## 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.

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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.



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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.

Daniel J. White, FSA, EA, MAAA

**Senior Consultant** 

Respectfully submitted,

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Joseph P. Newton, FSA, EA, MAAA Pension Market Leader and Actuary

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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                 | Non-Hazardous (1) | <u>Hazardous</u><br>(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                           | Non-Hazardous | <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<br>Pension<br>Liability<br>(2) | Plan<br>Fiduciary Net<br>Position<br>(3) |           | iciary Net Net Pension |            | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5) | Covered Payroll <sup>1</sup> (6) | Net Pension Liability as a Percentage of Covered Payroll (7) |
|---------------------------|----|--------------------------------------|--|-----------|------------------------|------------|--|----------------------------------|--|
| KERS Non-Hazardous System | \$ |                                      | \$                                       | 2,308,080 | \$                     | 14,164,653 | 14.01%   | \$<br>1,476,156                  | 959.56%  |
| KERS Hazardous System     | \$ | 1,251,027                            | \$                                       | 690,350   | \$                     | 560,677    | 55.18%   | \$<br>171,840                    | 326.28%  |

#### Note:



 $<sup>^{1}</sup>$  Based on derived compensation for fiscal year ending 2020 using the provided employer contribution information.

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

Measurement Period Ending June 30, 2020

| Change in the Net Pension Liability                                   | KERS | Non-Hazardous | ı   | KERS Hazardous |  |  |  |
|---|------|---------------|-----|----------------|--|--|--|
| (1)   |      | (2)           | (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 Position <sup>1</sup>                              |      |               |     |                |  |  |  |
| Contributions - Employer  | \$   | 948,592       | \$  | 59,115         |  |  |  |
| Contributions - Member <sup>2</sup>                                   |      | 96,594        |     | 19,769         |  |  |  |
| Refunds of contributions to members                                   |      | (11,523)      |     | (3,168)        |  |  |  |
| Retirement benefits   |      | (999,813)     |     | (71,861)       |  |  |  |
| Net Investment Income <sup>2</sup>                                    |      | 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 Payroll <sup>3</sup> Net Pension Liability as a Percentage of | \$   | 1,476,156     | \$  | 171,840        |  |  |  |
| Covered Payroll   |      | 959.56%       |     | 326.28%        |  |  |  |

#### Notes:



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

<sup>&</sup>lt;sup>2</sup> Does not include 401(h) contributions and investment income on 401(h) contributions

<sup>&</sup>lt;sup>3</sup> Based on derived compensation using the provided employer contributions information for fiscal year 2020

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

| System                    |    | Actuarially<br>etermined<br>ntribution <sup>1</sup> | Total Employer<br>Contributions |     | Contribution<br>Deficiency<br>(Excess) | Co      | vered Employee<br>Payroll <sup>2</sup> | Actual Contributions<br>as a Percentage<br>of Covered Payroll |  |     |
|---------------------------|----|---|---------------------------------|-----|--|---------|--|---|--|-----|
| (1)                       |    | (2)   | (3)                             | (4) |  | (4) (5) |  | (4) (5)   |  | (6) |
| KERS Non-Hazardous System | \$ | 1,048,513   | \$<br>948,592                   | \$  | 99,921                                 | \$      | 1,476,156                              | 64.26%  |  |     |
| KERS Hazardous System     | \$ | 59,096  | \$<br>59,115                    | \$  | (19)                                   | \$      | 171,840                                | 34.40%  |  |     |

#### Note:



<sup>&</sup>lt;sup>1</sup> Actuarially determined contribution rate for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2017 actuarial valuation.

<sup>&</sup>lt;sup>2</sup> 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:

|  | KERS  | KERS  |  |  |  |  |  |
|--|---|---|--|--|--|--|--|
| Item   | Non-Hazardous   | 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,<br>projected to 2013 with Scale BB<br>(set back 1 year for females)             | RP-2000 Combined Mortality Table,<br>projected to 2013 with Scale BB<br>(set back 1 year for females)             |  |  |  |  |  |



# Exhibit 4 Sensitivity of the Net Pension Liability to Changes in the Discount Rate (\$ in thousands)

| System                    | (4.25% | 00% Decrease<br>for Non-Hazardous)<br>% for Hazardous) | (5.25% | rent Discount Rate<br>6 for Non-Hazardous)<br>25% for Hazardous) | 1.00% Increase<br>(6.25% for Non-Hazardous)<br>(7.25% for Hazardous) |            |  |  |  |  |
|---------------------------|--------|--|--------|--|--|------------|--|--|--|--|
| (1)                       |        | (2)  | •      | (3)  |  | (4)        |  |  |  |  |
| KERS Non-Hazardous System | \$     | 16,223,729   | \$     | 14,164,653   | \$   | 12,472,483 |  |  |  |  |
| KERS Hazardous System     | \$     | 717,449  | \$     | 560,677  | \$   | 433,056    |  |  |  |  |



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

|     | _  |    | KERS             | KERS         |
|-----|--|----|------------------|--------------|
|     | Component  | ı  | Non-Hazardous    | 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: <sup>1</sup> |    | 389,026,124      | 31,115,080   |
| 9.  | Recognition of deferred outflows/  |    |                  |              |
|     | (inflows) due to assets: <sup>2</sup>  |    | 22,000,330       | 7,330,940    |
| 10. | Total Aggregate Pension Expense:   | \$ | 1,220,410,643 \$ | 77,136,635   |

 $<sup>^{\</sup>scriptsize 1}$  Liability experience and assumption changes.



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

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

| Differences I | Between Expected a  | nd Actual Liability E        | xperience       |        |              |        |                                      |       |                 |       |                  |        |                |     |          |
|---------------|---------------------|------------------------------|-----------------|--------|--------------|--------|--------------------------------------|-------|-----------------|-------|------------------|--------|----------------|-----|----------|
|               | Original            | Deferred<br>Outflow/(Inflow) | Recognition     |        |              |        | crease/(Decrea:<br>Effects of Differ |       | •               |       | -                |        | •              |     |          |
| Year          | Outflow/(Inflow)    | as of June 30, 2020          | Period (Years)  |        | 2019-2020    |        | 2020-2021                            |       | 2021-2022       |       | 2022-2023        |        | 2023-2024      | The | ereafter |
| 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         | 64,402,304                   | 2.26            |        | 51,112,939   |        | 51,112,939                           |       | 13,289,365      |       | -                |        | -              |     | -        |
|               |                     | \$ 80,468,653                |                 | \$     | 118,576,743  | \$     | 67,179,288                           | \$    | 13,289,365      | \$    | -                | \$     | -              | \$  | -        |
| Differences I | Between Projected a | and Actual Earnings          | on Pension Plan | ı Inve | stments      |        |                                      |       |                 |       |                  |        |                |     |          |
|               |                     | Deferred                     |                 |        | Ind          | rease  | /(Decrease) in F                     | ensi  | on Expense Aris | ing f | rom the Recogn   | nition | of the Effects |     |          |
|               | Original            | Outflow/(Inflow)             | Recognition     |        | of I         | Differ | ences Between P                      | rojec | ted and Actual  | Earn  | ings on Pensio   | n Plaı | n Investments  |     |          |
| Year          | Outflow/(Inflow)    | as of June 30, 2020          | Period (Years)  |        | 2019-2020    |        | 2020-2021                            |       | 2021-2022       |       | 2022-2023        |        | 2023-2024      | The | ereafter |
| 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          | 52,274,530                   | 5.00            |        | 13,068,633   |        | 13,068,633                           | _     | 13,068,633      |       | 13,068,633       |        | 13,068,631     |     | -        |
|               |                     | \$ 14,565,553                |                 | \$     | 22,000,330   | \$     | (14,597,713)                         | \$    | 3,840,062       | \$    | 12,254,573       | \$     | 13,068,631     | \$  | -        |
| Effects of Ch | anges of Assumptio  |                              |                 |        |              |        |                                      |       |                 |       |                  |        |                |     |          |
|               |                     | Deferred                     |                 |        |              |        |                                      |       | •               |       | ense Arising fro |        | 2              |     |          |
|               | Original            | Outflow/(Inflow)             | Recognition     |        |              |        | -                                    |       |                 |       | ges of Assumpti  |        |                |     |          |
| Year          | Outflow/(Inflow)    | as of June 30, 2020          | Period (Years)  |        | 2019-2020    |        | 2020-2021                            |       | 2021-2022       |       | 2022-2023        |        | 2023-2024      | The | ereafter |
| 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            |        | -            |        |                                      |       | -               |       | -                |        |                |     | -        |

270,449,381 \$ 159,565,135 \$



159,565,135

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

| Differences I | Between Expected a  |                     | Experience        |         |             |         |                   |        |                  |       |                 |        |                |     |          |
|---------------|---------------------|---------------------|-------------------|---------|-------------|---------|-------------------|--------|------------------|-------|-----------------|--------|----------------|-----|----------|
|               |                     | Deferred            |                   |         |             |         | crease/(Decreas   | ,      | •                |       | •               | -      | •              |     |          |
| V             | Original            | Outflow/(Inflow)    | Recognition       |         | 2010 2020   |         | Effects of Differ |        |                  |       |                 |        |                | Th. |          |
| Year          | Outflow/(Inflow)    | as of June 30, 2020 | Period (Years)    |         | 2019-2020   | •       | 2020-2021         | 4      | 2021-2022        |       | 2022-2023       | •      | 2023-2024      | ine | ereafter |
| 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 I | Between Projected   | and Actual Earnings | s on Pension Plar | ı Inves | stments     |         |                   |        |                  |       |                 |        |                |     |          |
|               |                     | Deferred            |                   |         | In          | crease, | /(Decrease) in P  | ensio  | n Expense Aris   | ing f | om the Recogr   | nition | of the Effects |     |          |
|               | Original            | Outflow/(Inflow)    | Recognition       |         | of          | Differe | nces Between P    | roject | ed and Actual    | Earni | ngs on Pensio   | n Plar | n Investments  |     |          |
| Year          | Outflow/(Inflow)    | as of June 30, 2020 | Period (Years)    |         | 2019-2020   | :       | 2020-2021         | 2      | 2021-2022        |       | 2022-2023       | :      | 2023-2024      | The | reafter  |
| 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 Ch | nanges of Assumptio | ons                 |                   |         |             |         |                   |        |                  |       |                 |        |                |     |          |
|               |                     | Deferred            |                   |         |             |         | Increase/(D       | ecrea  | se) in Pension   | Expe  | nse Arising fro | m the  | 2              |     |          |
|               | Original            | Outflow/(Inflow)    | Recognition       |         |             |         | Recognition       | on of  | the Effects of C | hang  | es of Assumpti  | ons    |                |     |          |
| Year          | Outflow/(Inflow)    | as of June 30, 2020 | Period (Years)    |         | 2019-2020   | :       | 2020-2021         | 2      | 2021-2022        |       | 2022-2023       | :      | 2023-2024      | The | ereafter |
| 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              |         | -           |         | -                 |        | -                |       | -               |        | -              |     | -        |

22,207,983 \$ 16,079,319 \$ - \$



16,079,319

Exhibit 8

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

|                    |    | KERS        | KERS          |
|--------------------|----|-------------|---------------|
| Period             | No | n-Hazardous | 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.

|                             | Non-Haz              | ardous     | Hazar          | dous       |
|-----------------------------|----------------------|------------|----------------|------------|
|                             | Long-Term            |            | Long-Term      |            |
|                             | <b>Expected Real</b> | Target     | Expected Real  | Target     |
| Asset Class                 | Rate of Return       | Allocation | Rate of Return | 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 Assump  | tion _               | 2.30%      | -              | 2.30%      |
| Expected Nominal Return for | r Portfolio          | 5.63%      |                | 6.26%      |

