2,177	4,318	1,415	15,110	23,020	-	-	1,020	-	1,020
7725	MASTER COMM CLARK CO	1,232	2,443	800	5,563	10,038	-	-	577	-	577
7727	MASTER COMM CLINTON/CUMBE	2,314	4,589	1,503	36,126	44,532	-	-	-	-	1,085
7730	MASTER COMM DAVIESS CO	6,164	12,223	4,004	33,895	56,286	-	-	2,889	-	2,889
7734	MASTER COMM FAYETTE CO	12,230	24,252	7,945	83,464	127,891	-	-	5,731	-	5,731
7740	MASTER COMM GARRARD CO	719	1,427	467	3,419	6,032	-	-	337	32,528	32,865
7741	MASTER COMM GRANT CO	3,072	6,092	1,996	-	11,160	-	-	1,440	105,786	107,226
7743	MASTER COMM GRAYSON CO	1,255	2,489	815	-	4,559	-	-	588	87,883	88,471
7747	MASTER COMM HARDIN CO	9,659	19,154	6,275	85,622	120,710	-	-	4,527	-	4,527
7750	MASTER COMMISSIONER HART COUNTY	2,360	4,680	1,533	85,982	94,555	-	-	1,106	23,312	24,418
7751	MASTER COMM HENDERSON CO	-	-	-	-	-	-	-	-	18,784	18,784
7752	HENRY/ TRIMBLE MASTER COM	3,273	6,491	2,127	140,084	151,975	-	-	1,534	48,806	50,340
7753	MASTER COMM HOPKINS CO	5,326	10,562	3,460	58,238	77,586	-	-	2,496	-	2,496
7756	MASTER COMM JEFF CIRCUIT	23,391	46,382	15,195	120,143	205,111	-	-	10,961	302,722	313,683
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	3,892	7,718	2,529	18,074	32,213	-	-	1,824	149,050	150,874
7759	MASTER COMM KENTON CO	10,529	20,878	6,840	7,187	45,434	-	-	4,934	-	4,934
7763	MASTER COMM LAUREL CO	3,556	7,051	2,310	-	12,917	-	-	1,666	18,927	20,593
7773	MASTER COMM MCCracken CO	6,677	13,241	4,338	105,597	129,853	-	-	3,129	-	3,129
7776	MASTER COMM MADISON CO	5,662	11,227	3,678	7,714	28,281	-	-	2,653	7,445	10,098
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	3,741	7,418	2,430	27,573	41,162	-	-	1,753	85,326	87,079
7790	MASTER COMM NELSON CO	4,476	8,875	2,908	1,313	17,572	-	-	2,097	40,970	43,067
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	3,206	6,357	2,083	6,916	18,562	-	-	1,502	165,704	167,206
7794	MASTER COMM OWEN CO	2,272	4,505	1,476	43,776	52,029	-	-	1,065	-	1,065
7798	MASTER COMM PIKE CO	5,426	10,759	3,525	75,100	94,810	-	-	2,543	-	2,543
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	52,552	52,552
7805	MASTER COMM SCOTT CO	5,299	10,507	3,442	-	19,248	-	-	2,483	60,047	62,530



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

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
(1)	(2)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
7807	MASTER COMM SIMPSON CO	2,368	4,696	1,538	49,120	57,722	-	-	1,110	113,915	115,025
7814	MASTER COMM WARREN CO	7,899	15,663	5,131	4,429	33,122	-	-	3,702	10,710	14,412
7817	LOGAN CO MASTER COM	1,637	3,246	1,063	28,426	34,372	-	-	767	111,046	111,813
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	186,265	186,265
7820	MASTER COMM BARREN CO	1,651	3,274	1,073	-	5,998	-	-	774	205,353	206,127
7821	MASTER COMM MUEHLBERG CO	3,296	6,536	2,141	36,938	48,911	-	-	1,545	78,223	79,768
8201	KY RIVER COMM CARE INC	-	-	-	-	-	-	-	-	-	-
8202	NORTHERN KY REG MHMR BD	7,675	15,219	4,986	-	27,880	-	-	3,597	7,259,671	7,263,268
8204	COMMUNICARE INC	293,651	582,295	190,763	-	1,066,709	-	-	137,610	4,841,455	4,979,065
8205	ADANTA/BEHAVIORAL HLTH SR	251,127	497,972	163,139	-	912,238	-	-	117,683	9,769,027	9,886,710
8208	CUMBERLAND RIVER MHMR	581,453	1,152,991	377,727	-	2,112,171	-	-	272,479	10,134,867	10,407,346
8209	WESTERN KY REG MHMR ADV	191,323	379,384	124,288	-	694,995	-	-	89,657	1,624,517	1,714,174
8210	NEW VISTA OF THE BLUEGRASS, INC.	1,992,593	3,951,208	1,294,440	-	7,238,241	-	-	933,763	19,516,986	20,450,749
8211	PENNYROYAL REG MHMR BD	185,048	366,941	120,212	-	672,201	-	-	86,717	19,124,922	19,211,639
8213	GREEN RVR REG MHMR BD	147,366	292,220	95,733	-	535,319	-	-	69,058	3,650,511	3,719,569
8216	COMPREHEND INC REG MHMR B	248,134	492,037	161,194	551,885	1,453,250	-	-	116,280	903,712	1,019,992
8220	LIFESKILLS INC	598,676	1,187,142	388,915	8,701,083	10,875,816	-	-	280,550	4,039,845	4,320,395
8221	MOUNTAIN COMP CARE CENTER	285,581	566,292	185,521	-	1,037,394	-	-	133,828	3,216,651	3,350,479
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	78,372	155,408	50,913	1,067,814	1,352,507	-	-	36,727	516,644	553,371
10010	LEGS LEGISLATIVE RES COMM	1,129,610	2,239,958	733,824	7,546,194	11,649,586	-	-	529,354	-	529,354
20020	JUDL JUDICIAL RET SYSTEM	9,992	19,813	6,491	39,655	75,951	-	-	4,682	-	4,682
20025	JUDL ADM OFF OF THE COURT	3,326,092	6,595,467	2,160,716	33,025,336	45,107,611	-	-	1,558,663	-	1,558,663
31030	UNIFIED PROSECUTORIAL SYS	2,897,415	5,745,424	1,882,236	18,843,684	29,368,759	-	-	1,357,778	-	1,357,778
31035	DEPT OF AGRICULTURE	514,396	1,020,020	334,165	3,369,598	5,238,179	-	-	241,055	-	241,055
31040	ATTORNEY GENERALS OFFICE	426,012	844,760	276,749	-	1,547,521	-	-	199,637	1,311,965	1,511,602
31045	AUDITOR OF PUBLIC ACCOUNT	394,096	781,472	256,015	3,479,462	4,911,045	-	-	184,680	-	184,680
31066	REGISTRY OF ELECTION	36,606	72,588	23,780	223,831	356,805	-	-	17,154	-	17,154
31070	GOVERNORS OFFICE	102,703	203,655	66,719	312,641	685,718	-	-	48,128	-	48,128
31074	DEPT OF VETERANS AFFAIRS	1,619,521	3,211,425	1,052,083	5,736,571	11,619,600	-	-	758,935	-	758,935
31076	MILITARY AFFAIRS COMM	5,164	10,239	3,354	11,391	30,148	-	-	2,420	91,001	93,421
31082	KY INFRASTRUCTURE	38,171	75,691	24,797	629,097	767,756	-	-	17,888	-	17,888
31085	LT GOVERNORS OFFICE	15,206	30,153	9,878	-	55,237	-	-	7,126	365,147	372,273
31089	AGRICULTURAL DEVELOP BD	40,353	80,017	26,214	412,193	558,777	-	-	18,910	-	18,910
31094	OFF OF HOMELAND SECURITY	44,199	87,644	28,713	249,111	409,667	-	-	20,712	6,739	27,451
31095	DEPT MILITARY AFFAIRS	964,657	1,912,865	626,667	1,741,534	5,245,723	-	-	452,055	-	452,055
31097	OFF OF MINORITY EMPWMENT	-	-	-	-	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	9,335	18,511	6,064	174,089	207,999	-	-	4,375	36,669	41,044
31112	GOV OFF LOCAL DEVELOPMENT	108,958	216,058	70,782	193,593	589,391	-	-	51,059	1,157,100	1,208,159
31120	SECRETARY OF STATE	77,622	153,921	50,426	544,767	826,736	-	-	36,375	43,899	80,274
31125	STATE TREASURERS OFFICE	92,451	183,326	60,059	1,103,932	1,439,768	-	-	43,324	-	43,324
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	243,735	243,735	-	-	-	2,037,770	2,037,770
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	6,141	12,176	3,989	106,575	128,881	-	-	2,878	-	2,878
31137	KY COMM NETWORK AUTH	50,859	100,852	33,040	864,271	1,049,022	-	-	23,834	-	23,834
31150	BOARD OF ACCOUNTANCY	11,927	23,651	7,748	95,707	139,033	-	-	5,589	20,736	26,325
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	6,786	13,456	4,408	219,793	244,443	-	-	3,180	36,707	39,887
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	592,643	592,643
31180	BOARD OF DENTISTRY	13,923	27,610	9,045	328,261	378,839	-	-	6,525	-	6,525
31185	BOARD OF ELECTIONS	25,353	50,274	16,470	151,499	243,596	-	-	11,881	300,561	312,442
31190	BRD OF EMBALMERS/FUN DIR	8,986	17,819	5,837	28,682	61,324	-	-	4,211	17,981	22,192
31200	BOARD OF EXM ARCHITECTS	7,981	15,826	5,185	-	28,992	-	-	3,740	127,926	131,666
31205	KY LANDSCAPE ARCH REG BD	1,370	2,716	890	4,691	9,667	-	-	642	-	642
31215	BD EXAMINERS OF SOCIAL WK	6,784	13,453	4,407	19,136	43,780	-	-	3,179	6,406	9,585
31225	BD OF HAIRDRESSERS/CSMTG	29,222	57,946	18,983	370,733	476,884	-	-	13,694	-	13,694
31245	BD OF MEDICAL LICENSURE	38,926	77,188	25,287	116,328	257,729	-	-	18,241	-	18,241
31250	BOARD OF NURSING	142,471	282,513	92,553	1,052,182	1,569,719	-	-	66,764	116,974	183,738
31260	BOARD OF OPTOMETRIC EXM	2,268	4,497	1,473	6,981	15,219	-	-	1,063	157,454	158,517
31263	KY RESPIRATORY CARE BD	5,123	10,160	3,328	38,308	56,919	-	-	2,401	-	2,401
31268	PERSONNEL BOARD	18,598	36,879	12,082	174,829	242,388	-	-	8,715	-	8,715
31270	KY BOARD OF PHARMACY	56,719	112,471	36,846	365,278	571,314	-	-	26,580	-	26,580
31275	BD OF PHYSICAL THERAPY	7,539	14,950	4,898	123,960	151,347	-	-	3,533	-	3,533
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	28,518	56,550	18,526	61,814	165,408	-	-	13,364	-	13,364
31345	SCHOOL FAC CONSTR COMM	7,855	15,577	5,103	17,097	45,632	-	-	3,681	167,059	170,740
31354	EXECUTIVE BRANCH ETH COMM	21,805	43,237	14,165	690,091	769,298	-	-	10,218	-	10,218
31370	COMMISSION ON HUMAN RIGHT	48,678	96,526	31,622	9,171	185,997	-	-	22,811	30,546	53,357
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

