## Kentucky Employees Retirement System

GASB Statements No. 68 Accounting and Financial Reporting for Pensions as of June 30, 2021





June 16, 2022

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, 2021

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2021 and June 30, 2022. The information provided herein was prepared for the purpose of assisting the Kentucky Public Pensions Authority (KPPA) and KERS employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 68.

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

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2020. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2021 using generally accepted actuarial principles. The proportionate share of the Collective Pension Amounts for employers that participate in each plan is provided in Appendix A and B in this report.

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

There have been no actuarial assumption or method changes since June 30, 2020. Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for certain qualifying members who become "totally and permanently disabled" in the line of duty or as a result of a duty-related disability. The total pension liability as of June 30, 2021 is determined using these updated benefit provisions.

Additionally, House Bill 8 passed during the 2021 legislative session and changed how employer contributions are allocated and collected from the participating employers in the KERS Non-Hazardous Plan. This change does not impact the calculation of the total pension liability but does impact the allocation of required contributions amongst the participating employers. As a result of this legislation, there are several employers that will experience a relatively large change in proportionate share of the Collective Pension Amounts in the KERS Non-Hazardous Plan from 2020 to 2021. Additional information is provided in Section 1 of this report.

Further, 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 KERS Non-Hazardous Plan 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 for these provisions to June 30, 2021. Only one employer elected to cease participation under these provisions and freeze benefit accruals for their current employees. As such, there is no material impact on the total pension liability due to 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 Statement No. 68.

#### 401(h) Subaccount

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

#### **Additional Disclosures**

This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by KPPA. This report complements the GASB 67 accounting valuation report as of June 30, 2021, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2020", 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, 2021. Please see the GASB 67 accounting valuation report as of June 30, 2021 for additional discussion of accounting information and the actuarial valuation report for information



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regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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

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

Respectfully submitted,

Gabriel, Roeder, Smith & Company

Daniel J. White, FSA, EA, MAAA

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## SECTION 1

**DISCUSSION** 

### **Discussion**

### **Accounting Standards**

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KPPA's 2021 Annual Report.

### **Financial Reporting Overview**

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

### **Timing of the Valuation**

For the employer's financial reporting purposes, the net pension liability and pension expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation date of June 30, 2020. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2021 using generally accepted actuarial principles.

There have been no actuarial assumption or method changes since June 30, 2020. Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for certain qualifying members who become "totally and permanently disabled" in the line of duty or as a result of a duty-related disability. The total pension liability as of June 30, 2021 is determined using these updated benefit provisions.

Additionally, House Bill 8 passed during the 2021 legislative session and changed how employer contributions are allocated and collected from the participating employers in the KERS Non-Hazardous Plan. This change does not impact the calculation of the total pension liability but does impact the allocation of required contributions amongst the participating employers. As a result, the proportionate share of the Collective Pension Amounts for employers that participate in the KERS Non-Hazardous Plan (and changes in proportionate share from 2020) reflect the change in each employer's expected long-term contribution effort due to this legislation. See further discussion later in this section of the report.



Further, 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 KERS Non-Hazardous Plan 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 for these provisions to June 30, 2021. Only one employer elected to cease participation under these provisions and freeze benefit accruals for their current employees. As such, there is no material impact on the total pension liability due to 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 Statement 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, 2021.

### **Single Discount Rate**

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

A single discount rate of 5.25% was used to measure the total pension liability for the non-hazardous plan and a single discount rate of 6.25% was used to measure the total pension liability for the hazardous plan for the fiscal year ending June 30, 2021. The single discount rate determined for each plan is based on the expected rate of return on pension plan investments for each plan. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the non-hazardous and hazardous pension plans' fiduciary net position and future contributions were separately projected and were each sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each plan.

The projection of cash flows used to determine the single discount rate for each plan must include an assumption regarding actual employer contributions made each future year. Future contributions are projected assuming that each participating employer in each pension plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy, as most recently revised by House Bill 8, passed during the 2021 legislative session.

If there is a future pattern of legislation that has a resulting effect of employers making contributions less than the actuarially determined amount, 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 66 of GASB Statement No. 68).

### **Methodology for Proportionate Shares**

The proportionate share(s) of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer plans is provided in Appendix A and Appendix B of this report. As noted previously, House Bill 8 passed during the 2021 legislative session and changed how employer contributions are allocated and collected from the participating employers in the KERS Non-Hazardous Plan. Therefore, the calculation of the proportionate share of the Collective Pension Amounts for employers that participate in the KERS Non-Hazardous pension plan has been updated since June 30, 2020.

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS non-hazardous plan is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2021. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 90% of the aggregate required contribution for the plan. For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under the revised statutes, the amortization cost has been further apportioned by actual salary for fiscal year ending June 30, 2021, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS hazardous pension plan was determined using the employers' actual contributions for the fiscal year ending June 30, 2021. These methods used for the non-hazardous pension plan and the hazardous pension plan are expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

### **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, 2021 for either the non-hazardous or hazardous plans.



### **Summary of Population Statistics**

The total pension liability described in this report is based on the plan membership as of June 30, 2020:

	Non-Hazardous	<u>Hazardous</u>
	(1)	(2)
Inactive plan members currently		
receiving benefits:	47,333	4,628
Inactive plan members entitled to		
but not yet receiving benefits:	53,499	6,941
Active plan members:	31,703	4,094
Total plan members:	132,535	15,663

### **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 2021 measurement period, the table below provides the expected remaining service lives of all employees and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2021 measurement period for the non-hazardous and hazardous plans.

	Non-Hazardous	<u> Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all		
employees (years):	282,073	35,892
Total plan members:	132,535	15,663
Average expected remaining service life (years):	2.13	2.29

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** 

## Schedule of the Employers' Net Pension Liability as of June 30, 2021 (\$ in thousands)

<u>Plan</u> (1)	Total Pension Liability (2)		Plan Fiduciary Net Position (3)		Employers' Net Pension iability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll <sup>1</sup> (6)	Net Pension Liability as a Percentage of Covered Payroll (7)	
KERS Non-Hazardous Plan	\$ 16,335,657	\$	3,018,660	\$	13,316,997	18.48%	\$ 1,441,337	923.93%	
KERS Hazardous Plan	\$ 1,311,767	\$	866,140	\$	445,627	66.03%	\$ 172,725	258.00%	

#### Note:



<sup>&</sup>lt;sup>1</sup> Based on derived compensation using the provided employer contribution information for fiscal year ending 2021.

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

Measurement Period Ending June 30, 2021

Change in the Net Pension Liability	KERS	Non-Hazardous	KI	KERS Hazardous				
(1)		(2)		(3)				
Total pension liability								
Service Cost	\$	171,472	\$	28,450				
Interest		838,084	•	75,743				
Benefit Changes		2,091		26				
Difference between actual and expected experience		(130,268)		34,789				
Assumption Changes		-		-				
Benefit Payments		(1,018,455)		(78,268)				
Net Change in Total Pension Liability	\$	(137,076)	\$	60,740				
Total Pension Liability - Beginning		16,472,733		1,251,027				
Total Pension Liability - Ending (a)	\$	16,335,657	\$	1,311,767				
Plan Fiduciary Net Position <sup>1</sup>								
Contributions - Employer	\$	1,134,232 <sup>4</sup>	\$	62,200				
Contributions - Member <sup>2</sup>		90,202		19,961				
Refunds of contributions to members		(8,953)		(4,380)				
Retirement benefits		(1,009,502)		(73,888)				
Net Investment Income <sup>2</sup>		516,223		173,152				
Administrative Expense <sup>2</sup>		(11,622)		(1,255)				
Other								
Net Change in Plan Fiduciary Net Position	\$	710,580	\$	175,790				
Plan Fiduciary Net Position - Beginning		2,308,080		690,350				
Prior Year Adjustment		-		-				
Plan Fiduciary Net Position - Ending (b)	\$	3,018,660	\$	866,140				
Net Pension Liability - Ending (a) - (b)		13,316,997		445,627				
Plan Fiduciary Net Position as a Percentage of								
the Total Pension Liability		18.48%		66.03%				
Covered Payroll <sup>3</sup>	\$	1,441,337	\$	172,725				
Net Pension Liability as a Percentage of	•	•	•	•				
Covered Payroll		923.93%		258.00%				

#### Notes:

<sup>&</sup>lt;sup>4</sup> Includes \$175.6 million employer cessation contribution



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

<sup>&</sup>lt;sup>2</sup> Does not include 401(h) contributions, associated administrative expenses, 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 2021

### Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2021 (\$ in thousands)

Plan	Actuarially Determined Contribution <sup>1</sup>	Total Employer Contributions	De	Contribution eficiency (Excess)	Cov	vered Employee Payroll <sup>2</sup>	Actual Contributions as a Percentage of Covered Payroll		
(1)	(2)	(3)		(4)		(5)	(6)		
KERS Non-Hazardous Plan	\$ 1,056,211	\$ 1,134,232	\$	(78,021)	\$	1,441,337	78.69%		
KERS Hazardous Plan	\$ 62,181	\$ 62,200	\$	(19)	\$	172,725	36.01%		

#### Note:



<sup>&</sup>lt;sup>1</sup> Actuarially determined contribution for fiscal year ending 2021 is based on the contribution rate calculated with the June 30, 2019 actuarial valuation, as amended by SB249 (2020 legislative session) which reset the amortization period to 30 years.

<sup>&</sup>lt;sup>2</sup> Based on derived compensation using the provided employer contribution information for fiscal year ending 2021.

### Notes to Schedule of Employers' Contributions for FYE 2021

The actuarially determined contributions effective for fiscal year ending 2021 that are documented in the schedule on the previous page were calculated as of June 30, 2019.

Based on the June 30, 2019 actuarial valuation report (as amended by SB249, passed during the 2020 legislative session), the actuarial methods and assumptions used to calculate the required contributions are below.

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



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

Plan	(4.25%	.00% Decrease for Non-Hazardous) 5% for Hazardous)	(5.2	urrent Discount Rate 5% for Non-Hazardous) 5.25% for Hazardous)	1.00% Increase (6.25% for Non-Hazardous) (7.25% for Hazardous)			
(1)		(2)		(3)		(4)		
KERS Non-Hazardous Plan	\$	15,340,588	\$	13,316,997	\$	11,653,150		
KERS Hazardous Plan	\$	610,156	\$	445,627	\$	312,141		



## Components of Aggregate Pension Expense (Measurement Date of June 30, 2021)

			KERS	KERS
	Component	N	on-Hazardous	Hazardous
	(1)		(2)	(3)
1.	Total service cost:	\$	171,472,432 \$	28,450,478
2.	Interest on total pension liability:		838,084,053	75,743,300
3.	Current-period benefit changes:		2,091,440	25,756
4.	Member contributions:		(90,201,638)	(19,961,339)
5.	Projected earnings on plan investments:		(126,276,076)	(43,229,290)
6.	Administrative expense:		11,621,852	1,255,330
7.	Other:		-	-
8.	Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>		165,585,068	31,774,801
9.	Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>		(92,587,003)	(27,099,393)
10.	Total Aggregate Pension Expense:	\$	879,790,128 \$	46,959,643

<sup>&</sup>lt;sup>1</sup> Liability experience and assumption changes.



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

### **Exhibit 6a**

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

Differences I	Betwe	en Expected a	na A	-	kperience												
				Deferred					ncrease/(Decreas		•		-	_			
		Original		itflow/(Inflow)	Recognition		of the Effects of Differences Between Expected and Actual Liability Experience										
Year	Ou	tflow/(Inflow)	as c	of June 30, 2021	Period (Years)		2020-2021		2021-2022		2022-2023	202	23-2024	2024	-2025	Ther	reafter
2016-2017	\$	(134,379,230)	\$	-	2.79	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2017-2018		153,564,272		-	2.71		-		-		-		-		-		-
2018-2019		70,528,545		-	2.59		16,066,349		-		-		-		-		-
2019-2020		115,515,243		13,289,365	2.26		51,112,939		13,289,365		-		-		-		-
2020-2021		(130,269,427)		(69,110,072)	2.13		(61,159,355)		(61,159,355)		(7,950,717)						_
			\$	(55,820,707)		\$	6,019,933	\$	(47,869,990)	\$	(7,950,717)	\$	-	\$	-	\$	-
 Differences	Betwe	en Proiected a	and A	ctual Earnings	on Pension Plan	ı Inve	stments										
				Deferred				rease	e/(Decrease) in P	ensi	on Expense Aris	ing fror	n the Recogn	ition of th	ne Effects		
		Original	Ou	itflow/(Inflow)	Recognition		of D	Differ	ences Between P	rojec	ted and Actual	Earning	s on Pension	n Plan Inv	estments		
Year	Ou	tflow/(Inflow)	as c	of June 30, 2021	Period (Years)		2020-2021		2021-2022		2022-2023	202	23-2024	2024	-2025	Ther	reafter
2016-2017	\$	(92,188,870)	\$	-	5.00	\$	(18,437,774)	\$	-	\$	-	\$	-	\$	-	\$	_
2017-2018		(42,072,569)		(8,414,513)	5.00		(8,414,514)		(8,414,513)		-		-		-		-
2018-2019		(4,070,292)		(1,628,118)	5.00		(814,058)		(814,058)		(814,060)		-		-		_
2019-2020		65,343,163		39,205,897	5.00		13,068,633		13,068,633		13,068,633	1	3,068,631		-		-
2020-2021		(389,946,448)		(311,957,158)	5.00		(77,989,290)		(77,989,290)		(77,989,290)	(7	7,989,290)	(77,	989,288)		-
			\$	(282,793,892)		\$	(92,587,003)	\$	(74,149,228)	\$	(65,734,717)		4,920,659)	\$ (77)	989,288)	\$	-
Effects of Ch	anges	of Assumption	ns														
	Ū	•		Deferred					Increase/(D	ecre	ase) in Pension	Expense	e Arising fro	m the			
		Original	Ou	itflow/(Inflow)	Recognition				Recognition	on of	the Effects of C	hanges	of Assumpti	ons			
Year	Ou	tflow/(Inflow)	as c	of June 30, 2021	Period (Years)		2020-2021		2021-2022		2022-2023		23-2024		-2025	Ther	reafter
2016-2017	\$	2,145,530,636	\$	-	2.79	\$	-	\$	-	\$	-	\$	_	\$	_	\$	_
2017-2018	•	-		-	2.71	•	-	·	-	•	-	•	-	•	-	•	_
2018-2019		700,463,897		-	2.59		159,565,135		-		-		-		-		-
2019-2020		-		-	2.26		-		-		-		-		-		_
2020-2021		-		-	2.13		-		-		-		-		-		-
			Ś			¢	159,565,135	Ś		ċ	_	Ś		Ċ		Ś	