Source: Kentucky Retirement Systems



## **APPENDIX A**

COLLECTIVE PENSION AMOUNTS —
KERS Non-Hazardous Retirement System

|                                |   |                         |                         |                                | Г                              | Net Pensio                | on Liability as of June              | 30. 2020                       |   | Pens   | ion Expense                             |   |                                       |
|--------------------------------|---|-------------------------|-------------------------|--------------------------------|--------------------------------|---------------------------|--------------------------------------|--------------------------------|---|--|---|---|---------------------------------------|
| Participating<br>Employer Code | Participating Employer Name                           | Actual<br>Contributions | FYE 2020<br>Salary      | 2020<br>Proportionate<br>Share | 2019<br>Proportionate<br>Share | Discount Rate<br>5.25%    | Discount Rate<br>Less 1.00%<br>4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate<br>Share of<br>Aggregate Plan<br>Pension<br>Expense | Deferred Amounts<br>from Changes in<br>Proportion & Differences<br>Between Employer Contrib.<br>& Proportionate Share<br>of Plan Contributions | Gross<br>Employer<br>Pension<br>Expense | Proportionate<br>Share of<br>Nonemployer<br>Contributions | Net<br>Employer<br>Pension<br>Expense |
| (1)                            | (2)   | (3)                     | (4)                     | (5)                            | (6)                            | (7)                       | (8)                                  | (9)                            | (10)  | (11)   | (12)                                    | (13)  | (14)                                  |
| 1430                           | EASTERN KY UNIV                                       | 3,728,226               | 9,082,585               | 0.637031%                      | 1.077316%                      | 90,233,230                | 103,350,183                          | 79,453,580                     | 7,774,394   | (56,884,546)   | (49,110,152)                            |   | (49,110,152)                          |
| 1433                           | KET FOUNDATION  | 750,155                 | 1,826,974               | 0.128140%                      | 0.123873%                      | 18,150,586                | 20,789,086                           | 15,982,239                     | 1,563,834   | 345,853  | 1,909,687                               | -   | 1,909,687                             |
| 1434                           | KY BAR ASSOCIATION                                    | -                       | -                       | 0.000000%                      | 0.000000%                      | -                         | -                                    | -                              | -   | (7,681,654)  | (7,681,654)                             | -   | (7,681,654)                           |
| 1435                           | CHILD WATCH ADVOCACY CTR                              | 94,847                  | 230,995                 | 0.016201%                      | 0.014597%                      | 2,294,815                 | 2,628,406                            | 2,020,667                      | 197,719   | 143,126  | 340,845                                 | -   | 340,845                               |
| 1436<br>1437                   | LOTUS<br>SANCTUARY INC                                | 373,999<br>241,726      | 910,860<br>588,714      | 0.063886%<br>0.041291%         | 0.054039%<br>0.042966%         | 9,049,230<br>5,848,727    | 10,364,692<br>6,698,940              | 7,968,170<br>5,150,013         | 779,672<br>503,920  | 1,333,199<br>130,269   | 2,112,871<br>634,189                    | -   | 2,112,871<br>634,189                  |
|                                | OASIS   | 284,109                 | 691,937                 | 0.041231%                      | 0.043048%                      | 6,874,248                 | 7,873,538                            | 6,053,020                      | 592,277   | 269,673  | 861,950                                 | -   | 861,950                               |
| 1439                           | BARREN RIVER CHILD ADVOCA                             | 172,803                 | 420,854                 | 0.029518%                      | 0.006933%                      | 4,181,122                 | 4,788,920                            | 3,681,627                      | 360,241   | 1,108,506  | 1,468,747                               | -   | 1,468,747                             |
| 1440                           | MOREHEAD STATE UNIVERSITY                             | 1,681,475               | 4,095,168               | 0.287225%                      | 0.367191%                      | 40,684,424                | 46,598,606                           | 35,824,088                     | 3,505,324   | (15,686,279)   | (12,180,955)                            | -   | (12,180,955)                          |
| 1445<br>1450                   | MURRAY STATE UNIV<br>NORTHERN KY UNIVERSITY           | 3,909,884<br>14,131,952 | 9,522,366<br>34,417,805 | 0.667876%<br>2.413982%         | 0.830936%<br>2.335187%         | 94,602,318<br>341,932,173 | 108,354,393<br>391,637,899           | 83,300,717<br>301,083,483      | 8,150,830<br>29,460,493   | (14,024,597)<br>(2,048,378)  | (5,873,767)<br>27,412,115               | -   | (5,873,767)<br>27,412,115             |
| 1451                           | SILVERLEALF   | 152,365                 | 371,079                 | 0.026027%                      | 0.027707%                      | 3,686,634                 | 4,222,550                            | 3,246,213                      | 317,636   | 205,863  | 523,499                                 | -   | 523,499                               |
| 1452                           | SPRINGHAVEN INC                                       | 221,345                 | 539,078                 | 0.037810%                      | 0.031753%                      | 5,355,655                 | 6,134,192                            | 4,715,846                      | 461,437   | 613,543  | 1,074,980                               | -   | 1,074,980                             |
| 1453                           | SAFE HARBOR   | 337,402                 | 821,730                 | 0.057634%                      | 0.048329%                      | 8,163,656                 | 9,350,384                            | 7,188,391                      | 703,371   | 800,615  | 1,503,986                               | -   | 1,503,986                             |
| 1454<br>1455                   | D.O.V.E.S. GATEWAY CHILD ADVOCACY                     | 200,849                 | 489,161                 | 0.034309%<br>0.000000%         | 0.029621%<br>0.002324%         | 4,859,751                 | 5,566,199                            | 4,279,184                      | 418,711   | 717,842<br>(202,887)   | 1,136,553<br>(202,887)                  | -   | 1,136,553<br>(202,887)                |
| 1456                           | JUDI'S PLACE FOR KIDS, INC.                           | 53,897                  | 131,264                 | 0.009207%                      | 0.022743%                      | 1,304,140                 | 1,493,719                            | 1,148,341                      | 112,363   | (509,053)  | (396,690)                               | -   | (396,690)                             |
| 1457                           | KY RIVER CHILD ADVOCACY                               | 55,749                  | 135,774                 | 0.009523%                      | 0.006668%                      | 1,348,900                 | 1,544,986                            | 1,187,755                      | 116,220   | 171,830  | 288,050                                 | -   | 288,050                               |
| 1458                           | BLUEGRASS RAPE CRISIS CTR                             | 294,676                 | 717,673                 | 0.050336%                      | 0.045172%                      | 7,129,920                 | 8,166,376                            | 6,278,149                      | 614,306   | 263,692  | 877,998                                 | -   | 877,998                               |
| 1459<br>1465                   | NURSING HOME OMBUDSMAN WESTERN KENTUCKY UNIV          | 96,576<br>6,353,983     | 235,207<br>15,474,874   | 0.016497%<br>1.085370%         | 0.016093%<br>1.127716%         | 2,336,743<br>153,738,894  | 2,676,429<br>176,087,488             | 2,057,585<br>135,372,584       | 201,331<br>13,245,971   | (41,949)<br>(13,597,076)   | 159,382<br>(351,105)                    | -   | 159,382<br>(351,105)                  |
| 1480                           | KASAP   | 198,150                 | 482,587                 | 0.033848%                      | 0.031393%                      | 4,794,452                 | 5,491,408                            | 4,221,686                      | 413,085   | 317,214  | 730,299                                 | -   | 730,299                               |
| 1481                           | KDVA  | 344,326                 | 838,592                 | 0.058817%                      | 0.056427%                      | 8,331,224                 | 9,542,311                            | 7,335,940                      | 717,809   | 464,674  | 1,182,483                               | -   | 1,182,483                             |
| 1482                           | KACAC   | -                       | -                       | 0.000000%                      | 0.000000%                      | -                         | -                                    | -                              | -   | (84,022)   | (84,022)                                | -   | (84,022)                              |
| 1483                           | PENNYRILE CHILD ADV CTR                               | 60,385                  | 147,064                 | 0.010315%                      | 0.010316%                      | 1,461,084                 | 1,673,478                            | 1,286,537                      | 125,885   | (3,070)  | 122,815                                 | -   | 122,815                               |
| 1484<br>1485                   | BUFFALO TR CHILD ADV INC<br>CUMBERLAND V C A CENTER   | 51,438<br>118,105       | 125,275<br>287,641      | 0.008787%<br>0.020174%         | 0.005691%<br>0.020124%         | 1,244,648<br>2,857,577    | 1,425,579<br>3,272,975               | 1,095,957<br>2,516,199         | 107,237<br>246,206  | 143,451<br>271,229   | 250,688<br>517,435                      | -   | 250,688<br>517,435                    |
| 1486                           | LAKE CUMB CHILD ADV CTR                               | 58,412                  | 142,261                 | 0.009978%                      | 0.012198%                      | 1,413,349                 | 1,618,804                            | 1,244,504                      | 121,773   | (44,381)   | 77,392                                  | -   | 77,392                                |
| 1487                           | B.R.A.S.S.  | 261,825                 | 637,663                 | 0.044724%                      | 0.048747%                      | 6,334,999                 | 7,255,901                            | 5,578,193                      | 545,816   | (116,417)  | 429,399                                 | -   | 429,399                               |
| 1488                           | WOMEN AWARE   | 92,449                  | 225,156                 | 0.015792%                      | 0.014736%                      | 2,236,882                 | 2,562,051                            | 1,969,654                      | 192,727   | (11,289)   | 181,438                                 | -   | 181,438                               |
| 1489<br>1490                   | BETHANY HOUSE ABUSE SHELT<br>HOPE HARBOR INC          | 201,193<br>189,359      | 489,996<br>461,177      | 0.034367%<br>0.032346%         | 0.033230%<br>0.021992%         | 4,867,966<br>4,581,699    | 5,575,609<br>5,247,727               | 4,286,418<br>4,034,349         | 419,419<br>394,754  | 140,186<br>734,253   | 559,605<br>1,129,007                    | -   | 559,605<br>1,129,007                  |
|                                | CHILD ADV CTR OF GRN RVR                              | 47,852                  | 116,543                 | 0.008174%                      | 0.010033%                      | 1,157,819                 | 1,326,128                            | 1,019,501                      | 99,756  | (155,456)  | (55,700)                                | -   | (55,700)                              |
| 1492                           | CSG HEADQUARTERS                                      | 1,552,035               | 3,779,919               | 0.265114%                      | 0.261123%                      | 37,552,478                | 43,011,377                           | 33,066,297                     | 3,235,479   | (1,975,845)  | 1,259,634                               | -   | 1,259,634                             |
| 1994                           | KY HIGHER ED STUD LN CORP                             | 4,687,079               | 11,415,195              | 0.800634%                      | 0.819901%                      | 113,407,028               | 129,892,691                          | 99,858,936                     | 9,771,023   | (4,572,296)  | 5,198,727                               | -   | 5,198,727                             |
| 3022<br>3023                   | LEX FAYETTE CO HLTH DEPT LAKE CUMBERLAND DISTRICT     | 2,633,971<br>2,224,907  | 6,414,932<br>5,418,673  | 0.449928%<br>0.380053%         | 0.445051%<br>0.395310%         | 63,730,740<br>53,833,189  | 72,995,100<br>61,658,769             | 56,117,191<br>47,402,044       | 5,490,969<br>4,638,207  | 148,800<br>(2,600,831)   | 5,639,769<br>2,037,376                  | -   | 5,639,769<br>2,037,376                |
| 3023                           | WEDCO DIST HEALTH DEPT                                | 1,155,249               | 2,813,562               | 0.197336%                      | 0.195031%                      | 27,951,960                | 32,015,258                           | 24,612,698                     | 2,408,310   | (260,817)  | 2,147,493                               | -   | 2,147,493                             |
| 3025                           | NORTHERN KY DIST HLTH DEP                             | 2,590,093               | 6,308,068               | 0.442433%                      | 0.447936%                      | 62,669,099                | 71,779,131                           | 55,182,379                     | 5,399,499   | (854,925)  | 4,544,574                               | -   | 4,544,574                             |
| 3026                           | BARREN RVR DIST HLTH DEPT                             | 1,655,111               | 4,030,957               | 0.282722%                      | 0.371160%                      | 40,046,590                | 45,868,051                           | 35,262,452                     | 3,450,369   | (7,898,722)  | (4,448,353)                             | -   | (4,448,353)                           |
| 3027<br>3028                   | GREEN RVR DIST HLTH DEPT<br>LINCOLN TRL DIST HLTH DEP | 2,486,350<br>1,449,125  | 6,055,406<br>3,529,286  | 0.424712%<br>0.247536%         | 0.444576%<br>0.246685%         | 60,158,981<br>35,062,615  | 68,904,124<br>40,159,570             | 52,972,130<br>30,873,884       | 5,183,230<br>3,020,956  | (1,368,703)<br>(304,474)   | 3,814,527<br>2,716,482                  | -   | 3,814,527<br>2,716,482                |
| 3029                           | PURCHASE DIST HETH DEPT                               | 722,601                 | 1,759,867               | 0.123433%                      | 0.142526%                      | 17,483,856                | 20,025,435                           | 15,395,159                     | 1,506,389   | (1,628,699)  | (122,310)                               | -   | (122,310)                             |
| 3030                           | MERCER CO HEALTH DEPT                                 | 237,907                 | 579,413                 | 0.040639%                      | 0.046946%                      | 5,756,373                 | 6,593,161                            | 5,068,692                      | 495,963   | (613,196)  | (117,233)                               | -   | (117,233)                             |
| 3031                           | CUMBERLAND VLY DIST HEALT                             | 830,745                 | 2,023,247               | 0.141906%                      | 0.183766%                      | 20,100,492                | 23,022,445                           | 17,699,201                     | 1,731,836   | (4,517,347)  | (2,785,511)                             | -   | (2,785,511)                           |
| 3033<br>3034                   | KY RIVER DIST HEALTH DEPT<br>BOURBON CO HEALTH CENTER | 1,072,895<br>228,043    | 2,612,991<br>555,390    | 0.183269%<br>0.038954%         | 0.213613%<br>0.037295%         | 25,959,418<br>5,517,699   | 29,733,066<br>6,319,791              | 22,858,194<br>4,858,531        | 2,236,634<br>475,399  | (5,218,072)<br>27,100  | (2,981,438)<br>502,499                  | -   | (2,981,438)<br>502,499                |
| 3035                           | CLARK CO HEALTH CENTER                                | 591,638                 | 1,440,910               | 0.101062%                      | 0.129132%                      | 14,315,082                | 16,396,025                           | 12,604,940                     | 1,233,371   | (2,682,427)  | (1,449,056)                             | -   | (1,449,056)                           |
| 3036                           | GATEWAY DIST HEALTH DEPT                              | 879,040                 | 2,140,866               | 0.150155%                      | 0.145660%                      | 21,268,935                | 24,360,740                           | 18,728,056                     | 1,832,508   | 1,159,893  | 2,992,401                               | -   | 2,992,401                             |
| 3037                           | BOYLE CO HEALTH DEPT                                  | 204,978                 | 499,216                 | 0.035014%                      | 0.037696%                      | 4,959,612                 | 5,680,576                            | 4,367,115                      | 427,315   | (258,366)  | 168,949                                 | -   | 168,949                               |
| 3038<br>3039                   | PIKE CO HEALTH DEPT<br>FLOYD CO HEALTH CENTER         | 710,946<br>419,766      | 1,731,479<br>1,022,322  | 0.121442%<br>0.071703%         | 0.140022%<br>0.075351%         | 17,201,838<br>10,156,481  | 19,702,421<br>11,632,900             | 15,146,832<br>8,943,144        | 1,482,091<br>875,071  | (2,443,208)<br>(640,053)   | (961,117)<br>235,018                    | -   | (961,117)<br>235,018                  |
| 3040                           | MARTIN CO HEALTH DEPT                                 | 179,061                 | 436,095                 | 0.030587%                      | 0.031424%                      | 4,332,542                 | 4,962,352                            | 3,814,958                      | 373,287   | (152,813)  | 220,474                                 | -   | 220,474                               |
| 3042                           | BUFFALO TRACE HEALTH DEPT                             | 281,185                 | 684,815                 | 0.048031%                      | 0.059252%                      | 6,803,424                 | 7,792,419                            | 5,990,658                      | 586,175   | (607,281)  | (21,106)                                | -   | (21,106)                              |
|                                | LITTLE SANDY DIST HEALTH                              | -                       | -                       | 0.000000%                      | 0.000000%                      | -                         | -                                    | -                              | -   | -  | -                                       | -   | -                                     |
| 3044<br>3045                   | N CENTRAL DIST HLTH DEPT PENNYRILE DIST HLTH DEPT     | 571,929<br>543,799      | 1,392,911<br>1,324,400  | 0.097695%<br>0.092890%         | 0.109611%<br>0.120002%         | 13,838,158<br>13,157,546  | 15,849,772<br>15,070,222             | 12,184,992<br>11,585,689       | 1,192,280<br>1,133,639  | (771,924)<br>(1,183,225)   | 420,356<br>(49,586)                     | -   | 420,356<br>(49,586)                   |
| 3045<br>3047                   | BREATHITT CO HEALTH DEPT                              | 543,799<br>496,057      | 1,324,400               | 0.092890%                      | 0.120002%                      | 13,157,546                | 15,070,222                           | 11,585,689                     | 1,133,639   | (1,183,225) (1,410,716)  | (49,586)                                | -   | (49,586)                              |
| 3048                           | GREENUP CO HLTH DEPT                                  | 368,330                 | 897,052                 | 0.062917%                      | 0.066851%                      | 8,911,975                 | 10,207,484                           | 7,847,312                      | 767,846   | (608,486)  | 159,360                                 | -   | 159,360                               |
| 3049                           | WHITLEY CO HEALTH DEPT                                | 696,213                 | 1,695,599               | 0.118925%                      | 0.143286%                      | 16,845,314                | 19,294,070                           | 14,832,900                     | 1,451,373   | (2,277,995)  | (826,622)                               | -   | (826,622)                             |
|                                | LAUREL CO HEALTH DEPT                                 | 477,457                 | 1,162,827               | 0.081558%                      | 0.083069%                      | 11,552,408                | 13,231,749                           | 10,172,307                     | 995,343   | 119,074  | 1,114,417                               | -   | 1,114,417                             |
| 3051<br>3052                   | KNOX CO HEALTH DEPT MONROE CO HEALTH DEPT             | 700,509<br>131,256      | 1,706,061<br>319,668    | 0.119659%<br>0.022421%         | 0.136387%<br>0.025931%         | 16,949,282<br>3,175,857   | 19,413,152<br>3,637,522              | 14,924,448<br>2,796,455        | 1,460,331<br>273,628  | (1,559,344)<br>(196,894)   | (99,013)<br>76,734                      | -   | (99,013)<br>76,734                    |
| 3053                           | BULLITT CO HEALTH DEPT                                | 528,741                 | 1,287,728               | 0.022421%                      | 0.023331%                      | 12,793,231                | 14,652,948                           | 11,264,897                     | 1,102,250   | 383,603  | 1,485,853                               | -   | 1,485,853                             |
| 3054                           | THREE RIVERS DIST HLTH                                | 654,974                 | 1,595,163               | 0.111881%                      | 0.108396%                      | 15,847,555                | 18,151,270                           | 13,954,338                     | 1,365,408   | (1,695,431)  | (330,023)                               | =   | (330,023)                             |
| 3055                           | ESTILL CO HEALTH DEPT                                 | 147,900                 | 360,205                 | 0.025264%                      | 0.033368%                      | 3,578,558                 | 4,098,763                            | 3,151,048                      | 308,325   | (697,355)  | (389,030)                               | =   | (389,030)                             |
| 3056<br>3057                   | OLDHAM CO HEALTH DEPT<br>LEWIS CO HEALTH DEPT         | 420,228<br>214,878      | 1,023,449<br>523,326    | 0.071782%<br>0.036705%         | 0.069878%<br>0.038795%         | 10,167,671<br>5,199,136   | 11,645,717<br>5,954,920              | 8,952,997<br>4,578,025         | 876,035<br>447,952  | 310,779<br>(170,352)   | 1,186,814<br>277,600                    | -   | 1,186,814<br>277,600                  |
| 3058                           | FLEMING CO HEALTH DEP                                 | 144,631                 | 352,244                 | 0.036705%                      | 0.025312%                      | 3,499,519                 | 4,008,234                            | 3,081,452                      | 301,515   | (128,330)  | 173,185                                 | -   | 173,185                               |



|                                |  | г                       | Not Donois              | on Liability as of June        | 20 2020                        |                           | Donoi                          | on Expense                     |   |  |   |   |                                       |
|--------------------------------|--|-------------------------|-------------------------|--------------------------------|--------------------------------|---------------------------|--------------------------------|--------------------------------|---|--|---|---|---------------------------------------|
| Participating<br>Employer Code | Participating Employer Name                      | Actual<br>Contributions | FYE 2020<br>Salary      | 2020<br>Proportionate<br>Share | 2019<br>Proportionate<br>Share | Discount Rate 5.25%       | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate<br>Share of<br>Aggregate Plan<br>Pension<br>Expense | Deferred Amounts<br>from Changes in<br>Proportion & Differences<br>Between Employer Contrib.<br>& Proportionate Share<br>of Plan Contributions | Gross<br>Employer<br>Pension<br>Expense | Proportionate<br>Share of<br>Nonemployer<br>Contributions | Net<br>Employer<br>Pension<br>Expense |
| (1)                            | (2)  | (3)                     | (4)                     | (5)                            | (6)                            | (7)                       | (8)                            | (9)                            | (10)  | (11)   | (12)                                    | (13)  | (14)                                  |
|                                |  |                         |                         |                                |                                |                           |                                |                                |   |  |   |   |                                       |
| 3059                           | JESSAMINE CO HEALTH DEPT                         | 367,406                 | 894,802                 | 0.062759%                      | 0.069083%                      | 8,889,595                 | 10,181,850                     | 7,827,605                      | 765,918   | (654,261)  | 111,657                                 | -   | 111,657                               |
| 3060                           | POWELL CO HEALTH DEPT                            | 126,261                 | 307,505                 | 0.021568%                      | 0.020425%                      | 3,055,032                 | 3,499,134                      | 2,690,065                      | 263,218   | 122,329  | 385,547                                 | -   | 385,547                               |
| 3061                           | ANDERSON CO HEALTH DEPT                          | 158,924                 | 387,052                 | 0.027147%                      | 0.030141%                      | 3,845,278                 | 4,404,256                      | 3,385,905                      | 331,305   | (362,442)  | (31,137)                                | -   | (31,137)                              |
| 3062<br>3064                   | MADISON CO HEALTH DEP<br>JOHNSON CO HEALTH DEPT  | 1,476,578<br>510,045    | 3,596,147<br>1,242,194  | 0.252225%<br>0.087125%         | 0.267037%<br>0.089663%         | 35,726,796<br>12,340,954  | 40,920,301<br>14,134,924       | 31,458,719<br>10,866,650       | 3,078,181<br>1,063,283  | (2,024,794)<br>(193,836)   | 1,053,387<br>869,447                    | -   | 1,053,387<br>869,447                  |
| 3065                           | MAGOFFIN CO HEALTH DEPT                          | 184,710                 | 449,855                 | 0.031552%                      | 0.032328%                      | 4,469,231                 | 5,118,911                      | 3,935,318                      | 385,064   | (337,783)  | 47,281                                  | -   | 47,281                                |
| 3066                           | ALLEN CO HEALTH DEPT                             | 358,564                 | 873,269                 | 0.061249%                      | 0.055772%                      | 8,675,708                 | 9,936,872                      | 7,639,271                      | 747,489   | 136,765  | 884,254                                 | -   | 884,254                               |
| 3067                           | FRANKLIN CO HEALTH DEPT                          | 973,554                 | 2,371,053               | 0.166300%                      | 0.170236%                      | 23,555,818                | 26,980,061                     | 20,741,738                     | 2,029,543   | (781,671)  | 1,247,872                               | -   | 1,247,872                             |
| 3068                           | LINCOLN CO HEALTH DEPT                           | 182,723                 | 445,014                 | 0.031212%                      | 0.029676%                      | 4,421,071                 | 5,063,750                      | 3,892,911                      | 380,915   | (127,811)  | 253,104                                 | -   | 253,104                               |
| 3069                           | WOODFORD CO HEALTH DEPT                          | 207,807                 | 506,105                 | 0.035497%                      | 0.036628%                      | 5,028,027                 | 5,758,937                      | 4,427,357                      | 433,209   | (98,955)   | 334,254                                 | =   | 334,254                               |
| 3072                           | MUHLENBERG CO.HEALTH DEPT                        | 282,974                 | 689,172                 | 0.048337%                      | 0.050848%                      | 6,846,768                 | 7,842,064                      | 6,028,824                      | 589,910   | (390,680)  | 199,230                                 | -   | 199,230                               |
| 3073<br>3074                   | MARSHALL CO HEALTH DEPT CHRISTIAN CO HEALTH DEPT | 483,485<br>548.825      | 1,177,508<br>1,336,641  | 0.082588%                      | 0.105632%                      | 11,698,304<br>13,279,221  | 13,398,853<br>15,209,584       | 10,300,774<br>11,692,828       | 1,007,913<br>1,144,123  | (1,753,102)<br>(449,550)   | (745,189)<br>694,573                    | -   | (745,189)<br>694,573                  |
| 3075                           | HOPKINS CO HEALTH DEPT                           | 619,865                 | 1,509,656               | 0.105884%                      | 0.101161%                      | 14,998,101                | 17,178,333                     | 13,206,363                     | 1,292,220   | 197,646  | 1,489,866                               | -   | 1,489,866                             |
| 3076                           | TODD CO HEALTH DEPT                              | 131,014                 | 319,078                 | 0.022379%                      | 0.037328%                      | 3,169,908                 | 3,630,708                      | 2,791,217                      | 273,116   | (908,271)  | (635,155)                               | -   | (635,155)                             |
| 3077                           | BRACKEN CO HEALTH DEPT                           | 151,005                 | 367,767                 | 0.025794%                      | 0.023559%                      | 3,653,631                 | 4,184,749                      | 3,217,152                      | 314,793   | 87,602   | 402,395                                 | -   | 402,395                               |
| 3078                           | MONTGOMERY CO HEALTH DEPT                        | 606,502                 | 1,477,112               | 0.103601%                      | 0.107061%                      | 14,674,722                | 16,807,946                     | 12,921,617                     | 1,264,358   | (297,810)  | 966,548                                 | -   | 966,548                               |
| 3079                           | GARRARD COUNTY HEALTH DPT                        | 142,508                 | 347,073                 | 0.024343%                      | 0.025165%                      | 3,448,101                 | 3,949,342                      | 3,036,176                      | 297,085   | (273,201)  | 23,884                                  | -   | 23,884                                |
| 3080                           | BRECKINRIDGE CO HEALTH BD                        | 200,242                 | 487,681                 | 0.034205%                      | 0.037221%                      | 4,845,020                 | 5,549,327                      | 4,266,213                      | 417,441   | (162,990)  | 254,451                                 | -   | 254,451                               |
| 3081                           | ASHLAND BOYD CO HEALTH DP                        | 431,789                 | 1,051,606               | 0.073757%                      | 0.076611%                      | 10,447,423                | 11,966,136                     | 9,199,329                      | 900,138   | (607,879)  | 292,259                                 | -   | 292,259                               |
| 3082<br>3083                   | LAWRENCE CO HEALTH DEPT GRAVES CO HEALTH CENTER  | 286,789<br>442,670      | 698,464<br>1.078.106    | 0.048989%<br>0.075616%         | 0.050190%<br>0.074599%         | 6,939,122                 | 7,947,843                      | 6,110,144                      | 597,867<br>922,826  | (128,647)  | 469,220                                 | -   | 469,220                               |
| 3083                           | CALLOWAY CO HEALTH DEPT                          | 236,978                 | 577,151                 | 0.075616%                      | 0.074599%                      | 10,710,744<br>5,733,852   | 12,267,735<br>6,567,366        | 9,431,192<br>5,048,861         | 494,022   | 356,881<br>(170,498)   | 1,279,707<br>323,524                    | -   | 1,279,707<br>323,524                  |
| 3085                           | BELL CO HEALTH DEPT                              | 370,241                 | 901,706                 | 0.063243%                      | 0.065343%                      | 8,958,151                 | 10,260,373                     | 7,887,972                      | 771,824   | (732,030)  | 323,324                                 | -   | 39,794                                |
| 3086                           | GRAYSON COUNTY HEALTH DEPT                       | 201,232                 | 490,091                 | 0.034374%                      | 0.034144%                      | 4,868,958                 | 5,576,745                      | 4,287,291                      | 419,504   | (29,814)   | 389,690                                 | -   | 389,690                               |
| 3087                           | HARLAN CO HEALTH DEPT                            | 298,379                 | 726,691                 | 0.050968%                      | 0.063578%                      | 7,219,440                 | 8,268,910                      | 6,356,975                      | 622,019   | (1,056,877)  | (434,858)                               | -   | (434,858)                             |
| 3088                           | CARTER CO HEALTH DEPT                            | 139,281                 | 339,213                 | 0.023792%                      | 0.023713%                      | 3,370,054                 | 3,859,950                      | 2,967,453                      | 290,360   | (386,947)  | (96,587)                                | -   | (96,587)                              |
| 3801                           | KENTUCKY STATE UNIVERSITY                        | 1,867,468               | 4,548,143               | 0.318996%                      | 0.297920%                      | 45,184,676                | 51,753,047                     | 39,786,720                     | 3,893,061   | 3,361,619  | 7,254,680                               | -   | 7,254,680                             |
| 5470                           | KCTCS  | 7,848,972               | 19,115,856              | 1.340740%                      | 1.366180%                      | 189,911,168               | 217,518,025                    | 167,223,562                    | 16,362,534  | (11,167,588)   | 5,194,946                               | -   | 5,194,946                             |
| 7403<br>7407                   | ASST OF COMMONWEALTH ATTY KENTUCKY HOUSING CORP  | 445,957<br>4,582,428    | 1,086,223<br>11,160,323 | 0.076185%<br>0.782758%         | 0.066887%<br>0.703488%         | 10,791,341<br>110,874,954 | 12,360,048<br>126,992,537      | 9,502,161<br>97,629,355        | 929,770<br>9,552,862  | 485,418  | 1,415,188<br>8,564,488                  | -   | 1,415,188<br>8,564,488                |
| 7407                           | FRANKLIN CO COUNCIL AGING                        | 4,582,428<br>55,010     | 11,160,323              | 0.782758%                      | 0.703488%                      | 1,331,052                 | 1,524,544                      | 1,172,039                      | 9,552,862   | (988,374)<br>16,563  | 8,564,488<br>131,245                    | -   | 8,564,488<br>131,245                  |
| 7409                           | MUN ELEC POW ASSOC OF KY                         | 55,781                  | 135,853                 | 0.009528%                      | 0.008331%                      | 1,349,608                 | 1,545,797                      | 1,188,378                      | 116,281   | 27,395   | 143,676                                 | -   | 143,676                               |
| 7410                           | COMMONWEALTH CREDIT UNION                        | -                       | -                       | 0.000000%                      | 0.000000%                      | -,,                       | -,,                            | -,,                            | ,   |  |   | -   |                                       |
| 7415                           | HIGHSCHOOL ATHLETIC ASSOC                        | 85,382                  | 207,946                 | 0.014585%                      | 0.015360%                      | 2,065,915                 | 2,366,231                      | 1,819,112                      | 177,997   | (573,806)  | (395,809)                               | -   | (395,809)                             |
| 7416                           | KY OFFICE OF BAR ADMISSIO                        | 76,839                  | 187,138                 | 0.013125%                      | 0.013804%                      | 1,859,111                 | 2,129,364                      | 1,637,013                      | 160,179   | (35,340)   | 124,839                                 | -   | 124,839                               |
| 7417                           | KY ASSOC OF REGIONAL PROG                        | 48,759                  | 118,750                 | 0.008329%                      | 0.008119%                      | 1,179,774                 | 1,351,274                      | 1,038,833                      | 101,648   | (63,900)   | 37,748                                  | -   | 37,748                                |
| 7716                           | MASTER COMMISSIONER BULLITT COUNTY               | 23,790                  | 33,493                  | 0.002349%                      | 0.000000%                      | 332,728                   | 381,095                        | 292,979                        | 28,667  | 142,420  | 171,087                                 | -   | 171,087                               |
| 7718<br>7719                   | MASTER COMM BOONE CO MASTER COMM BOURBON CO      | 94,629                  | 133,225                 | 0.009344% 0.000000%            | 0.011904%<br>0.000000%         | 1,323,545                 | 1,515,945                      | 1,165,429                      | 114,035   | (178,610)  | (64,575)                                | -   | (64,575)                              |
| 7720                           | MASTER COMM CAMPBELL CO                          | 76,064                  | 107,087                 | 0.007511%                      | 0.007626%                      | 1,063,907                 | 1,218,564                      | 936,808                        | 91,665  | 12,222   | 103,887                                 | -   | 103,887                               |
| 7724                           | MASTER COMM CHRISTIAN CO                         | 27,408                  | 38,586                  | 0.007311%                      | 0.002599%                      | 383,296                   | 439,014                        | 337,505                        | 33,024  | 33,881   | 66,905                                  | -   | 66,905                                |
| 7725                           | MASTER COMM CLARK CO                             | 15,509                  | 21,834                  | 0.001531%                      | 0.001493%                      | 216,861                   | 248,385                        | 190,954                        | 18,684  | 8,803  | 27,487                                  | -   | 27,487                                |
| 7727                           | MASTER COMM CLINTON/CUMBE                        | 29,122                  | 41,000                  | 0.002876%                      | 0.002653%                      | 407,375                   | 466,594                        | 358,709                        | 35,099  | 58,213   | 93,312                                  | -   | 93,312                                |
| 7730                           | MASTER COMM DAVIESS CO                           | 77,570                  | 109,207                 | 0.007660%                      | 0.007420%                      | 1,085,012                 | 1,242,738                      | 955,392                        | 93,483  | (36,916)   | 56,567                                  | -   | 56,567                                |
| 7734                           | MASTER COMM FAYETTE CO                           | 153,926                 | 216,705                 | 0.015199%                      | 0.014545%                      | 2,152,886                 | 2,465,845                      | 1,895,693                      | 185,490   | 88,387   | 273,877                                 | -   | 273,877                               |
| 7740                           | MASTER COMM GARRARD CO                           | 9,055                   | 12,747                  | 0.000894%                      | 0.001326%                      | 126,632                   | 145,040                        | 111,504                        | 10,910  | (19,543)   | (8,633)                                 | -   | (8,633)                               |
| 7741<br>7743                   | MASTER COMM GRANT CO MASTER COMM GRAYSON CO      | 38,663<br>15,798        | 54,433<br>22,241        | 0.003818%<br>0.001560%         | 0.004973%<br>0.002260%         | 540,806<br>220,969        | 619,422<br>253,090             | 476,199<br>194,571             | 46,595<br>19,038  | (108,473)<br>(100,147)   | (61,878)<br>(81,109)                    | -   | (61,878)<br>(81,109)                  |
| 7747                           | MASTER COMM HARDIN CO                            | 121,567                 | 171,149                 | 0.012004%                      | 0.002260%                      | 1,700,325                 | 1,947,496                      | 1,497,197                      | 146,498   | 118,849  | 265,347                                 | -   | 265,347                               |
| 7750                           | MASTER COMMISSIONER HART COUNTY                  | 29,704                  | 41,819                  | 0.002933%                      | 0.001816%                      | 415,449                   | 475,842                        | 365,818                        | 35,795  | 93,246   | 129,041                                 | -   | 129,041                               |
| 7751                           | MASTER COMM HENDERSON CO                         | -                       | -                       | 0.000000%                      | 0.000000%                      | -                         |                                | -                              | -   | (58,669)   | (58,669)                                | -   | (58,669)                              |
| 7752                           | HENRY/ TRIMBLE MASTER COM                        | 41,197                  | 58,000                  | 0.004068%                      | 0.004729%                      | 576,218                   | 659,981                        | 507,381                        | 49,646  | 198,696  | 248,342                                 | -   | 248,342                               |
| 7753                           | MASTER COMM HOPKINS CO                           | 67,029                  | 94,367                  | 0.006619%                      | 0.006133%                      | 937,558                   | 1,073,849                      | 825,554                        | 80,779  | 62,863   | 143,642                                 | -   | 143,642                               |
| 7756                           | MASTER COMM JEFF CIRCUIT                         | 294,382                 | 414,448                 | 0.029068%                      | 0.033186%                      | 4,117,381                 | 4,715,914                      | 3,625,501                      | 354,749   | (68,010)   | 286,739                                 | -   | 286,739                               |
| 7757                           | MASTER COMMISSIONER OF JESSAMINE COUNTY          | 48,986                  | 68,965                  | 0.004837%                      | 0.006820%                      | 685,144                   | 784,742                        | 603,294                        | 59,031  | (94,319)   | (35,288)                                | -   | (35,288)                              |
| 7759<br>7763                   | MASTER COMM KENTON CO MASTER COMM LAUREL CO      | 132,502<br>44,749       | 186,543<br>63,000       | 0.013084%<br>0.004419%         | 0.013098%<br>0.004649%         | 1,853,303<br>625,936      | 2,122,713<br>716,927           | 1,631,900<br>551,159           | 159,679<br>53,930   | 26,325<br>(15,861)   | 186,004<br>38,069                       | =   | 186,004<br>38,069                     |
| 7773                           | MASTER COMM MCCRACKEN CO                         | 84,040                  | 118.316                 | 0.004419%                      | 0.007025%                      | 1,175,383                 | 1,346,245                      | 1,034,967                      | 101,270   | 84,195   | 185,465                                 | -   | 185,465                               |
| 7776                           | MASTER COMM MADISON CO                           | 71,256                  | 100,318                 | 0.007036%                      | 0.007023%                      | 996,625                   | 1,141,502                      | 877,564                        | 85,868  | 9,874  | 95,742                                  | =   | 95,742                                |
| 7781                           | MASTER COMM MASON CO                             | ,-30                    | ,-10                    | 0.000000%                      | 0.000000%                      |                           | ,,,-                           | -                              | -   | (71,936)   | (71,936)                                | -   | (71,936)                              |
| 7782                           | MASTER COMM MEADE CO                             | 47,077                  | 66,278                  | 0.004649%                      | 0.005793%                      | 658,515                   | 754,241                        | 579,846                        | 56,737  | (38,277)   | 18,460                                  | -   | 18,460                                |
| 7790                           | MASTER COMM NELSON CO                            | 56,330                  | 79,305                  | 0.005562%                      | 0.006127%                      | 787,838                   | 902,364                        | 693,719                        | 67,879  | (27,901)   | 39,978                                  | -   | 39,978                                |
| 7792                           | MASTER COMM OHIO COUNTY                          | -                       | -                       | 0.000000%                      | 0.000000%                      | -                         | =                              | -                              | -   | (24,418)   | (24,418)                                | =   | (24,418)                              |
| 7793                           | MASTER COMM OLDHAM CO                            | 40,345                  | 56,800                  | 0.003984%                      | 0.006182%                      | 564,320                   | 646,353                        | 496,904                        | 48,621  | (111,818)  | (63,197)                                | -   | (63,197)                              |
| 7794<br>7798                   | MASTER COMM OWEN CO<br>MASTER COMM PIKE CO       | 28,593<br>68,285        | 40,255<br>96,136        | 0.002823%<br>0.006743%         | 0.002670%<br>0.005970%         | 399,868<br>955,123        | 457,996<br>1,093,966           | 352,098<br>841,019             | 34,452<br>82,292  | 70,125<br>74,310   | 104,577<br>156,602                      | -   | 104,577<br>156,602                    |
| 7799                           | MASTER COMM FOR FLEMING                          | -                       | 50,130                  | 0.000000%                      | 0.00562%                       |                           | 1,053,500                      | 041,019                        | 02,292  | (75,608)   | (75,608)                                | -   | (75,608)                              |
| 7805                           | MASTER COMM SCOTT CO                             | 66,683                  | 93,880                  | 0.006585%                      | 0.007381%                      | 932,742                   | 1,068,333                      | 821,313                        | 80,364  | (46,292)   | 34,072                                  | -   | 34,072                                |
|                                |  |                         |                         |                                |                                |                           |                                |                                |   |  |   |   |                                       |