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
(1)	(2)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
31400	COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	194,975	194,975
31415	KY COUNCIL POSTSEC EDUCAT	129,031	255,863	83,822	-	468,716	-	-	60,466	457,597	518,063
31765	OFFICE OF STATE BUD DIREC	76,531	151,758	49,717	579,339	857,345	-	-	35,864	270,546	306,410
35605	TRAN OFF OF THE SECRETARY	178,170	353,301	115,744	295,285	942,500	-	-	83,493	205,970	289,463
35607	TRAN OFFICE OF LEGAL SVC	105,838	209,871	68,755	-	384,464	-	-	49,597	579,806	629,403
35609	DIVISION OF FACILITY MANA	82,088	162,777	53,327	105,060	403,252	-	-	38,468	301,886	340,354
35615	TRAN DEPT OF AVIATION	61,750	122,447	40,114	120,936	345,247	-	-	28,937	-	28,937
35616	TRAN OFFICE OF PERSONNEL	88,993	176,468	57,812	52,250	375,523	-	-	41,703	41,967	83,670
35617	OFFICE OF INFORMAT TECHNO	113,671	225,403	73,844	233,176	646,094	-	-	53,268	-	53,268
35618	OFFICE OF AUDITS	108,808	215,761	70,685	1,484,506	1,879,760	-	-	50,989	-	50,989
35619	DOT PAYROLL DIVISION	41,487	82,267	26,951	476,554	627,259	-	-	19,442	113,777	133,219
35625	TRAN DEPT OF HIGHWAYS	9,516,777	18,871,258	6,182,345	25,947,897	60,518,277	-	-	4,459,723	-	4,459,723
35628	TRAN DEPT OF INTERGOV PRO	34,165	67,748	22,195	135,665	259,773	-	-	16,010	154,606	170,616
35630	TRAN DEPT OF VEH REGULAT	398,055	789,322	258,587	2,798,247	4,244,211	-	-	186,535	-	186,535
36635	CAB FOR ECONOMIC DEVELOPMENT	236,819	469,600	153,844	609,806	1,470,069	-	-	110,978	1,044,666	1,155,644
39075	KHEAA DIV OF FINANCIAL AF	44,106	87,461	28,653	-	160,220	-	-	20,669	557,729	578,398
39079	COMMONWEALTH OF TECHNOL	940,460	1,864,884	610,948	-	3,416,292	-	-	440,716	6,081,252	6,521,968
39084	KY RIVER AUTHORITY	21,433	42,500	13,923	366,592	444,448	-	-	10,044	21,552	31,596
39103	OFFICE OF PVA'S	1,579,141	3,131,354	1,025,851	5,962,307	11,698,653	-	-	740,012	-	740,012
39130	DEPT OF REVENUE	1,896,872	3,761,399	1,232,258	9,434,603	16,325,132	-	-	888,907	1,184,594	2,073,501
39750	OFFICE OF SECRETARY	278,403	552,059	180,858	167,805	1,179,125	-	-	130,464	109,453	239,917
39757	FIN OFFICE OF INSP GENERAL	17,964	35,621	11,670	-	65,255	-	-	8,418	784,560	792,978
39758	OFF OF THE CONTROLLER	188,513	373,812	122,463	464,274	1,149,062	-	-	88,340	-	88,340
39785	DEPT FACILITIES SUPP SVCS	523,787	1,038,643	340,266	932,593	2,835,289	-	-	245,456	-	245,456
50235	KY STATE FAIR BOARD	479,949	951,713	311,787	2,570,742	4,314,191	-	-	224,912	-	224,912
50410	COMM KY HERITAGE COUNCIL	51,172	101,471	33,242	740,373	926,258	-	-	23,980	-	23,980
50529	KY ARTS COUNCIL	27,346	54,227	17,765	76,857	176,195	-	-	12,815	260,760	273,575
50550	KY HISTORICAL SOCIETY	87,575	173,656	56,891	-	318,122	-	-	41,039	731,585	772,624
50660	DEPT OF FISH & WILDLIFE	778,162	1,543,055	505,515	1,452,155	4,278,887	-	-	364,660	-	364,660
50665	COMM KY HORSE PARK	130,079	257,940	84,503	112,588	585,110	-	-	60,957	806,355	867,312
50670	DEPT OF PARKS	1,206,174	2,391,781	783,562	303,978	4,685,495	-	-	565,234	1,436,363	2,001,597
50850	COMM OFFICE OF SECRETARY	77,054	152,793	50,056	431,527	711,430	-	-	36,109	352,071	388,180
50852	KY ARTISANS CTR AT BREA	26,450	52,449	17,183	117,973	214,055	-	-	12,395	54,990	67,385
50860	DEPT OF TOURISM	61,765	122,476	40,124	-	224,365	-	-	28,944	359,122	388,066
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	1,294,410	1,294,410
51340	KY COMM DEAF/HARD OF HEAR	29,688	58,870	19,286	82,803	190,647	-	-	13,912	-	13,912
51407	KY ENVIRONMENTAL EDUC COU	4,452	8,829	2,892	19,550	35,723	-	-	2,086	-	2,086
51530	EDUC OFFICE OF SECRETARY	251,897	499,500	163,639	2,997,808	3,912,844	-	-	118,043	-	118,043
51531	DEPT WORKFORCE INVESTMENT	986,243	1,955,669	640,689	2,818,328	6,400,929	-	-	462,170	2,441,852	2,904,022
51532	KY COMM ON PROPRIETARY ED	4,713	9,346	3,062	50,040	67,161	-	-	2,209	-	2,209
51540	EDUC DEPT OF EDUCATION	601,675	1,193,091	390,864	5,022,778	7,208,408	-	-	281,955	-	281,955
51545	KY EDUCATIONAL TV AUTHOR	339,047	672,313	220,254	3,371,905	4,603,519	-	-	158,883	167,642	326,525
51555	KY DEPT LIBRARY & ARCHIVE	115,457	228,946	75,004	-	419,407	-	-	54,105	1,221,285	1,275,390
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	744,977	744,977
53721	H&FS OFF OF THE SECRETARY	1,082,108	2,145,763	702,965	17,390,974	21,321,810	-	-	507,094	-	507,094
53723	OFFICE INSPECTOR GENERAL	517,574	1,026,321	336,229	-	1,880,124	-	-	242,544	2,668,056	2,910,600
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	875,980	875,980
53725	DEPT OF AGING/INDEP LIVIN	387,191	767,780	251,529	3,615,596	5,022,096	-	-	181,444	-	181,444
53727	DEPT FOR INCOME SUPPORT	897,398	1,779,493	582,973	883,339	4,143,203	-	-	420,536	864,240	1,284,776
53728	DEPT FOR PUBLIC HEALTH	950,875	1,885,535	617,713	4,900,530	8,354,653	-	-	445,596	-	445,596
53729	OFF HUMAN RESOURCE MANAGE	866,484	1,718,193	562,891	-	3,147,568	-	-	406,049	7,068,879	7,474,928
53730	SERVE KY	45,351	89,928	29,461	598,057	762,797	-	-	21,252	-	21,252
53736	H&FS DEPT FOR COMM BASE S	9,482,577	18,803,455	6,160,129	28,172,750	62,618,911	-	-	4,443,697	-	4,443,697
53739	HEALTH DATA AND ANALYTICS	55,186	109,431	35,850	2,335,941	2,536,408	-	-	25,861	-	25,861
53746	DEPT FOR MEDICAID SERVICE	362,840	719,492	235,710	-	1,318,042	-	-	170,033	2,232,391	2,402,424
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	308,819	612,371	200,617	-	1,121,807	-	-	144,718	736,083	880,801
54500	J&PS OFF OF SECRETARY	389,100	771,564	252,769	6,276,450	7,689,883	-	-	182,339	-	182,339
54515	DEPT OF PUBLIC ADVOCACY	1,504,342	2,983,032	977,260	18,081,910	23,546,544	-	-	704,960	-	704,960
54520	J&PS DEPT OF KY STATE POL	1,769,862	3,509,544	1,149,748	14,457,644	20,886,798	-	-	829,387	-	829,387
54523	J&PS OF JUVENILE JUSTICE	1,720,339	3,411,343	1,117,577	2,649,727	8,898,986	-	-	806,180	68,896,820	69,703,000
54525	DEPT OF CRIMINAL JUST TRN	404,819	802,735	262,981	5,180,124	6,650,659	-	-	189,705	-	189,705
54527	J&PS DEPT OF CORRECTIONS	837,786	1,661,285	544,247	8,429,474	11,472,792	-	-	392,601	-	392,601
55790	OFFICE OF THE SECRETARY	282,468	560,120	183,499	-	1,026,087	-	-	132,369	1,755,350	1,887,719
55793	DEPT PERSONNEL ADMIN	106,124	210,439	68,941	1,158,804	1,544,308	-	-	49,732	61,149	110,881
55794	DEPT FOR EMPLOYEE INS	126,815	251,468	82,383	266,071	726,737	-	-	59,428	8,508	67,936
56102	OFFICE OF THE SECRETARY	188,826	374,432	122,666	1,073,192	1,759,116	-	-	88,487	947,303	1,035,790
56106	DEPT OF WRKPLACE STANDARD	287,428	569,954	186,720	3,853,648	4,897,750	-	-	134,693	226,018	360,711
56107	DEPT OF WORKERS CLAIMS	317,761	630,104	206,426	-	1,154,291	-	-	148,908	1,496,652	1,645,560
56113	KY OSH REVIEW COMMISSION	13,343	26,457	8,668	-	82,318	-	-	6,253	-	6,253