### **Exhibit 6b**

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

Diller Circes	Detwe	een Expected a	iiu At	•	xperience												
				Deferred	Recognition				crease/(Decreas	,	•		-	_			
		Original		tflow/(Inflow)	of the Effects of Differences Between Expected and Actual Liability Experience												
Year	01	utflow/(Inflow)	as o	f June 30, 2021	Period (Years)		2020-2021		2021-2022		2022-2023	202	23-2024	2024	-2025	The	reafter
2016-2017	\$	26,901,500	\$	-	3.12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2017-2018		24,214,451		-	3.07		552,122		-		-		-		-		-
2018-2019		1,395,159		-	2.93		442,833		-		-		-		-		-
2019-2020		(1,095,334)		(112,972)	2.23		(491,181)		(112,972)		-		-		-		-
2020-2021		34,789,012		19,597,304	2.29		15,191,708		15,191,708		4,405,596						-
			\$	19,484,332		\$	15,695,482	\$	15,078,736	\$	4,405,596	\$	-	\$	-	\$	-
 Differences	Betwe	en Proiected a	and A	ctual Earnings	on Pension Plan	ı Inve	estments										
				Deferred				rease	e/(Decrease) in P	ensi	on Expense Aris	ing fron	n the Recogn	ition of th	ne Effects		
		Original	Ou	tflow/(Inflow)	Recognition		of D	Differ	ences Between P	rojec	ted and Actual	Earning	s on Pensio	n Plan Inv	estments		
Year	0	utflow/(Inflow)	as o	f June 30, 2021	Period (Years)		2020-2021		2021-2022		2022-2023	202	23-2024	2024	-2025	Ther	reafter
2016-2017	\$	(31,303,329)	\$	-	5.00	\$	(6,260,665)	\$	-	\$	-	\$	-	\$	-	\$	_
2017-2018		(14,105,825)		(2,821,165)	5.00		(2,821,165)		(2,821,165)		-		-		-		-
2018-2019		3,932,738		1,573,094	5.00		786,548		786,548		786,546		-		-		-
2019-2020		35,903,305		21,541,983	5.00		7,180,661		7,180,661		7,180,661		7,180,661		-		_
2020-2021		(129,923,862)		(103,939,090)	5.00		(25,984,772)		(25,984,772)		(25,984,772)	(2	5,984,772)	(25,	984,774)		_
		, , , ,	\$	(83,645,178)		\$	(27,099,393)	\$	(20,838,728)	\$	(18,017,565)		8,804,111)		984,774)	\$	-
Effects of Ch	ange	s of Assumption	ns														
	•	•		Deferred					Increase/(D	ecre	ase) in Pension	Expense	e Arising fro	m the			
		Original	Ou	tflow/(Inflow)	Recognition				Recognition	on of	the Effects of C	hanges	of Assumpti	ons			
Year	01	utflow/(Inflow)	as o	f June 30, 2021	Period (Years)		2020-2021		2021-2022		2022-2023		23-2024		-2025	Ther	reafter
2016-2017	\$	127,878,226	\$	-	3.12	\$	-	\$	-	\$	-	\$	_	\$	-	\$	_
2017-2018		· · · · ·		-	3.07		-		-		-		-		-		-
2018-2019		50,658,499		-	2.93		16,079,319		-		-		-		-		-
2019-2020		-		-	2.23		-		-		-		-		-		_
2020-2021		-		-	2.29		-		-		-		-		-		_
<del>-</del>			ć		-	ċ	16,079,319	Ś		_		Ś		ć		Ś	



Exhibit 7

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

			KERS	KERS
	Period	N	on-Hazardous	Hazardous
	(1)		(2)	(3)
1.	Fiscal Year + 1	\$	(122,019,218) \$	(5,759,992)
2.	Fiscal Year + 2		(73,685,434)	(13,611,969)
3.	Fiscal Year + 3		(64,920,659)	(18,804,111)
4.	Fiscal Year + 4		(77,989,288)	(25,984,774)
5.	Fiscal Year + 5		-	-
6.	Thereafter		-	-
7.	Total	\$	(338,614,599) \$	(64,160,846)

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



Section 2: Accounting Exhibits

## **SECTION 3**

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

#### **Long-Term Expected Investment Return**

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

	Non-Haza	ardous Plan	Hazaro	dous Plan
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Growth	54.50%		68.50%	
US Equity	16.25%	5.70%	21.75%	5.70%
Non-US Equity	16.25%	6.35%	21.75%	6.35%
Private Equity	7.00%	9.70%	10.00%	9.70%
Specialty Credit/High Yield	15.00%	2.80%	15.00%	2.80%
Liquidity	25.50%		11.50%	
Core Bonds	20.50%	0.00%	10.00%	0.00%
Cash	5.00%	-0.60%	1.50%	-0.60%
Diversifying Strategies	20.00%		20.00%	
Real Estate	10.00%	5.40%	10.00%	5.40%
Opportunistic	0.00%	N/A	0.00%	N/A
Real Return	10.00%	4.55%	10.00%	4.55%
Expected Real Return	100.00%	4.02%	100.00%	5.00%
Long Term Inflation Assumpti	ion	2.30%		2.30%
Expected Nominal Return for	Portfolio	6.32%		7.30%