|                      |   |                        |                         |                        | Γ                      | Net Pensi                 | on Liability as of June     | 30, 2020                 |  | Pens  | ion Expense                  |  |                            |
|----------------------|---|------------------------|-------------------------|------------------------|------------------------|---------------------------|-----------------------------|--------------------------|--|---|------------------------------|--|----------------------------|
| Participating        |   | Actual                 | FYE 2020                |                        | 2019<br>Proportionate  | Discount Rate             | Discount Rate<br>Less 1.00% | Discount Rate            | Proportionate<br>Share of<br>Aggregate Plan<br>Pension | Deferred Amounts<br>from Changes in<br>Proportion & Differences<br>Between Employer Contrib.<br>& Proportionate Share | Gross<br>Employer<br>Pension | Proportionate<br>Share of<br>Nonemployer | Net<br>Employer<br>Pension |
| Employer Code<br>(1) | Participating Employer Name (2)                     | Contributions<br>(3)   | Salary<br>(4)           | Share<br>(5)           | Share<br>(6)           | <b>5.25</b> % (7)         | <b>4.25</b> %               | <b>6.25%</b> (9)         | Expense<br>(10)  | of Plan Contributions (11)  | Expense<br>(12)              | Contributions<br>(13)                    | Expense<br>(14)            |
| (1)                  | (2)   | (3)                    | (4)                     | (5)                    | (6)                    | (7)                       | (6)                         | (5)                      | (10)   | (11)  | (12)                         | (13)                                     | (14)                       |
| 7807                 | MASTER COMM SIMPSON CO                              | 29,803                 | 41,958                  | 0.002943%              | 0.004455%              | 416,866                   | 477,464                     | 367,065                  | 35,917   | (2,789)   | 33,128                       | -  | 33,128                     |
| 7814                 | MASTER COMM WARREN CO                               | 99,407                 | 139,951                 | 0.009816%              | 0.010003%              | 1,390,402                 | 1,592,521                   | 1,224,299                | 119,796  | 2,862   | 122,658                      | -  | 122,658                    |
| 7817                 | LOGAN CO MASTER COM                                 | 20,599                 | 29,000                  | 0.002034%              | 0.003504%              | 288,109                   | 329,991                     | 253,690                  | 24,823   | (30,865)  | (6,042)                      | -  | (6,042)                    |
| 7819<br>7820         | MASTER COMM FLOYD CO MASTER COMM BARREN CO          | 20,777                 | 29,251                  | 0.000000%<br>0.002052% | 0.001812%<br>0.004254% | 290,659                   | 332,911                     | 255,935                  | 25,043   | (190,190)<br>(186,262)  | (190,190)<br>(161,219)       | -  | (190,190)<br>(161,219)     |
| 7821                 | MASTER COMM MUHLENBERG CO                           | 41,478                 | 58,395                  | 0.004096%              | 0.005144%              | 580,184                   | 664,524                     | 510,873                  | 49,988   | 33,066  | 83,054                       | -  | 83,054                     |
| 8201                 | KY RIVER COMM CARE INC                              | -                      | -                       | 0.000000%              | 0.000000%              | -                         | -                           | -                        | -  | -   | -                            | -  | -                          |
| 8202                 | NORTHERN KY REG MHMR BD                             | 55,838                 | 135,991                 | 0.009538%              | 0.010160%              | 1,351,025                 | 1,547,419                   | 1,189,625                | 116,403  | (12,040,442)  | (11,924,039)                 | -  | (11,924,039)               |
| 8204<br>8205         | COMMUNICARE INC<br>ADANTA/BEHAVIORAL HLTH SR        | 2,136,351<br>1,826,987 | 5,202,997<br>4,449,554  | 0.364926%<br>0.312081% | 0.397388%<br>0.413399% | 51,690,501<br>44,205,191  | 59,204,605<br>50,631,176    | 45,515,332<br>38,924,248 | 4,453,596<br>3,808,670                                 | (7,852,651)<br>(13,724,403)   | (3,399,055)<br>(9,915,733)   | -  | (3,399,055)<br>(9,915,733) |
| 8208                 | CUMBERLAND RIVER MHMR                               | 4,230,149              | 10,302,360              | 0.722583%              | 0.413399%              | 102,351,374               | 117,229,908                 | 90,124,038               | 8,818,480  | (10,246,232)  | (1,427,752)                  | -  | (1,427,752)                |
| 8209                 | WESTERN KY REG MHMR ADV                             | 1,391,900              | 3,389,917               | 0.237761%              | 0.247313%              | 33,678,021                | 38,573,700                  | 29,654,699               | 2,901,661  | (2,292,004)   | 609,657                      | -  | 609,657                    |
| 8210                 | NEW VISTA OF THE BLUEGRASS, INC.                    | 14,496,344             | 35,305,387              | 2.476235%              | 2.645039%              | 350,750,094               | 401,737,657                 | 308,847,978              | 30,220,235   | (15,896,845)  | 14,323,390                   | -  | 14,323,390                 |
| 8211                 | PENNYROYAL REG MHMR BD                              | 1,346,249              | 3,278,736               | 0.229963%              | 0.466011%              | 32,573,461                | 37,308,574                  | 28,682,095               | 2,806,493  | (15,246,040)  | (12,439,547)                 | -  | (12,439,547)               |
| 8213                 | GREEN RVR REG MHMR BD                               | 1,072,108              | 2,611,076               | 0.183135%              | 0.206321%              | 25,940,437                | 29,711,326                  | 22,841,481               | 2,234,999<br>3,763,270                                 | (5,891,672)   | (3,656,673)                  | -  | (3,656,673)                |
| 8216<br>8220         | COMPREHEND INC REG MHMR B<br>LIFESKILLS INC         | 1,805,212<br>4,355,446 | 4,396,523<br>10,607,517 | 0.308361%<br>0.743986% | 0.312035%<br>0.609741% | 43,678,266<br>105,383,035 | 50,027,653<br>120,702,273   | 38,460,272<br>92,793,524 | 9,079,684  | 596,565<br>(667,823)  | 4,359,835<br>8,411,861       | -  | 4,359,835<br>8,411,861     |
| 8221                 | MOUNTAIN COMP CARE CENTER                           | 2,077,639              | 5,060,006               | 0.354897%              | 0.379877%              | 50,269,928                | 57,577,528                  | 44,264,466               | 4,331,201  | (3,468,199)   | 863,002                      | -  | 863,002                    |
| 9940                 | KY EMPLOYERS MUTUAL INS                             | -                      | -                       | 0.000000%              | 0.000000%              | -                         | -                           | -                        | -  | -   | -                            | -  | -                          |
| 10005                | LEGS GENERAL ASSEMBLY                               | 964,045                | 1,388,627               | 0.097395%              | 0.083646%              | 13,795,664                | 15,801,101                  | 12,147,574               | 1,188,619  | 733,492   | 1,922,111                    | -  | 1,922,111                  |
| 10010                | LEGS LEGISLATIVE RES COMM                           | 14,174,207             | 20,014,782              | 1.403789%              | 1.342314%              | 198,841,840               | 227,746,924                 | 175,087,338              | 17,131,990   | 7,811,004   | 24,942,994                   | -  | 24,942,994                 |
| 20020<br>20025       | JUDL JUDICIAL RET SYSTEM JUDL ADM OFF OF THE COURT  | 125,754<br>41,705,611  | 177,044<br>58,932,749   | 0.012417%<br>4.133401% | 0.012289%<br>3.897832% | 1,758,825<br>585,481,907  | 2,014,500<br>670,591,779    | 1,548,708<br>515,537,718 | 151,538<br>50,444,466                                  | 58,927<br>41,038,524  | 210,465<br>91,482,990        | -  | 210,465<br>91,482,990      |
| 31030                | UNIFIED PROSECUTORIAL SYS                           | 36,369,383             | 51,337,328              | 3.600676%              | 3.443174%              | 510,023,260               | 584,163,918                 | 449,093,685              | 43,943,033   | 22,288,542  | 66,231,575                   | -  | 66,231,575                 |
| 31035                | DEPT OF AGRICULTURE                                 | 6,408,076              | 9,114,226               | 0.639250%              | 0.606786%              | 90,547,544                | 103,710,188                 | 79,730,345               | 7,801,475  | 3,040,574   | 10,842,049                   | -  | 10,842,049                 |
| 31040                | ATTORNEY GENERALS OFFICE                            | 5,361,212              | 7,548,225               | 0.529414%              | 0.542383%              | 74,989,656                | 85,890,693                  | 66,031,069               | 6,461,025  | (1,858,656)   | 4,602,369                    | -  | 4,602,369                  |
| 31045                | AUDITOR OF PUBLIC ACCOUNT                           | 4,959,820              | 6,982,711               | 0.489751%              | 0.449472%              | 69,371,530                | 79,455,875                  | 61,084,108               | 5,976,973  | 2,798,176   | 8,775,149                    | -  | 8,775,149                  |
| 31066<br>31070       | REGISTRY OF ELECTION GOVERNORS OFFICE               | 460,693<br>1,292,551   | 648,590<br>1,819,725    | 0.045491%<br>0.127631% | 0.043557%<br>0.126231% | 6,443,642<br>18,078,488   | 7,380,337<br>20,706,508     | 5,673,857<br>15,918,754  | 555,177<br>1,557,622                                   | 238,954<br>(84,113)   | 794,131<br>1,473,509         | -  | 794,131<br>1,473,509       |
| 31074                | DEPT OF VETERANS AFFAIRS                            | 20,371,879             | 28,695,185              | 2.012611%              | 1.999544%              | 285,079,364               | 326,520,555                 | 251,022,555              | 24,562,119   | 11,625,114  | 36,187,233                   | -  | 36,187,233                 |
| 31076                | MILITARY AFFAIRS COMM                               | 64,988                 | 91,494                  | 0.006417%              | 0.007644%              | 908,946                   | 1,041,077                   | 800,359                  | 78,314   | (50,449)  | 27,865                       | -  | 27,865                     |
| 31082                | KY INFRASTRUCTURE                                   | 480,349                | 676,327                 | 0.047436%              | 0.042680%              | 6,719,145                 | 7,695,888                   | 5,916,447                | 578,914  | 717,450   | 1,296,364                    | -  | 1,296,364                  |
| 31085                | LT GOVERNORS OFFICE                                 | 191,375                | 269,428                 | 0.018897%              | 0.022734%              | 2,676,694                 | 3,065,798                   | 2,356,925                | 230,621  | (400,258)   | (169,637)                    | -  | (169,637)                  |
| 31089<br>31094       | AGRICULTURAL DEVELOP BD OFF OF HOMELAND SECURITY    | 507,847<br>553,270     | 714,975<br>783,139      | 0.050147%<br>0.054927% | 0.047237%<br>0.055252% | 7,103,149<br>7,780,219    | 8,135,713<br>8,911,208      | 6,254,576<br>6,850,760   | 611,999<br>670,335                                     | 454,392<br>81,683   | 1,066,391<br>752,018         | -  | 1,066,391<br>752.018       |
| 31095                | DEPT MILITARY AFFAIRS                               | 12,139,671             | 17,092,107              | 1.198799%              | 1.185143%              | 169,805,718               | 194,489,902                 | 149,519,996              | 14,630,271   | 1,081,705   | 15,711,976                   | -  | 15,711,976                 |
| 31097                | OFF OF MINORITY EMPOWMENT                           | -                      | -                       | 0.000000%              | 0.000000%              | -                         | -                           | -                        | -  | -   | -                            | -  | -                          |
| 31099                | FAITH BASED/NONPROFIT SOC                           | -                      | -                       | 0.000000%              | 0.000000%              | -                         | -                           | -                        | -  | -   | -                            | -  | -                          |
| 31110<br>31112       | OFF OF SECRETARY TO CABIN GOV OFF LOCAL DEVELOPMENT | 117,487                | 165,405<br>1,930,549    | 0.011601%<br>0.135404% | 0.009366%<br>0.151262% | 1,643,241<br>19,179,507   | 1,882,115                   | 1,446,933<br>16,888,240  | 141,580<br>1,652,485                                   | 33,162  | 174,742<br>560,588           | -  | 174,742<br>560,588         |
| 31112                | SECRETARY OF STATE                                  | 1,371,750<br>976,899   | 1,375,333               | 0.135404%              | 0.151262%              | 13,663,649                | 21,967,578<br>15,649,896    | 12,031,331               | 1,652,485  | (1,091,897)<br>399,891  | 1,577,136                    | -  | 1,577,136                  |
| 31125                | STATE TREASURERS OFFICE                             | 1,163,534              | 1,638,087               | 0.114891%              | 0.109342%              | 16,273,911                | 18,639,605                  | 14,329,760               | 1,402,142  | 1,582,485   | 2,984,627                    | -  | 2,984,627                  |
| 31135                | EARLY CHILDHOOD ADVISORY COUNCIL                    | -                      | -                       | 0.000000%              | 0.026800%              | -                         | -                           | -                        | -  | (1,532,899)   | (1,532,899)                  | -  | (1,532,899)                |
| 31136                | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY     | 77,280                 | 108,799                 | 0.007631%              | 0.007122%              | 1,080,905                 | 1,238,033                   | 951,775                  | 93,130   | 145,208   | 238,338                      | -  | 238,338                    |
| 31137<br>31150       | KY COMM NETWORK AUTH<br>BOARD OF ACCOUNTANCY        | 640,078                | 901,137                 | 0.063204%<br>0.014822% | 0.054902%<br>0.013633% | 8,952,627                 | 10,254,046                  | 7,883,108                | 771,348  | 1,269,815   | 2,041,163                    | -  | 2,041,163                  |
| 31150                | BOARD OF AUCTIONEERS                                | 150,107                | 211,329                 | 0.014822%              | 0.000000%              | 2,099,485                 | 2,404,681                   | 1,848,671                | 180,889  | 61,328<br>(34,971)  | 242,217<br>(34,971)          | -  | 242,217<br>(34,971)        |
| 31165                | BOARD OF BARBERING                                  | 85,400                 | 120,232                 | 0.008433%              | 0.005582%              | 1,194,505                 | 1,368,147                   | 1,051,804                | 102,917  | 127,231   | 230,148                      | -  | 230,148                    |
| 31170                | BOARD OF CHIROPRACTIC EXM                           | -                      | -                       | 0.000000%              | 0.007715%              | -                         | -                           | -                        | -  | (472,690)   | (472,690)                    | -  | (472,690)                  |
| 31180                | BOARD OF DENTISTRY                                  | 175,234                | 246,704                 | 0.017303%              | 0.013254%              | 2,450,910                 | 2,807,192                   | 2,158,114                | 211,168  | 403,793   | 614,961                      | -  | 614,961                    |
| 31185                | BOARD OF ELECTIONS                                  | 319,076                | 449,212<br>159,218      | 0.031507%              | 0.035608%              | 4,462,857                 | 5,111,610                   | 3,929,705                | 384,515  | (54,635)  | 329,880                      | -  | 329,880                    |
| 31190<br>31200       | BRD OF EMBALMERS/FUN DIR<br>BOARD OF EXM ARCHITECTS | 113,093<br>100,439     | 141,403                 | 0.011167%<br>0.009918% | 0.011456%<br>0.011310% | 1,581,767<br>1,404,850    | 1,811,704<br>1,609,069      | 1,392,802<br>1,237,021   | 136,283<br>121,040                                     | 5,046<br>(99,018)   | 141,329<br>22,022            | -  | 141,329<br>22,022          |
| 31205                | KY LANDSCAPE ARCH REG BD                            | 17,233                 | 24,262                  | 0.001702%              | 0.001679%              | 241,082                   | 276,128                     | 212,282                  | 20,771   | 7,293   | 28,064                       | -  | 28,064                     |
| 31215                | BD EXAMINERS OF SOCIAL WK                           | 85,386                 | 120,211                 | 0.008431%              | 0.008219%              | 1,194,222                 | 1,367,823                   | 1,051,555                | 102,893  | (33,065)  | 69,828                       | -  | 69,828                     |
| 31225                | BD OF HAIRDRESSERS/CSMTG                            | 367,768                | 517,764                 | 0.036315%              | 0.032363%              | 5,143,894                 | 5,891,647                   | 4,529,382                | 443,192  | 445,546   | 888,738                      | -  | 888,738                    |
| 31245<br>31250       | BD OF MEDICAL LICENSURE<br>BOARD OF NURSING         | 489,893                | 689,699                 | 0.048374%<br>0.177052% | 0.048408%<br>0.164064% | 6,852,009                 | 7,848,067                   | 6,033,439                | 590,361  | 215,914   | 806,275                      | -  | 806,275                    |
| 31250                | BOARD OF NURSING<br>BOARD OF OPTOMETRIC EXM         | 1,795,414<br>28,535    | 2,524,355<br>40,173     | 0.177052%              | 0.164064%              | 25,078,801<br>399,160     | 28,724,437<br>457,185       | 22,082,780<br>351,475    | 2,160,761<br>34,391                                    | 655,753<br>(111,314)  | 2,816,514<br>(76,923)        | -  | 2,816,514<br>(76,923)      |
| 31263                | KY RESPIRATORY CARE BD                              | 64,483                 | 90,783                  | 0.002818%              | 0.006031%              | 901,863                   | 1,032,965                   | 794,123                  | 77,704   | 25,883  | 103,587                      | -  | 103,587                    |
| 31268                | PERSONNEL BOARD                                     | 234,066                | 329,531                 | 0.023112%              | 0.021465%              | 3,273,735                 | 3,749,628                   | 2,882,640                | 282,061  | 233,168   | 515,229                      | =  | 515,229                    |
| 31270                | KY BOARD OF PHARMACY                                | 713,833                | 1,004,974               | 0.070486%              | 0.067249%              | 9,984,097                 | 11,435,458                  | 8,791,354                | 860,219  | 701,071   | 1,561,290                    | -  | 1,561,290                  |
| 31275                | BD OF PHYSICAL THERAPY<br>BOARD OF REAL ESTATE APPR | 94,885                 | 133,584                 | 0.009369%              | 0.008316%              | 1,327,086                 | 1,520,001                   | 1,168,547                | 114,340  | 100,572   | 214,912                      | -  | 214,912                    |
| 31284<br>31290       | BD OF PROF ENGINEERS & LA                           | 358,913                | 505,298                 | 0.000000%<br>0.035440% | 0.000000%<br>0.035035% | 5,019,953                 | 5,749,690                   | 4,420,248                | 432,514  | (232,894)<br>(27,346)   | (232,894)<br>405,168         | -  | (232,894)<br>405,168       |
| 31345                | SCHOOL FAC CONSTR COMM                              | 98,861                 | 139,182                 | 0.009762%              | 0.012005%              | 1,382,753                 | 1,583,760                   | 1,217,564                | 119,136  | (87,736)  | 31,400                       | -  | 31,400                     |
| 31354                | EXECUTIVE BRANCH ETH COMM                           | 274,414                | 386,335                 | 0.027097%              | 0.018892%              | 3,838,196                 | 4,396,144                   | 3,379,669                | 330,695  | 588,702   | 919,397                      | -  | 919,397                    |
| 31370                | COMMISSION ON HUMAN RIGHT                           | 610,555                | 862,493                 | 0.060493%              | 0.061164%              | 8,568,624                 | 9,814,220                   | 7,544,979                | 738,263  | (55,208)  | 683,055                      | -  | 683,055                    |
| 31395                | COMMISSION- REAL ESTATE                             | -                      | -                       | 0.000000%              | 0.000000%              | -                         | -                           | -                        | -  | (591,774)   | (591,774)                    | -  | (591,774)                  |