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

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
(1)	(2)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
56114	WORKERS COMP FUNDING COMM	41,764	82,816	27,131	203,343	355,054	-	-	19,571	144,462	164,033
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	1,439,936	1,439,936
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	124,038	124,038
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	220,206	436,656	143,051	1,940,857	2,740,770	-	-	103,192	-	103,192
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	1,350,462	1,350,462
57126	OFFICE OF THE SECRETARY	131,281	260,323	85,283	1,785,377	2,262,264	-	-	61,520	-	61,520
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	1,537,437	1,537,437
57128	DEPT FOR NATURAL RESOURCE	1,237,469	2,453,837	803,892	9,684,725	14,179,923	-	-	579,899	9,371	589,270
57129	DEPT FOR ENVIRONM PROTECT	1,730,243	3,430,982	1,124,011	19,853,162	26,138,398	-	-	810,821	628,433	1,439,254
57139	OFFICE OF ADMINISTRATIVE SERVICES	217,149	430,596	141,066	6,149,589	6,938,400	-	-	101,760	-	101,760
57140	KY NATURE PRESERVES	54,373	107,820	35,322	3,145,509	3,343,024	-	-	25,480	-	25,480
57141	OFFICE OF ENERGY POLICY	17,268	34,241	11,218	829,879	892,606	-	-	8,092	-	8,092
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	121,050	240,035	78,637	1,307,283	1,747,005	-	-	56,726	-	56,726
58671	KY CLAIMS COMMISSION	16,474	32,666	10,702	-	59,842	-	-	7,720	552,374	560,094
58675	OFFICE OF THE SECRETARY	159,909	317,091	103,881	1,312,763	1,893,644	-	-	74,936	-	74,936
58676	DEPT OF INSURANCE	211,241	418,879	137,227	-	767,347	-	-	98,991	1,357,206	1,456,197
58677	OFF OF OCCUP & PROFESSION	72,735	144,229	47,250	209,920	474,134	-	-	34,085	31,467	65,552
58678	KY BOXING & WRESTLING AUT	3,069	6,086	1,994	-	54,004	-	-	1,438	-	1,438
58680	DEPT OF ALCOHOL & BEVERA	47,860	94,905	31,091	345,560	519,416	-	-	22,428	105,988	128,416
58681	DEPT OF CHARITABLE GAMING	58,746	116,491	38,163	481,554	694,954	-	-	27,529	202,264	229,793
58685	DEPT OF FINANCIAL INSTITU	289,265	579,597	187,914	2,826,913	3,877,689	-	-	135,554	-	135,554
58690	DEPT OF HOUSING & BUILD C	488,646	968,959	317,437	4,917,992	6,693,034	-	-	228,988	-	228,988
014A	BRECKINRIDGE CO ATTORNEY	4,088	8,106	2,656	-	17,388	-	-	1,916	97,332	99,248
024A	CHRISTIAN COUNTY ATTORNEY	1,278	2,534	830	5,831	10,473	-	-	599	-	599
031A	EDMONSON COUNTY ATTORNEY	2,552	5,060	1,658	46,680	55,950	-	-	1,196	2,156	3,352
060A	KNOTT COUNTY ATTORNEY	6,100	12,097	3,963	54,192	76,352	-	-	2,859	-	2,859
071A	LOGAN COUNTY ATTORNEY	4,570	9,062	2,969	15,641	32,242	-	-	2,141	101,685	103,826
086A	MONROE CO ATTORNEY	-	-	-	2,698	2,698	-	-	-	144,089	144,089
116A	WAYNE COUNTY ATTORNEY	-	-	-	-	-	-	-	-	342,180	342,180
W002	ALLEN COUNTY ATTORNEY	6,582	13,051	4,276	168,591	192,500	-	-	3,084	-	3,084
W003	ANDERSON COUNTY ATTORNEY	68	134	44	-	246	-	-	32	37,393	37,425
W005	BARREN COUNTY ATTORNEY	12,090	23,975	7,854	50,678	94,597	-	-	5,666	119,251	124,917
W006	BATH COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W007	BELL COUNTY ATTORNEY	9,956	19,743	6,468	53,769	89,936	-	-	4,666	39,454	44,120
W008	BOONE COUNTY ATTORNEY	34,863	69,132	22,648	156,615	283,258	-	-	16,337	17,207	33,544
W011	BOYLE COUNTY ATTORNEY	970	1,923	630	50,655	54,178	-	-	454	-	454
W015	BULLITT COUNTY ATTORNEY	1,915	3,798	1,244	4,501	11,458	-	-	897	60,375	61,272
W021	CARROLL COUNTY ATTORNEY	4,412	8,749	2,866	31,399	47,426	-	-	2,068	-	2,068
W022	CHILD SUPPORT ENFORCEMENT	4,654	9,228	3,023	92,175	109,080	-	-	2,181	26,220	28,401
W023	CASEY COUNTY ATTORNEY	3,748	7,433	2,435	-	13,616	-	-	1,756	27,866	29,622
W025	CLARK COUNTY ATTORNEY	9,752	19,338	6,335	211,756	247,181	-	-	4,570	-	4,570
W028	CRITTENDEN CO ATTORNEY	1,943	3,852	1,262	55,151	62,208	-	-	910	25,337	26,247
W030	DAVIESS COUNTY ATTORNEY	2,441	4,840	1,585	-	8,866	-	-	1,144	31,106	32,250
W036	FLOYD COUNTY ATTORNEY	2,763	5,479	1,795	-	10,037	-	-	1,295	780,208	781,503
W037	FRANKLIN COUNTY ATTORNEY	13,972	27,705	9,076	-	50,753	-	-	6,547	24,058	30,605
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	4,436	8,797	2,882	28,053	44,168	-	-	2,079	20,618	22,697
W041	GRANT COUNTY CHLD SUPPOR	2,006	3,978	1,303	42,570	49,857	-	-	940	-	940
W042	GRAVES COUNTY ATTORNEY	9,564	18,964	6,213	-	34,741	-	-	4,482	63,840	68,322
W046	HANCOCK COUNTY ATTORNEY	1,169	2,318	760	-	4,247	-	-	548	8,551	9,099
W049	HARRISON COUNTY ATTORNEY	4,324	8,573	2,809	-	15,706	-	-	2,026	61,384	63,410
W053	HICKMAN COUNTY ATTORNEY	2,424	4,806	1,575	52,359	61,164	-	-	1,136	-	1,136
W054	HOPKINS COUNTY ATTORNEY	15,044	29,832	9,773	-	54,649	-	-	7,050	127,806	134,856
W055	JACKSON COUNTY ATTORNEY	135	268	88	3,618	4,109	-	-	63	59,857	59,920
W056	JEFFERSON CO ATTORNEY	2,654	5,262	1,724	-	9,640	-	-	1,244	349,057	350,301
W062	LARUE COUNTY ATTORNEY	5,797	11,495	3,766	36,564	57,622	-	-	2,717	6,787	9,504
W063	LAUREL COUNTY ATTORNEY	1,783	3,536	1,158	14,740	21,217	-	-	836	194	1,030
W065	LEE COUNTY ATTORNEY	2,489	4,935	1,617	-	9,041	-	-	1,166	37,445	38,611
W073	MCCRACKEN COUNTY ATTORNEY	2,635	5,224	1,711	127,620	137,190	-	-	1,235	46,699	47,934
W074	MCCRACKEN COUNTY ATTORNEY	7,024	13,928	4,563	24,138	49,653	-	-	3,292	-	3,292
W076	MADISON COUNTY ATTORNEY	36,972	73,314	24,018	633,133	767,437	-	-	17,326	-	17,326
W077	MAGOFFIN CO ATTORNEY	4,362	8,650	2,834	14,421	30,267	-	-	2,044	-	2,044
W082	MEADE COUNTY ATTORNEY	5,164	10,241	3,355	16,719	35,479	-	-	2,420	-	2,420
W083	MENIFEE COUNTY ATTORNEY	1,118	2,216	726	20,341	24,401	-	-	524	1,563	2,087
W084	MERCER COUNTY ATTORNEY	1,926	3,820	1,251	15,066	22,063	-	-	903	-	903