Source: Kentucky Public Pensions Authority



Section 3: Documentation of Support for Investment Return Assumption

## **APPENDIX A**

COLLECTIVE PENSION AMOUNTS — KERS Non-Hazardous Pension Plan

					Net Pensio	on Liability as of June	30. 2021	Pension Expense				
									Deferred Amounts			
								Proportionate	from Changes in			
								Share of	Proportion & Differences	Gross	Proportionate	Net
			2021	2020		Discount Rate	Discount Rate	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating		Actual FYE 2021	Proportionate	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
Employer Code	Participating Employer Name	Contributions	Share	Share	5.25%	4.25%	6.25%	Expense	of Plan Contributions	Expense	Contributions	Expense
								•		•	(12)	_
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4.420	EACTEDAL MALIANIA	4 700 464	4 4747620/	0.6270240/	456.042.640	470 755 220	126 5 47 207	40 200 055	(0.052.034)	256 224		256 224
1430	EASTERN KY UNIV	1,788,164	1.171763%	0.637031%	156,043,648	179,755,330	136,547,297	10,309,055	(9,952,821)	356,234	-	356,234
1433	KET FOUNDATION	614,025	0.083304%	0.128140%	11,093,591	12,779,323	9,707,540	732,900	(2,791,060)	(2,058,160)	-	(2,058,160)
1434	KY BAR ASSOCIATION	-	0.000000%	0.000000%			-	-	(4,509,267)	(4,509,267)	-	(4,509,267)
1435	CHILD WATCH ADVOCACY CTR	84,349	0.005011%	0.016201%	667,315	768,717	583,939	44,086	(618,280)	(574,194)	-	(574,194)
1436	LOTUS	442,023	0.013441%	0.063886%	1,789,938	2,061,928	1,566,300	118,253	(2,280,958)	(2,162,705)	-	(2,162,705)
1437	SANCTUARY INC	264,090	0.016924%	0.041291%	2,253,769	2,596,241	1,972,179	148,896	(1,760,241)	(1,611,345)	-	(1,611,345)
1438	OASIS	363,850	0.017827%		2,374,021	2,734,767	2,077,407	156,840	(1,624,208)	(1,467,368)	-	(1,467,368)
1439	BARREN RIVER CHILD ADVOCA	196,481	0.005636%	0.029518%	750,546	864,596	656,772	49,585	(331,871)	(282,286)	-	(282,286)
1440	MOREHEAD STATE UNIVERSITY	1,471,341	0.603823%	0.287225%	80,411,093	92,629,996	70,364,398	5,312,375	7,773,102	13,085,477	-	13,085,477
1445	MURRAY STATE UNIV	2,912,422	0.686639%	0.667876%	91,439,698	105,334,457	80,015,071	6,040,982	(14,380,069)	(8,339,087)	-	(8,339,087)
1450	NORTHERN KY UNIVERSITY	13,687,629	0.000000%	2.413982%	-	-	-	-	(151,341,964)	(151,341,964)	-	(151,341,964)
1451	SILVERLEALF	149,354	0.012424%	0.026027%	1,654,504	1,905,915	1,447,787	109,305	(897,924)	(788,619)	-	(788,619)
1452	SPRINGHAVEN INC	256,020	0.012096%	0.037810%	1,610,824	1,855,597	1,409,565	106,419	(1,145,547)	(1,039,128)	-	(1,039,128)
1453	SAFE HARBOR	394,608	0.013686%	0.057634%	1,822,564	2,099,513	1,594,850	120,408	(2,178,478)	(2,058,070)	-	(2,058,070)
1454	D.O.V.E.S.	250,319	0.010994%	0.034309%	1,464,071	1,686,544	1,281,147	96,724	(1,058,517)	(961,793)	-	(961,793)
1455	GATEWAY CHILD ADVOCACY	-	0.000000%	0.000000%	-	-	-	-	(152,920)	(152,920)	-	(152,920)
1456	JUDI'S PLACE FOR KIDS, INC.	144,499	0.006421%	0.009207%	855,084	985,019	748,249	56,491	(907,944)	(851,453)	-	(851,453)
1457	KY RIVER CHILD ADVOCACY	61,180	0.002541%		338,385	389,804	296,107	22,355	(259,474)	(237,119)	-	(237,119)
1458	BLUEGRASS RAPE CRISIS CTR	329,857	0.019282%	0.050336%	2,567,783	2,957,972	2,246,960	169,641	(1,801,328)	(1,631,687)	-	(1,631,687)
1459	NURSING HOME OMBUDSMAN	100,186	0.006079%		809,540	932,554	708,395	53,482	(686,779)	(633,297)		(633,297)
1465	WESTERN KENTUCKY UNIV	5,733,028	0.968823%	1.085370%	129,018,133	148,623,141	112,898,395	8,523,609	(19,133,134)	(10,609,525)	-	(10,609,525)
1480	KASAP	202,069	0.008303%	0.033848%	1,105,710	1,273,729	967,561	73,049	(1,462,461)	(1,389,412)	-	(1,389,412)
1481	KDVA	398,237	0.019075%	0.058817%	2,540,217	2,926,217	2,222,838	167,820	(2,270,293)	(2,102,473)	-	(2,102,473)
1482	KACAC	-	0.000000%	0.000000%	2,340,217	2,920,217	2,222,636	107,820	(2,270,233)	(2,102,473)	_	(2,102,473)
1483	PENNYRILE CHILD ADV CTR	68,529	0.003485%	0.010315%	464,097	534,619	406,112	30,661	(457,376)	(426,715)	_	(426,715)
1484	BUFFALO TR CHILD ADV INC	76,114	0.002634%	0.008787%	350,770	404,071	306,944	23,174	(228,342)	(205,168)	-	(205,168)
1485	CUMBERLAND V C A CENTER	117,946	0.006136%		817,131	941,298	715,037	53,984	(789,381)	(735,397)	-	(735,397)
1486	LAKE CUMB CHILD ADV CTR	88,997	0.004274%		569,168	655,657	498,056	37,602	(497,117)	(459,515)	•	(459,515)
1487	B.R.A.S.S.	309,634	0.015981%		2,128,189	2,451,579	1,862,290	140,599	(2,131,185)	(1,990,586)	-	(1,990,586)
1488	WOMEN AWARE	98,346	0.006501%		865,738	997,292	757,571	57,195	(590,631)	(533,436)	-	(533,436)
1489	BETHANY HOUSE ABUSE SHELT	196,452	0.011673%		1,554,493	1,790,707	1,360,272	102,698	(1,397,572)	(1,294,874)	-	(1,294,874)
1490	HOPE HARBOR INC	243,460	0.008510%		1,133,276	1,305,484	991,683	74,870	(996,429)	(921,559)	-	(921,559)
1491	CHILD ADV CTR OF GRN RVR	57,115	0.003799%		505,913	582,789	442,703	33,423	(428,343)	(394,920)	-	(394,920)
1492	CSG HEADQUARTERS	1,563,664	0.121230%		16,144,196	18,597,394	14,127,113	1,066,570	(9,996,030)	(8,929,460)	-	(8,929,460)
1994	KY HIGHER ED STUD LN CORP	4,631,602	0.477177%		63,545,649	73,201,756	55,606,150	4,198,156	(25,497,252)	(21,299,096)	-	(21,299,096)
3022	LEX FAYETTE CO HLTH DEPT	2,924,032	0.472534%		62,927,340	72,489,492	55,065,095	4,157,307	101,611	4,258,918	-	4,258,918
3023	LAKE CUMBERLAND DISTRICT	2,283,461	0.393540%		52,407,711	60,371,349	45,859,805	3,462,326	(2,255,261)	1,207,065	-	1,207,065
3024	WEDCO DIST HEALTH DEPT	1,177,799	0.156328%		20,818,196	23,981,634	18,217,136	1,375,358	(3,506,772)	(2,131,414)	-	(2,131,414)
3025	NORTHERN KY DIST HLTH DEP	2,711,653	0.309117%		41,165,103	47,420,364	36,021,867	2,719,581	(10,205,765)	(7,486,184)	-	(7,486,184)
3026	BARREN RVR DIST HLTH DEPT	1,334,835	0.350715%	0.282722%	46,704,707	53,801,742	40,869,344	3,085,556	(3,768,236)	(682,680)	-	(682,680)
3027	GREEN RVR DIST HLTH DEPT	2,443,566	0.435215%	0.424712%	57,957,570	66,764,538	50,716,256	3,828,979	(2,270,612)	1,558,367	-	1,558,367
3028	LINCOLN TRL DIST HLTH DEP	1,582,674	0.346436%	0.247536%	46,134,873	53,145,318	40,370,706	3,047,910	4,922,016	7,969,926	-	7,969,926
3029	PURCHASE DIST HLTH DEPT	650,764	0.221567%	0.123433%	29,506,072	33,989,680	25,819,534	1,949,325	4,057,736	6,007,061	-	6,007,061
3030	MERCER CO HEALTH DEPT	191,799	0.045881%	0.040639%	6,109,972	7,038,415	5,346,582	403,657	(246,929)	156,728	-	156,728
3031	CUMBERLAND VLY DIST HEALT	706,406	0.441578%	0.141906%	58,804,931	67,740,660	51,457,746	3,884,960	13,902,254	17,787,214	-	17,787,214
3033	KY RIVER DIST HEALTH DEPT	916,742	0.351608%	0.183269%	46,823,628	53,938,733	40,973,407	3,093,412	6,015,055	9,108,467	-	9,108,467
3034	BOURBON CO HEALTH CENTER	242,846	0.041594%	0.038954%	5,539,072	6,380,764	4,847,011	365,940	65,791	431,731	-	431,731
3035	CLARK CO HEALTH DEPT	514,456	0.088074%	0.101062%	11,728,812	13,511,069	10,263,395	774,866	(3,500,085)	(2,725,219)	-	(2,725,219)
3036	GATEWAY DIST HEALTH DEPT	937,164	0.157984%		21,038,725	24,235,674	18,410,112	1,389,928	596,058	1,985,986	-	1,985,986
3037	BOYLE CO HEALTH DEPT	214,802	0.034267%		4,563,335	5,256,759	3,993,185	301,478	(373,172)	(71,694)		(71,694)
3038	PIKE CO HEALTH DEPT	710,521	0.128527%		17,115,937	19,716,797	14,977,444	1,130,768	(1,543,657)	(412,889)		(412,889)
3039	FLOYD CO HEALTH CENTER	390,748	0.065913%	0.071703%	8,777,632	10,111,442	7,680,941	579,896	(1,089,800)	(509,904)		(509,904)
3040	MARTIN CO HEALTH DEPT	175,041	0.028467%		3,790,950	4,367,005	3,317,302	250,450	(369,020)	(118,570)		(118,570)
3042	BUFFALO TRACE HEALTH DEPT	309,869	0.057206%	0.048031%	7,618,122	8,775,737	6,666,301	503,293	(224,909)	278,384		278,384
3043	LITTLE SANDY DIST HEALTH	-	0.000000%		7,010,122	-	-	-	(224,303)	-		270,304
3044	N CENTRAL DIST HEALTH	587,200	0.113756%		15,148,884	17,450,839	13,256,157	1,000,814	(115,821)	884,993	-	884,993
3045	PENNYRILE DIST HLTH DEPT	588,013	0.085644%		11,405,209	13,138,293	9,980,224	753,487	(2,316,618)	(1,563,131)	-	(1,563,131)
3047	BREATHITT CO HEALTH DEPT	461,556	0.094987%	0.084735%	12,649,416	14,571,564	11,068,977	835,686	(630,930)	204,756	-	204,756
3048	GREENUP CO HITH DEPT	368,796	0.061746%		8,222,713	9,472,199	7,195,354	543,235	(734,597)	(191,362)	-	(191,362)
3049	WHITLEY CO HEALTH DEPT	641,963	0.149646%		19,928,354	22,956,576	17,438,472	1,316,571	(503,269)	813,302	-	813,302
3050	LAUREL CO HEALTH DEPT	437,789	0.077171%		10,276,860	11,838,485	8,992,852	678,943	(564,829)	114,114	-	114,114
3051	KNOX CO HEALTH DEPT	696,227	0.146808%		19,550,418	22,521,210	17,107,756	1,291,602	(183,319)	1,108,283	-	1,108,283
3052	MONROE CO HEALTH DEPT	122,790	0.017253%		2,297,582	2,646,712	2,010,518	151,790	(596,231)	(444,441)	-	(444,441)
3053	BULLITT CO HEALTH DEPT	540,621	0.076001%			11,659,000	8,856,510	668,649	(942,056)	(273,407)	-	(273,407)
3054	THREE RIVERS DIST HLTH	696,061	0.121913%	0.111881%	16,235,151	18,702,171	14,206,704	1,072,579	(752,613)	319,966	-	319,966
3055	ESTILL CO HEALTH DEPT	121,247	0.028851%	0.025264%	3,842,087	4,425,913	3,362,050	253,828	(454 <i>,</i> 516)	(200,688)	-	(200,688)
3056	OLDHAM CO HEALTH DEPT	429,611	0.057993%	0.071782%	7,722,926	8,896,467	6,758,011	510,217	(872,491)	(362,274)	-	(362,274)
3057	LEWIS CO HEALTH DEPT	229,907	0.018904%	0.036705%	2,517,445	2,899,985	2,202,911	166,316	(1,314,859)	(1,148,543)	-	(1,148,543)
3058	FLEMING CO HEALTH DEP	156,770	0.023841%	0.024706%		3,657,349	2,778,227	209,751	(200,192)	9,559	-	9,559
		,			, ,			,	, , ,	,		,