|                |   |                          |                          |                         | Γ                       | Net Pensio                 | on Liability as of June     | 30, 2020                    |  | Pens  | ion Expense                  |  |                            |
|----------------|---|--------------------------|--------------------------|-------------------------|-------------------------|----------------------------|-----------------------------|-----------------------------|--|---|------------------------------|--|----------------------------|
| Participating  |   | Actual                   | FYE 2020                 | 2020<br>Proportionate   | 2019<br>Proportionate   | Discount Rate              | Discount Rate<br>Less 1.00% | Discount Rate<br>Plus 1.00% | Proportionate<br>Share of<br>Aggregate Plan<br>Pension | Deferred Amounts<br>from Changes in<br>Proportion & Differences<br>Between Employer Contrib.<br>& Proportionate Share | Gross<br>Employer<br>Pension | Proportionate<br>Share of<br>Nonemployer | Net<br>Employer<br>Pension |
| Employer Code  | Participating Employer Name                         | Contributions            | Salary                   | Share                   | Share                   | 5.25%                      | 4.25%                       | 6.25%                       | Expense  | of Plan Contributions   | Expense                      | Contributions                            | Expense                    |
| (1)            | (2)   | (3)                      | (4)                      | (5)                     | (6)                     | (7)                        | (8)                         | (9)                         | (10)   | (11)  | (12)                         | (13)                                     | (14)                       |
|                |   |                          |                          |                         |                         |                            |                             |                             |  |   |                              |  |                            |
| 31400          | COMMISSION ON WOMEN                                 | -                        | -                        | 0.000000%               | 0.000269%               | -                          | -<br>26,014,750             | -                           | -  | (305,961)   | (305,961)                    | -  | (305,961)                  |
| 31415<br>31765 | KY COUNCIL POSTSEC EDUCAT OFFICE OF STATE BUD DIREC | 1,621,500<br>963,174     | 2,286,217<br>1,356,011   | 0.160350%<br>0.095107%  | 0.161487%<br>0.087935%  | 22,713,021<br>13,471,576   | 26,014,750<br>15,429,902    | 19,999,626<br>11,862,204    | 1,956,928<br>1,160,696                                 | (967,119)<br>(3,297)  | 989,809<br>1,157,399         | -  | 989,809<br>1,157,399       |
| 35605          | TRAN OFF OF THE SECRETARY                           | 2,242,319                | 3,156,863                | 0.221415%               | 0.087935%               | 31,362,666                 | 35,921,770                  | 27,615,947                  | 2,702,172  | 567,948   | 3,270,120                    | -  | 3,270,120                  |
| 35607          | TRAN OFFICE OF LEGAL SVC                            | 1,332,009                | 1,875,276                | 0.131527%               | 0.138716%               | 18,630,343                 | 21,338,584                  | 16,404,682                  | 1,605,170  | (996,889)   | 608,281                      | -  | 608,281                    |
| 35609          | DIVISION OF FACILITY MANA                           | 1,033,111                | 1,454,471                | 0.102013%               | 0.101111%               | 14,449,787                 | 16,550,313                  | 12,723,554                  | 1,244,978  | (1,245,999)   | (1,021)                      | -  | (1,021                     |
| 35615          | TRAN DEPT OF AVIATION                               | 777,140                  | 1,094,101                | 0.076738%               | 0.076192%               | 10,869,671                 | 12,449,765                  | 9,571,134                   | 936,519  | 272,020   | 1,208,539                    | -  | 1,208,539                  |
| 35616          | TRAN OFFICE OF PERSONNEL                            | 1,120,004                | 1,576,804                | 0.110593%               | 0.111665%               | 15,665,115                 | 17,942,309                  | 13,793,693                  | 1,349,689  | 36,237  | 1,385,926                    | -  | 1,385,926                  |
| 35617          | OFFICE OF INFORMAT TECHNO                           | 1,430,580                | 2,014,050                | 0.141261%               | 0.141055%               | 20,009,130                 | 22,917,802                  | 17,618,754                  | 1,723,964  | 16,123  | 1,740,087                    | -  | 1,740,087                  |
| 35618          | OFFICE OF AUDITS                                    | 1,369,380                | 1,927,889                | 0.135218%               | 0.116872%               | 19,153,160                 | 21,937,402                  | 16,865,041                  | 1,650,215  | 442,421   | 2,092,636                    | -  | 2,092,636                  |
| 35619<br>35625 | DOT PAYROLL DIVISION TRAN DEPT OF HIGHWAYS          | 522,134<br>119,627,065   | 735,088<br>168,621,351   | 0.051557%<br>11.826682% | 0.045532%<br>11.569031% | 7,302,870<br>1,675,208,472 | 8,364,468<br>1,918,728,838  | 6,430,438<br>1,475,080,851  | 629,207<br>144,334,094                                 | 41,363<br>41,286,354  | 670,570<br>185,620,448       | -  | 670,570<br>185,620,448     |
| 35628          | TRAN DEPT OF HIGHWAYS TRAN DEPT OF INTERGOV PRO     | 429,986                  | 605,358                  | 0.042458%               | 0.044691%               | 6,014,028                  | 6,888,271                   | 5,295,567                   | 518,162  | 373,600   | 891,762                      |  | 891,762                    |
| 35630          | TRAN DEPT OF VEH REGULATE                           | 5,009,648                | 7,052,862                | 0.494671%               | 0.462493%               | 70.068.430                 | 80,254,083                  | 61,697,754                  | 6,037,018  | 1,379,628   | 7,416,646                    | _  | 7,416,646                  |
| 36635          | CAB FOR ECONOMIC DEVELOPMENT                        | 2,980,451                | 4,196,044                | 0.294300%               | 0.309423%               | 41,686,574                 | 47,746,435                  | 36,706,516                  | 3,591,669  | 1,248,810   | 4,840,479                    | -  | 4,840,479                  |
| 39075          | KHEAA DIV OF FINANCIAL AF                           | 555,099                  | 781,500                  | 0.054812%               | 0.058291%               | 7,763,930                  | 8,892,550                   | 6,836,417                   | 668,931  | (1,212,166)   | (543,235)                    | -  | (543,235                   |
| 39079          | COMMONWEALTH OF TECHNOL                             | 11,834,612               | 16,663,380               | 1.168729%               | 1.229611%               | 165,546,407                | 189,611,426                 | 145,769,520                 | 14,263,293   | (9,552,742)   | 4,710,551                    | -  | 4,710,551                  |
| 39084          | KY RIVER AUTHORITY                                  | 269,744                  | 379,760                  | 0.026635%               | 0.021939%               | 3,772,755                  | 4,321,190                   | 3,322,046                   | 325,056  | 232,721   | 557,777                      | -  | 557,777                    |
| 39103          | OFFICE OF PVA'S                                     | 19,873,334               | 27,979,719               | 1.962430%               | 1.902583%               | 277,971,399                | 318,379,326                 | 244,763,739                 | 23,949,705   | 5,990,053   | 29,939,758                   | -  | 29,939,758                 |
| 39130          | DEPT OF REVENUE                                     | 23,793,050               | 33,609,388               | 2.357281%               | 2.243701%               | 333,900,673                | 382,438,882                 | 294,011,461                 | 28,768,508   | 6,541,685   | 35,310,193                   | -  | 35,310,193                 |
| 39750          | OFFICE OF SECRETARY                                 | 3,503,791                | 4,932,833                | 0.345977%               | 0.345397%               | 49,006,441                 | 56,130,371                  | 43,151,921                  | 4,222,340  | (95,017)  | 4,127,323                    | -  | 4,127,323                  |
| 39757          | FIN OFFICE OF INSP GENERAL                          | 226,077                  | 318,283                  | 0.022324%               | 0.031884%               | 3,162,117                  | 3,621,785                   | 2,784,357                   | 272,444  | (504,261)   | (231,817)                    | -  | (231,817)                  |
| 39758<br>39785 | OFF OF THE CONTROLLER DEPT FACILITIES SUPP SVCS     | 2,372,502<br>6,592,030   | 3,340,140<br>9,280,627   | 0.234269%<br>0.650921%  | 0.230096%<br>0.643997%  | 33,183,391<br>92,200,701   | 38,007,168<br>105,603,659   | 29,219,160<br>81,186,008    | 2,859,044<br>7,943,909                                 | 192,706<br>667,565  | 3,051,750<br>8,611,474       | -  | 3,051,750<br>8,611,474     |
| 50235          | KY STATE FAIR BOARD                                 | 6,041,220                | 8,503,882                | 0.550921%               | 0.585486%               | 84,483,939                 | 96,765,134                  | 74,391,124                  | 7,943,909  | 3,678,262   | 10,957,304                   | -  | 10,957,304                 |
| 50410          | COMM KY HERITAGE COUNCIL                            | 644,011                  | 906,675                  | 0.063592%               | 0.056132%               | 9,007,586                  | 10,316,994                  | 7,931,501                   | 776,084  | 697,024   | 1,473,108                    | -  | 1,473,108                  |
| 50529          | KY ARTS COUNCIL                                     | 344,162                  | 484,531                  | 0.033984%               | 0.033133%               | 4,813,716                  | 5,513,472                   | 4,238,648                   | 414,744  | (668,285)   | (253,541)                    | -  | (253,541)                  |
| 50550          | KY HISTORICAL SOCIETY                               | 1,102,153                | 1,551,673                | 0.108831%               | 0.115676%               | 15,415,533                 | 17,656,447                  | 13,573,927                  | 1,328,185  | (626,143)   | 702,042                      | -  | 702,042                    |
| 50660          | DEPT OF FISH & WILDLIFE                             | 9,792,764                | 13,787,722               | 0.967038%               | 0.957969%               | 136,977,577                | 156,889,625                 | 120,613,646                 | 11,801,835   | 2,341,691   | 14,143,526                   | -  | 14,143,526                 |
| 50665          | COMM KY HORSE PARK                                  | 1,637,084                | 2,304,778                | 0.161652%               | 0.173017%               | 22,897,445                 | 26,225,982                  | 20,162,017                  | 1,972,818  | (773,560)   | 1,199,258                    | -  | 1,199,258                  |
| 50670          | DEPT OF PARKS                                       | 15,179,716               | 21,371,381               | 1.498937%               | 1.501985%               | 212,319,224                | 243,183,477                 | 186,954,656                 | 18,293,187   | (2,175,293)   | 16,117,894                   | -  | 16,117,894                 |
| 50850          | COMM OFFICE OF SECRETARY                            | 969,745                  | 1,365,262                | 0.095756%               | 0.090531%               | 13,563,505                 | 15,535,194                  | 11,943,150                  | 1,168,616  | (531,911)   | 636,705                      | -  | 636,705                    |
| 50852          | KY ARTISANS CTR AT BEREA                            | 332,878                  | 468,644                  | 0.032870%               | 0.031473%               | 4,655,921                  | 5,332,740                   | 4,099,705                   | 401,149  | 1,831   | 402,980                      | -  | 402,980                    |
| 50860<br>51183 | DEPT OF TOURISM                                     | 777,329                  | 1,094,368                | 0.076756%               | 0.079843%               | 10,872,221                 | 12,452,685                  | 9,573,379                   | 936,738  | (594,659)   | 342,079                      | -  | 342,079                    |
| 51183          | EDUC PROF STANDARDS BD<br>KY COMM DEAF/HARD OF HEAR | 372,724                  | 526,021                  | 0.000000%               | 0.004054%<br>0.036519%  | 5,225,907                  | 5,985,583                   | 4,601,598                   | 450,258  | (2,018,966)<br>19,611   | (2,018,966)<br>469,869       | -  | (2,018,966)<br>469,869     |
| 51407          | KY ENVIRONMENTAL EDUC COU                           | 56,030                   | 78,883                   | 0.005533%               | 0.005403%               | 783.730                    | 897,659                     | 690.102                     | 67,525   | 43,227  | 110,752                      | -  | 110,752                    |
| 51530          | EDUC OFFICE OF SECRETARY                            | 3,170,209                | 4,463,196                | 0.313038%               | 0.287245%               | 44,340,746                 | 50,786,437                  | 39,043,610                  | 3,820,349  | 3,566,392   | 7,386,741                    | -  | 7,386,741                  |
| 51531          | DEPT WORKFORCE INVESTMENT                           | 12,355,626               | 17,474,571               | 1.225624%               | 1.193907%               | 173,605,386                | 198,841,917                 | 152,865,739                 | 14,957,646   | (8,586,896)   | 6,370,750                    | -  | 6,370,750                  |
| 51532          | KY COMM ON PROPRIETARY ED                           | 59,310                   | 83,500                   | 0.005857%               | 0.005509%               | 829,624                    | 950,224                     | 730,513                     | 71,479   | 60,959  | 132,438                      | -  | 132,438                    |
| 51540          | EDUC DEPT OF EDUCATION                              | 7,573,010                | 10,660,678               | 0.747714%               | 0.701345%               | 105,911,093                | 121,307,093                 | 93,258,498                  | 9,125,181  | 5,004,504   | 14,129,685                   | -  | 14,129,685                 |
| 51545          | KY EDUCATIONAL TV AUTHOR                            | 4,266,987                | 6,007,352                | 0.421341%               | 0.378976%               | 59,681,490                 | 68,357,222                  | 52,551,683                  | 5,142,090  | 3,231,383   | 8,373,473                    | -  | 8,373,473                  |
| 51555          | KY DEPT LIBRARY & ARCHIVE                           | 1,453,066                | 2,045,708                | 0.143481%               | 0.149554%               | 20,323,586                 | 23,277,969                  | 17,895,643                  | 1,751,057  | (2,569,033)   | (817,976)                    | -  | (817,976)                  |
| 53713          | OFFICE OF THE KY HEALTH BENEFIT EXCHANGE            | =                        | -                        | 0.000000%               | 0.000004%               | -                          | =                           | -                           | -  | (2,712,771)   | (2,712,771)                  | =  | (2,712,771)                |
| 53721          | H&FS OFF OF THE SECRETARY                           | 13,613,240               | 19,173,133               | 1.344757%               | 1.155919%               | 190,480,162                | 218,169,732                 | 167,724,582                 | 16,411,558   | 18,305,178  | 34,716,736                   | -  | 34,716,736                 |
| 53723          | OFFICE INSPECTOR GENERAL OFFICE OF HEALTH POLICY    | 6,517,244                | 9,170,535                | 0.643199%               | 0.678107%               | 91,106,906                 | 104,350,863                 | 80,222,883                  | 7,849,669  | (1,420,417)   | 6,429,252                    | -  | 6,429,252                  |
| 53724<br>53725 | DEPT OF AGING/INDEP LIVIN                           | 4,872,926                | 6,860,377                | 0.481170%               | 0.000000%<br>0.455096%  | 68,156,061                 | 78,063,717                  | 60,013,844                  | 5,872,250  | (1,617,968)   | (1,617,968)<br>10,623,453    | -  | (1,617,968)                |
| 53725          | DEPT OF AGING/INDEP LIVIN DEPT FOR INCOME SUPPORT   | 4,872,926<br>11,282,266  | 15,900,378               | 0.481170%               | 1.131738%               | 157,966,193                | 78,063,717<br>180,929,298   | 139,094,871                 | 13,610,190   | 4,751,203<br>(2,103,669)  | 10,623,453                   | -  | 10,623,453<br>11,506,521   |
| 53728          | DEPT FOR PUBLIC HEALTH                              | 11,954,074               | 16,847,895               | 1.181671%               | 1.137474%               | 167,379,596                | 191,711,101                 | 147,383,709                 | 14,421,239   | 4,968,438   | 19,389,677                   | -  | 19,389,677                 |
| 53729          | OFF HUMAN RESOURCE MANAGE                           | 10,910,851               | 15,352,645               | 1.076797%               | 1.100230%               | 152,524,558                | 174,696,628                 | 134,303,318                 | 13,141,345   | (21,450,453)  | (8,309,108)                  | -  | (8,309,108)                |
| 53730          | SERVE KY  | 572,183                  | 803,537                  | 0.056358%               | 0.049659%               | 7,982,915                  | 9,143,369                   | 7,029,242                   | 687,799  | 736,890   | 1,424,689                    | -  | 1,424,689                  |
| 53736          | H&FS DEPT FOR COMM BASE S                           | 118,653,618              | 168,015,299              | 11.784188%              | 11.713683%              | 1,669,189,335              | 1,911,834,732               | 1,469,780,790               | 143,815,485  | 61,925,482  | 205,740,967                  | -  | 205,740,967                |
| 53739          | HEALTH DATA AND ANALYTICS                           | 694,538                  | 977,809                  | 0.068581%               | 0.059862%               | 9,714,261                  | 11,126,396                  | 8,553,753                   | 836,970  | 3,469,993   | 4,306,963                    | -  | 4,306,963                  |
| 53746          | DEPT FOR MEDICAID SERVICE                           | 4,562,996                | 6,428,903                | 0.450908%               | 0.474735%               | 63,869,553                 | 73,154,092                  | 56,239,422                  | 5,502,929  | (2,725,247)   | 2,777,682                    | -  | 2,777,682                  |
| 53767          | OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS  | 3,886,576                | 5,471,740                | 0.383775%               | 0.388918%               | 54,360,397                 | 62,262,616                  | 47,866,270                  | 4,683,631  | (1,217,629)   | 3,466,002                    | -  | 3,466,002                  |
| 54500          | J&PS OFF OF SECRETARY                               | 4,831,611                | 6,894,195                | 0.483542%               | 0.421089%               | 68,492,046                 | 78,448,544                  | 60,309,691                  | 5,901,198  | 7,472,300   | 13,373,498                   | -  | 13,373,498                 |
| 54515          | DEPT OF PUBLIC ADVOCACY                             | 18,774,916               | 26,654,416               | 1.869476%               | 1.669634%               | 264,804,788                | 303,298,721                 | 233,170,068                 | 22,815,284   | 17,716,602  | 40,531,886                   | -  | 40,531,886                 |
| 54520<br>54523 | J&PS DEPT OF KY STATE POL J&PS OF JUVENILE JUSTICE  | 22,274,585<br>21,613,928 | 31,358,970<br>30,481,517 | 2.199443%<br>2.137900%  | 2.069664%<br>3.053787%  | 311,543,468<br>302,826,116 | 356,831,673<br>346,847,103  | 274,325,144<br>266,649,204  | 26,842,236<br>26,091,159                               | 14,644,729<br>(50,263,145)  | 41,486,965<br>(24,171,986)   | -  | 41,486,965<br>(24,171,986) |
| 54523          | DEPT OF CRIMINAL JUST TRN                           | 5,096,513                | 7,172,710                | 0.503077%               | 0.449053%               | 71,259,111                 | 81,617,849                  | 62,746,191                  | 6,139,605  | 5,059,078   | 11,198,683                   | -  | 11,198,683                 |
| 54527          | J&PS DEPT OF CORRECTIONS                            | 10,439,735               | 14,844,152               | 1.041133%               | 0.976235%               | 147,472,876                | 168,910,597                 | 129,855,132                 | 12,706,098   | 9,792,841   | 22,498,939                   | -  | 22,498,939                 |
| 55790          | OFFICE OF THE SECRETARY                             | 3,554,954                | 5,004,862                | 0.351029%               | 0.371414%               | 49,722,040                 | 56,949,994                  | 43,782,031                  | 4,283,995  | (1,587,351)   | 2,696,644                    | -  | 2,696,644                  |
| 55793          | DEPT PERSONNEL ADMIN                                | 1,335,612                | 1,880,348                | 0.131883%               | 0.117263%               | 18,680,769                 | 21,396,341                  | 16,449,084                  | 1,609,514  | (80,786)  | 1,528,728                    | =  | 1,528,728                  |
| 55794          | DEPT FOR EMPLOYEE INS                               | 1,596,016                | 2,246,961                | 0.157596%               | 0.158449%               | 22,322,926                 | 25,567,948                  | 19,656,134                  | 1,923,318  | 199,295   | 2,122,613                    | -  | 2,122,613                  |
| 56102          | OFFICE OF THE SECRETARY                             | 2,376,433                | 3,345,674                | 0.234658%               | 0.248220%               | 33,238,491                 | 38,070,278                  | 29,267,678                  | 2,863,791  | 3,483,184   | 6,346,975                    | -  | 6,346,975                  |
| 56106          | DEPT OF WRKPLACE STANDARD                           | 3,474,729                | 5,092,739                | 0.357192%               | 0.307144%               | 50,595,007                 | 57,949,862                  | 44,550,710                  | 4,359,209  | 2,168,947   | 6,528,156                    | -  | 6,528,156                  |
| 56107          | DEPT OF WORKERS CLAIMS                              | 3,999,127                | 5,630,193                | 0.394888%               | 0.405514%               | 55,934,515                 | 64,065,559                  | 49,252,337                  | 4,819,255  | (1,990,315)   | 2,828,940                    | -  | 2,828,940                  |
| 56113          | KY OSH REVIEW COMMISSION                            | 167,915                  | 236,401                  | 0.016581%               | 0.015601%               | 2,348,641                  | 2,690,057                   | 2,068,062                   | 202,356  | 29,856  | 232,212                      | -  | 232,212                    |