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

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
W087	MONTGOMERY CO ATTORNEY	6,640	13,167	4,314	115,942	140,063	-	-	3,112	48,592	51,704
W088	MORGAN COUNTY ATTORNEY	5,831	11,562	3,788	73,763	94,944	-	-	2,732	19,527	22,259
W093	OLDHAM COUNTY ATTORNEY	13,255	26,284	8,611	-	48,150	-	-	6,211	86,476	92,687
W094	OWEN COUNTY ATTORNEY	3,076	6,100	1,998	6,616	17,790	-	-	1,442	1,883	3,325
W096	PENDLETON COUNTY ATTORNEY	-	-	-	-	-	-	-	-	99,572	99,572
W100	PULASKI COUNTY ATTORNEY	12,663	25,111	8,226	3,648	49,648	-	-	5,934	71,462	77,396
W102	ROCKCASTLE CO ATTORNEY	6,353	12,598	4,127	8,523	31,601	-	-	2,977	8,392	11,369
W103	ROWAN COUNTY ATTORNEY	5,624	11,152	3,653	-	20,429	-	-	2,635	26,647	29,282
W106	SHELBY COUNTY ATTORNEY	3,660	7,257	2,377	-	13,294	-	-	1,715	11,297	13,012
W107	SIMPSON COUNTY ATTORNEY	3,627	7,192	2,356	41,608	54,783	-	-	1,700	8,083	9,783
W108	SPENCER COUNTY ATTORNEY	3,139	6,225	2,039	-	11,403	-	-	1,471	90,631	92,102
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	41,730	41,730
W111	TRIGG COUNTY ATTORNEY	4,106	8,141	2,667	-	14,914	-	-	1,924	130,698	132,622
W112	TRIMBLE COUNTY ATTORNEY	3,933	7,798	2,555	66,747	81,033	-	-	1,843	-	1,843
W113	UNION COUNTY ATTORNEY	5,229	10,369	3,397	50,803	69,798	-	-	2,450	-	2,450
W117	WEBSTER COUNTY ATTORNEY	5,761	11,423	3,742	35,281	56,207	-	-	2,700	-	2,700
W118	WHITLEY COUNTY ATTORNEY	9,816	19,464	6,376	-	35,656	-	-	4,600	31,319	35,919
X034	FAYETTE CO ATTORNEY OFF	3,591	7,121	2,333	225	13,270	-	-	1,683	274,261	275,944
X059	KENTON COUNTY ATTORNEY	4,191	8,310	2,722	19,069	34,292	-	-	1,964	-	1,964
TOTAL		80,468,653	159,565,135	52,274,530	360,907,953	653,216,271	-	-	37,708,977	383,696,459	421,405,436

Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(25)	(26)	(27)	(28)	(29)	(30)
1430	EASTERN KY UNIV	(38,122,115)	(7,065,235)	78,065	83,251	-	-
1433	KET FOUNDATION	564,140	35,361	15,703	16,747	-	-
1434	KY BAR ASSOCIATION	(4,509,267)	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	133,941	21,173	1,985	2,118	-	-
1436	LOTUS	1,012,957	138,750	7,829	8,349	-	-
1437	SANCTUARY INC	(115,212)	(36,459)	5,060	5,397	-	-
1438	O A S I S	407,994	74,065	5,947	6,342	-	-
1439	BARREN RIVER CHILD ADVOCA	1,228,141	347,082	3,617	3,858	-	-
1440	MOREHEAD STATE UNIVERSITY	(9,768,518)	(1,325,472)	35,198	37,537	-	-
1445	MURRAY STATE UNIV	(11,899,478)	(2,723,053)	81,845	87,283	-	-
1450	NORTHERN KY UNIVERSITY	4,999,202	641,215	295,823	315,476	-	-
1451	SILVERLEAF	41,679	(32,776)	3,189	3,402	-	-
1452	SPRINGHAVEN INC	558,144	85,714	4,633	4,941	-	-
1453	SAFE HARBOR	701,449	131,788	7,063	7,532	-	-
1454	D.O.V.E.S.	477,886	65,097	4,204	4,484	-	-
1455	GATEWAY CHILD ADVOCACY	(152,920)	(36,464)	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(740,118)	(214,650)	1,128	1,204	-	-
1457	KY RIVER CHILD ADVOCACY	201,500	42,447	1,167	1,244	-	-
1458	BLUEGRASS RAPE CRISIS CTR	281,267	68,614	6,168	6,580	-	-
1459	NURSING HOME OMBUDSMAN	13,905	2,272	2,022	2,155	-	-
1465	WESTERN KENTUCKY UNIV	(6,751,956)	(931,966)	133,007	141,843	-	-
1480	KASAP	226,919	30,175	4,148	4,424	-	-
1481	KDVA	364,462	23,000	7,208	7,686	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(3,073)	(2,559)	1,264	1,347	-	-
1484	BUFFALO TR CHILD ADV INC	170,416	46,410	1,077	1,149	-	-
1485	CUMBERLAND V C A CENTER	147,475	(4,188)	2,472	2,638	-	-
1486	LAKE CUMB CHILD ADV CTR	(122,470)	(37,292)	1,223	1,303	-	-
1487	B.R.A.S.S.	(219,500)	(74,146)	5,481	5,845	-	-
1488	WOMEN AWARE	38,070	12,676	1,935	2,065	-	-
1489	BETHANY HOUSE ABUSE SHEL	127,305	9,368	4,212	4,492	-	-
1490	HOPE HARBOR INC	559,827	154,481	3,964	4,227	-	-
1491	CHILD ADV CTR OF GRN RVR	(131,875)	(31,183)	1,002	1,069	-	-
1492	CSG HEADQUARTERS	(125,755)	(2,734)	32,489	34,646	-	-
1994	KY HIGHER ED STUD LN CORP	(2,308,717)	(499,666)	98,114	104,632	-	-
3022	LEX FAYETTE CO HLTH DEPT	723,297	(34,393)	55,137	58,800	-	-
3023	LAKE CUMBERLAND DISTRICT	(1,306,199)	(333,071)	46,574	49,668	-	-
3024	WEDCO DIST HEALTH DEPT	(130,591)	(12,480)	24,183	25,788	-	-
3025	NORTHERN KY DIST HLTH DEP	(187,920)	(195,408)	54,218	57,821	-	-
3026	BARREN RVR DIST HLTH DEPT	(6,367,876)	(1,457,287)	34,646	36,949	-	-
3027	GREEN RVR DIST HLTH DEPT	(885,183)	(416,363)	52,047	55,502	-	-
3028	LINCOLN TRL DIST HLTH DEP	90,193	(47,669)	30,334	32,351	-	-
3029	PURCHASE DIST HLTH DEPT	(1,214,758)	(329,998)	15,126	16,132	-	-
3030	MERCER CO HEALTH DEPT	(348,775)	(108,975)	4,980	5,312	-	-
3031	CUMBERLAND VLY DIST HEALT	(3,347,131)	(691,765)	17,390	18,546	-	-
3033	KY RIVER DIST HEALTH DEPT	(3,147,666)	(521,276)	22,459	23,950	-	-
3034	BOURBON CO HEALTH CENTER	83,502	16,427	4,774	5,090	-	-
3035	CLARK CO HEALTH DEPT	(2,210,031)	(465,332)	12,385	13,208	-	-
3036	GATEWAY DIST HEALTH DEPT	804,617	33,512	18,401	19,623	-	-
3037	BOYLE CO HEALTH DEPT	(168,481)	(50,712)	4,291	4,575	-	-
3038	PIKE CO HEALTH DEPT	(1,397,878)	(321,458)	14,882	15,871	-	-
3039	FLOYD CO HEALTH CENTER	(392,026)	(74,913)	8,787	9,370	-	-
3040	MARTIN CO HEALTH DEPT	(96,274)	(20,673)	3,748	3,998	-	-
3042	BUFFALO TRACE HEALTH DEPT	(563,045)	(187,898)	5,886	6,278	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	(627,361)	(211,045)	11,972	12,767	-	-
3045	PENNYRILE DIST HLTH DEPT	(1,466,358)	(448,285)	11,383	12,139	-	-
3047	BREATHITT CO HEALTH DEPT	(831,562)	(185,429)	10,384	11,073	-	-
3048	GREENUP CO HLTH DEPT	(368,992)	(77,235)	7,710	8,224	-	-
3049	WHITLEY CO HEALTH DEPT	(1,761,743)	(411,541)	14,574	15,542	-	-
3050	LAUREL CO HEALTH DEPT	100,092	(43,813)	9,995	10,658	-	-
3051	KNOX CO HEALTH DEPT	(1,247,553)	(291,960)	14,664	15,637	-	-
3052	MONROE CO HEALTH DEPT	(176,943)	(60,599)	2,748	2,929	-	-
3053	BULLITT CO HEALTH DEPT	335,424	75,029	11,068	11,803	-	-
3054	THREE RIVERS DIST HLTH	(848,004)	27,100	13,711	14,620	-	-
3055	ESTILL CO HEALTH DEPT	(538,460)	(133,379)	3,096	3,302	-	-
3056	OLDHAM CO HEALTH DEPT	287,408	12,179	8,797	9,381	-	-
3057	LEWIS CO HEALTH DEPT	(81,763)	(41,841)	4,498	4,797	-	-
3058	FLEMING CO HEALTH DEP	(37,937)	(15,599)	3,028	3,229	-	-