					Net Pension Liability as of June 30, 2021 Pension Expense							
								Proportionate Share of	Deferred Amounts from Changes in Proportion & Differences	Gross	Proportionate	Net
Participating		Actual FYE 2021	2021 Proportionate	2020 Proportionate	Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Aggregate Plan Pension	Between Employer Contrib.  & Proportionate Share	Employer Pension	Share of Nonemployer	Employer Pension
Employer Code	Participating Employer Name	Contributions	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)
3059	JESSAMINE CO HEALTH DEPT	367,873	0.046968%	0.062759%	6,254,727	7,205,167	5,473,251	413,220	(1,743,740)	(1,330,520)	-	(1,330,520)
3060	POWELL CO HEALTH DEPT	128,770	0.022427%	0.021568%	2,986,603	3,440,434	2,613,452	197,311	134,362	331,673	-	331,673
3061	ANDERSON CO HEALTH DEPT	171,424	0.027395%	0.027147%	3,648,191	4,202,554	3,192,380	241,019	(193,194)	47,825	-	47,825
3062	MADISON CO HEALTH DEP	1,379,710	0.280514%	0.252225%	37,356,042	43,032,496	32,688,716	2,467,934	(584,846)	1,883,088	-	1,883,088
3064 3065	JOHNSON CO HEALTH DEPT MAGOFFIN CO HEALTH DEPT	543,440 198,801	0.083963% 0.034539%	0.087125% 0.031552%	11,181,351 4,599,558	12,880,418 5,298,486	9,784,334 4,024,881	738,698 303,871	(708,994) (117,856)	29,704 186,015	-	29,704 186,015
3066	ALLEN CO HEALTH DEPT	333,876	0.043954%	0.051332%	5,853,353	6,742,802	5,122,025	386,703	(999,441)	(612,738)	-	(612,738)
3067	FRANKLIN CO HEALTH DEPT	996,025	0.124940%	0.166300%	16,638,257	19,166,530	14,559,445	1,099,210	(3,577,718)	(2,478,508)	-	(2,478,508)
3068	LINCOLN CO HEALTH DEPT	194,740	0.026984%	0.031212%	3,593,459	4,139,504	3,144,486	237,403	(361,780)	(124,377)	-	(124,377)
3069	WOODFORD CO HEALTH DEPT	216,181	0.030039%	0.035497%	4,000,293	4,608,159	3,500,490	264,280	(588,700)	(324,420)	-	(324,420)
3072 3073	MUHLENBERG CO.HEALTH DEPT MARSHALL CO HEALTH DEPT	310,132 449,534	0.043390% 0.081137%	0.048337% 0.082588%	5,778,245	6,656,281	5,056,302	381,741 713,835	(785,799)	(404,058)	-	(404,058)
3073	CHRISTIAN CO HEALTH DEPT	561,963	0.081137%	0.082588%	10,805,012 9,881,079	12,446,893 11,382,563	9,455,016 8,646,521	652,795	(1,931,586) (1,700,806)	(1,217,751) (1,048,011)	-	(1,217,751) (1,048,011)
3075	HOPKINS CO HEALTH DEPT	642,538	0.096927%	0.105884%	12,907,766	14,869,171	11,295,048	852,754	(694,364)	158,390	-	158,390
3076	TODD CO HEALTH DEPT	119,818	0.024578%	0.022379%	3,273,052	3,770,410	2,864,111	216,235	(830,289)	(614,054)	-	(614,054)
3077	BRACKEN CO HEALTH DEPT	142,459	0.014158%	0.025794%	1,885,420	2,171,920	1,649,853	124,561	(655,619)	(531,058)	-	(531,058)
3078	MONTGOMERY CO HEALTH DEPT	528,065	0.060895%	0.103601%	8,109,386	9,341,651	7,096,186	535,748	(3,334,807)	(2,799,059)	-	(2,799,059)
3079 3080	GARRARD COUNTY HEALTH DPT	137,287 150,196	0.021280% 0.039508%	0.024343% 0.034205%	2,833,857 5,261,279	3,264,477 6,060,759	2,479,790 4,603,926	187,219 347,587	(436,542) 4,573	(249,323) 352,160	-	(249,323)
3081	BRECKINRIDGE CO HEALTH BD ASHLAND BOYD CO HEALTH DP	429,682	0.039308%	0.034203%	12,216,348	14,072,688	10,690,017	807,075	346,110	1,153,185	-	352,160 1,153,185
3082	LAWRENCE CO HEALTH DEPT	284,404	0.023773%	0.048989%	3,165,850	3,646,918	2,770,303	209,153	(1,820,988)	(1,611,835)	-	(1,611,835)
3083	GRAVES CO HEALTH CENTER	462,412	0.037803%	0.075616%	5,034,225	5,799,202	4,405,240	332,587	(2,388,857)	(2,056,270)	-	(2,056,270)
3084	CALLOWAY CO HEALTH DEPT	254,233	0.024486%	0.040480%	3,260,800	3,756,296	2,853,390	215,425	(1,262,558)	(1,047,133)	-	(1,047,133)
3085	BELL CO HEALTH DEPT	378,100	0.058223%	0.063243%	7,753,555	8,931,750	6,784,813	512,240	(1,011,695)	(499,455)	-	(499,455)
3086 3087	GRAYSON COUNTY HEALTH DEPT HARLAN CO HEALTH DEPT	193,256 295,838	0.025531% 0.039941%	0.034374% 0.050968%	3,399,963 5,318,942	3,916,605 6,127,184	2,975,166 4,654,385	224,619 351,397	(671,451) (1,814,471)	(446,832) (1,463,074)	-	(446,832)
3088	CARTER CO HEALTH DEPT	186,768	0.039941%	0.030908%	3,990,838	4,597,267	3,492,216	263,656	177,791	441,447	-	(1,463,074) 441,447
3801	KENTUCKY STATE UNIVERSITY	1,648,595	0.242415%	0.318996%	32,282,399	37,187,885	28,248,983	2,132,743	(2,940,111)	(807,368)	-	(807,368)
5470	KCTCS	7,234,547	0.879969%	1.340740%	117,185,449	134,992,415	102,544,105	7,741,880	(38,382,578)	(30,640,698)	-	(30,640,698)
7403	ASST OF COMMONWEALTH ATTY	430,651	0.035763%	0.076185%	4,762,558	5,486,254	4,167,516	314,639	(2,138,328)	(1,823,689)	-	(1,823,689)
7407	KENTUCKY HOUSING CORP	5,063,794	0.000000%	0.782758%	-	- 4 745 604	-	-	(48,199,546)	(48,199,546)	-	(48,199,546)
7408 7409	FRANKLIN CO COUNCIL AGING MUN ELEC POW ASSOC OF KY	51,190 55,775	0.011184% 0.009363%	0.009397% 0.009528%	1,489,373 1,246,870	1,715,691 1,436,339	1,303,288 1,091,084	98,396 82,375	131,348 (26,937)	229,744 55,438	-	229,744 55,438
7410	COMMONWEALTH CREDIT UNION	-	0.000000%	0.000000%	1,240,870	-	1,031,084	-	(20,937)	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC		0.006736%	0.014585%	897,033	1,033,342	784,956	59,263	(842,818)	(783,555)	-	(783,555)
7416	KY OFFICE OF BAR ADMISSIO	88,982	0.001676%	0.013125%	223,193	257,108	195,307	14,745	(771,051)	(756,306)	-	(756,306)
7417	KY ASSOC OF REGIONAL PROG	48,759	0.009571%	0.008329%	1,274,570	1,468,248	1,115,323	84,205	36,526	120,731	-	120,731
7716	MASTER COMMISSIONER BULLITT COUNTY	98,176	0.001036%	0.002349%	137,964	158,928	120,727	9,115	97,250	106,365	-	106,365
7718 7719	MASTER COMM BOONE CO MASTER COMM BOURBON CO	89,079	0.000940% 0.000000%	0.009344% 0.000000%	125,180	144,202	109,540 -	8,270	(682,538)	(674,268) -	-	(674,268)
7720	MASTER COMM CAMPBELL CO	63,236	0.000668%	0.007511%	88,958	102,475	77,843	5,877	(417,206)	(411,329)	-	(411,329)
7724	MASTER COMM CHRISTIAN CO	28,276	0.000299%	0.002706%	39,818	45,868	34,843	2,631	(132,276)	(129,645)	-	(129,645)
7725	MASTER COMM CLARK CO	16,000	0.000169%	0.001531%	22,506	25,926	19,694	1,487	(77,481)	(75,994)	-	(75,994)
7727	MASTER COMM CLINTON/CUMBE	15,828	0.000167%	0.002876%	22,239	25,619	19,461	1,469	(137,955)	(136,486)	-	(136,486)
7730	MASTER COMM DAVIESS CO	80,027	0.000845%	0.007660%	112,529	129,628	98,469	7,434	(382,419)	(374,985)	-	(374,985)
7734 7740	MASTER COMM FAYETTE CO MASTER COMM GARRARD CO	146,951	0.001551% 0.000000%	0.015199% 0.000894%	206,547	237,933	180,740	13,646	(758,475) (80,780)	(744,829) (80,780)	-	(744,829) (80,780)
7741	MASTER COMM GRANT CO	34,370	0.000363%	0.003818%	48,341	55,686	42,301	3,194	(299,372)	(296,178)	-	(296,178)
7743	MASTER COMM GRAYSON CO	-	0.000000%	0.001560%	-	-	-	-	(178,891)	(178,891)	-	(178,891)
7747	MASTER COMM HARDIN CO	118,316	0.001249%	0.012004%	166,329	191,604	145,548	10,989	(575,442)	(564,453)	-	(564,453)
7750	MASTER COMMISSIONER HART COUNTY	19,896	0.000210%	0.002933%	27,966	32,215	24,472	1,848	(124,677)	(122,829)	-	(122,829)
7751	MASTER COMM HENDERSON CO	-	0.000000%	0.000000%	- 20 164	- 22 506	- 25 520	- 1 027	(18,784)	(18,784)	-	(18,784)
7752 7753	HENRY/ TRIMBLE MASTER COM MASTER COMM HOPKINS CO	20,702	0.000219% 0.000000%	0.004068% 0.006619%	29,164	33,596 -	25,520 -	1,927 -	(141,458) (382,131)	(139,531) (382,131)	-	(139,531) (382,131)
7756	MASTER COMM JEFF CIRCUIT	300,313	0.003170%	0.029068%	422,149	486,297	369,405	27,889	(1,687,280)	(1,659,391)	-	(1,659,391)
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	39,115	0.000413%	0.004837%	54,999	63,357	48,128	3,634	(372,966)	(369,332)	-	(369,332)
7759	MASTER COMM KENTON CO	159,329	0.001682%	0.013084%	223,992	258,029	196,006	14,798	(672,325)	(657,527)	-	(657,527)
7763	MASTER COMM LAUREL CO	46,166	0.000487%	0.004419%	64,854	74,709	56,751	4,285	(253,344)	(249,059)	-	(249,059)
7773 7776	MASTER COMM MADISON CO	86,817	0.000916%	0.008298%	121,984	140,520	106,743	8,059	(361,192)	(353,133)	-	(353,133)
7776 7781	MASTER COMM MADISON CO MASTER COMM MASON CO	71,173	0.000751% 0.000000%	0.007036% 0.000000%	100,011	115,208	87,515 -	6,607	(379,224)	(372,617) -	-	(372,617)
7782	MASTER COMM MASON CO MASTER COMM MEADE CO	32,647	0.000345%	0.004649%	- 45,944	- 52,925	40,203	3,035	(307,730)	(304,695)	-	(304,695)
7790	MASTER COMM NELSON CO	54,294	0.000573%	0.005562%	76,306	87,902	66,773	5,041	(334,573)	(329,532)	-	(329,532)
7792	MASTER COMM OHIO COUNTY	-	0.000000%		-	-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	37,287	0.000394%	0.003984%	52,469	60,442	45,913	3,466	(343,634)	(340,168)	-	(340,168)
	MASTER COMM OWEN CO	14,341	0.000151%	0.002823%	20,109	23,164	17,596	1,328	(127,400)	(126,072)	-	(126,072)
7794		_										
	MASTER COMM PIKE CO MASTER COMM FOR FLEMING	70,485	0.000744% 0.000000%	0.006743% 0.000000%	99,078 -	114,134	86,699	6,546	(300,163) (43,734)	(293,617) (43,734)	-	(293,617) (43,734)



				1	Net Pensio	on Liability as of June	30. 2021	Pension Expense				
					THE F CHISTO	on Liability as or same	30, 2021		Deferred Amounts	ion Expense		
								Proportionate	from Changes in			
								Share of	Proportion & Differences	Gross	Proportionate	Net
			2021	2020		Discount Rate	Discount Rate	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating		Actual FYE 2021	Proportionate	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
Employer Code	Participating Employer Name	Contributions	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)
(-)	(-)	(5)	()	(5)	(0)	(*)	(0)	(3)	(13)	()	(12)	(13)
7807	MASTER COMM SIMPSON CO	22,351	0.000236%	0.002943%	31,428	36,204	27,501	2,076	(208,834)	(206,758)	_	(206,758)
7814	MASTER COMM WARREN CO	102,556	0.001083%	0.009816%	144,223	166,139	126,204	9,528	(532,002)	(522,474)	_	(522,474)
7817	LOGAN CO MASTER COM	-	0.000000%		-	-	-	-	(192,537)	(192,537)	-	(192,537)
7819	MASTER COMM FLOYD CO	-	0.000000%	0.000000%	-	_	-	-	(157,835)	(157,835)	-	(157,835)
7820	MASTER COMM BARREN CO	21,202	0.000224%	0.002052%	29,830	34,363	26,103	1,971	(281,572)	(279,601)	-	(279,601)
7821	MASTER COMM MUHLENBERG CO	27,593	0.000291%	0.004096%	38,752	44,641	33,911	2,560	(262,227)	(259,667)	-	(259,667)
8024	SEVEN CO SERVICES INC	-	0.734241%		97,778,855	112,636,884	85,562,203	6,459,780	44,040,057	50,499,837	-	50,499,837
8201	KY RIVER COMM CARE INC	-	0.127064%	0.000000%	16,921,110	19,492,364	14,806,958	1,117,897	7,621,348	8,739,245	-	8,739,245
8202	NORTHERN KY REG MHMR BD	61,940	0.273845%	0.009538%	36,467,931	42,009,432	31,911,568	2,409,261	8,585,598	10,994,859	-	10,994,859
8204	COMMUNICARE INC	1,926,310	0.353250%	0.364926%	47,042,293	54,190,626	41,164,751	3,107,859	(5,918,860)	(2,811,001)	-	(2,811,001)
8205	ADANTA/BEHAVIORAL HLTH SR	1,540,836	0.452836%	0.312081%	60,304,158	69,467,703	52,769,657	3,984,006	(544,863)	3,439,143	-	3,439,143
8208	CUMBERLAND RIVER MHMR	3,746,532	0.538376%	0.722583%	71,695,518	82,590,042	62,737,761	4,736,579	(21,532,376)	(16,795,797)	-	(16,795,797)
8209	WESTERN KY REG MHMR ADV	1,307,891	0.193792%	0.237761%	25,807,276	29,728,832	22,582,872	1,704,963	(4,664,637)	(2,959,674)	-	(2,959,674)
8210	NEW VISTA OF THE BLUEGRASS, INC.	14,038,963	1.139460%	2.476235%	151,741,858	174,799,860	132,782,980	10,024,857	(102,609,102)	(92,584,245)	-	(92,584,245)
8211	PENNYROYAL REG MHMR BD	-	0.000000%	0.229963%	-	-	-	-	(30,343,076)	(30,343,076)	-	(30,343,076)
8213	GREEN RVR REG MHMR BD	940,808	0.159844%	0.183135%	21,286,421	24,521,009	18,626,861	1,406,292	(5,140,716)	(3,734,424)	-	(3,734,424)
8216	COMPREHEND INC REG MHMR B	1,802,098	0.172334%	0.308361%	22,949,714	26,437,048	20,082,339	1,516,178	(9,120,275)	(7,604,097)	-	(7,604,097)
8220	LIFESKILLS INC	5,529,074	0.719380%	0.743986%	95,799,816	110,357,119	83,830,429	6,329,034	23,959	6,352,993	-	6,352,993
8221	MOUNTAIN COMP CARE CENTER	2,016,535	0.256091%	0.354897%	34,103,632	39,285,864	29,842,668	2,253,063	(9,545,965)	(7,292,902)	-	(7,292,902)
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	899,871	0.009739%	0.097395%	1,296,942	1,494,020	1,134,900	85,683	(5,022,970)	(4,937,287)	-	(4,937,287)
10010	LEGS LEGISLATIVE RES COMM	14,383,224	1.786542%	1.403789%	237,913,751	274,066,041	208,188,414	15,717,820	28,718,084	44,435,904	-	44,435,904
20020	JUDL JUDICIAL RET SYSTEM	83,484	0.000881%	0.012417%	117,323	135,151	102,664	7,751	(682,130)	(674,379)	-	(674,379)
20025	JUDL ADM OFF OF THE COURT	42,766,996	2.698002%	4.133401%	359,292,856	413,889,361	314,402,213	23,736,755	(58,985,825)	(35,249,070)	-	(35,249,070)
31030	UNIFIED PROSECUTORIAL SYS	37,771,916	3.980418%	3.600676%	530,072,161	610,619,511	463,844,070	35,019,325	37,454,458	72,473,783	-	72,473,783
31035	DEPT OF AGRICULTURE	6,696,103	0.701730%		93,449,366	107,649,506	81,773,648	6,173,751	6,307,897	12,481,648	-	12,481,648
31040	ATTORNEY GENERALS OFFICE	5,624,782	0.589449%		78,496,908	90,424,940	68,689,375	5,185,914	2,275,011	7,460,925	-	7,460,925
31045	AUDITOR OF PUBLIC ACCOUNT	5,205,950	0.545558%		72,651,945	83,691,803	63,574,691	4,799,765	5,994,845	10,794,610	-	10,794,610
31066	REGISTRY OF ELECTION	478,167	0.050111%		6,673,281	7,687,322	5,839,510	440,872	449,491	890,363	-	890,363
31070	GOVERNORS OFFICE	1,295,351	0.135745%		18,077,158	20,824,081	15,818,568	1,194,271	696,446	1,890,717	-	1,890,717
31074	DEPT OF VETERANS AFFAIRS	18,602,168	1.949409%		259,602,745	299,050,796	227,167,550	17,150,708	(390,440)	16,760,268	-	16,760,268
31076	MILITARY AFFAIRS COMM	46,987	0.004924%		655,729	755,371	573,801	43,321	(162,494)	(119,173)	-	(119,173)
31082	KY INFRASTRUCTURE	455,045	0.047686%		6,350,343	7,315,313	5,556,921	419,537	527,014	946,551	-	946,551
31085	LT GOVERNORS OFFICE	270,344	0.028330%		3,772,705	4,345,988	3,301,337	249,245	285,751	534,996	-	534,996
31089	AGRICULTURAL DEVELOP BD	428,150	0.044869%		5,975,204	6,883,168	5,228,652	394,753	(19,766)	374,987	-	374,987
31094	OFF OF HOMELAND SECURITY	617,893	0.064752%		8,623,022	9,933,337	7,545,648	569,682	830,673	1,400,355	-	1,400,355
31095	DEPT MILITARY AFFAIRS	12,264,030	1.285291%		171,162,169	197,171,192	149,776,885	11,307,863	6,000,863	17,308,726	-	17,308,726
31097	OFF OF MINORITY EMPOWMENT	-	0.000000%		-	-	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%			- 227.605		-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	143,547	0.015043%		2,003,276	2,307,685	1,752,983	132,347	313,567	445,914	-	445,914
31112	GOV OFF LOCAL DEVELOPMENT	1,616,031	0.169369%		22,554,865	25,982,200	19,736,823	1,490,092	1,350,163	2,840,255	-	2,840,255
31120	SECRETARY OF STATE	1,125,685	0.117965%		15,709,396	18,096,524	13,746,638	1,037,844	1,692,975	2,730,819	-	2,730,819
31125	STATE TREASURERS OFFICE	1,045,232	0.109546%		14,588,238	16,805,000	12,765,559	963,775	566,717	1,530,492	-	1,530,492
31135	EARLY CHILDHOOD ADVISORY COUNCIL	- 02.756	0.000000%		-	4 246 442	-	- 77 240	(1,373,542)	(1,373,542)	-	(1,373,542)
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	83,756	0.008777%		1,168,833	1,346,443	1,022,797	77,219	165,450	242,669	-	242,669
31137	KY COMM NETWORK AUTH	714,296	0.074854%	0.063204%	9,968,305	11,483,043	8,722,849	658,558	1,426,908	2,085,466	-	2,085,466
31150	BOARD OF AUCTIONIFERS	151,671	0.015895%		2,116,737	2,438,386	1,852,268	139,843	111,860	251,703	-	251,703
31155	BOARD OF BARRERING	-	0.000000%		1 277 010	1 507 201	- 1 205 751	- 01 022	-	- 245 012	-	245 012
31165	BOARD OF CHIRODRACTIC EXAM	98,730	0.010347%		1,377,910	1,587,291	1,205,751	91,032	253,980	345,012	-	345,012
31170	BOARD OF CHIROPRACTIC EXM	100 704	0.000000% 0.018945%		- 2 E22 00E	- 2 006 274	- 2 207 690	166 676	(471,595)	(471,595)	-	(471,595)
31180	BOARD OF ELECTIONS	180,784	0.036368%		2,522,905	2,906,274	2,207,689	166,676	354,680 100,671	521,356	-	521,356
31185 31190	BOARD OF ELECTIONS BRD OF EMBALMERS/FUN DIR	347,028 114,864	0.012037%		4,843,126	5,579,065 1,846,547	4,238,017	319,962	199,671 61,056	519,633 166,956	-	519,633 166,956
31190	BOARD OF EXIMARCHITECTS	106,697	0.012037%		1,602,967	1,846,547	1,402,690	105,900 98,369		64,586	-	
31205	KY LANDSCAPE ARCH REG BD	17,525	0.001131%		1,488,973 244,633	1,715,231 281,807	1,302,939 214,068	16,162	(33,783) 11,467	27,629	-	64,586 27,629
31203	BD EXAMINERS OF SOCIAL WK	67,406	0.001837%		940,713	1,083,659	823,178	62,148	(86,461)	(24,313)	-	(24,313)
31225	BD OF HAIRDRESSERS/CSMTG	416,482	0.043653%			6,696,627		384,055			-	
31245	BD OF MEDICAL LICENSURE	416,482	0.043653%		5,813,269 6,915,517	7,966,367	5,086,949 6,051,481	456,875	748,336 301,638	1,132,391 758,513	-	1,132,391 758,513
31245	BOARD OF NURSING	2,031,904	0.212933%		28,356,282	32,665,173	24,813,401	1,873,364	2,881,385	4,754,749	-	4,754,749
31260	BOARD OF NORSING  BOARD OF OPTOMETRIC EXM	55,611	0.005829%		776,248	894,203	679,262	51,283	73,721	125,004	-	125,004
31263	KY RESPIRATORY CARE BD	66,367	0.003829%		926,197	1,066,938	810,477	61,189	65,088	125,004	-	126,277
31268	PERSONNEL BOARD	237,570	0.006933%		3,315,533	3,819,346	2,901,285	219,041	242,809	461,850	-	461,850
31270	KY BOARD OF PHARMACY	759,470	0.079588%		10,598,732	12,209,267	9,274,509	700,207	836,449	1,536,656	-	1,536,656
31275	BD OF PHYSICAL THERAPY	95,618	0.010020%		1,334,363	1,537,127	1,167,646	88,155	140,795	228,950	-	228,950
31284	BOARD OF REAL ESTATE APPR	-	0.000000%		1,334,303	1,337,127	1,107,040	-	140,793	-	-	228,930
31290	BD OF PROF ENGINEERS & LA	374,418	0.039236%		5,225,057	6,019,033	4,572,230	345,194	267,594	612,788	-	612,788
31345	SCHOOL FAC CONSTR COMM	100,833	0.010567%		1,407,207	1,621,040	1,231,388	92,967	(71,849)	21,118	-	21,118
		100,000	2.0200770		_, .0,,20,							
31354	EXECUTIVE BRANCH ETH COMM	250,564	0.026257%	0.027097%	3,496,644	4,027,978	3,059,768	231,006	482,316	713,322	-	713,322