|                      |   |                         |                        |                                | Г                              | Net Pensio               | n Liability as of June         | 30 2020                        | T   | Pens  | on Expense                              |   |                                       |
|----------------------|---|-------------------------|------------------------|--------------------------------|--------------------------------|--------------------------|--------------------------------|--------------------------------|---|---|---|---|---------------------------------------|
| Participating        | Participating Employer Name                           | Actual<br>Contributions | FYE 2020<br>Salary     | 2020<br>Proportionate<br>Share | 2019<br>Proportionate<br>Share | Discount Rate 5.25%      | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate<br>Share of<br>Aggregate Plan<br>Pension<br>Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross<br>Employer<br>Pension<br>Expense | Proportionate<br>Share of<br>Nonemployer<br>Contributions | Net<br>Employer<br>Pension<br>Expense |
| Employer Code<br>(1) | (2)   | (3)                     | (4)                    | (5)                            | (6)                            | (7)                      | (8)                            | (9)                            | (10)  | (11)  | (12)                                    | (13)  | (14)                                  |
|                      |   |                         |                        |                                |                                |                          |                                |                                |   |   |   |   |                                       |
| 56114                | WORKERS COMP FUNDING COMM                             | 525,617                 | 739,993                | 0.051901%                      | 0.054045%                      | 7,351,597                | 8,420,278                      | 6,473,343                      | 633,405   | 164,424   | 797,829                                 | -   | 797,829                               |
| 56115<br>56116       | GEN ADM PROG SUPP S SERVI<br>OFF OF INSPCT GEN S SVCS | -                       | -                      | 0.000000%<br>0.000000%         | 0.000000%<br>0.000000%         | -                        | -                              | -                              | -   | (5,817,524)<br>(481,319)  | (5,817,524)<br>(481,319)                | -   | (5,817,524)<br>(481,319)              |
| 57121                | ENVIRONMENTAL QUAL COMM                               | -                       | -                      | 0.000000%                      | 0.000000%                      | -                        | -                              | -                              | -   | (401,313)   | (401,515)                               | -   | (401,313)                             |
| 57122                | MINE SAFETY REV COMM                                  | =                       | -                      | 0.000000%                      | 0.000000%                      | =                        | -                              | -                              | -   | -   | =                                       | -   | -                                     |
| 57123                | KY PUBLIC SVC COMMISSION                              | 2,771,363               | 3,901,679              | 0.273654%                      | 0.249555%                      | 38,762,139               | 44,396,883                     | 34,131,447                     | 3,339,703   | 532,561   | 3,872,264                               | -   | 3,872,264                             |
| 57124<br>57126       | KY STATE NATURE PRES COMM OFFICE OF THE SECRETARY     | 1,652,213               | 2,326,077              | 0.000000%<br>0.163145%         | 0.001945%<br>0.144663%         | 23,108,923               | 26,468,203                     | 20,348,232                     | 1,991,039   | (2,149,889)<br>1,828,526  | (2,149,889)<br>3,819,565                | -   | (2,149,889)<br>3,819,565              |
| 57127                | DEPT FOR ENERGY DEV & IND                             | 1,032,213               | 2,320,077              | 0.000000%                      | 0.001590%                      | 23,100,523               | 20,408,203                     | 20,346,232                     | 1,551,035   | (2,300,434)   | (2,300,434)                             | -   | (2,300,434)                           |
| 57128                | DEPT FOR NATURAL RESOURCE                             | 15,573,885              | 21,925,881             | 1.537828%                      | 1.417689%                      | 217,827,999              | 249,493,048                    | 191,805,329                    | 18,767,817  | 4,202,796   | 22,970,613                              | -   | 22,970,613                            |
| 57129                | DEPT FOR ENVIRONM PROTECT                             | 21,736,453              | 30,657,001             | 2.150208%                      | 1.898930%                      | 304,569,501              | 348,843,920                    | 268,184,317                    | 26,241,367  | 12,662,358  | 38,903,725                              | -   | 38,903,725                            |
| 57139                | OFFICE OF ADMINISTRATIVE SERVICES                     | 2,732,895               | 3,847,522              | 0.269856%                      | 0.232550%                      | 38,224,166               | 43,780,706                     | 33,657,742                     | 3,293,351   | 11,607,522  | 14,900,873                              | -   | 14,900,873                            |
| 57140<br>57141       | KY NATURE PRESERVES OFFICE OF ENERGY POLICY           | 684,305                 | 963,402                | 0.067571%<br>0.021459%         | 0.043446%<br>0.017440%         | 9,571,198                | 10,962,536                     | 8,427,781                      | 824,644   | 3,656,344   | 4,480,988<br>1,386,128                  | -   | 4,480,988<br>1,386,128                |
| 58175                | BRD OF CLMS & CRIME VICTI                             | 217,324                 | 305,960                | 0.000000%                      | 0.000000%                      | 3,039,593                | 3,481,450                      | 2,676,470                      | 261,888   | 1,124,240<br>(280,656)  | (280,656)                               | -   | (280,656)                             |
| 58300                | KY BOARD OF TAX APPEALS                               | -                       | -                      | 0.000000%                      | 0.000000%                      | -                        | -                              | -                              | -   | (70,248)  | (70,248)                                | -   | (70,248)                              |
| 58374                | KY HORSE RACING AUTHORITY                             | 1,523,447               | 2,144,794              | 0.150431%                      | 0.135474%                      | 21,308,029               | 24,405,518                     | 18,762,480                     | 1,835,876   | 1,461,566   | 3,297,442                               | -   | 3,297,442                             |
| 58671                | KY CLAIMS COMMISSION                                  | 207,324                 | 291,882                | 0.020472%                      | 0.024174%                      | 2,899,788                | 3,321,322                      | 2,553,367                      | 249,842   | (583,699)   | (333,857)                               | -   | (333,857)                             |
| 58675                | OFFICE OF THE SECRETARY                               | 1,990,807               | 2,833,310              | 0.198722%                      | 0.185192%                      | 28,148,282               | 32,240,119                     | 24,785,567                     | 2,425,224   | 2,215,696   | 4,640,920                               | -   | 4,640,920                             |
| 58676<br>58677       | DEPT OF INSURANCE OFF OF OCCUP & PROFESSION           | 2,658,536<br>914,452    | 3,742,835<br>1,288,732 | 0.262513%<br>0.090389%         | 0.281075%<br>0.091221%         | 37,184,055<br>12,803,288 | 42,589,398<br>14,664,466       | 32,741,888<br>11,273,752       | 3,203,737<br>1,103,117  | (845,663)<br>870,476  | 2,358,074<br>1,973,593                  | -   | 2,358,074<br>1,973,593                |
| 58678                | KY BOXING & WRESTLING AUT                             | 38,623                  | 54,375                 | 0.090389%                      | 0.091221%                      | 540,240                  | 618,773                        | 475,700                        | 46,546  | 131,345   | 1,973,393                               | -   | 1,973,393                             |
| 58680                | DEPT OF ALCOHOL & BEVERA                              | 602,337                 | 848,003                | 0.059477%                      | 0.055212%                      | 8,424,711                | 9,649,387                      | 7,418,258                      | 725,864   | (630,635)   | 95,229                                  | -   | 95,229                                |
| 58681                | DEPT OF CHARITABLE GAMING                             | 715,599                 | 1,040,878              | 0.073005%                      | 0.066841%                      | 10,340,905               | 11,844,133                     | 9,105,536                      | 890,961   | 47,493  | 938,454                                 | -   | 938,454                               |
| 58685                | DEPT OF FINANCIAL INSTITU                             | 3,640,488               | 5,125,278              | 0.359475%                      | 0.328055%                      | 50,918,386               | 58,320,250                     | 44,835,457                     | 4,387,071   | 2,741,325   | 7,128,396                               | -   | 7,128,396                             |
| 58690                | DEPT OF HOUSING & BUILD C                             | 6,149,771               | 8,657,984              | 0.607250%                      | 0.549665%                      | 86,014,855               | 98,518,595                     | 75,739,150                     | 7,410,944   | 3,696,150   | 11,107,094                              | -   | 11,107,094                            |
| 014A<br>024A         | BRECKINRIDGE CO ATTORNEY CHRISTIAN COUNTY ATTORNEY    | 51,451<br>16,081        | 72,435<br>22,640       | 0.005080%<br>0.001588%         | 0.006384%                      | 719,564<br>224,935       | 824,165<br>257,633             | 633,602<br>198,063             | 61,997<br>19,380  | (65,891)<br>7,206   | (3,894)<br>26,586                       | -   | (3,894)<br>26,586                     |
| 031A                 | EDMONSON COUNTY ATTORNEY                              | 32,114                  | 45,212                 | 0.001388%                      | 0.001548%                      | 449,161                  | 514,454                        | 395,502                        | 38,699  | 23,737  | 62,436                                  | -   | 62,436                                |
| 060A                 | KNOTT COUNTY ATTORNEY                                 | 76,776                  | 108,090                | 0.007581%                      | 0.007319%                      | 1,073,822                | 1,229,921                      | 945,539                        | 92,519  | 73,906  | 166,425                                 | -   | 166,425                               |
|                      | LOGAN COUNTY ATTORNEY                                 | 57,509                  | 80,965                 | 0.005679%                      | 0.007043%                      | 804,411                  | 921,346                        | 708,312                        | 69,307  | (69,589)  | (282)                                   | -   | (282)                                 |
| 086A                 | MONROE CO ATTORNEY                                    | -                       | -                      | 0.000000%                      | 0.001895%                      | -                        | -                              | -                              | -   | (109,081)   | (109,081)                               | -   | (109,081)                             |
| 116A<br>W002         | WAYNE COUNTY ATTORNEY ALLEN COUNTY ATTORNEY           | -<br>82,829             | 116,611                | 0.000000%<br>0.008179%         | 0.002214%<br>0.006063%         | 1,158,527                | 1,326,939                      | 1,020,124                      | 99,817  | (422,666)<br>91,872   | (422,666)<br>191,689                    | -   | (422,666)<br>191,689                  |
| W002                 | ANDERSON COUNTY ATTORNEY                              | 850                     | 1,197                  | 0.000179%                      | 0.006063%                      | 1,158,527                | 1,526,939                      | 1,020,124                      | 1,025   | (92,861)  | (91,836)                                | -   | (91,836)                              |
| W005                 | BARREN COUNTY ATTORNEY                                | 152,162                 | 214,223                | 0.015025%                      | 0.016664%                      | 2,128,239                | 2,437,615                      | 1,873,991                      | 183,367   | (26,537)  | 156,830                                 | -   | 156,830                               |
| W006                 | BATH COUNTY ATTORNEY                                  | -                       | -                      | 0.000000%                      | 0.000000%                      | -                        | -                              | -                              | -   | · · ·   | =                                       | -   | -                                     |
| W007                 | BELL COUNTY ATTORNEY                                  | 125,300                 | 176,405                | 0.012373%                      | 0.011724%                      | 1,752,593                | 2,007,362                      | 1,543,220                      | 151,001   | (22,104)  | 128,897                                 | -   | 128,897                               |
| W008                 | BOONE COUNTY ATTORNEY                                 | 438,765                 | 617,717                | 0.043325%                      | 0.041469%                      | 6,136,836                | 7,028,931                      | 5,403,703                      | 528,743   | 71,848  | 600,591                                 | -   | 600,591                               |
| W011<br>W015         | BOYLE COUNTY ATTORNEY BULLITT COUNTY ATTORNEY         | 12,204<br>24,103        | 17,181<br>33,934       | 0.001205%<br>0.002380%         | 0.000630%<br>0.002332%         | 170,684<br>337,119       | 195,496<br>386,125             | 150,293<br>296,845             | 14,706<br>29,046  | 30,455<br>(119,002)   | 45,161<br>(89,956)                      | -   | 45,161<br>(89,956)                    |
| W013                 | CARROLL COUNTY ATTORNEY                               | 55,524                  | 78,170                 | 0.005483%                      | 0.002332%                      | 776,648                  | 889,547                        | 683,866                        | 66,915  | 33,110  | 100,025                                 | -   | 100,025                               |
| W022                 | CHILD SUPPORT ENCORCEMENT                             | 58,562                  | 82,447                 | 0.005783%                      | 0.006155%                      | 819,142                  | 938,218                        | 721,284                        | 70,576  | 135,710   | 206,286                                 | -   | 206,286                               |
| W023                 | CASEY COUNTY ATTORNEY                                 | 47,172                  | 66,411                 | 0.004658%                      | 0.004777%                      | 659,790                  | 755,701                        | 580,968                        | 56,847  | (36,602)  | 20,245                                  | -   | 20,245                                |
| W025                 | CLARK COUNTY ATTORNEY                                 | 122,734                 | 172,792                | 0.012119%                      | 0.009670%                      | 1,716,614                | 1,966,154                      | 1,511,540                      | 147,902   | 149,144   | 297,046                                 | -   | 297,046                               |
| W028                 | CRITTENDEN CO ATTORNEY                                | 24,444                  | 34,414                 | 0.002414%                      | 0.001700%                      | 341,935                  | 391,641                        | 301,086                        | 29,461  | (40,058)  | (10,597)                                | -   | (10,597)                              |
| W030<br>W036         | DAVIESS COUNTY ATTORNEY<br>FLOYD COUNTY ATTORNEY      | 30,721<br>34,779        | 43,250<br>48,964       | 0.003033%<br>0.003434%         | 0.003132%<br>0.006591%         | 429,614<br>486,414       | 492,066<br>557,123             | 378,290<br>428,305             | 37,015<br>41,909  | (66,738)<br>(1,130,346)   | (29,723)<br>(1,088,437)                 | -   | (29,723)<br>(1,088,437)               |
| W037                 | FRANKLIN COUNTY ATTORNEY                              | 175,837                 | 247,554                | 0.003434%                      | 0.006591%                      | 2,459,409                | 2,816,926                      | 2,165,597                      | 211,900   | (28,653)  | 183,247                                 | -   | 183,247                               |
| W039                 | GALLATIN COUNTY ATTORNEY                              | -                       | -                      | 0.000000%                      | 0.000000%                      |                          | -                              | -                              | -   | (7,853)   | (7,853)                                 | -   | (7,853)                               |
| W040                 | GARRARD COUNTY ATTORNEY                               | 55,833                  | 78,605                 | 0.005513%                      | 0.005170%                      | 780,897                  | 894,414                        | 687,608                        | 67,281  | (13,976)  | 53,305                                  | -   | 53,305                                |
| W041                 | GRANT COUNTY CHILD SUPPOR                             | 25,252                  | 35,551                 | 0.002493%                      | 0.002019%                      | 353,125                  | 404,458                        | 310,939                        | 30,425  | 40,392  | 70,817                                  | -   | 70,817                                |
| W042<br>W046         | GRAVES COUNTY ATTORNEY HANCOCK COUNTY ATTORNEY        | 120,363<br>14,715       | 169,453<br>20,717      | 0.011885%<br>0.001453%         | 0.011992%<br>0.001519%         | 1,683,469<br>205,812     | 1,928,190<br>235,731           | 1,482,355<br>181,225           | 145,046<br>17,733   | (101,491)<br>(11,028)   | 43,555<br>6,705                         | =   | 43,555<br>6,705                       |
| W046<br>W049         | HARRISON COUNTY ATTORNEY                              | 54,409                  | 76,601                 | 0.001453%                      | 0.001519%                      | 761,067                  | 871,701                        | 670,146                        | 65,573  | (89,847)  | (24,274)                                | -   | (24,274)                              |
| W053                 | HICKMAN COUNTY ATTORNEY                               | 30,500                  | 42,940                 | 0.003373%                      | 0.002340%                      | 426,639                  | 488,659                        | 375,671                        | 36,759  | 38,076  | 74,835                                  | -   | 74,835                                |
| W054                 | HOPKINS COUNTY ATTORNEY                               | 189,338                 | 266,560                | 0.018696%                      | 0.019249%                      | 2,648,224                | 3,033,188                      | 2,331,855                      | 228,168   | (160,343)   | 67,825                                  | -   | 67,825                                |
| W055                 | JACKSON COUNTY ATTORNEY                               | 1,701                   | 2,394                  | 0.000168%                      | 0.000956%                      | 23,797                   | 27,256                         | 20,954                         | 2,050   | (40,717)  | (38,667)                                | -   | (38,667)                              |
| W056                 | JEFFERSON CO ATTORNEY                                 | 33,400                  | 47,023                 | 0.003298%                      | 0.005625%                      | 467,150                  | 535,059                        | 411,342                        | 40,249  | (550,051)   | (509,802)                               | -   | (509,802)                             |
| W062<br>W063         | LARUE COUNTY ATTORNEY LAUREL COUNTY ATTORNEY          | 72,957<br>22,445        | 102,713<br>31,600      | 0.007204%<br>0.002216%         | 0.006757%<br>0.002229%         | 1,020,422<br>313,889     | 1,168,757<br>359,518           | 898,518<br>276,390             | 87,918<br>27,044  | 7,096<br>19,578   | 95,014<br>46,622                        | -   | 95,014<br>46,622                      |
|                      | LEE COUNTY ATTORNEY                                   | 31,327                  | 44,104                 | 0.002216%                      | 0.002229%                      | 438,113                  | 501,800                        | 385,774                        | 37,747  | (57,766)  | (20,019)                                | -   | (20,019)                              |
| W073                 | MCCRACKEN COUNTY ATTORNEY                             | 33,159                  | 46,683                 | 0.003033%                      | 0.001611%                      | 463,751                  | 531,165                        | 408,349                        | 39,956  | (3,955)   | 36,001                                  | -   | 36,001                                |
| W074                 | MCCREARY COUNTY ATTORNEY                              | 88,401                  | 124,456                | 0.008729%                      | 0.008647%                      | 1,236,433                | 1,416,169                      | 1,088,723                      | 106,530   | 34,039  | 140,569                                 | -   | 140,569                               |
| W076                 | MADISON COUNTY ATTORNEY                               | 465,304                 | 655,080                | 0.045946%                      | 0.043872%                      | 6,508,091                | 7,454,155                      | 5,730,607                      | 560,730   | 888,763   | 1,449,493                               | -   | 1,449,493                             |
| W077                 | MAGOFFIN CO ATTORNEY                                  | 54,899                  | 77,289                 | 0.005421%                      | 0.005300%                      | 767,866                  | 879,488                        | 676,133                        | 66,158  | 4,266   | 70,424                                  | -   | 70,424                                |
|                      | MEADE COUNTY ATTORNEY                                 |                         |                        |                                |                                |                          |                                |                                |   |   |   |   |                                       |
| W082<br>W083         | MEADE COUNTY ATTORNEY MENIFEE COUNTY ATTORNEY         | 64,996<br>14,064        | 91,506<br>19,800       | 0.006418%<br>0.001389%         | 0.006372%<br>0.001128%         | 909,087<br>196,747       | 1,041,239<br>225,348           | 800,484<br>173,243             | 78,326<br>16,952  | (7,412)<br>10,660   | 70,914<br>27,612                        | =   | 70,914<br>27,612                      |