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(25)	(26)	(27)	(28)	(29)	(30)
3059	JESSAMINE CO HEALTH DEPT	(501,966)	(114,695)	7,691	8,201	-	-
3060	POWELL CO HEALTH DEPT	182,989	12,616	2,643	2,819	-	-
3061	ANDERSON CO HEALTH DEPT	(86,400)	(53,668)	3,327	3,548	-	-
3062	MADISON CO HEALTH DEP	(1,051,189)	(294,577)	30,909	32,962	-	-
3064	JOHNSON CO HEALTH DEPT	(125,696)	(61,299)	10,677	11,385	-	-
3065	MAGOFFIN CO HEALTH DEPT	(155,399)	(19,953)	3,867	4,122	-	-
3066	ALLEN CO HEALTH DEPT	337,261	70,836	7,506	8,004	-	-
3067	FRANKLIN CO HEALTH DEPT	(326,194)	(102,751)	20,379	21,734	-	-
3068	LINCOLN CO HEALTH DEPT	32,810	16,405	3,825	4,079	-	-
3069	WOODFORD CO HEALTH DEPT	(98,492)	(26,496)	4,350	4,639	-	-
3072	MUHLENBERG CO HEALTH DEPT	(274,737)	(51,313)	5,923	6,318	-	-
3073	MARSHALL CO HEALTH DEPT	(1,440,612)	(381,920)	10,121	10,792	-	-
3074	CHRISTIAN CO HEALTH DEPT	(93,920)	(32,242)	11,489	12,252	-	-
3075	HOPKINS CO HEALTH DEPT	329,684	48,002	12,976	13,837	-	-
3076	TODD CO HEALTH DEPT	(851,794)	(240,067)	2,742	2,926	-	-
3077	BRACKEN CO HEALTH DEPT	167,506	28,708	3,161	3,371	-	-
3078	MONTGOMERY CO HEALTH DEPT	(249,738)	(79,827)	12,696	13,539	-	-
3079	GARRARD COUNTY HEALTH DPT	(136,006)	(18,898)	2,983	3,181	-	-
3080	BRECKINRIDGE CO HEALTH BD	(129,309)	(55,753)	4,192	4,470	-	-
3081	ASHLAND BOYD CO HEALTH DP	(384,715)	(62,961)	9,039	9,638	-	-
3082	LAWRENCE CO HEALTH DEPT	(77,248)	(30,920)	6,003	6,402	-	-
3083	GRAVES CO HEALTH CENTER	225,161	(2,683)	9,266	9,882	-	-
3084	CALLOWAY CO HEALTH DEPT	(121,155)	(55,762)	4,961	5,290	-	-
3085	BELL CO HEALTH DEPT	(417,166)	(48,539)	7,750	8,266	-	-
3086	GRAYSON COUNTY HEALTH DEPT	24,191	(4,865)	4,212	4,493	-	-
3087	HARLAN CO HEALTH DEPT	(912,425)	(210,415)	6,246	6,659	-	-
3088	CARTER CO HEALTH DEPT	(103,165)	(4,626)	2,916	3,109	-	-
3801	KENTUCKY STATE UNIVERSITY	3,254,662	252,046	39,092	41,688	-	-
5470	KCTCS	(4,158,038)	(729,664)	164,302	175,217	-	-
7403	ASST OF COMMONWEALTH ATTY	651,327	127,100	9,336	9,956	-	-
7407	KENTUCKY HOUSING CORP	2,202,018	1,050,787	95,924	102,296	-	-
7408	FRANKLIN CO COUNCIL AGING	70,105	14,095	1,152	1,227	-	-
7409	MUN ELEC POW ASSOC OF KY	27,724	1,668	1,168	1,245	-	-
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(263,425)	(15,756)	1,787	1,906	-	-
7416	KY OFFICE OF BAR ADMISSIO	(28,376)	(13,889)	1,608	1,717	-	-
7417	KY ASSOC OF REGIONAL PROG	1,161	1,242	1,021	1,087	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	147,403	37,431	288	307	-	-
7718	MASTER COMM BOONE CO	(150,704)	(37,876)	1,145	1,221	-	-
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	19,481	37	920	982	-	-
7724	MASTER COMM CHRISTIAN CO	18,972	2,343	332	353	-	-
7725	MASTER COMM CLARK CO	8,101	972	188	200	-	-
7727	MASTER COMM CLINTON/CUMBE	38,517	4,204	352	375	-	-
7730	MASTER COMM DAVIESS CO	45,815	5,642	939	1,001	-	-
7734	MASTER COMM FAYETTE CO	104,325	13,987	1,863	1,985	-	-
7740	MASTER COMM GARRARD CO	(20,500)	(6,559)	110	116	-	-
7741	MASTER COMM GRANT CO	(79,845)	(17,187)	468	498	-	-
7743	MASTER COMM GRAYSON CO	(73,706)	(10,601)	191	204	-	-
7747	MASTER COMM HARDIN CO	103,488	9,657	1,471	1,568	-	-
7750	MASTER COMMISSIONER HART COUNTY	51,149	18,244	359	384	-	-
7751	MASTER COMM HENDERSON CO	(18,784)	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	109,980	(9,374)	499	531	-	-
7753	MASTER COMM HOPKINS CO	64,167	9,247	811	865	-	-
7756	MASTER COMM JEFF CIRCUIT	(58,445)	(57,487)	3,562	3,799	-	-
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(89,958)	(29,927)	593	631	-	-
7759	MASTER COMM KENTON CO	34,199	2,986	1,603	1,712	-	-
7763	MASTER COMM LAUREL CO	(6,269)	(2,526)	542	577	-	-
7773	MASTER COMM MCCracken CO	102,615	22,007	1,017	1,085	-	-
7776	MASTER COMM MADISON CO	16,732	(331)	862	920	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(30,283)	(16,811)	570	607	-	-
7790	MASTER COMM NELSON CO	(19,403)	(7,501)	682	727	-	-
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(116,143)	(33,511)	488	522	-	-
7794	MASTER COMM OWEN CO	47,156	3,093	346	369	-	-
7798	MASTER COMM PIKE CO	76,779	13,781	826	881	-	-
7799	MASTER COMM FOR FLEMING	(43,734)	(8,818)	-	-	-	-
7805	MASTER COMM SCOTT CO	(34,074)	(10,876)	807	860	-	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(25)	(26)	(27)	(28)	(29)	(30)
7807	MASTER COMM SIMPSON CO	(35,046)	(23,002)	361	384	-	-
7814	MASTER COMM WARREN CO	16,753	(529)	1,203	1,283	-	-
7817	LOGAN CO MASTER COM	(55,391)	(22,566)	249	267	-	-
7819	MASTER COMM FLOYD CO	(157,835)	(28,430)	-	-	-	-
7820	MASTER COMM BARREN CO	(166,602)	(34,047)	251	269	-	-
7821	MASTER COMM MUEHLBERG CO	(16,454)	(15,439)	502	534	-	-
8201	KY RIVER COMM CARE INC	-	-	-	-	-	-
8202	NORTHERN KY REG MHMR BD	(7,225,692)	(12,110)	1,169	1,245	-	-
8204	COMMUNICARE INC	(3,405,479)	(599,288)	44,720	47,690	-	-
8205	ADANTA/BEHAVIORAL HLTH SR	(7,386,887)	(1,666,612)	38,244	40,783	-	-
8208	CUMBERLAND RIVER MHMR	(6,861,790)	(1,616,367)	88,549	94,433	-	-
8209	WESTERN KY REG MHMR ADV	(870,906)	(208,482)	29,137	31,072	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(10,580,605)	(3,258,966)	303,452	323,610	-	-
8211	PENNYROYAL REG MHMR BD	(14,837,388)	(3,760,284)	28,181	30,053	-	-
8213	GREEN RVR REG MHMR BD	(2,821,692)	(408,934)	22,442	23,934	-	-
8216	COMPREHEND INC REG MHMR B	488,832	(133,660)	37,788	40,299	-	-
8220	LIFESKILLS INC	4,444,118	1,922,903	91,172	97,228	-	-
8221	MOUNTAIN COMP CARE CENTER	(1,923,534)	(479,423)	43,491	46,381	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	537,448	237,026	11,935	12,728	-	-
10010	LEGS LEGISLATIVE RES COMM	9,461,038	1,303,710	172,028	183,457	-	-
20020	JUDL JUDICIAL RET SYSTEM	63,072	5,052	1,522	1,623	-	-
20025	JUDL ADM OFF OF THE COURT	37,810,923	4,691,316	506,531	540,179	-	-
31030	UNIFIED PROSECUTORIAL SYS	23,756,524	3,342,652	441,247	470,559	-	-
31035	DEPT OF AGRICULTURE	4,176,787	658,459	78,337	83,541	-	-
31040	ATTORNEY GENERALS OFFICE	(24,374)	(73,771)	64,877	69,187	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	3,850,342	752,003	60,017	64,003	-	-
31066	REGISTRY OF ELECTION	286,639	41,492	5,575	5,945	-	-
31070	GOVERNORS OFFICE	552,024	53,245	15,641	16,681	-	-
31074	DEPT OF VETERANS AFFAIRS	9,653,933	697,075	246,637	263,020	-	-
31076	MILITARY AFFAIRS COMM	(47,219)	(17,679)	786	839	-	-
31082	KY INFRASTRUCTURE	651,615	86,242	5,813	6,198	-	-
31085	LT GOVERNORS OFFICE	(266,249)	(55,571)	2,316	2,469	-	-
31089	AGRICULTURAL DEVELOP BD	469,220	57,947	6,145	6,554	-	-
31094	OFF OF HOMELAND SECURITY	360,289	8,018	6,731	7,178	-	-
31095	DEPT MILITARY AFFAIRS	3,982,135	507,959	146,908	156,666	-	-
31097	OFF OF MINORITY EMPWMENT	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	126,108	37,910	1,422	1,515	-	-
31112	GOV OFF LOCAL DEVELOPMENT	(437,485)	(215,573)	16,593	17,697	-	-
31120	SECRETARY OF STATE	593,098	128,936	11,821	12,606	-	-
31125	STATE TREASURERS OFFICE	1,252,128	115,221	14,079	15,016	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	(1,373,542)	(420,492)	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	114,215	9,856	935	997	-	-
31137	KY COMM NETWORK AUTH	863,435	145,747	7,745	8,261	-	-
31150	BOARD OF ACCOUNTANCY	86,666	22,288	1,816	1,938	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	155,622	46,799	1,033	1,102	-	-
31170	BOARD OF CHIROPRACTIC EXM	(471,595)	(121,048)	-	-	-	-
31180	BOARD OF DENTISTRY	300,163	67,770	2,120	2,261	-	-
31185	BOARD OF ELECTIONS	(20,201)	(56,623)	3,861	4,117	-	-
31190	BRD OF EMBALMERS/FUN DIR	38,101	(1,797)	1,368	1,460	-	-
31200	BOARD OF EXM ARCHITECTS	(85,776)	(19,410)	1,215	1,297	-	-
31205	KY LANDSCAPE ARCH REG BD	7,816	778	209	222	-	-
31215	BD EXAMINERS OF SOCIAL WK	26,667	5,393	1,033	1,102	-	-
31225	BD OF HAIRDRESSERS/CSMTG	383,088	70,907	4,450	4,745	-	-
31245	BD OF MEDICAL LICENSURE	215,916	11,321	5,928	6,322	-	-
31250	BOARD OF NURSING	1,093,701	247,445	21,697	23,138	-	-
31260	BOARD OF OPTOMETRIC EXM	(112,004)	(32,007)	345	369	-	-
31263	KY RESPIRATORY CARE BD	46,073	6,833	780	832	-	-
31268	PERSONNEL BOARD	196,312	31,506	2,832	3,022	-	-
31270	KY BOARD OF PHARMACY	458,823	68,064	8,638	9,210	-	-
31275	BD OF PHYSICAL THERAPY	126,623	18,818	1,148	1,225	-	-
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	128,029	15,041	4,343	4,631	-	-
31345	SCHOOL FAC CONSTR COMM	(94,779)	(32,801)	1,196	1,276	-	-
31354	EXECUTIVE BRANCH ETH COMM	616,841	135,377	3,321	3,541	-	-
31370	COMMISSION ON HUMAN RIGHT	113,262	4,059	7,413	7,906	-	-
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-