				Ī	Net Pensio	on Liability as of June	30. 2021	Pension Expense				
						•			Deferred Amounts	•		
								Proportionate	from Changes in			
								Share of	Proportion & Differences	Gross	Proportionate	Net
			2021	2020		<b>Discount Rate</b>	<b>Discount Rate</b>	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating		Actual FYE 2021	Proportionate	Proportionate	<b>Discount Rate</b>	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
Employer Code		Contributions	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)
31395	COMMISSION- REAL ESTATE	-	0.000000%		-	-	-	-	(400 754)	(400 754)	-	- (400 75.4)
31400 31415	COMMISSION ON WOMEN KY COUNCIL POSTSEC EDUCAT	- 1,593,035	0.000000% 0.166941%	0.000000% 0.160350%	- 22,231,529	- 25,609,730	- 19,453,885	- 1,468,730	(190,754)	(190,754) 1,306,784	-	(190,754) 1,306,784
31765	OFFICE OF STATE BUD DIREC	901,541	0.094478%	0.095107%	12,581,633	14,493,480	11,009,663	831,208	(161,946) 68,330	899,538	-	899,538
35605	TRAN OFF OF THE SECRETARY	2,400,071	0.251513%	0.221415%	33,493,980	38,583,572	29,309,186	2,212,787	1,884,858	4,097,645	-	4,097,645
35607	TRAN OFFICE OF LEGAL SVC	1,340,836	0.140517%		18,712,645	21,556,134	16,374,656	1,236,255	(8,377)	1,227,878	-	1,227,878
35609	DIVISION OF FACILITY MANA	1,017,778	0.106657%	0.102013%	14,203,510	16,361,811	12,428,900	938,358	(5,348)	933,010	-	933,010
35615	TRAN DEPT OF AVIATION	717,771	0.075218%	0.076738%	10,016,779	11,538,883	8,765,266	661,761	(56,113)	605,648	-	605,648
35616	TRAN OFFICE OF PERSONNEL	1,036,662	0.108636%	0.110593%	14,467,053	16,665,401	12,659,516	955,769	(200,654)	755,115	-	755,115
35617	OFFICE OF INFORMAT TECHNO	1,313,338	0.137630%		18,328,183	21,113,251	16,038,230	1,210,855	(133,896)	1,076,959	-	1,076,959
	OFFICE OF AUDITS	1,649,282	0.173347%		23,084,615	26,592,448	20,200,385	1,525,090	3,527,944	5,053,034	-	5,053,034
35619 35625	DOT PAYROLL DIVISION TRAN DEPT OF HIGHWAYS	558,767	0.058555% 13.006869%	0.051557% 11.826682%	7,797,768 1,732,124,401	8,982,681 1,995,330,133	6,823,502 1,515,709,924	515,161 114,433,149	671,972 87,096,136	1,187,133 201,529,285	-	1,187,133 201,529,285
35628	TRAN DEPT OF HIGHWAYS  TRAN DEPT OF INTERGOV PRO	124,042,930 418,921	0.043901%	0.042458%	5,846,295	6,734,671	5,115,849	386,237	70,100	456,337	-	456,337
35630	TRAN DEPT OF VEH REGULATE	5,086,805	0.533069%	0.494671%	70,988,785	81,775,917	62,119,329	4,689,888	4,314,037	9,003,925	-	9,003,925
36635	CAB FOR ECONOMIC DEVELOPMENT	2,769,997	0.290280%	0.294300%	38,656,580	44,530,658	33,826,763	2,553,855	(727,104)	1,826,751	-	1,826,751
39075	KHEAA DIV OF FINANCIAL AF	552,883	0.057939%	0.054812%	7,715,735	8,888,183	6,751,718	509,742	(351,935)	157,807	-	157,807
39079	COMMONWEALTH OF TECHNOL	11,011,060	1.153901%	1.168729%	153,664,966	177,015,194	134,465,811	10,151,907	(7,155,479)	2,996,428	-	2,996,428
39084	KY RIVER AUTHORITY	279,706	0.029311%	0.026635%	3,903,345	4,496,480	3,415,655	257,875	419,386	677,261	-	677,261
39103	OFFICE OF PVA'S	20,638,184	2.164392%	1.962430%	288,232,026	332,030,451	252,219,841	19,042,107	16,231,639	35,273,746	-	35,273,746
39130	DEPT OF REVENUE	23,606,375	2.473837%	2.357281%	329,440,808	379,501,133	288,279,930	21,764,574	11,824,469	33,589,043	-	33,589,043
39750	OFFICE OF SECRETARY	3,406,580	0.356993%	0.345977%	47,540,748	54,764,824	41,600,929	3,140,789	441,465	3,582,254	-	3,582,254
39757	FIN OFFICE OF INSP GENERAL	90,778	0.009513%	0.022324%	1,266,846	1,459,350	1,108,564	83,694	(1,480,876)	(1,397,182)	-	(1,397,182)
39758 39785	OFF OF THE CONTROLLER DEPT FACILITIES SUPP SVCS	2,452,129 6,799,725	0.256971% 0.712588%	0.234269% 0.650921%	34,220,821 94,895,325	39,420,861 109,315,187	29,945,215 83,038,947	2,260,805 6,269,279	1,646,934 4,200,925	3,907,739 10,470,204	-	3,907,739 10,470,204
50235	KY STATE FAIR BOARD	5,079,141	0.532263%		70,881,450	81,652,272	62,025,404	4,682,797	(2,286,249)	2,396,548	-	2,396,548
50410	COMM KY HERITAGE COUNCIL	630,240	0.066045%		8,795,211	10,131,691	7,696,323	581,057	723,023	1,304,080	-	1,304,080
	KY ARTS COUNCIL	367,955	0.038559%		5,134,901	5,915,177	4,493,338	339,238	66,431	405,669	-	405,669
50550	KY HISTORICAL SOCIETY	1,125,397	0.117936%		15,705,534	18,092,075	13,743,259	1,037,589	(137,267)	900,322	-	900,322
50660	DEPT OF FISH & WILDLIFE	10,074,130	1.055714%	0.967038%	140,589,406	161,952,731	123,023,933	9,288,068	6,137,541	15,425,609	-	15,425,609
50665	COMM KY HORSE PARK	1,536,174	0.160982%		21,437,969	24,695,585	18,759,474	1,416,304	(707,156)	709,148	-	709,148
	DEPT OF PARKS	14,695,057	1.540326%		205,125,173	236,295,060	179,496,495	13,551,636	204,618	13,756,254	-	13,756,254
	COMM OFFICE OF SECRETARY	960,056	0.100610%		13,398,231	15,434,165	11,724,234	885,157	222,383	1,107,540	-	1,107,540
	KY ARTISANS CTR AT BEREA	360,962	0.037839%		5,039,019	5,804,725	4,409,435	332,904	331,113	664,017	-	664,017
	DEPT OF TOURISM EDUC PROF STANDARDS BD	781,827 -	0.081931% 0.000000%		10,910,749 -	12,568,697 -	9,547,542	720,821 -	(47,625) (1,230,803)	673,196 (1,230,803)	-	673,196 (1,230,803)
	KY COMM DEAF/HARD OF HEAR	390,332	0.040905%		- 5,447,318	- 6,275,067	4,766,721	- 359,878	301,677	661,555	-	661,555
	KY ENVIRONMENTAL EDUC COU	68,625	0.007193%		957,892	1,103,448	838,211	63,283	119,425	182,708	-	182,708
	EDUC OFFICE OF SECRETARY	2,890,505	0.302923%		40,340,248	46,470,168	35,300,071	2,665,087	1,653,425	4,318,512	-	4,318,512
	DEPT WORKFORCE INVESTMENT	6,415,601	0.672362%		89,538,430	103,144,282	78,351,351	5,915,375	(36,904,418)	(30,989,043)	-	(30,989,043)
51532	KY COMM ON PROPRIETARY ED	79,965	0.008380%	0.005857%	1,115,964	1,285,541	976,534	73,726	201,832	275,558	-	275,558
51540	EDUC DEPT OF EDUCATION	7,872,251	0.826042%	0.747714%	110,003,991	126,719,697	96,259,911	7,267,436	8,652,433	15,919,869	-	15,919,869
51545	KY EDUCATIONAL TV AUTHOR	4,348,671	0.456201%	0.421341%	60,752,275	69,983,914	53,161,786	4,013,611	4,397,364	8,410,975	-	8,410,975
51555	KY DEPT LIBRARY & ARCHIVE	1,652,607	0.173193%		23,064,107	26,568,824	20,182,440	1,523,735	657,382	2,181,117	-	2,181,117
	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	14.075.000	0.000000% 1.569296%	0.000000%	200 002 107	-	102 072 412	12 906 511	(744,915)	(744,915)	-	(744,915)
53721 53723	H&FS OFF OF THE SECRETARY OFFICE INSPECTOR GENERAL	14,975,000 6,487,282	0.679856%	1.344757% 0.643199%	208,983,107 90,536,406	240,739,228 104,293,905	182,872,413 79,224,638	13,806,511 5,981,306	27,667,092 (348,879)	41,473,603 5,632,427	-	41,473,603 5,632,427
	OFFICE OF HEALTH POLICY	0,467,262	0.000000%		90,330,400	104,293,903	79,224,038	3,961,300	(875,980)	(875,980)	-	(875,980)
	DEPT OF AGING/INDEP LIVIN	5,290,336	0.554481%		73,840,220	85,060,644	64,614,501	4,878,269	7,489,696	12,367,965	-	12,367,965
	DEPT FOR INCOME SUPPORT	11,951,270	1.252429%		166,785,937	192,129,968	145,947,427	11,018,747	8,100,018	19,118,765	-	19,118,765
	DEPT FOR PUBLIC HEALTH	12,852,470	1.346880%		179,363,974	206,619,307	156,953,943	11,849,717	13,772,276	25,621,993	-	25,621,993
53729	OFF HUMAN RESOURCE MANAGE	10,856,814	1.137729%	1.076797%	151,511,341	174,534,314	132,581,264	10,009,627	(3,763,495)	6,246,132	-	6,246,132
53730	SERVE KY	580,274	0.060809%		8,097,933	9,328,458	7,086,164	534,992	727,920	1,262,912	-	1,262,912
	H&FS DEPT FOR COMM BASE S	119,757,770	12.560304%		1,672,655,354	1,926,824,441	1,463,671,033	110,504,315	66,301,063	176,805,378	-	176,805,378
	HEALTH DATA AND ANALYTICS	776,783	0.081402%	0.068581%	10,840,302	12,487,545	9,485,897	716,167	2,962,579	3,678,746	-	3,678,746
	DEPT FOR MEDICAID SERVICE	4,636,889	0.485922%		64,710,220	74,543,290	56,625,218	4,275,094	(15,419)	4,259,675	-	4,259,675
	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,965,748	0.415587%		55,343,710	63,753,488	48,428,975	3,656,293	1,042,631	4,698,924	-	4,698,924
	J&PS OFF OF SECRETARY DEPT OF PUBLIC ADVOCACY	5,141,370 19,486,912	0.538803% 2.042133%		71,752,381 271,950,798	82,655,546 313,275,202	62,787,520 237,972,816	4,740,336 17,966,485	8,421,891 24,376,401	13,162,227 42,342,886	-	13,162,227 42,342,886
	J&PS DEPT OF KY STATE POL	23,181,504	2.436190%		324,427,358	373,725,862	283,892,869	21,433,359	25,630,508	47,063,867	-	47,063,867
	J&PS OF JUVENILE JUSTICE	18,473,658	1.946132%		259,166,347	298,548,085	226,785,676	17,121,877	(66,243,914)	(49,122,037)	-	(49,122,037)
	DEPT OF CRIMINAL JUST TRN	5,385,339	0.564375%		75,157,804	86,578,441	65,767,464	4,965,316	7,821,276	12,786,592	-	12,786,592
54527	J&PS DEPT OF CORRECTIONS	10,952,313	1.147794%		152,851,697	176,078,344	133,754,153	10,098,178	13,341,814	23,439,992	-	23,439,992
	OFFICE OF THE SECRETARY	3,498,502	0.366617%		48,822,376	56,241,202	42,722,428	3,225,460	(753,185)	2,472,275	-	2,472,275
	DEPT PERSONNEL ADMIN	1,318,630	0.138179%		18,401,294	21,197,471	16,102,206	1,215,685	1,152,967	2,368,652	-	2,368,652
	DEPT FOR EMPLOYEE INS	1,718,560	0.180067%		23,979,518	27,623,336	20,983,477	1,584,212	1,574,769	3,158,981	-	3,158,981
	OFFICE OF THE SECRETARY	3,339,910	0.350003%		46,609,890	53,692,517	40,786,374	3,079,292	7,558,273	10,637,565	-	10,637,565
	DEPT OF WORKERS CLAUMS	3,405,247	0.356852%		47,521,971	54,743,194	41,584,498	3,139,549	2,508,688	5,648,237	-	5,648,237
56107	DEPT OF WORKERS CLAIMS	4,461,702	0.503811%	0.394888%	67,092,498	77,287,568	58,709,850	4,432,479	5,166,083	9,598,562	-	9,598,562