|               |                             |               |               |               | Г             | Net Pensio     | n Liability as of June 3 | 30, 2020       | Pension Expense                             |  |                   |                           |                 |
|---------------|-----------------------------|---------------|---------------|---------------|---------------|----------------|--------------------------|----------------|---|--|-------------------|---------------------------|-----------------|
|               |                             |               |               | 2020          | 2019          |                | Discount Rate            | Discount Rate  | Proportionate<br>Share of<br>Aggregate Plan | Deferred Amounts<br>from Changes in<br>Proportion & Differences<br>Between Employer Contrib. | Gross<br>Employer | Proportionate<br>Share of | Net<br>Employer |
| Participating |                             | Actual        | FYE 2020      | Proportionate | Proportionate | Discount Rate  | Less 1.00%               | Plus 1.00%     | Pension                                     | & Proportionate Share  | Pension           | Nonemployer               | Pension         |
| Employer Code | Participating Employer Name | Contributions | Salary        | Share         | Share         | 5.25%          | 4.25%                    | 6.25%          | Expense                                     | of Plan Contributions  | Expense           | Contributions             | Expense         |
| (1)           | (2)                         | (3)           | (4)           | (5)           | (6)           | (7)            | (8)                      | (9)            | (10)  | (11)   | (12)              | (13)                      | (14)            |
| 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   |



|               |   |                      | Outstanding            | Ralance of Deferred ( | Outflows of Resources                                       |                                 |            | Outstandin | g Balance of Deferred | Inflows of Resources  |                                |
|---------------|---|----------------------|------------------------|-----------------------|---|---------------------------------|------------|------------|-----------------------|---|--------------------------------|
|               |   |                      | Outstanding            | balance of belefied c | Change in<br>Proporation &                                  |                                 |            | Outstandin | g balance of beterreu | Change in<br>Proporation &                                  |                                |
| Participating |   | Liability            | Assumption             | Investment            | Differences Between Employer Contrib. & Proportionate Share | Total<br>Deferred<br>Outflow of | Liability  | Assumption | Investment            | Differences Between Employer Contrib. & Proportionate Share | Total<br>Deferred<br>Inflow of |
| Employer Code | Participating Employer Name                           | Experience           | Changes                | Experience            | of Plan Contributions                                       | Resources                       | Experience | Changes    | Experience            | of Plan Contributions                                       | 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<br>1437  | LOTUS<br>SANCTUARY INC                                | 51,408<br>33,226     | 101,940<br>65,886      | 33,396<br>21,585      | 1,005,232   | 1,191,976<br>120,697            | -          | -          | 24,091<br>15,570      | 246,341   | 24,091<br>261,911              |
| 1438          | OASIS   | 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<br>1450  | MURRAY STATE UNIV<br>NORTHERN KY UNIVERSITY           | 537,431<br>1,942,499 | 1,065,697<br>3,851,874 | 349,129<br>1,261,898  | 1,103,539   | 1,952,257<br>8,159,810          | -          | -          | 251,849<br>910,288    | 16,153,810<br>997,806                                       | 16,405,659<br>1,908,094        |
| 1451          | SILVERLEALF   | 20,944               | 41,530                 | 13,605                | 1,103,539   | 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<br>1456  | GATEWAY CHILD ADVOCACY JUDI'S PLACE FOR KIDS, INC.    | 7,409                | 14,691                 | 4,813                 | 71,992  | 98,905                          | -          | -          | 3,472                 | 189,384<br>1,047,869  | 189,384<br>1,051,341           |
| 1450          | KY RIVER CHILD ADVOCACY                               | 7,409                | 15,195                 | 4,978                 | 222,113   | 249,949                         | -          | -          | 3,591                 | 1,047,869   | 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<br>1481  | KASAP   | 27,237               | 54,010                 | 17,694                | 179,488   | 278,429                         | -          | -          | 12,764                | -   | 12,764                         |
| 1481          | KDVA<br>KACAC   | 47,329               | 93,851                 | 30,746                | 252,609   | 424,535                         | -          | -          | 22,179                | =   | 22,179                         |
| 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<br>1488  | B.R.A.S.S.<br>WOMEN AWARE                             | 35,989<br>12,708     | 71,364<br>25,199       | 23,379<br>8,255       | 262<br>48,319   | 130,994<br>94,481               | -          | -          | 16,865<br>5,955       | 396,448   | 413,313<br>39,735              |
| 1489          | BETHANY HOUSE ABUSE SHELT                             | 27,655               | 54,838                 | 17,965                | 57,878  | 158,336                         | -          | -          | 12,959                | 33,780  | 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<br>3022  | KY HIGHER ED STUD LN CORP<br>LEX FAYETTE CO HLTH DEPT | 644,259<br>362,051   | 1,277,533<br>717,928   | 418,528<br>235,198    | 197,494   | 2,340,320<br>1,512,671          | -          | -          | 301,911<br>169,663    | 4,644,046<br>540,168  | 4,945,957<br>709,831           |
| 3023          | LAKE CUMBERLAND DISTRICT                              | 305,824              | 606,432                | 198,671               | 157,454   | 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<br>3028  | GREEN RVR DIST HLTH DEPT<br>LINCOLN TRL DIST HLTH DEP | 341,760<br>199,189   | 677,692<br>394,981     | 222,016<br>129,398    | 95,013  | 1,336,481<br>723,568            | -          | -          | 160,155<br>93,343     | 2,370,323<br>525,017  | 2,530,478<br>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<br>3035  | BOURBON CO HEALTH CENTER CLARK CO HEALTH DEPT         | 31,346<br>81,323     | 62,157<br>161,260      | 20,363<br>52,830      | 47,271  | 161,137<br>295,413              | -          | -          | 14,689<br>38,109      | 36,655<br>2,907,074   | 51,344<br>2,945,183            |
| 3036          | GATEWAY DIST HEALTH DEPT                              | 120,828              | 239,595                | 78,493                | 493,859   | 932,775                         | -          | -          | 56,622                | 2,307,074   | 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                | -<br>89,386   | 89,408                          | -          | -          | 11,534                | 187,076   | 198,610                        |
| 3042<br>3043  | BUFFALO TRACE HEALTH DEPT<br>LITTLE SANDY DIST HEALTH | 38,650               | 76,641                 | 25,108                | 69,560  | 229,785                         | -          | -          | 18,112                | 950,452   | 968,564                        |
| 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<br>3049  | GREENUP CO HLTH DEPT WHITLEY CO HEALTH DEPT           | 50,628               | 100,394                | 32,890                | =   | 183,912                         | -          | -          | 23,725<br>44,845      | 590,480   | 614,205                        |
| 3049<br>3050  | LAUREL CO HEALTH DEPT                                 | 95,697<br>65,629     | 189,763<br>130,138     | 62,167<br>42,634      | 149,312   | 347,627<br>387,713              | -          | -          | 44,845<br>30,755      | 2,445,950<br>280,026  | 2,490,795<br>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<br>3056  | ESTILL CO HEALTH DEPT OLDHAM CO HEALTH DEPT           | 20,330<br>57,762     | 40,313<br>114,539      | 13,207<br>37,524      | 135,575   | 73,850<br>345,400               | -          | -          | 9,527<br>27,068       | 729,765<br>568  | 739,292<br>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                        |



|               |   |            | Outstanding | Balance of Deferred C | Outflows of Resources |            |            | Outstandin | g Balance of Deferred | Inflows of Resources  |           |
|---------------|---|------------|-------------|-----------------------|-----------------------|------------|------------|------------|-----------------------|-----------------------|-----------|
|               |   |            |             |                       | Change in             |            |            |            |                       | Change in             |           |
|               |   |            |             |                       | Proporation &         |            |            |            |                       | Proporation &         |           |
|               |   |            |             |                       | Differences Between   | Total      |            |            |                       | Differences Between   | Total     |
|               |   |            |             |                       |                       |            |            |            |                       |                       |           |
|               |   |            |             |                       | Employer Contrib.     | Deferred   |            |            |                       | Employer Contrib.     | Deferred  |
| Participating |   | Liability  | Assumption  | Investment            | & Proportionate Share | Outflow of | Liability  | Assumption | Investment            | & Proportionate Share | Inflow of |
| Employer Code |   | Experience | Changes     | Experience            | of Plan Contributions | Resources  | Experience | Changes    | Experience            | of Plan Contributions | 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             | 1,258,917 |
| 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 ADMISSIO               | 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                 | -                     | 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                 | 1          | -           |                       | -                     |            | -          | -          |                       | 52,552                | 52,552    |
| 7805          | MASTER COMM SCOTT CO                    | 5,299      | 10,507      | 3,442                 | =                     | 19,248     | -          | -          | 2,483                 | 60,047                | 62,530    |



|                                |   |                         | Outstanding           | Balance of Deferred C    | Outflows of Resources   |                                     |                         | Outstandin            | g Balance of Deferred    | Inflows of Resources  | -                                  |
|--------------------------------|---|-------------------------|-----------------------|--------------------------|---|-------------------------------------|-------------------------|-----------------------|--------------------------|---|------------------------------------|
|                                |   |                         | Outstanding           | balance of Bereirea e    | Change in Proporation & Differences Between                   | Total                               |                         | Cultural              | 5 Datance of Deferred    | Change in Proporation & Differences Between                   | Total                              |
| Participating<br>Employer Code | Participating Employer Name   | Liability<br>Experience | Assumption<br>Changes | Investment<br>Experience | Employer Contrib. & Proportionate Share of Plan Contributions | Deferred<br>Outflow of<br>Resources | Liability<br>Experience | Assumption<br>Changes | Investment<br>Experience | Employer Contrib. & Proportionate Share of Plan Contributions | Deferred<br>Inflow of<br>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 MUHLENBERG CO   | 3,296                   | 6,536                 | 2,141                    | 36,938  | 48,911                              | -                       | -                     | 1,545                    | 78,223  | 79,768                             |
| 8201                           | KY RIVER COMM CARE INC  | -                       | -                     | -                        | -   | -                                   | -                       | -                     | -                        | -   | -                                  |
| 8202<br>8204                   | NORTHERN KY REG MHMR BD<br>COMMUNICARE INC                              | 7,675<br>293,651        | 15,219<br>582,295     | 4,986<br>190,763         | -   | 27,880<br>1,066,709                 | -                       | -                     | 3,597<br>137,610         | 7,259,671<br>4,841,455  | 7,263,268<br>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<br>10010                 | LEGS GENERAL ASSEMBLY LEGS LEGISLATIVE RES COMM                         | 78,372                  | 155,408<br>2,239,958  | 50,913<br>733,824        | 1,067,814   | 1,352,507<br>11,649,586             | -                       | -                     | 36,727<br>529,354        | 516,644   | 553,371<br>529,354                 |
| 20020                          | JUDL JUDICIAL RET SYSTEM  | 1,129,610<br>9,992      | 19,813                | 733,824<br>6,491         | 7,546,194<br>39,655   | 75,951                              | -                       | -                     | 4,682                    | -   | 529,354<br>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<br>31082                 | MILITARY AFFAIRS COMM KY INFRASTRUCTURE                                 | 5,164                   | 10,239                | 3,354<br>24.797          | 11,391  | 30,148<br>767,756                   | -                       | -                     | 2,420<br>17.888          | 91,001  | 93,421                             |
| 31082<br>31085                 | LT GOVERNORS OFFICE   | 38,171<br>15,206        | 75,691<br>30,153      | 24,797<br>9,878          | 629,097   | 767,756<br>55,237                   | -                       | -                     | 17,888<br>7,126          | 365,147   | 17,888<br>372,273                  |
| 31089                          | AGRICULTURAL DEVELOP BD   | 40,353                  | 80,017                | 26,214                   | 412,193   | 558,777                             | -                       |                       | 18,910                   | 363,147   | 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 EMPOWMENT   | -                       | -,,                   | -                        | -,,   | -                                   | -                       | -                     | -                        | -   | -                                  |
| 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<br>31136                 | EARLY CHILDHOOD ADVISORY COUNCIL  |                         | - 12.476              | 3.989                    | 243,735   | 243,735<br>128.881                  | -                       | -                     | 2.878                    | 2,037,770   | 2,037,770                          |
| 31136                          | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY<br>KY COMM NETWORK AUTH | 6,141<br>50,859         | 12,176<br>100,852     | 3,989<br>33,040          | 106,575<br>864,271  | 1,049,022                           | -                       | -                     | 2,878                    | -   | 2,878                              |
| 31137                          | BOARD OF ACCOUNTANCY  | 11,927                  | 23,651                | 7,748                    | 95,707  | 139,033                             | -                       | -                     | 23,834<br>5,589          | 20,736  | 26,325                             |
| 31155                          | BOARD OF AUCTIONEERS  | - 11,527                | 23,031                | 7,740                    | -   | 135,033                             |                         | -                     | 3,389                    | 20,730  | 20,323                             |
| 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<br>31245                 | BD OF HAIRDRESSERS/CSMTG BD OF MEDICAL LICENSURE                        | 29,222                  | 57,946                | 18,983                   | 370,733   | 476,884                             | -                       | -                     | 13,694                   | -   | 13,694                             |
| 31245<br>31250                 | BOARD OF NURSING  | 38,926<br>142,471       | 77,188<br>282,513     | 25,287<br>92,553         | 116,328<br>1,052,182  | 257,729<br>1,569,719                | -                       | -                     | 18,241<br>66,764         | 116,974   | 18,241<br>183,738                  |
| 31250                          | BOARD OF OPTOMETRIC EXM   | 2,268                   | 4,497                 | 1,473                    | 1,052,182   | 1,569,719                           | -                       | -                     | 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                             |



|                |  |                    | Outstanding        | Balance of Deferred C | Outflows of Resources |                      |            | Outstandin | g Balance of Deferred | Inflows of Resources  |                      |
|----------------|--|--------------------|--------------------|-----------------------|-----------------------|----------------------|------------|------------|-----------------------|-----------------------|----------------------|
|                |  |                    |                    |                       | Change in             |                      |            |            | •                     | Change in             |                      |
|                |  |                    |                    |                       | Proporation &         |                      |            |            |                       | Proporation &         |                      |
|                |  |                    |                    |                       | Differences Between   | Total                |            |            |                       | Differences Between   | Total                |
|                |  |                    |                    |                       | Employer Contrib.     | Deferred             |            |            |                       | Employer Contrib.     | Deferred             |
| Participating  |  | Liability          | Assumption         | Investment            | & Proportionate Share | Outflow of           | Liability  | Assumption | Investment            | & Proportionate Share | Inflow of            |
| Employer Code  | Participating Employer Name  | Experience         | Changes            | Experience            | of Plan Contributions | Resources            | Experience | Changes    | Experience            | of Plan Contributions | 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<br>35615 | DIVISION OF FACILITY MANA TRAN DEPT OF AVIATION                    | 82,088<br>61,750   | 162,777            | 53,327<br>40.114      | 105,060               | 403,252<br>345,247   | -          | -          | 38,468<br>28.937      | 301,886               | 340,354<br>28.937    |
| 35615<br>35616 | TRAN OFFICE OF PERSONNEL   | 61,750<br>88,993   | 122,447<br>176,468 | 40,114<br>57,812      | 120,936<br>52,250     | 345,247<br>375,523   |            | -          | 28,937<br>41,703      | 41,967                | 28,937<br>83,670     |
| 35617          | OFFICE OF FERSONNEE  | 113,671            | 225,403            | 73,844                | 233,176               | 646,094              | _          |            | 53,268                | 41,507                | 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 REGULATE  | 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 COMM KY HERITAGE COUNCIL                       | 479,949            | 951,713            | 311,787               | 2,570,742             | 4,314,191            |            | -          | 224,912               | -                     | 224,912              |
| 50410<br>50529 | KY ARTS COUNCIL  | 51,172<br>27,346   | 101,471<br>54,227  | 33,242<br>17,765      | 740,373               | 926,258<br>176,195   | -          | -          | 23,980<br>12,815      | 260,760               | 23,980<br>273,575    |
| 50529          | KY HISTORICAL SOCIETY  | 87,575             | 173,656            | 56,891                | 76,857                | 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               | 751,565               | 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 BEREA   | 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<br>53721 | OFFICE OF THE KY HEALTH BENEFIT EXCHANGE H&FS OFF OF THE SECRETARY | 1,082,108          | 2,145,763          | 702,965               | 17,390,974            | 21,321,810           | -          | -          | 507,094               | 744,977               | 744,977<br>507,094   |
| 53723          | OFFICE INSPECTOR GENERAL   | 517,574            | 1,026,321          | 336,229               | 17,390,974            | 1,880,124            |            | -          | 242,544               | 2,668,056             | 2,910,600            |
| 53724          | OFFICE OF HEALTH POLICY  | 317,374            | 1,020,321          | 330,223               | _                     | 1,000,124            | _          |            | 242,344               | 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<br>55790 | J&PS DEPT OF CORRECTIONS OFFICE OF THE SECRETARY                   | 837,786<br>282,468 | 1,661,285          | 544,247               | 8,429,474             | 11,472,792           | -          | -          | 392,601<br>132,369    | 4 755 350             | 392,601<br>1,887,719 |
| 55790<br>55793 |  |                    | 560,120<br>210,439 | 183,499               | 1,158,804             | 1,026,087            | -          | -          |                       | 1,755,350             |                      |
| 55793<br>55794 | DEPT PERSONNEL ADMIN DEPT FOR EMPLOYEE INS                         | 106,124<br>126,815 | 251,468            | 68,941<br>82,383      | 266,071               | 1,544,308<br>726,737 | -          | -          | 49,732<br>59,428      | 61,149<br>8,508       | 110,881<br>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               | -,,510                | 1,154,291            | -          | -          | 148,908               | 1,496,652             | 1,645,560            |
| 56113          | KY OSH REVIEW COMMISSION   | 13,343             | 26,457             | 8,668                 | 82,318                | 130,786              | -          | -          | 6,253                 | -                     | 6,253                |