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(1)	(2)	(25)	(26)	(27)	(28)	(29)	(30)
31400	COMMISSION ON WOMEN	(190,754)	(4,221)	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(111,135)	21,182	19,650	20,956	-	-
31765	OFFICE OF STATE BUD DIREC	391,013	135,837	11,655	12,430	-	-
35605	TRAN OFF OF THE SECRETARY	601,541	(4,575)	27,133	28,937	-	-
35607	TRAN OFFICE OF LEGAL SVC	(197,685)	(80,561)	16,118	17,189	-	-
35609	DIVISION OF FACILITY MANA	(2,088)	39,153	12,501	13,332	-	-
35615	TRAN DEPT OF AVIATION	269,505	27,373	9,404	10,028	-	-
35616	TRAN OFFICE OF PERSONNEL	253,562	10,284	13,553	14,454	-	-
35617	OFFICE OF INFORMAT TECHN	519,203	37,851	17,311	18,461	-	-
35618	OFFICE OF AUDITS	1,473,542	320,987	16,570	17,672	-	-
35619	DOT PAYROLL DIVISION	373,816	107,168	6,318	6,738	-	-
35625	TRAN DEPT OF HIGHWAYS	46,139,324	6,924,333	1,449,309	1,545,588	-	-
35628	TRAN DEPT OF INTERGOV PRO	103,035	(24,630)	5,203	5,549	-	-
35630	TRAN DEPT OF VEH REGULATE	3,306,306	626,104	60,620	64,647	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	405,054	(165,154)	36,065	38,460	-	-
39075	KHEAA DIV OF FINANCIAL AF	(390,906)	(41,152)	6,717	7,163	-	-
39079	COMMONWEALTH OF TECHNOL	(2,732,663)	(668,972)	143,223	152,736	-	-
39084	KY RIVER AUTHORITY	325,899	80,208	3,264	3,481	-	-
39103	OFFICE OF PVA'S	9,041,826	1,419,865	240,487	256,463	-	-
39130	DEPT OF REVENUE	11,304,080	2,350,612	288,875	308,064	-	-
39750	OFFICE OF SECRETARY	757,705	93,890	42,398	45,215	-	-
39757	FIN OFFICE OF INSP GENERAL	(588,850)	(144,526)	2,736	2,917	-	-
39758	OFF OF THE CONTROLLER	878,509	122,888	28,709	30,616	-	-
39785	DEPT FACILITIES SUPP SVCS	2,156,837	268,161	79,768	85,066	-	-
50235	KY STATE FAIR BOARD	3,620,064	318,177	73,091	77,947	-	-
50410	COMM KY HERITAGE COUNCIL	753,542	132,632	7,793	8,311	-	-
50529	KY ARTS COUNCIL	(127,666)	21,680	4,165	4,441	-	-
50550	KY HISTORICAL SOCIETY	(401,335)	(80,727)	13,337	14,223	-	-
50660	DEPT OF FISH & WILDLIFE	3,290,129	379,213	118,506	126,379	-	-
50665	COMM KY HORSE PARK	(184,437)	(138,701)	19,810	21,126	-	-
50670	DEPT OF PARKS	1,984,835	319,485	183,688	195,890	-	-
50850	COMM OFFICE OF SECRETARY	193,554	105,447	11,734	12,515	-	-
50852	KY ARTISANS CTR AT BERA	108,372	29,974	4,028	4,296	-	-
50860	DEPT OF TOURISM	(153,515)	(29,624)	9,406	10,032	-	-
51183	EDUC PROF STANDARDS BD	(1,230,803)	(63,607)	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	152,571	14,821	4,521	4,822	-	-
51407	KY ENVIRONMENTAL EDUC COU	28,841	3,396	678	723	-	-
51530	EDUC OFFICE OF SECRETARY	3,234,120	481,410	38,361	40,910	-	-
51531	DEPT WORKFORCE INVESTMENT	2,395,037	791,502	150,195	160,173	-	-
51532	KY COMM ON PROPRIETARY ED	56,573	6,895	718	766	-	-
51540	EDUC DEPT OF EDUCATION	5,826,249	910,860	91,629	97,716	-	-
51545	KY EDUCATIONAL TV AUTHOR	3,402,334	767,963	51,634	55,063	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(832,196)	(60,122)	17,583	18,752	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	(744,915)	(63)	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	17,182,372	3,291,809	164,794	175,741	-	-
53723	OFFICE INSPECTOR GENERAL	(803,671)	(389,683)	78,821	84,057	-	-
53724	OFFICE OF HEALTH POLICY	(875,980)	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	4,191,780	527,024	58,965	62,883	-	-
53727	DEPT FOR INCOME SUPPORT	2,563,324	12,695	136,665	145,743	-	-
53728	DEPT FOR PUBLIC HEALTH	6,628,265	981,554	144,809	154,429	-	-
53729	OFF HUMAN RESOURCE MANAGE	(4,496,948)	(103,093)	131,957	140,724	-	-
53730	SERVE KY	608,189	119,084	6,906	7,366	-	-
53736	H&FS DEPT FOR COMM BASE S	51,275,965	3,915,116	1,444,102	1,540,031	-	-
53739	HEALTH DATA AND ANALYTICS	2,339,571	153,609	8,404	8,962	-	-
53746	DEPT FOR MEDICAID SERVICE	(934,830)	(263,737)	55,257	58,928	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	130,462	13,359	47,030	50,155	-	-
54500	J&PS OFF OF SECRETARY	6,294,220	1,090,875	59,256	63,192	-	-
54515	DEPT OF PUBLIC ADVOCACY	18,792,634	3,575,539	229,096	244,315	-	-
54520	J&PS DEPT OF KY STATE POL	16,925,147	2,575,295	269,532	287,437	-	-
54523	J&PS OF JUVENILE JUSTICE	(47,494,804)	(13,850,594)	261,991	279,393	-	-
54525	DEPT OF CRIMINAL JUST TRN	5,362,432	971,127	61,650	65,745	-	-
54527	J&PS DEPT OF CORRECTIONS	9,555,110	1,261,433	127,586	136,062	-	-
55790	OFFICE OF THE SECRETARY	(716,712)	(233,813)	43,017	45,876	-	-
55793	DEPT PERSONNEL ADMIN	1,138,322	261,709	16,162	17,234	-	-
55794	DEPT FOR EMPLOYEE INS	593,653	25,239	19,313	20,595	-	-
56102	OFFICE OF THE SECRETARY	819,183	(155,279)	28,756	30,666	-	-
56106	DEPT OF WRKPLACE STANDARD	3,590,204	856,382	43,772	46,681	-	-
56107	DEPT OF WORKERS CLAIMS	(521,323)	(69,945)	48,392	51,607	-	-
56113	KY OSH REVIEW COMMISSION	100,895	19,439	2,032	2,167	-	-