				Ī	Net Pensio	on Liability as of June	30. 2021	Pension Expense				
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								Proportionate	from Changes in			
								Share of	<b>Proportion &amp; Differences</b>	Gross	Proportionate	Net
			2021	2020		<b>Discount Rate</b>	<b>Discount Rate</b>	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating		Actual FYE 2021	Proportionate	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
Employer Code		Contributions	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)
56113	KY OSH REVIEW COMMISSION	157,086	0.016457%	0.016581%	2,191,578	2,524,601	1,917,759	144,787	43,736	188,523	-	188,523
56114	WORKERS COMP FUNDING COMM	558,071	0.058483%	0.051901%	7,788,180	8,971,636	6,815,112	514,528	469,112	983,640	_	983,640
56115	GEN ADM PROG SUPP S SERVI	-	0.000000%	0.000000%	7,788,180	6,571,030	0,813,112	-	(1,439,936)	(1,439,936)	-	(1,439,936)
56116	OFF OF INSPCT GEN S SVCS	_	0.000000%	0.000000%	-	-	-	-	(124,038)	(124,038)	-	(1,433,536)
56142	OFFICE OF UNEMPLOYMENT INSURANCE	7,513,571	0.787377%	0.000000%	104,854,974	120,788,259	91,754,221	6,927,265	50,754,673	57,681,938	-	57,681,938
57121	ENVIRONMENTAL QUAL COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	_
57123	KY PUBLIC SVC COMMISSION	2,658,773	0.278628%	0.273654%	37,104,883	42,743,172	32,468,938	2,451,342	1,631,930	4,083,272	-	4,083,272
57124	KY STATE NATURE PRES COMM	-,,	0.000000%	0.000000%	-	-	-	-	(1,319,945)	(1,319,945)	-	(1,319,945)
57126	OFFICE OF THE SECRETARY	1,740,015	0.182346%	0.163145%	24,283,012	27,972,948	21,249,052	1,604,262	2,583,197	4,187,459	-	4,187,459
57127	DEPT FOR ENERGY DEV & IND	· · · -	0.000000%	0.000000%	-	-	-	-	(1,512,490)	(1,512,490)	-	(1,512,490)
57128	DEPT FOR NATURAL RESOURCE	15,960,541	1.672601%	1.537828%	222,740,231	256,586,822	194,910,699	14,715,378	15,064,883	29,780,261	-	29,780,261
57129	DEPT FOR ENVIRONM PROTECT	21,905,502	2.295575%	2.150208%	305,701,663	352,154,694	267,506,792	20,196,242	22,681,561	42,877,803	-	42,877,803
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,681,849	0.281049%	0.269856%	37,427,288	43,114,568	32,751,061	2,472,641	6,037,800	8,510,441	-	8,510,441
57140	KY NATURE PRESERVES	662,776	0.069455%	0.067571%	9,249,321	10,654,805	8,093,695	611,058	2,826,351	3,437,409	-	3,437,409
57141	OFFICE OF ENERGY POLICY	244,984	0.025673%	0.021459%	3,418,873	3,938,389	2,991,713	225,869	1,018,740	1,244,609	-	1,244,609
58175	BRD OF CLMS & CRIME VICTI	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	1,733,300	0.181645%	0.150431%	24,189,660	27,865,410	21,167,364	1,598,095	2,946,443	4,544,538	-	4,544,538
58671	KY CLAIMS COMMISSION	41,800	0.004380%	0.020472%	583,284	671,918	510,408	38,535	(1,550,394)	(1,511,859)	-	(1,511,859)
58672	OFFICE OF CLAIMS AND APPEALS	153,378	0.016073%	0.000000%	2,140,441	2,465,693	1,873,011	141,409	1,036,073	1,177,482	-	1,177,482
58675	OFFICE OF THE SECRETARY	2,262,620	0.237114%	0.198722%	31,576,465	36,374,681	27,631,249	2,086,106	3,395,141	5,481,247	-	5,481,247
58676	DEPT OF INSURANCE	2,382,345	0.249664%	0.262513%	33,247,748	38,299,925	29,093,720	2,196,519	(2,135,443)	61,076	-	61,076
58677	OFF OF OCCUP & PROFESSION	977,195	0.102179%	0.090389%	13,607,175	15,674,859	11,907,072	898,961	869,568	1,768,529	-	1,768,529
58678	KY BOXING & WRESTLING AUT	39,438	0.004133%	0.003814%	550,392	634,026	481,625	36,362	53,166	89,528	-	89,528
58680	DEPT OF ALCOHOL & BEVERA	555,330	0.058195%	0.059477%	7,749,827	8,927,455	6,781,550	511,994	35,372	547,366	-	547,366
58681	DEPT OF CHARITABLE GAMING	780,322	0.081773%	0.073005%	10,889,708	12,544,459	9,529,130	719,431	683,425	1,402,856	-	1,402,856
58685	DEPT OF FINANCIAL INSTITU	3,865,268	0.405144%	0.359475%	53,953,016	62,151,470	47,212,037	3,564,417	4,947,120	8,511,537	-	8,511,537
58690	DEPT OF HOUSING & BUILD C	6,311,742	0.661436%	0.607250%	88,083,415	101,468,169	77,078,127	5,819,249	6,949,410	12,768,659	-	12,768,659
014A	BRECKINRIDGE CO ATTORNEY	51,825	0.005447%	0.005080%	725,377	835,602	634,747	47,922	(55,417)	(7,495)	-	(7,495)
024A	CHRISTIAN COUNTY ATTORNEY	16,591	0.004860%	0.001588%	647,206	745,553	566,343	42,758	200,675	243,433	-	243,433
031A	EDMONSON COUNTY ATTORNEY	44,255	0.002724%		362,755	417,878	317,432	23,965	11,971	35,936	-	35,936
060A	KNOTT COUNTY ATTORNEY	80,054	0.005135%		683,828	787,739	598,389	45,177	(99,975)	(54,798)	-	(54,798)
071A	LOGAN COUNTY ATTORNEY	63,581	0.009153%		1,218,905	1,404,124	1,066,613	80,527	142,920	223,447	-	223,447
086A	MONROE CO ATTORNEY	-	0.002938%		391,253	450,706	342,370	25,848	64,565	90,413	-	90,413
116A	WAYNE COUNTY ATTORNEY	-	0.003180%		423,481	487,831	370,570	27,977	(116,705)	(88,728)	-	(88,728)
W002	ALLEN COUNTY ATTORNEY	82,215	0.008768%		1,167,634	1,345,063	1,021,748	77,140	165,161	242,301	-	242,301
W003	ANDERSON COUNTY ATTORNEY	-	0.009387%		1,250,067	1,440,021	1,093,881	82,586	525,611	608,197	-	608,197
W005	BARREN COUNTY ATTORNEY	157,546	0.015349%	0.015025%	2,044,026	2,354,627	1,788,642	135,039	(30,575)	104,464	-	104,464
W006	BATH COUNTY ATTORNEY	-	0.000009%	0.000000%	1,199	1,381	1,049	79	540	619	-	619
W007	BELL COUNTY ATTORNEY	117,603	0.010440%	0.012373%	1,390,295	1,601,557	1,216,589	91,850	(123,395)	(31,545)	-	(31,545)
W008	BOONE COUNTY ATTORNEY	441,791	0.028910%	0.043325%	3,849,944	4,434,964	3,368,926	254,347	(780,819)	(526,472)	-	(526,472)
W011	BOYLE COUNTY ATTORNEY	10,517	0.000854%	0.001205%	113,727	131,009	99,518	7,513	19,012	26,525	-	26,525
W015	BULLITT COUNTY ATTORNEY	49,493	0.003872%	0.002380%	515,634	593,988	451,210	34,065	43,251	77,316	-	77,316
W018	CALLOWAY COUNTY ATTORNEY	-	0.000260%	0.000000%	34,624	39,886	30,298	2,287	15,595	17,882	-	17,882
W021	CARROLL COUNTY ATTORNEY	61,633	0.004807%	0.005483%	640,148	737,422	560,167	42,292	(14,395)	27,897	-	27,897
W022	CHILD SUPPORT ENCORCEMENT	49,464	0.001740%	0.005783%	231,716	266,926	202,765	15,308	(178,707)	(163,399)	-	(163,399)
W023	CASEY COUNTY ATTORNEY	47,963	0.005021%	0.004658%	668,646	770,251	585,105	44,174	(6,856)	37,318	-	37,318
W025	CLARK COUNTY ATTORNEY	131,234	0.007682%	0.012119%	1,023,012	1,178,464	895,195	67,585	(96,618)	(29,033)	-	(29,033)
W028	CRITTENDEN CO ATTORNEY	32,417	0.002080%	0.002414%	276,994	319,084	242,386	18,300	765	19,065	-	19,065
W030	DAVIESS COUNTY ATTORNEY	29,464	0.007826%	0.003033%	1,042,188	1,200,554	911,975	68,852	255,391	324,243	-	324,243
W036	FLOYD COUNTY ATTORNEY	95,833	0.006350%	0.003434%	845,629	974,127	739,975	55,867	(529,319)	(473,452)	-	(473,452)
W037	FRANKLIN COUNTY ATTORNEY	173,064	0.024846%	0.017363%	3,308,741	3,811,522	2,895,342	218,593	417,120	635,713	-	635,713
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	- (4= 2.4=)	-	-	-
W040	GARRARD COUNTY ATTORNEY	52,996	0.005271%	0.005513%	701,939	808,602	614,238	46,374	(17,345)	29,029	-	29,029
W041	GRANT COUNTY CHILD SUPPOR	27,367	0.002018%	0.002493%	268,737	309,573	235,161	17,754	6,030	23,784	-	23,784
W042	GRAVES COUNTY ATTORNEY	116,489	0.016815%	0.011885%	2,239,253	2,579,520	1,959,477	147,937	224,067	372,004	-	372,004
W046	HANCOCK COUNTY ATTORNEY	16,263	0.002008%	0.001453%	267,405	308,039	233,995	17,666	25,564	43,230	-	43,230
W049	HARRISON COUNTY ATTORNEY	50,036	0.001075%		143,158	164,911	125,271	9,458	(321,700)	(312,242)	-	(312,242)
W053	HICKMAN COUNTY ATTORNEY	40,921	0.005331%		709,929	817,807	621,229	46,902	183,861	230,763	-	230,763
W054	HOPKINS COUNTY ATTORNEY	194,306	0.010390%		1,383,636	1,593,887	1,210,762	91,410	(627,040)	(535,630)	-	(535,630)
W055	JACKSON COUNTY ATTORNEY	1,669	0.003350%		446,119	513,910	390,381	29,473	146,859	176,332	-	176,332
W056	JEFFERSON CO ATTORNEY JOHNSON COUNTY ATTORNEY	37,602	0.081726%		10,883,449	12,537,249	9,523,653	719,017	4,391,443	5,110,460	-	5,110,460
W058		-	0.001102%		146,753	169,053	128,418	9,695	66,098	75,793 1 957	-	75,793
W061	KNOX COUNTY ATTORNEY	71 540	0.000027%		3,596	4,142 877 021	3,146	238	1,619	1,857	-	1,857
W062	LAUDEL COUNTY ATTORNEY	71,540	0.005717%		761,333	877,021	666,211	50,298	(71,734)	(21,436)	-	(21,436)
W063 W065	LAUREL COUNTY ATTORNEY LEE COUNTY ATTORNEY	18,064 33,073	0.001875% 0.004577%		249,694 609 519	287,636 702,139	218,497	16,496 40,268	(9,187) 52,230	7,309	-	7,309 92,498
W073	MCCRACKEN COUNTY ATTORNEY	33,073 34,758			609,519 741,890		533,365 649 197			92,498	-	240,259
VVU/3	IVICCRACKEN COUNTY ATTOKINEY	34,/58	0.005571%	0.003274%	/41,890	854,624	649,197	49,013	191,246	240,259	-	240,255