|                                |  |                         | Outstanding           | Ralance of Deferred C    | Outflows of Resources   |                         |                         | Outstandin            | g Balance of Deferred    | Inflows of Resources  |                        |
|--------------------------------|--|-------------------------|-----------------------|--------------------------|---|-------------------------|-------------------------|-----------------------|--------------------------|---|------------------------|
|                                |  |                         | Outstanding           | balance of Belefied C    | Change in Proporation & Differences Between Employer Contrib. | Total<br>Deferred       |                         | Outstandin            | g balance of belefred    | Change in Proporation & Differences Between Employer Contrib. | Total<br>Deferred      |
| Participating<br>Employer Code | Participating Employer Name                        | Liability<br>Experience | Assumption<br>Changes | Investment<br>Experience | & Proportionate Share<br>of Plan Contributions                | Outflow of<br>Resources | Liability<br>Experience | Assumption<br>Changes | Investment<br>Experience | & Proportionate Share<br>of Plan Contributions                | Inflow of<br>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                          | 41,704                  | 02,010                | 27,131                   | 203,343   | 333,034                 | -                       | -                     | 19,5/1                   | 1,439,936   | 1,439,936              |
| 56116                          | OFF OF INSPCT GEN S SVCS                           |                         |                       | -                        |   | -                       |                         |                       | -<br>-                   | 124,038   | 124,038                |
| 57121                          | ENVIRONMENTAL QUAL COMM                            | _                       | _                     | _                        | _   | _                       | _                       | _                     | _                        | -   | 124,030                |
| 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                    | 42,855  | 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                 | 573,597               | 187,914                  | 2,826,913   | 3,877,689               | -                       | -                     | 135,554                  | ÷   | 135,554                |
| 58690<br>014A                  | DEPT OF HOUSING & BUILD C                          | 488,646                 | 968,959               | 317,437                  | 4,917,992   | 6,693,034               | -                       | -                     | 228,988                  |   | 228,988                |
| 014A<br>024A                   | BRECKINRIDGE CO ATTORNEY CHRISTIAN COUNTY ATTORNEY | 4,088<br>1,278          | 8,106<br>2,534        | 2,656<br>830             | 2,538<br>5,831  | 17,388<br>10,473        | -                       | -                     | 1,916<br>599             | 97,332  | 99,248<br>599          |
| 024A<br>031A                   | EDMONSON COUNTY ATTORNEY                           | 2,552                   | 2,534<br>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                    | 2,136   | 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                                 | 4,570                   | 3,002                 | 2,303                    | 2,698   | 2,698                   |                         | _                     | 2,141                    | 144,089   | 144.089                |
| 116A                           | WAYNE COUNTY ATTORNEY                              | _                       | -                     | -                        | -   | 2,030                   | -                       | -                     | _                        | 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 ENCORCEMENT                          | 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 CHILD 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                    | 2.512   | 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<br>W062                   | JEFFERSON CO ATTORNEY LARUE COUNTY ATTORNEY        | 2,654<br>5,797          | 5,262<br>11,495       | 1,724<br>3,766           | 36,564  | 9,640<br>57,622         | -                       | -                     | 1,244<br>2,717           | 349,057<br>6,787  | 350,301<br>9,504       |
| W062<br>W063                   | LAUREL COUNTY ATTORNEY                             | 1,783                   | 3,536                 | 1,158                    | 14,740  | 21,217                  | -                       | -                     | 2,717                    | 194   | 1,030                  |
| W063<br>W065                   | LEE COUNTY ATTORNEY                                | 2,489                   | 4,935                 | 1,158                    | 14,740  | 9,041                   | -                       | -                     | 1,166                    | 37,445  | 38,611                 |
| W073                           | MCCRACKEN COUNTY ATTORNEY                          | 2,489                   | 5,224                 | 1,711                    | 127,620   | 137,190                 | -                       | -                     | 1,235                    | 46,699  | 47,934                 |
| W074                           | MCCREARY 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                    |



|                                |   |                         | Outstanding I         | Balance of Deferred O    | utflows of Resources  |  |                         | Outstandin            | g Balance of Deferred    | Inflows of Resources  |   |
|--------------------------------|---|-------------------------|-----------------------|--------------------------|---|--|-------------------------|-----------------------|--------------------------|---|---|
| Participating<br>Employer Code | Participating Employer Name                   | Liability<br>Experience | Assumption<br>Changes | Investment<br>Experience | Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total<br>Deferred<br>Outflow of<br>Resources | Liability<br>Experience | Assumption<br>Changes | Investment<br>Experience | Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total<br>Deferred<br>Inflow of<br>Resources |
| (1)                            | (2)   | (15)                    | (16)                  | (17)                     | (18)  | (19)   | (20)                    | (21)                  | (22)                     | (23)  | (24)  |
| W087<br>W088                   | MONTGOMERY CO ATTORNEY MORGAN COUNTY ATTORNEY | 6,640<br>5,831          | 13,167<br>11,562      | 4,314<br>3,788           | 115,942<br>73,763   | 140,063<br>94,944                            | -                       | -                     | 3,112<br>2,732           | 48,592<br>19,527  | 51,704<br>22,259                            |
| W093                           | OLDHAM COUNTY ATTORNEY                        | 13,255                  | 26,284                | 8,611                    | 73,703  | 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                     |                         | -                     | -                        | -   | -  | -                       | -                     | ,<br>-                   | 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                                 |



| Participating  |      |                           |              |             | xisting Deferred Outf<br>re Measurement Per | lows (Inflows) of Reso<br>iod Ending June 30, | ources for |      |
|--|------|---------------------------|--------------|-------------|---|---|------------|------|
| CASTERN IN UNIV   1921-115   1930   1931   1930   1931   1930   1931     |      |                           |              |             |   |   |            |      |
| SATERNAY UNIV   SATERNAY UNI   |      |                           |              |             |   |   |            |      |
| 1431   KET FOUNDATION  | (1)  | (2)                       | (25)         | (20)        | (27)  | (28)  | (29)       | (30) |
| 1439   YEAR ASSOCIATION   (4,599,287)   1,355   2,117   1,355   2,118   1,355   1,35   | 1430 | EASTERN KY UNIV           | (38,122,115) | (7,065,235) | 78,065                                      | 83,251  | -          | -    |
| 1435   | 1433 | KET FOUNDATION            | 564,140      | 35,361      | 15,703                                      | 16,747  | -          | -    |
| 1415   100   113   123   134   50   7.8   8.349  |      |                           |              | -           | -   | =   | -          | -    |
| 1438   ASACTUAPY INC   |      |                           |              |             |   |   | -          | -    |
| 1438   O.A.S.15  |      |                           |              |             |   |   | -          | -    |
| 1439 BARRIN RIVER CHILD ADVOCA  1.228.141 347,082 3.6.17 3,558   |      |                           |              |             |   |   | -          | _    |
| MURRAY STATE UNIV  |      | BARREN RIVER CHILD ADVOCA |              |             | 3,617                                       |   | -          | -    |
| 1450   NORTHERN Y UNIVERSITY   |      |                           |              |             |   |   | -          | -    |
| 1451   SILVERLEAF   14.679   (32.776)   3.189   3.402  |      |                           |              |             |   |   | -          | -    |
| 1452   SPRINGHAVENINC   558,144   6,333   6,941       1453   SAFE HARBOR   701,449   111,788   7,061   7,522   -     1454   D.O.V.E.S.   477,886   65,097   4,204   4,464   -     1456   D.O.V.E.S.   477,886   65,097   4,204   4,464   -     1457   KY REVER CHILD ADVOCACY   20,1500   62,004   4,464   -     1458   BULGRASS RAPE CHISS CTR   281,207   68,614   6,168   6,580   -     1459   NURSING HOME OMBUDSHAM   13,005   2,277   2,022   2,155   -     1459   NURSING HOME OMBUDSHAM   13,005   2,277   2,022   2,155   -     1458   BULGRASS RAPE CHIVOLUMY   (5,513,569   8),11,666   133,007   141,443   -     1461   KOVA   364,462   23,000   7,208   7,686   -     1462   KACAC   -   -   -     1463   WISTERN REVINCUE UNW   (6,513,569   8),11,666   133,007   1,474   -     1464   BULGRASS RAPE CHILD ADV CTR   (3,733)   (2,559)   1,264   1,474   -     1468   DELIVER CHILD ADV CTR   (3,733)   (2,559)   1,264   1,474   -     1468   DELIVER CHILD ADV CTR   (3,733)   (2,559)   1,264   1,474   -     1468   CLUMBERIAND V & CENTER   17,416   46,410   1,077   1,149   -     1469   CLUMBERIAND V & CENTER   17,417   17,418   -     1469   BULGRASS RAPE CHILD ADV CTR   (19,100)   (14,446   5,410   1,077   1,149   -     1469   CLUMBERIAND V & CENTER   17,417   17,223   1,223   1,233   -     1469   BULGRASS RAPE CHILD ADV CTR   (19,100)   (14,446   5,410   1,077   1,149   -     1469   CLUMBERIAND V & CENTER   17,417   1,149   -     1469   CLUMBERIAND V & CENTER   17,417   1,149   -     1469   CLUMBERIAND V & CENTER   17,417   1,149   -     1469   CLUMBERIAND V & CENTER   17,200   9,368   4,222   4,492   -     1460   HOTH HARBOR RUE   18,417   1       |      |                           |              |             |   |   | -          | -    |
| 1433   SAFE HARBOR   70,1449   131,788   7,063   7,532       1455   GATEWAY CHICK ON ROSS, INC   (122,900)   (16,464)   1.128   1.094   -     1456   JUDIS PURCET ON ROSS, INC   (170,1118   214,600   1.128   1.094   -     1458   BULEGRASS RAPE CRISS CTR   281,267   68,614   6.168   6.580   -     1459   RUISINGS HOME COMBUSSIAN   13,905   2,272   2,022   2,155   -     1459   RUISINGS HOME COMBUSSIAN   13,905   2,772   2,022   2,155   -     1450   RUISINGS HOME COMBUSSIAN   13,905   2,772   2,022   2,155   -     1450   RUISINGS HOME COMBUSSIAN   13,905   2,772   2,022   2,155   -     1450   RUISING HOME COMBUSSIAN   13,905   2,772   2,022   2,155   -     1450   RUISING HOME COMBUSSIAN   13,905   2,772   2,022   2,155   -     1451   RUISING HOME COMBUSSIAN   13,905   2,772   2,022   2,155   -     1452   RUISING HOME COMBUSSIAN   13,905   2,772   2,022   2,155   -     1453   RUISING HOME COMBUSSIAN   13,907   14,424   -     1454   RUISING HULD ADVICTE   13,073   (2,559)   1,264   1,347   -     1454   RUISING HULD ADVICTE   170,416   46,410   1,077   1,149   -     1454   RUISING HULD ADVICTE   122,470   (7,729)   1,272   1,149   -     1455   LUISING HULD ADVICTE   122,470   (7,729)   1,272   1,149   -     1456   LUISING HULD ADVICTE   122,470   (7,729)   1,272   1,273   1,49   -     1456   LUISING HULD ADVICTE   122,470   (7,729)   1,272   1,49   -     1457   RUISING HULD ADVICTE   122,470   (7,729)   1,272   1,49   -     1458   RUISING HULD ADVICTE   122,470   (7,729)   1,272   1,49   -     1459   RUISING HULD ADVICTE   122,470   (7,729)   1,272   1,49   -     1450   LUISING HULD ADVICTE   122,470   (7,729)   1,272   1,49   -     1450   LUISING HULD ADVICTE   122,470   (7,729)   1,272   1,29   -     1450   LUISING HULD ADVICTE   122,470   (7,729)   1,272   1,29   -     1450   LUISING HULD ADVICTE   122,470   (7,729)   1,272   1,29   -     1450   RUISING HULD ADVICTE   122,470   (7,729)   1,272   1,29   -     1450   LUISING HULD ADVICTE   122,470   (7,729)   1,272   1,29   -     1450   LUISING HULD ADVICTE            |      |                           |              |             |   |   | -          | -    |
| 1454   D.O.V.E.S.  |      |                           |              |             |   |   | -          | -    |
| 1456   JUDIS PALE FOR NOIS, INC.   (740,118)   (214,650)   1,128   1,204   -     -   |      | D.O.V.E.S.                | 477,886      |             |   |   | -          | -    |
| 1457   KY RIVER CHILD ADVOCACY   201,500   42,447   1,167   1,244   - 1,145    |      |                           |              |             | -   | -   | -          | -    |
| 1458   BIUEGNAS RAPE CRISS CTR   281,267   68,614   6,168   6,580   -  |      |                           |              |             |   |   | -          | -    |
| 1499   NURSING FOME COMBUDSMAN   13,905   2,272   2,022   2,155       1469   MURSING FOME COMBUDSMAN   (575,1596)   (331,966)   133,007   14,184       1481   EVA  |      |                           |              |             |   |   | -          | -    |
| 1465   WESTERN KENTUCKY UNIV   (6,751,956)   |      |                           |              |             |   |   | -          | -    |
| 1480 KASAP  1481 KDVA  384.462 23.000 7,7080 7,686   |      |                           |              |             |   |   | -          | -    |
| 1481 KDVA  1482 KACAC  1483 PENNYRIIC CHILD ADV ICTR  13(3)73) (2,559) 1,264 1,347   |      |                           |              |             |   |   | -          | -    |
| 1482 KACAC  1483 BERNNTHE CHILD ADV CTR  1484 BUFFALOT TR CHILD ADV INC  170,416 64,410 1,077 1,149  |      |                           |              |             |   |   | -          | -    |
| 1848 BUFFAND TR CHILD ADV INC 1850 CUMBERIAND V.C A CENTER 147,075 (4,188) 2,472 2,638 1866 LAKE CUMB CHILD ADV CTR 11867 CUMBERIAND V.C A CENTER 147,075 (21,950) (72,144) 5,481 5,845 1868 BARAS.S. (219,500) (72,144) 5,481 5,845 1868 BARAS.S. (219,500) (72,144) 5,481 5,845 1869 BETHANY HOUSE ABUSE SHELT 127,305 9,368 4,212 4,492 1490 HOPE HARBOR INC 159,827 154,481 3,964 4,227 1491 CILL DADV CTR OF GRIN WR 1(131,875) (31,188) 1,002 1,069 1492 CSG HEADQUARTERS 1(125,755) (2,734) 32,489 34,646 1994 KY HIGHER ED STUD IN CORP 1(2,308,777) (499,666) 3,811 10,4632 1994 KY HIGHER ED STUD NO CORP 1(2,308,777) (499,666) 3,8514 10,4632 100,000 10,000   | 1482 |                           | -            | -           | -   | =   | -          | -    |
| 1485   CUMBERLAND V.C.A. CENTER   147,475   (4,188)   2,472   2,688   -     1487   B.R.A.S.S.   (129,000)   (74,146)   5,481   5,845   -     1487   B.R.A.S.S.   (219,000)   (74,146)   5,481   5,845   -     1488   MOMEN AWARE   38,070   12,675   -     1489   BETHANY HOUSE ABUSE SHELT   127,305   9,368   4,212   4,492   -     1490   HOPE HABBOR INC   559,827   154,481   3,964   4,227   -     1491   CHILD ADV CTR OF GRN NR   (131,375)   (31,183)   1,002   1,069   -     1492   CSG HAQUILATER OS TUD LN CORP   (2,308,717)   (495,666)   96,114   104,632   -     1394   KY HIGHER DS TUD LN CORP   (2,308,717)   (495,666)   96,114   104,632   -     3022   LEV AVETTE CO HUTH DEPT   772,327   (34,931)   40,574   49,668   -     3023   LAKE CUMBERLAND DSTRICT   (1,306,199)   (33,071)   40,574   49,668   -     3023   LAKE CUMBERLAND DSTRICT   (1,306,199)   (33,071)   40,574   49,668   -     3024   BABREN NR DIST HILTH DEPT   (8,307,376)   (1,470,387)   34,666   36,949   -     3025   BABREN NR DIST HILTH DEPT   (8,307,376)   (1,470,387)   34,666   36,949   -     3026   BABREN NR DIST HILTH DEPT   (8,307,376)   (1,470,387)   34,666   36,949   -     3027   GREEN NR DIST HILTH DEPT   (8,307,376)   (1,470,387)   34,666   36,949   -     3028   UINCOLN TRE DIST HILTH DEPT   (8,307,376)   (1,470,387)   34,666   36,949   -     3029   DURCHASE NOT HILTH DEPT   (8,347,376)   (1,470,387)   34,966   36,949   -     3029   DURCHASE NOT HILTH DEPT   (8,347,376)   (1,470,387)   3,470,466   36,949   -     3021   GUMBRAND AUGHT HILTH DEPT   (1,214,758)   (1,490,756)   30,344   32,351   -     3029   DURCHASE NOT HILTH DEPT   (1,214,758)   (1,490,756)   30,344   32,351   -     3020   DURCHASE NOT HILTH DEPT   (1,214,758)   (1,490,756)   30,344   32,351   -     3021   GUMBRAND AUGHT HILTH DEPT   (1,214,758)   (1,490,756)   30,344   32,351   -     3023   GUMBRAND CO HEALTH DEPT   (1,447,553)   (1,490,756)   3,312   -     3024   DURCHASE NOT HILTH DEPT   (1,447,553)   (1,490,756)   3,347,331   3,351   -     3024   DURCHASE NOT HILTH DEPT   (1,447,5   |      |                           |              |             |   |   | -          | -    |
| LAKE CUMBE CHILD ADV CTR  1487  1488  1488  1489  1489  1480  1480  1480  1480  1480  1481  1480  1481  1480  1481  1480  1481  1481  1480  1481  1480  1481  1480  1481  1480  1481  1480  1482  1480 |      |                           |              |             |   |   | -          | -    |
| 1487   B.R.A.S.  |      |                           |              |             | 2,472                                       |   | -          | -    |
| 1488   WOMEN AWARE     38,070   12,676   1,935   2,065   -     1490   HOPE HARBOR INC     559,827   154,481   3,964   4,227   -  |      |                           |              |             |   | -,  | -          | -    |
| 1489   BETHANY HOUSE ABUSS SHELT   127,305   9,368   4,212   4,492   -       1491   CHILD ADV CTR OF GRN NR   (131,875)   (31,183)   1,002   1,069   -       1491   CSG   HEADQUARTERS   (125,755)   (2,734)   32,489   34,646   -       1492   CSG   HEADQUARTERS   (125,755)   (2,734)   32,489   34,646   -       3022   LAKE CUMBERLAND DISTRICT   (1,306,199)   (333,071)   (46,574   49,668   -       3023   LAKE CUMBERLAND DISTRICT   (1,306,199)   (333,071)   (46,574   49,668   -       3024   DARREN RY OLD THLTH DEPT   (137,920)   (195,408)   34,218   57,821   -       3025   NORTHERN KY DIST HILTH DEPT   (8,367,876)   (1,457,287)   34,646   36,949   -       3026   RARREN RY RO DIST HILTH DEPT   (885,183)   (416,363)   52,047   55,502   -       3027   GREEN RYR DIST HILTH DEPT   (885,183)   (416,363)   52,047   55,502   -       3028   DURRON ST HILTH DEPT   (1,214,758)   (329,998)   15,126   16,132   -       3030   MERCER COL HEALTH DEPT   (1,214,758)   (338,775)   (10,875)   4,980   5,312   -       3031   CUMBERLAND DLY DIST HEALT   (3,347,331)   (691,765)   1,7390   18,546   -       3033   KIN FUNER DIST HEALTH DEPT   (3,147,666)   (521,276)   22,459   23,950   -       3034   BOURBON CO HEALTH CENTER   (3,147,666)   (521,276)   22,459   23,950   -       3035   CARK CO HEALTH DEPT   (3,147,666)   (521,276)   22,459   23,950   -       3036   GATEWAY DIST HEALTH DEPT   (1,393,7878)   (31,458)   14,882   15,871   -       3037   DOYLE CO HEALTH DEPT   (1,393,7878)   (321,458)   14,882   15,871   -       3039   DURG CO HEALTH DEPT   (1,466,352)   (1,478,98)   5,886   6,778   -       3034   DURRON CO HEALTH DEPT   (1,66,352)   (1,79,38)   5,886   6,778   -       3034   DURRON CO HEALTH DEPT   (1,66,352)   (1,54,98)   5,886   6,778   -       3034   DURRON CO HEALTH DEPT   (1,66,352)   (1,54,98)   5,8   |      |                           |              |             |   |   | -          | -    |
| HOPE HARBOR INC  |      |                           |              |             |   |   | -          | _    |
| 1492   CSG HEADQUARTERS   (125,755)   (27,744)   32,489   34,646   -   |      | HOPE HARBOR INC           | 559,827      | 154,481     | 3,964                                       | 4,227   | -          | -    |
| 1994   KY HIGHER ED STUD IN CORP   (2,308,717)   (499,666)   98,114   104,632  |      |                           |              |             |   |   | -          | -    |
| 3022 LEX FAYETTE CO HITH DEPT (1,306,199) (33,071) 46,574 49,668   3024 WEDGO DIST HEALTH DEPT (110,591) (12,480) 24,183 25,788   3025 NORTHERN & POIST HITH DEPT (110,591) (12,480) 24,183 25,788   3026 BARREN RVD DIST HITH DEPT (187,920) (195,408) 54,218 57,821 -   3027 GREEN RVD DIST HITH DEPT (6,67,8776) (1,475,287) 34,646 36,949   3027 GREEN RVD DIST HITH DEPT (885,183) (416,363) 52,047 55,502 -   3028 LINCOLN TRE LDST HITH DEPT (1,214,758) (329,998) 15,126 16,132 -   3030 MERCER O HEALTH DEPT (3,48,775) (1,699) 30,334 32,351   3031 CUMBERLAND NLY DIST HEALTH DEPT (3,48,775) (1,699) 30,334 81,326 16,132 -   3031 CUMBERLAND NLY DIST HEALTH DEPT (3,48,775) (1,699) 30,340 81,546 -   3031 XY RIVER DIST HEALTH DEPT (3,48,775) (1,699) 30,344 80,975) 4,980 5,312 -   3031 CUMBERLAND NLY DIST HEALTH DEPT (3,147,666) (5,127,66) 22,459 23,950 -   3034 BOURBON CO HEALTH CENTER (8,34,743) (691,765) 17,390 18,546 -   3035 CLARK CO HEALTH DEPT (2,10,031) (653,322) 12,285 13,208 -   3036 GATEWAY DIST HEALTH DEPT (2,10,031) (656,5322) 12,385 13,208 -   3037 BOYLE CO HEALTH DEPT (1,397,878) (31,458) 14,882 15,871 -   3038 PIKE CO HEALTH DEPT (1,397,878) (31,458) 1,488 15,871 -   3039 FLOYO CO HEALTH CEPTE (1,397,878) (31,458) 1,488 15,871 -   3040 MARTIN CO HEALTH DEPT (1,397,878) (31,458) 1,488 15,871 -   3040 MARTIN CO HEALTH DEPT (1,397,878) (31,458) 1,488 15,871 -   3040 MARTIN CO HEALTH DEPT (1,397,878) (31,458) 1,488 11,482 15,871 -   3040 MARTIN CO HEALTH DEPT (1,397,878) (31,458) 1,488 11,482 15,871 -   3040 MARTIN CO HEALTH DEPT (1,397,878) (31,458) 1,489 1,587 9,370 -   3040 MARTIN CO HEALTH DEPT (1,465,358) (4,466,358) (4,468,358) 1,488 11,499 -   3040 MARTIN CO HEALTH DEPT (1,465,358) (4,466,358) (4,468,358) 1,489 1,499 1,4                     |      |                           |              |             |   |   | -          | -    |
| 3023   LAKE CUMBERAND DISTRICT   (1306.199)   (333.071)   46,574   49,668     3024   WEDCO DIST HEALTH DEPT   (130.591)   (12,480)   54,218   57,821   -   3025   NORTHERN KY DIST HLTH DEPT   (6,367,876)   (1,457,287)   34,646   36,549   -   3026   BARREN RYN DIST HLTH DEPT   (885,183)   (14,672,87)   34,646   36,549   -   3027   GREEN RYN DIST HLTH DEPT   (885,183)   (14,669)   30,334   32,351   -   3028   LINCOLN TRL DIST HLTH DEPT   (12,147,58)   (32,998)   15,126   16,132   -   3030   MERCER CO HEALTH DEPT   (1,214,758)   (108,975)   4,980   5,312   -   3031   CUMBERLAND NY DIST HEALT DEPT   (348,775)   (108,975)   4,980   5,312   -   3031   XY RIVER DIST HEALTH DEPT   (3,147,666)   (521,276)   22,459   23,950   -   3034   BOURBON CO HEALTH DEPT   (3,147,666)   (521,276)   22,459   23,950   -   3035   CLARK CO HEALTH DEPT   (2,210,031)   (465,332)   12,385   13,208   -   3036   GATEWAY DIST HEALTH DEPT   (2,210,031)   (465,332)   12,385   13,208   -   3037   BOYLE CO HEALTH DEPT   (16,8481)   (465,352)   14,882   15,871   -   3038   PIKE CO HEALTH DEPT   (1,397,878)   (321,458)   14,882   15,871   -   3039   PIKE CO HEALTH DEPT   (1,397,878)   (321,458)   14,882   15,871   -   3030   BOYLE CO HEALTH DEPT   (96,74)   (2,673)   3,748   3,998   -   3030   BOYLE CO HEALTH DEPT   (1,466,538)   (1,479,83)   3,748   3,998   -   3030   DIST LEALTH DEPT   (1,466,538)   (1,479,83)   3,748   3,998   -   3030   PIKE CO HEALTH DEPT   (1,466,538)   (1,479,83)   3,748   3,998   -   3031   SOYLE CO HEALTH DEPT   (1,466,538)   (1,479,83)   3,748   3,998   -   3030   DISTRICT HEALTH DEPT   (1,466,538)   (1,481,411)   3,747   3,748   3,998   -   3040   MARTIN CO HEALTH DEPT   (1,466,538)   (1,482,285)   11,383   12,139   -   3040   MARTIN CO HEALTH DEPT   (1,466,538)   (1,482,285)   11,383   12,139   -   3040   MARTIN CO HEALTH DEPT   (1,466,538)   (1,482,485)   11,483   12,139   -   3040   MARTIN CO HEALTH DEPT   (1,466,538)   (1,482,491)   10,384   11,073   -   3040   MITTEL SANDY DIST HEALTH DEPT   (1,466,538)   (1,48       |      |                           |              |             |   |   | -          | -    |
| 3024 WEDCO DIST HEALTH DEPT (130.591) (12.480) 24.183 25.788   |      |                           |              |             |   |   | -          | -    |
| 3025 NORTHERN KY DIST HITH DEPT  |      |                           |              |             |   |   | -          | -    |
| 3026   BARREN RVR DIST HITH DEPT   (6,57,876) (1,457,287)   34,646   36,949     3027   GREEN RVR DIST HITH DEPT   (885,133)   52,047   55,502     3028   LINCOLN TRL DIST HITH DEPT   (9,133)   (47,669)   30,334   32,351   -   3029   PURCHASE DIST HITH 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   (2,210,331)   (465,332)   12,385   13,208   -   3036   GATEWAY DIST HEALTH DEPT   (168,481)   (50,712)   4,291   4,575   -   3037   BOVILE CO HEALTH DEPT   (168,481)   (50,712)   4,291   4,575   -   3039   PILO YO CO HEALTH DEPT   (1397,878)   (321,458)   14,882   15,871   -   3040   MARTIN CO HEALTH DEPT   (96,274)   (20,673)   3,748   3,998   -   3042   BUFFALO TRACE HEALTH DEPT   (96,274)   (20,673)   3,748   3,998   -   3042   BUFFALO TRACE HEALTH DEPT   (663,045)   (187,898)   5,886   6,278   -   3044   N CENTRAL DIST HITH DEPT   (663,588)   (448,285)   11,383   12,139   -   3045   PENNYRILE DIST HITH DEPT   (1,466,538)   (448,285)   11,383   12,139   -   3045   PENNYRILE DIST HITH DEPT   (1,466,538)   (448,285)   11,383   12,139   -   3046   GREENUP CO HEALTH DEPT   (1,761,743)   (99,992)   (77,235           | 3025 | NORTHERN KY DIST HLTH DEP |              |             |   |   | -          | -    |
| 3028   LINCOLN TRL DIST HITH DEP   90,193   (47,669)   30,334   32,351   -   -   |      |                           | (6,367,876)  | (1,457,287) |   | 36,949  | -          | -    |
| 3029 PURCHASE DIST HITH DEPT   (1,214,758)   (329,988)   15,126   16,132   |      |                           |              |             |   |   | -          | -    |
| 3030 MERCER CO HEALTH DEPT   (348,775) (108,975)   |      |                           |              |             |   |   | -          | -    |
| 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  |      | BOURBON CO HEALTH CENTER  |              |             |   |   | -          | -    |
| 3037   BOYLE CO HEALTH DEPT   (1,397,878)   (321,488)   14,882   15,871  |      |                           |              | (465,332)   |   |   | -          | -    |
| 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 HITH DEPT   (1,466,358)   (448,285)   11,383   12,139   -  | 3043 |                           | ` - '        |             | -   | -   | -          | -    |
| 3047 BREATHITT CO HEALTH DEPT (831,562) (185,429) 10,384 11,073  |      |                           |              |             |   | 12,767  | -          | -    |
| 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     BULILIT 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     -     -  |      |                           |              |             |   |   | -          | _    |
| 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         -         -   |      |                           |              |             |   |   | -          | -    |
| 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     -     -  | 3052 | MONROE CO HEALTH DEPT     |              |             | 2,748                                       |   | =          | -    |
| 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         -         -   |      |                           |              |             |   |   | -          | -    |
| 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  |      |                           |              |             |   |   | -          | -    |
| 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   | -          | -    |