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(1)	(2)	(25)	(26)	(27)	(28)	(29)	(30)
56114	WORKERS COMP FUNDING COMM	198,797	(20,920)	6,360	6,784	-	-
56115	GEN ADM PROG SUPP S SERVI	(1,439,936)	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	(124,038)	-	-	-	-	-
57121	ENVIRONMENTAL QVAL COMM	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	2,123,101	445,179	33,535	35,763	-	-
57124	KY STATE NATURE PRES COMM	(1,319,945)	(30,517)	-	-	-	-
57126	OFFICE OF THE SECRETARY	1,829,464	329,966	19,993	21,321	-	-
57127	DEPT FOR ENERGY DEV & IND	(1,512,490)	(24,947)	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	10,939,370	2,261,856	188,454	200,972	-	-
57129	DEPT FOR ENVIRONM PROTECT	19,689,641	4,465,002	263,499	281,002	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	6,116,838	651,466	33,070	35,265	-	-
57140	KY NATURE PRESERVES	2,905,353	395,081	8,281	8,829	-	-
57141	OFFICE OF ENERGY POLICY	810,762	68,318	2,630	2,804	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	1,380,643	271,542	18,435	19,659	-	-
58671	KY CLAIMS COMMISSION	(452,369)	(53,067)	2,509	2,675	-	-
58675	OFFICE OF THE SECRETARY	1,509,894	258,491	24,353	25,970	-	-
58676	DEPT OF INSURANCE	(528,424)	(226,902)	32,170	34,306	-	-
58677	OFF OF OCCUP & PROFESSION	376,703	8,990	11,077	11,812	-	-
58678	KY BOXING & WRESTLING AUT	43,918	7,681	467	500	-	-
58680	DEPT OF ALCOHOL & BEVERA	294,444	81,494	7,289	7,773	-	-
58681	DEPT OF CHARITABLE GAMING	334,800	111,873	8,946	9,542	-	-
58685	DEPT OF FINANCIAL INSTITU	3,070,025	581,078	44,052	46,980	-	-
58690	DEPT OF HOUSING & BUILD C	5,257,940	1,052,331	74,416	79,359	-	-
014A	BRECKINRIDGE CO ATTORNEY	(63,933)	(19,214)	623	664	-	-
024A	CHRISTIAN COUNTY ATTORNEY	8,456	1,017	195	207	-	-
031A	EDMONSON COUNTY ATTORNEY	41,618	10,175	389	415	-	-
060A	KNOTT COUNTY ATTORNEY	65,605	5,969	929	990	-	-
071A	LOGAN COUNTY ATTORNEY	(53,013)	(20,010)	696	743	-	-
086A	MONROE CO ATTORNEY	(111,658)	(29,733)	-	-	-	-
116A	WAYNE COUNTY ATTORNEY	(307,443)	(34,738)	-	-	-	-
W002	ALLEN COUNTY ATTORNEY	152,139	35,204	1,002	1,071	-	-
W003	ANDERSON COUNTY ATTORNEY	(31,761)	(5,440)	10	12	-	-
W005	BARREN COUNTY ATTORNEY	(12,090)	(22,033)	1,841	1,963	-	-
W006	BATH COUNTY ATTORNEY	-	-	-	-	-	-
W007	BELL COUNTY ATTORNEY	29,469	13,214	1,516	1,617	-	-
W008	BOONE COUNTY ATTORNEY	199,004	39,738	5,309	5,663	-	-
W011	BOYLE COUNTY ATTORNEY	44,100	9,317	148	159	-	-
W015	BULLITT COUNTY ATTORNEY	(51,754)	1,337	292	311	-	-
W021	CARROLL COUNTY ATTORNEY	38,045	5,925	672	716	-	-
W022	CHILD SUPPORT ENFORCEMENT	83,634	(4,419)	709	756	-	-
W023	CASEY COUNTY ATTORNEY	(16,461)	(726)	571	609	-	-
W025	CLARK COUNTY ATTORNEY	198,147	41,395	1,485	1,584	-	-
W028	CRITTENDEN CO ATTORNEY	23,554	11,794	296	316	-	-
W030	DAVIESS COUNTY ATTORNEY	(23,343)	(809)	372	396	-	-
W036	FLOYD COUNTY ATTORNEY	(723,643)	(48,692)	421	448	-	-
W037	FRANKLIN COUNTY ATTORNEY	16,329	(578)	2,128	2,269	-	-
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-
W040	GARRARD COUNTY ATTORNEY	13,342	6,733	676	720	-	-
W041	GRANT COUNTY CHLD SUPPOR	40,237	8,049	306	325	-	-
W042	GRAVES COUNTY ATTORNEY	(37,824)	1,234	1,456	1,553	-	-
W046	HANCOCK COUNTY ATTORNEY	(4,541)	(679)	178	190	-	-
W049	HARRISON COUNTY ATTORNEY	(47,384)	(1,681)	658	703	-	-
W053	HICKMAN COUNTY ATTORNEY	47,984	11,282	369	394	-	-
W054	HOPKINS COUNTY ATTORNEY	(80,846)	(4,094)	2,291	2,442	-	-
W055	JACKSON COUNTY ATTORNEY	(43,531)	(12,322)	21	22	-	-
W056	JEFFERSON CO ATTORNEY	(305,793)	(35,702)	404	430	-	-
W062	LARUE COUNTY ATTORNEY	37,515	8,779	883	941	-	-
W063	LAUREL COUNTY ATTORNEY	19,287	340	272	288	-	-
W065	LEE COUNTY ATTORNEY	(29,276)	(1,077)	379	404	-	-
W073	MCCRACKEN COUNTY ATTORNEY	61,533	26,895	401	427	-	-
W074	MCCRACKEN COUNTY ATTORNEY	40,725	3,426	1,070	1,140	-	-
W076	MADISON COUNTY ATTORNEY	694,675	43,801	5,630	6,005	-	-
W077	MAGOFFIN CO ATTORNEY	23,623	3,227	664	709	-	-
W082	MEADE COUNTY ATTORNEY	29,139	2,294	786	839	-	-
W083	MENIFEE COUNTY ATTORNEY	17,528	4,435	170	181	-	-
W084	MERCER COUNTY ATTORNEY	18,118	2,438	293	312	-	-



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(25)	(26)	(27)	(28)	(29)	(30)
W087	MONTGOMERY CO ATTORNEY	60,931	25,339	1,011	1,078	-	-
W088	MORGAN COUNTY ATTORNEY	54,387	16,462	888	948	-	-
W093	OLDHAM COUNTY ATTORNEY	(49,907)	1,197	2,019	2,153	-	-
W094	OWEN COUNTY ATTORNEY	11,478	2,020	468	499	-	-
W096	PENDLETON COUNTY ATTORNEY	(99,572)	-	-	-	-	-
W100	PULASKI COUNTY ATTORNEY	(35,181)	3,449	1,929	2,055	-	-
W102	ROCKCASTLE CO ATTORNEY	15,122	3,111	967	1,033	-	-
W103	ROWAN COUNTY ATTORNEY	(6,405)	(4,218)	856	914	-	-
W106	SHELBY COUNTY ATTORNEY	(1,388)	518	557	595	-	-
W107	SIMPSON COUNTY ATTORNEY	34,500	9,358	552	590	-	-
W108	SPENCER COUNTY ATTORNEY	(70,922)	(10,765)	478	510	-	-
W110	TODD COUNTY ATTORNEY	(39,628)	(2,102)	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(98,002)	(20,998)	625	667	-	-
W112	TRIMBLE COUNTY ATTORNEY	66,337	11,615	599	639	-	-
W113	UNION COUNTY ATTORNEY	54,945	10,756	796	851	-	-
W117	WEBSTER COUNTY ATTORNEY	47,100	4,595	877	935	-	-
W118	WHITLEY COUNTY ATTORNEY	564	(3,915)	1,495	1,594	-	-
X034	FAYETTE CO ATTORNEY OFF	(207,974)	(55,830)	547	583	-	-
X059	KENTON COUNTY ATTORNEY	27,679	3,332	638	680	-	-
TOTAL		192,925,610	13,562,011	12,254,568	13,068,646	-	-