Net Pension Liability as of June 30, 2021 Pension Expense								'				
						·		Proportionate Share of	Deferred Amounts from Changes in Proportion & Differences	Gross	Proportionate	Net
			2021	2020		<b>Discount Rate</b>	<b>Discount Rate</b>	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating		Actual FYE 2021	Proportionate	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
<b>Employer Code</b>	Participating Employer Name	Contributions	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)
W074	MCCREARY COUNTY ATTORNEY	90,861	0.010104%	0.008729%	1,345,549	1,550,013	1,177,434	88,894	100,856	189,750	-	189,750
W076	MADISON COUNTY ATTORNEY	266,641	0.033627%	0.045946%	4,478,107	5,158,579	3,918,605	295,847	(261,177)	34,670	-	34,670
W077	MAGOFFIN CO ATTORNEY	56,807	0.001531%	0.005421%	203,883	234,864	178,410	13,470	(223,398)	(209,928)	-	(209,928)
W082	MEADE COUNTY ATTORNEY	65,742	0.007770%	0.006418%	1,034,731	1,191,964	905,450	68,360	93,306	161,666	-	161,666
W083	MENIFEE COUNTY ATTORNEY	14,510	0.002858%	0.001389%	380,600	438,434	333,047	25,144	102,107	127,251	-	127,251
W084	MERCER COUNTY ATTORNEY	25,008	0.002682%	0.002394%	357,162	411,435	312,537	23,596	29,306	52,902	-	52,902
W087	MONTGOMERY CO ATTORNEY	65,430	0.008716%	0.008252%	1,160,709	1,337,086	1,015,689	76,683	58,032	134,715	-	134,715
W088	MORGAN COUNTY ATTORNEY	74,237	0.009427%	0.007246%	1,255,393	1,446,157	1,098,542	82,938	166,100	249,038	-	249,038
W092	OHIO COUNTY ATTORNEY	9,331	0.000098%	0.000000%	13,051	15,034	11,420	862	10,259	11,121	-	11,121
W093	OLDHAM COUNTY ATTORNEY	170,145	0.009848%	0.016472%	1,311,458	1,510,741	1,147,602	86,642	(489,996)	(403,354)	-	(403,354)
W094	OWEN COUNTY ATTORNEY	39,732	0.002757%	0.003823%	367,150	422,940	321,277	24,256	(62,275)	(38,019)	-	(38,019)
W096	PENDLETON COUNTY ATTORNEY	-	0.000743%	0.000000%	98,945	113,981	86,583	6,537	(55,007)	(48,470)	-	(48,470)
W099	POWELL COUNTY ATTORNEY	-	0.000125%	0.000000%	16,646	19,176	14,566	1,100	7,498	8,598	-	8,598
W100	PULASKI COUNTY ATTORNEY	153,500	0.009252%	0.015737%	1,232,089	1,419,311	1,078,149	81,398	(469,274)	(387,876)	-	(387,876)
W102	ROCKCASTLE CO ATTORNEY	80,235	0.004537%	0.007895%	604,192	696,002	528,703	39,916	(207,413)	(167,497)	-	(167,497)
W103	ROWAN COUNTY ATTORNEY	53,810	0.004473%	0.006989%	595,669	686,184	521,245	39,353	(184,096)	(144,743)	-	(144,743)
W106	SHELBY COUNTY ATTORNEY	46,793	0.002402%	0.004548%	319,874	368,481	279,909	21,133	(142,004)	(120,871)	-	(120,871)
W107	SIMPSON COUNTY ATTORNEY	22,605	0.002720%	0.004507%	362,222	417,264	316,966	23,930	(95,633)	(71,703)	-	(71,703)
W108	SPENCER COUNTY ATTORNEY	37,576	0.006111%	0.003901%	813,802	937,463	712,124	53,764	50,227	103,991	-	103,991
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	(39,628)	(39,628)	-	(39,628)
W111	TRIGG COUNTY ATTORNEY	52,603	0.004998%	0.005102%	665,584	766,723	582,424	43,972	(117,536)	(73,564)	-	(73,564)
W112	TRIMBLE COUNTY ATTORNEY	51,836	0.004121%	0.004887%	548,793	632,186	480,226	36,256	8,336	44,592	-	44,592
W113	UNION COUNTY ATTORNEY	68,553	0.002121%	0.006498%	282,454	325,374	247,163	18,660	(223,791)	(205,131)	-	(205,131)
W117	WEBSTER COUNTY ATTORNEY	71,954	0.007486%	0.007159%	996,910	1,148,396	872,355	65,861	47,185	113,046	-	113,046
W118	WHITLEY COUNTY ATTORNEY	125,376	0.010916%	0.012198%	1,453,683	1,674,579	1,272,058	96,038	(108,302)	(12,264)	-	(12,264)
X034	FAYETTE CO ATTORNEY OFF	45,122	0.015408%	0.004463%	2,051,883	2,363,678	1,795,517	135,558	436,461	572,019	-	572,019
X059	KENTON COUNTY ATTORNEY	54,413	0.005438%	0.005208%	724,178	834,221	633,698	47,843	28,239	76,082	-	76,082
TOTAL		925,347,141	100.000000%	100.000000%	13,316,997,376	15,340,587,621	11,653,149,737	879,790,128	(117,288,998)	762,501,130	-	762,501,130