|                      |   |                          |                       | xisting Deferred Outl<br>re Measurement Per | flows (Inflows) of Res<br>iod Ending June 30, | ources for       |                    |
|----------------------|---|--------------------------|-----------------------|---|---|------------------|--------------------|
| Participating        | Post standard Francisco Nova                            | 2024                     | 2022                  | 2022  | 2024  | 2025             | Th6                |
| Employer Code<br>(1) | Participating Employer Name (2)                         | <b>2021</b> (25)         | (26)                  | (27)  | (28)  | <b>2025</b> (29) | Thereafter<br>(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<br>3062         | ANDERSON CO HEALTH DEPT MADISON CO HEALTH DEP           | (86,400)                 | (53,668)              | 3,327<br>30,909                             | 3,548<br>32,962                               | -                | -                  |
| 3064                 | JOHNSON CO HEALTH DEPT                                  | (1,051,189)<br>(125,696) | (294,577)<br>(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<br>3073         | MUHLENBERG CO.HEALTH DEPT MARSHALL CO HEALTH DEPT       | (274,737)<br>(1,440,612) | (51,313)<br>(381,920) | 5,923<br>10,121                             | 6,318<br>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<br>3083         | LAWRENCE CO HEALTH DEPT<br>GRAVES CO HEALTH CENTER      | (77,248)<br>225,161      | (30,920)<br>(2,683)   | 6,003<br>9,266                              | 6,402<br>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 KENTUCKY HOUSING CORP         | 651,327                  | 127,100               | 9,336                                       | 9,956   | -                | -                  |
| 7407<br>7408         | FRANKLIN CO COUNCIL AGING                               | 2,202,018<br>70,105      | 1,050,787<br>14,095   | 95,924<br>1,152                             | 102,296<br>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<br>7718         | MASTER COMMISSIONER BULLITT COUNTY MASTER COMM BOONE CO | 147,403                  | 37,431                | 288   | 307   | -                | -                  |
| 7719                 | MASTER COMM BOURBON CO                                  | (150,704)                | (37,876)              | 1,145                                       | 1,221   | -                | -                  |
| 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<br>7743         | MASTER COMM GRANT CO MASTER COMM GRAYSON CO             | (79,845)<br>(73,706)     | (17,187)<br>(10,601)  | 468<br>191                                  | 498<br>204                                    | -                | -                  |
| 7743                 | 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 MASTER COMM LAUREL CO             | 34,199                   | 2,986                 | 1,603<br>542                                | 1,712<br>577                                  | -                | -                  |
| 7763<br>7773         | MASTER COMM MCCRACKEN CO                                | (6,269)<br>102,615       | (2,526)<br>22,007     | 1,017                                       | 1,085   | -                | -                  |
| 7776                 | MASTER COMM MADISON CO                                  | 16,732                   | (331)                 | 862   | 920   | -                |                    |
| 7781                 | MASTER COMM MASON CO                                    | ,, 52                    | -                     | -   | -   | -                | -                  |
| 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<br>7798         | MASTER COMM OWEN CO MASTER COMM PIKE CO                 | 47,156<br>76,779         | 3,093<br>13,781       | 346<br>826                                  | 369<br>881                                    | -                | -                  |
| 7799                 | MASTER COMM FOR FLEMING                                 | (43,734)                 | (8,818)               | 020   | - 001   | -                | -                  |
| 7805                 | MASTER COMM FOR FEEDING                                 | (34,074)                 | (10,876)              | 807   | 860   | -                | -                  |
| 7000                 | INIASTER COMMINISCOTT CO                                | (34,074)                 | (10,670)              | 807   | 800   | -                | -                  |



|                      |   |                          |                        | xisting Deferred Outi<br>re Measurement Per | lows (Inflows) of Res<br>iod Ending June 30, | ources for       |                    |
|----------------------|---|--------------------------|------------------------|---|--|------------------|--------------------|
| Participating        |   |                          |                        |   |  |                  |                    |
| Employer Code<br>(1) | Participating Employer Name (2)                     | <b>2021</b> (25)         | (26)                   | (27)  | (28)   | <b>2025</b> (29) | Thereafter<br>(30) |
| (2)                  | (-)   | (23)                     | (20)                   | (27)  | (20)   | (23)             | (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 MUHLENBERG 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                             | F27 440                  | 227.026                | - 44.025                                    | - 42 720                                     | -                | -                  |
| 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<br>31030       | JUDL ADM OFF OF THE COURT UNIFIED PROSECUTORIAL SYS | 37,810,923<br>23,756,524 | 4,691,316<br>3,342,652 | 506,531<br>441,247                          | 540,179<br>470,559                           | -                | -                  |
| 31030                | DEPT OF AGRICULTURE                                 | 4,176,787                | 658,459                | 78,337                                      | 470,559<br>83,541                            | -                | -                  |
| 31040                | ATTORNEY GENERALS OFFICE                            | (24,374)                 | (73,771)               | 64,877                                      | 69,187                                       | -                | -                  |
| 31045                | AUDITOR OF PUBLIC ACCOUNT                           |                          |                        | 60,017                                      |  | -                | -                  |
| 31066                | REGISTRY OF ELECTION                                | 3,850,342<br>286,639     | 752,003<br>41,492      | 5,575                                       | 64,003<br>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                                      | -                | -                  |
| 31074                | 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 EMPOWMENT                           | 5,502,255                | -                      | -   | -  | -                | -                  |
| 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                             | _                        | _                      | -   |  | _                | _                  |



|                |  | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>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)       |  |  |  |
| 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 TECHNO                          | 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<br>118,506 | 14,223          | -    | -          |  |  |  |
| 50660          | DEPT OF FISH & WILDLIFE                            | 3,290,129   | 379,213           |                   | 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<br>50852 | COMM OFFICE OF SECRETARY KY ARTISANS CTR AT BEREA  | 193,554<br>108,372  | 105,447<br>29,974 | 11,734<br>4,028   | 12,515<br>4,296 | -    | -          |  |  |  |
| 50860          | DEPT OF TOURISM                                    | (153,515)   | (29,624)          | 9,406             | 10,032          | -    | -          |  |  |  |
| 51183          | EDUC PROF STANDARDS BD                             | (1,230,803)   | (63,607)          | 9,400             | 10,052          | -    | -          |  |  |  |
| 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)              | 17,505            | 10,732          | _    | _          |  |  |  |
| 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)   | (303,003)         |                   | -               |      |            |  |  |  |
| 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          | -    | -          |  |  |  |
|                |  |   |                   |                   |                 |      |            |  |  |  |



|                      |   |                     |                   | xisting Deferred Outf<br>re Measurement Per | lows (Inflows) of Res<br>iod Ending June 30, | ources for       |            |
|----------------------|---|---------------------|-------------------|---|--|------------------|------------|
| Participating        | Partition to Freedom Nove                           | 2024                | 2022              | 2022  | 2024   | 2025             | Thereafter |
| Employer Code<br>(1) | Participating Employer Name (2)                     | <b>2021</b> (25)    | (26)              | (27)  | (28)   | <b>2025</b> (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<br>57121       | OFF OF INSPCT GEN S SVCS<br>ENVIRONMENTAL QUAL COMM | (124,038)           | -                 | -   | -  | -                | -          |
| 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<br>58175       | OFFICE OF ENERGY POLICY BRD OF CLMS & CRIME VICTI   | 810,762             | 68,318            | 2,630                                       | 2,804  | -                | -          |
| 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<br>071A         | KNOTT COUNTY ATTORNEY                               | 65,605<br>(53,013)  | 5,969<br>(20,010) | 929<br>696                                  | 990<br>743                                   | -                | -          |
| 071A<br>086A         | LOGAN COUNTY ATTORNEY MONROE CO ATTORNEY            | (111,658)           | (29,733)          | -   | 743  | -                | -          |
| 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                                | 1 - 1               |                   | -   | -  | -                | -          |
| 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 ENCORCEMENT                           | 83,634              | (4,419)           | 709   | 756  | -                | -          |
| W023<br>W025         | CASEY COUNTY ATTORNEY CLARK COUNTY ATTORNEY         | (16,461)            | (726)             | 571   | 609<br>1,584                                 | -                | -          |
| W025<br>W028         | CRITTENDEN CO ATTORNEY                              | 198,147<br>23,554   | 41,395<br>11,794  | 1,485<br>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 CHILD 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<br>W056         | JACKSON COUNTY ATTORNEY JEFFERSON CO ATTORNEY       | (43,531)            | (12,322)          | 21<br>404                                   | 22<br>430                                    | -                | -          |
| W056<br>W062         | LARUE COUNTY ATTORNEY                               | (305,793)<br>37,515 | (35,702)<br>8,779 | 404<br>883                                  | 430<br>941                                   | -                | -          |
| W062<br>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                 | MCCREARY 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  | -                | -          |
|                      |   | •                   |                   |   |  |                  |            |



|                                |                             |             | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, |            |            |      |            |  |  |  |  |
|--------------------------------|-----------------------------|-------------|--|------------|------------|------|------------|--|--|--|--|
| Participating<br>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

|               |                             |               |             | r             |               |                        |               | Pension Expense |                           |            |               |            |
|---------------|-----------------------------|---------------|-------------|---------------|---------------|------------------------|---------------|-----------------|---------------------------|------------|---------------|------------|
|               |                             |               |             | ŀ             | Net Pensio    | n Liability as of June | 30, 2020      |                 |                           | on Expense |               |            |
|               |                             |               |             |               |               |                        |               |                 | Deferred Amounts          |            |               | ļ          |
|               |                             |               |             |               |               |                        |               | Proportionate   | from Changes in           |            |               | ļ          |
|               |                             |               |             |               |               |                        |               | Share of        | Proportion & Differences  | Gross      | Proportionate | Net        |
|               |                             |               | 2020        | 2019          |               | Discount Rate          | Discount Rate | Aggregate Plan  | Between Employer Contrib. | Employer   | Share of      | Employer   |
| Participating |                             | Actual        |             | Proportionate | Discount Rate | Less 1.00%             | Plus 1.00%    | Pension         | & Proportionate Share     | Pension    | Nonemployer   | Pension    |
| Employer Code | Participating Employer Name | Contributions | Share       | Share         | 6.25%         | 5.25%                  | 7.25%         | Expense         | of Plan Contributions     | Expense    | Contributions | Expense    |
| (1)           | (2)                         | (3)           | (4)         | (5)           | (6)           | (7)                    | (8)           | (9)             | (10)                      | (11)       | (12)          | (13)       |
| 1430          | FASTERN 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)   |
|               | 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    |
|               | 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 |



|                                |                             |                         | Outstanding I         | Balance of Deferred C    | outflows of Resources   |  |                         | Outstanding           | g Balance of Deferred    | nflows of Resources   |   |
|--------------------------------|-----------------------------|-------------------------|-----------------------|--------------------------|---|--|-------------------------|-----------------------|--------------------------|---|---|
| Participating<br>Employer Code | Participating Employer Name | Liability<br>Experience | Assumption<br>Changes | Investment<br>Experience | Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total<br>Deferred<br>Outflow of<br>Resources | Liability<br>Experience | Assumption<br>Changes | Investment<br>Experience | Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total<br>Deferred<br>Inflow of<br>Resources |
| (1)                            | (2)                         | (14)                    | (15)                  | (16)                     | (17)  | (18)   | (19)                    | (20)                  | (21)                     | (22)  | (23)  |
| 4400                           | EACTED AND AND A            | 5.050                   | 440.000               | 217.100                  | 100.157   | 450 570                                      | 4.000                   |                       | 00.477                   | 55.404  | 450 500                                     |
| 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                                  |



|                                |                             |             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |           |      |            |  |  |  |  |
|--------------------------------|-----------------------------|-------------|---|-----------|-----------|------|------------|--|--|--|--|
| Participating<br>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 | -    | -          |  |  |  |  |