APPENDIX B

COLLECTIVE PENSION AMOUNTS – KERS HAZARDOUS RETIREMENT SYSTEM

Appendix B: Collective Pension Amounts for KERS Hazardous System

Participating Employer Code	Participating Employer Name	Actual Contributions	2020 Proportionate Share	2019 Proportionate Share	Net Pension Liability as of June 30, 2020			Pension Expense					
					Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	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
									(9)	(10)			
1430	EASTERN KY UNIV	420,501	0.698788%	0.723604%	3,917,943	5,013,446	3,026,142	539,022	148,523	687,545	-	687,545	
1440	MOREHEAD STATE UNIVERSITY	125,958	0.209318%	0.278362%	1,173,598	1,501,749	906,464	161,461	(203,083)	(41,622)	-	(41,622)	
1445	MURRAY STATE UNIV	215,996	0.358942%	0.399507%	2,012,505	2,575,225	1,554,419	276,876	(81,083)	195,793	-	195,793	
1450	NORTHERN KY UNIVERSITY	231,435	0.384598%	0.373520%	2,156,352	2,759,293	1,665,524	296,666	24,080	320,746	-	320,746	
1465	WESTERN KENTUCKY UNIV	365,096	0.606717%	0.694636%	3,401,722	4,352,883	2,627,424	468,001	(85,364)	382,637	-	382,637	
3801	KENTUCKY STATE UNIVERSITY	36,466	0.060599%	0.071955%	339,765	434,767	262,428	46,744	(17,749)	28,995	-	28,995	
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%	0.000000%	-	-	-	-	(1,785)	(1,785)	-	(1,785)	
31040	ATTORNEY GENERALS OFFICE	300,353	0.499127%	0.502798%	2,798,490	3,580,980	2,161,499	385,010	(87,270)	297,740	-	297,740	
31095	DEPT MILITARY AFFAIRS	623,957	1.036891%	1.044266%	5,813,609	7,439,161	4,490,317	799,823	49,654	849,477	-	849,477	
35615	TRAN DEPT OF AVIATION	40,896	0.067960%	0.091189%	381,036	487,578	294,305	52,422	(101,175)	(48,753)	-	(48,753)	
39079	COMMONWEALTH OF TECHNOL	89,953	0.149483%	0.229995%	838,117	1,072,464	647,345	115,306	(390,787)	(275,481)	-	(275,481)	
50660	DEPT OF FISH & WILDLIFE	1,844,801	3.065688%	3.237147%	17,188,607	21,994,739	13,276,142	2,364,769	(695,832)	1,668,937	-	1,668,937	
50665	COMM KY HORSE PARK	101,274	0.168297%	0.204170%	943,603	1,207,445	728,820	129,819	(78,312)	51,507	-	51,507	
50670	DEPT OF PARKS	439,820	0.730893%	0.840670%	4,097,949	5,243,783	3,165,175	563,786	(229,678)	334,108	-	334,108	
53729	OFF HUMAN RESOURCE MANAGE	1,095,278	1.820132%	2.155401%	10,205,061	13,058,514	7,882,188	1,403,989	(985,719)	418,270	-	418,270	
54520	J&PS DEPT OF KY STATE POL	1,722,985	2.863255%	3.245138%	16,053,611	20,542,386	12,399,494	2,208,619	(1,846,081)	362,538	-	362,538	
54523	J&PS OF JUVENILE JUSTICE	4,753,327	7.899075%	0.000000%	44,288,294	56,671,813	34,207,408	6,093,081	17,996,667	24,089,748	-	24,089,748	
54527	J&PS DEPT OF CORRECTIONS	47,091,445	78.256533%	84.783722%	438,766,358	561,450,499	338,894,506	60,364,453	(12,664,442)	47,700,011	-	47,700,011	
58676	DEPT OF INSURANCE	129,999	0.216033%	0.232851%	1,211,247	1,549,926	935,544	166,641	(63,763)	102,878	-	102,878	
58680	DEPT OF ALCOHOL & BEVERA	546,198	0.907671%	0.891069%	5,089,102	6,512,074	3,930,723	700,147	26,309	726,456	-	726,456	
TOTAL		60,175,737	100.000000%	100.000000%	560,676,969	717,448,725	433,055,867	77,136,635	713,110	77,849,745	-	77,849,745	

Appendix B: Collective Pension Amounts for KERS Hazardous System

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
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1430	EASTERN KY UNIV	6,953	112,360	217,199	132,167	468,679	4,222	-	83,177	66,184	153,583
1440	MOREHEAD STATE UNIVERSITY	2,083	33,657	65,061	-	100,801	1,265	-	24,915	227,957	254,137
1445	MURRAY STATE UNIV	3,571	57,715	111,567	2,103	174,956	2,169	-	42,725	129,215	174,109
1450	NORTHERN KY UNIVERSITY	3,827	61,841	119,542	34,761	219,971	2,324	-	45,779	19,090	67,193
1465	WESTERN KENTUCKY UNIV	6,037	97,556	188,582	93,519	385,694	3,665	-	72,217	242,315	318,197
3801	KENTUCKY STATE UNIVERSITY	603	9,744	18,836	12,102	41,285	366	-	7,213	190,561	198,140
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	4,966	80,256	155,140	-	240,362	3,015	-	59,411	11,600	74,026
31095	DEPT MILITARY AFFAIRS	10,317	166,725	322,289	58,777	558,108	6,264	-	123,421	14,557	144,242
35615	TRAN DEPT OF AVIATION	676	10,928	21,124	-	32,728	411	-	8,089	105,063	113,563
39079	COMMONWEALTH OF TECHNOL	1,487	24,036	46,463	-	71,986	903	-	17,793	331,741	350,437
50660	DEPT OF FISH & WILDLIFE	30,502	492,942	952,886	-	1,476,330	18,521	-	364,909	689,459	1,072,889
50665	COMM KY HORSE PARK	1,674	27,061	52,311	22,419	103,465	1,017	-	20,032	100,806	121,855
50670	DEPT OF PARKS	7,272	117,523	227,178	21,236	373,209	4,416	-	86,998	303,373	394,787
53729	OFF HUMAN RESOURCE MANAGE	18,109	292,665	565,739	-	876,513	10,996	-	216,650	1,098,452	1,326,098
54520	J&PS DEPT OF KY STATE POL	28,488	460,392	889,965	-	1,378,845	17,298	-	340,813	1,643,704	2,001,815
54523	J&PS OF JUVENILE JUSTICE	78,592	1,270,117	2,455,213	22,135,900	25,939,822	47,722	-	940,227	-	987,949
54527	J&PS DEPT OF CORRECTIONS	778,618	12,583,117	24,323,918	826,950	38,512,603	472,790	-	9,314,872	17,795,323	27,582,985
58676	DEPT OF INSURANCE	2,149	34,737	67,148	61,602	165,636	1,305	-	25,714	53,114	80,133
58680	DEPT OF ALCOHOL & BEVERA	9,031	145,947	282,125	57,276	494,379	5,484	-	108,040	81,252	194,776
TOTAL		994,955	16,079,319	31,082,286	23,458,813	71,615,373	604,153	-	11,902,995	23,103,767	35,610,915

Appendix B: Collective Pension Amounts for KERS Hazardous System

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	186,287	22,959	55,674	50,176	-	-
1440	MOREHEAD STATE UNIVERSITY	(159,704)	(25,341)	16,677	15,031	-	-
1445	MURRAY STATE UNIV	(50,769)	(2,754)	28,598	25,772	-	-
1450	NORTHERN KY UNIVERSITY	68,948	25,571	30,642	27,617	-	-
1465	WESTERN KENTUCKY UNIV	(9,635)	(14,774)	48,338	43,568	-	-
3801	KENTUCKY STATE UNIVERSITY	(163,213)	(2,822)	4,828	4,352	-	-
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	66,980	23,747	39,766	35,842	-	-
31095	DEPT MILITARY AFFAIRS	207,333	49,465	82,611	74,457	-	-
35615	TRAN DEPT OF AVIATION	(82,478)	(8,653)	5,415	4,881	-	-
39079	COMMONWEALTH OF TECHNOL	(266,680)	(34,414)	11,910	10,733	-	-
50660	DEPT OF FISH & WILDLIFE	(128,938)	67,993	244,250	220,137	-	-
50665	COMM KY HORSE PARK	(33,780)	(10,104)	13,409	12,084	-	-
50670	DEPT OF PARKS	(112,474)	(19,819)	58,232	52,483	-	-
53729	OFF HUMAN RESOURCE MANAGE	(643,578)	(81,719)	145,014	130,697	-	-
54520	J&PS DEPT OF KY STATE POL	(1,004,241)	(52,452)	228,121	205,601	-	-
54523	J&PS OF JUVENILE JUSTICE	19,218,533	4,536,799	629,336	567,205	-	-
54527	J&PS DEPT OF CORRECTIONS	(1,535,703)	611,127	6,234,860	5,619,333	-	-
58676	DEPT OF INSURANCE	50,463	2,315	17,212	15,513	-	-
58680	DEPT OF ALCOHOL & BEVERA	106,753	55,359	72,316	65,176	-	-
TOTAL		15,714,105	5,142,485	7,967,209	7,180,658	-	-