			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						
					Change in Proportion & Differences Between	Total				Change in Proportion & Differences Between	Total				
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	Employer Contrib. & Proportionate Share of Plan Contributions	Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Employer Contrib. & Proportionate Share of Plan Contributions	Deferred Inflow of Resources				
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)				
1430	EASTERN KY UNIV	155,720	_	459,400	33,358,429	33,973,549	809,806	_	3,773,074	7,174,355	11,757,235				
1433	KET FOUNDATION	11,071	-	32,660	13,411	57,142	57,571	-	268,239	3,484,191	3,810,001				
1434	KY BAR ASSOCIATION	-	-	-	-	-	-	-	-	-	-				
1435	CHILD WATCH ADVOCACY CTR	666	-	1,965	18,398	21,029	3,463	-	16,135	811,172	830,770				
1436	LOTUS	1,786	-	5,270	127,807	134,863	9,289	-	43,280	3,568,973	3,621,542				
1437	SANCTUARY INC	2,249	-	6,635	-	8,884	11,696	-	54,495	1,803,431	1,869,622				
1438	OASIS	2,369	-	6,989	65,752	75,110	12,320	-	57,403	2,180,047	2,249,770				
1439	BARREN RIVER CHILD ADVOCA	749	-	2,210	342,026	344,985	3,895	-	18,148	1,692,052	1,714,095				
1440	MOREHEAD STATE UNIVERSITY	80,244	-	236,734	20,510,582	20,827,560	417,303	-	1,944,309	1,374,672	3,736,284				
1445	MURRAY STATE UNIV	91,250	-	269,203	-	360,453	474,537	-	2,210,976	4,039,453	6,724,966				
1450	NORTHERN KY UNIVERSITY	-	-	-	227,714	227,714	-	-	-	170,878,580	170,878,580				
1451	SILVERLEALF	1,651	-	4,871	-	6,522	8,586	-	40,005	1,036,593	1,085,184				
1452	SPRINGHAVEN INC	1,607	-	4,742	79,237	85,586	8,360	-	38,949	1,834,530	1,881,839				
1453	SAFE HARBOR	1,819	-	5,366	121,916	129,101	9,458	-	44,069	3,116,154	3,169,681				
1454	D.O.V.E.S.	1,461	-	4,310	59,220	64,991	7,598	-	35,401	1,653,889	1,696,888				
1455	GATEWAY CHILD ADVOCACY	-	-	-	-	2 270	-	-	- 20.676	36,464	36,464				
1456	JUDI'S PLACE FOR KIDS, INC.	853	-	2,517	-	3,370	4,438	-	20,676	383,798	408,912				
1457	KY RIVER CHILD ADVOCACY	338	-	996	40,816	42,150	1,756	-	8,182	498,071	508,009				
1458	BLUEGRASS RAPE CRISIS CTR NURSING HOME OMBUDSMAN	2,562	-	7,560 2,383	59,992	70,114	13,326	•	62,088	2,232,664	2,308,078				
1459 1465	WESTERN KENTUCKY UNIV	808 128,750	-	2,383 379,836	-	3,191 508,586	4,201 669,554	-	19,574 3,119,608	752,780 12,506,704	776,555				
1480	KASAP	1,103	-	3,255	- 24,377	28,735	5,738	-	26,736	1,827,857	16,295,866 1,860,331				
1480	KDVA	2,535		7,479	12,925	22,939	13,183	-	61,421	2,836,274	2,910,878				
1481	KACAC	-	-	-	-	-	-	_	-	2,630,274	2,910,878				
1483	PENNYRILE CHILD ADV CTR	463	_	1,366	-	1,829	2,408	_	11,222	492,961	506,591				
1484	BUFFALO TR CHILD ADV INC	350	_	1,033	44,905	46,288	1,820	_	8,481	429,531	439,832				
1485	CUMBERLAND V C A CENTER	815	-	2,406	-	3,221	4,241		19,758	1,017,930	1,041,929				
1486	LAKE CUMB CHILD ADV CTR	568	-	1,676	-	2,244	2,954	-	13,762	438,432	455,148				
1487	B.R.A.S.S.	2,124	_	6,265	-	8,389	11,044	-	51,459	2,134,796	2,197,299				
1488	WOMEN AWARE	864	-	2,549	9,971	13,384	4,493	-	20,933	672,575	698,001				
1489	BETHANY HOUSE ABUSE SHELT	1,551	-	4,577	3,481	9,609	8,067	-	37,587	1,640,725	1,686,379				
1490	HOPE HARBOR INC	1,131	-	3,336	148,940	153,407	5,881	-	27,402	1,681,028	1,714,311				
1491	CHILD ADV CTR OF GRN RVR	505	-	1,489	· -	1,994	2,625	-	12,233	347,996	362,854				
1492	CSG HEADQUARTERS	16,111	-	47,529	-	63,640	83,782	-	390,360	10,566,011	11,040,153				
1994	KY HIGHER ED STUD LN CORP	63,414	-	187,082	-	250,496	329,777	-	1,536,509	24,920,528	26,786,814				
3022	LEX FAYETTE CO HLTH DEPT	62,797	-	185,261	376,087	624,145	326,569	-	1,521,558	111,463	1,959,590				
3023	LAKE CUMBERLAND DISTRICT	52,299	-	154,291	-	206,590	271,976	-	1,267,198	559,526	2,098,700				
3024	WEDCO DIST HEALTH DEPT	20,775	-	61,290	-	82,065	108,038	-	503,376	3,388,302	3,999,716				
3025	NORTHERN KY DIST HLTH DEP	41,080	-	121,192	-	162,272	213,631	-	995,356	10,530,733	11,739,720				
3026	BARREN RVR DIST HLTH DEPT	46,608	-	137,501	3,615,351	3,799,460	242,379	-	1,129,302	1,505,716	2,877,397				
3027	GREEN RVR DIST HLTH DEPT	57,837	-	170,630	-	228,467	300,777	-	1,401,391	1,036,505	2,738,673				
3028	LINCOLN TRL DIST HLTH DEP	46,039	-	135,823	6,053,367	6,235,229	239,422	-	1,115,523	90,070	1,445,015				
3029	PURCHASE DIST HLTH DEPT	29,445	-	86,867	6,253,819	6,370,131	153,125	-	713,445	351,141	1,217,711				
3030	MERCER CO HEALTH DEPT	6,097	-	17,988	212,508	236,593	31,708	-	147,737	115,936	295,381				
3031	CUMBERLAND VLY DIST HEALT	58,683	-	173,125	19,831,990	20,063,798	305,175	-	1,421,880	716,073	2,443,128				
3033	KY RIVER DIST HEALTH DEPT	46,726	-	137,851	10,793,218	10,977,795	242,997	-	1,132,177	552,669	1,927,843				
3034	BOURBON CO HEALTH CENTER	5,528	-	16,307	83,124	104,959	28,746	-	133,933	-	162,679				
3035	CLARK CO HEALTH DEPT	11,704	-	34,530	-	46,234	60,868	-	283,598	1,698,133	2,042,599				
3036	GATEWAY DIST HEALTH DEPT	20,995	-	61,939	132,079	215,013	109,183	-	508,708	-	617,891				
3037	BOYLE CO HEALTH DEPT	4,554	-	13,435	-	17,989	23,682	-	110,340	204,073	338,095				
3038	PIKE CO HEALTH DEPT	17,080	-	50,390	126,398	193,868	88,825	-	413,857	342,260	844,942				
3039	FLOYD CO HEALTH CENTER	8,759	-	25,842	-	34,601	45,553	-	212,240	703,788	961,581				
3040	MARTIN CO HEALTH DEPT	3,783	-	11,161	-	14,944	19,674	-	91,664	260,790	372,128				
3042	BUFFALO TRACE HEALTH DEPT	7,602	-	22,428	497,236	527,266	39,535	-	184,203	196,125	419,863				
3043	LITTLE SANDY DIST HEALTH	15 117	-	-	- 912.244	- 071 057	70.617	-	-	-	-				
3044	N CENTRAL DIST HITH DEPT	15,117	-	44,599	812,241	871,957	78,617	-	366,294	227,780	672,691				
3045	PENNYRILE DIST HLTH DEPT	11,382	-	33,577	420.947	44,959	59,189	-	275,773	1,202,311	1,537,273				
3047 3048	BREATHITT CO HEALTH DEPT GREENUP CO HLTH DEPT	12,623 8,206	-	37,241 24,208	429,847 -	479,711 32,414	65,646 42,673	-	305,858 198,822	199,944 350,316	571,448 591,811				
3048	WHITLEY CO HEALTH DEPT	19,887		58,670			103,420	-	481,860	431,912	591,811				
3049	LAUREL CO HEALTH DEPT	10,256	-	30,256	1,707,169 -	1,785,726 40,512	53,333	-	248,490	613,628	1,017,192 915,451				
3050	KNOX CO HEALTH DEPT			57,557	1,489,438	1,566,505	101,459	-	472,721	312,457	886,637				
3051	MONROE CO HEALTH DEPT	19,510 2,293	-	6,764	1,489,438	9,057	101,459	-	55,555	484,487	551,966				
3052	BULLITT CO HEALTH DEPT	10,100	-	29,797	- 59,558	99,455	52,524	-	244,723	1,227,036	1,524,283				
3053	THREE RIVERS DIST HLTH	16,201	-	47,797	383,934	447,932	84,254	-	392,560	1,227,030	476,814				
3054	ESTILL CO HEALTH DEPT	3,834	-	11,311	155,422	170,567	19,939	-	92,900	137,707	250,546				
3056	OLDHAM CO HEALTH DEPT	7,707	-	22,737	155,422	30,444	40,079	-	186,737	1,138,723	1,365,539				
3057	LEWIS CO HEALTH DEPT	2,512	-	7,411	- -	9,923	13,065	-	60,871	1,353,536	1,427,472				
30.17		2,312		,,,,,,		3,323	10,000		00,071	1,000,000	±,¬£1,¬12				



								Outstanding Balance of Deferred Inflows of Resources					
					Change in Proportion & Differences Between Employer Contrib.	Total Deferred				Change in Proportion & Differences Between Employer Contrib.	Total 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)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
3059	JESSAMINE CO HEALTH DEPT	6,242	_	18,414	-	24,656	32,460	_	151,237	1,378,200	1,561,897		
3060	POWELL CO HEALTH DEPT	2,980	-	8,793	8,922	20,695	15,499	-	72,215	3,245	90,959		
3061	ANDERSON CO HEALTH DEPT	3,641	-	10,740	· -	14,381	18,933	-	88,212	113,917	221,062		
3062	MADISON CO HEALTH DEP	37,279	-	109,978	1,131,616	1,278,873	193,863	-	903,254	337,782	1,434,899		
3064	JOHNSON CO HEALTH DEPT	11,158	-	32,918	-	44,076	58,027	-	270,361	526,489	854,877		
3065	MAGOFFIN CO HEALTH DEPT	4,590	-	13,541	118,062	136,193	23,870	-	111,216	25,358	160,444		
3066	ALLEN CO HEALTH DEPT	5,841	-	17,233	60,344	83,418	30,377	-	141,532	1,363,644	1,535,553		
3067 3068	FRANKLIN CO HEALTH DEPT LINCOLN CO HEALTH DEPT	16,604 3,586	-	48,984 10,579	- 11,059	65,588 25,224	86,346 18,649	-	402,307 86,888	3,406,795 371,063	3,895,448 476,600		
3069	WOODFORD CO HEALTH DEPT	3,992	-	11,777	-	15,769	20,760	-	96,726	501,416	618,902		
3072	MUHLENBERG CO.HEALTH DEPT	5,766	-	17,011	-	22,777	29,987	-	139,716	521,218	690,921		
3073	MARSHALL CO HEALTH DEPT	10,783	-	31,810	-	42,593	56,074	-	261,261	752,883	1,070,218		
3074	CHRISTIAN CO HEALTH DEPT	9,861	-	29,090	-	38,951	51,279	-	238,921	1,639,342	1,929,542		
3075	HOPKINS CO HEALTH DEPT	12,881	-	38,001	29,865	80,747	66,986	-	312,105	903,343	1,282,434		
3076	TODD CO HEALTH DEPT	3,266	-	9,636	77,948	90,850	16,986	-	79,141	243,900	340,027		
3077	BRACKEN CO HEALTH DEPT	1,882	-	5,551	24,290	31,723	9,785	-	45,589	868,296	923,670		
3078	MONTGOMERY CO HEALTH DEPT	8,093	-	23,874	-	31,967	42,085	-	196,082	3,335,343	3,573,510		
3079	GARRARD COUNTY HEALTH DPT	2,828	-	8,343	-	11,171	14,707	-	68,522	304,317	387,546		
3080 3081	BRECKINRIDGE CO HEALTH BD ASHLAND BOYD CO HEALTH DP	5,250	-	15,489	233,286	254,025	27,304 63,398	-	127,216	61,612 75,595	216,132		
3081	LAWRENCE CO HEALTH DEPT	12,191 3,159	-	35,966 9,320	1,002,646	1,050,803 12,479	16,430		295,387 76,549	1,892,298	434,380 1,985,277		
3083	GRAVES CO HEALTH CENTER	5,024	-	14,821	-	19,845	26,126	-	121,726	2,788,205	2,936,057		
3084	CALLOWAY CO HEALTH DEPT	3,254	-	9,600	-	12,854	16,922	-	78,845	1,255,440	1,351,207		
3085	BELL CO HEALTH DEPT	7,737	-	22,827	-	30,564	40,238	-	187,478	579,580	807,296		
3086	GRAYSON COUNTY HEALTH DEPT	3,393	-	10,010	-	13,403	17,644	-	82,210	714,425	814,279		
3087	HARLAN CO HEALTH DEPT	5,308	-	15,659	-	20,967	27,603	-	128,610	1,116,274	1,272,487		
3088	CARTER CO HEALTH DEPT	3,983	-	11,749	374,516	390,248	20,711	-	96,497	8,701	125,909		
3801	KENTUCKY STATE UNIVERSITY	32,215	-	95,041	197,404	324,660	167,533	-	780,576	6,235,377	7,183,486		
5470	KCTCS	116,942	-	345,000	-	461,942	608,147	-	2,833,498	36,418,955	39,860,600		
7403	ASST OF COMMONWEALTH ATTY	4,753	-	14,021	114,050	132,824	24,716	-	115,157	2,969,675	3,109,548		
7407 7408	KENTUCKY HOUSING CORP FRANKLIN CO COUNCIL AGING	1,486	-	- 4,385	916,705 104,217	916,705	- 7,729	-	- 36,012	55,077,295 -	55,077,295 43,741		
7408	MUN ELEC POW ASSOC OF KY	1,244	-	3,671	36	110,088 4,951	6,471	-	30,149	38,926	75,546		
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-,551	-	-	-	-	-		
7415	HIGHSCHOOL ATHLETIC ASSOC	895	-	2,641	-	3,536	4,655	-	21,690	638,004	664,349		
7416	KY OFFICE OF BAR ADMISSIO	223	-	657	-	880	1,158	-	5,397	823,896	830,451		
7417	KY ASSOC OF REGIONAL PROG	1,272	-	3,752	59,929	64,953	6,615	-	30,819	185	37,619		
7716	MASTER COMMISSIONER BULLITT COUNTY	138	-	406	37,029	37,573	716	-	3,336	51,043	55,095		
7718	MASTER COMM BOONE CO	125	-	369	-	494	650	-	3,027	618,050	621,727		
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-	-	-	-			
7720	MASTER COMM CAMPBELL CO	89	-	262	-	351	462	-	2,151	476,702	479,315		
7724 7725	MASTER COMM CHRISTIAN CO MASTER COMM CLARK CO	40 22	-	117	1,879 710	2,036 798	207 117	-	963 544	164,423 93,038	165,593 93,699		
7727	MASTER COMM CLARK CO MASTER COMM CLINTON/CUMBE	22	-	66 65	3,711	3,798	117	-	538	192,519	193,172		
7730	MASTER COMM DAVIESS CO	112	-	331	4,330	4,773	584	-	2,721	465,543	468,848		
7734	MASTER COMM FAYETTE CO	206	-	608	11,383	12,197	1,072	-	4,994	938,529	944,595		
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	72,685	72,685		
7741	MASTER COMM GRANT CO	48	-	142	-	190	251	-	1,169	256,753	258,173		
7743	MASTER COMM GRAYSON CO	-	-	-	-	-	-	-	-	125,988	125,988		
7747	MASTER COMM HARDIN CO	166	-	490	7,601	8,257	863	-	4,022	738,414	743,299		
7750	MASTER COMMISSIONER HART COUNTY	28	-	82	17,742	17,852	145	-	676	191,653	192,474		
7751	MASTER COMM HENDERSON CO	-	-		-	-	-	-	-				
7752	HENRY/ TRIMBLE MASTER COM	29	-	86	-	115	151	-	705	284,444	285,300		
7753	MASTER COMM HOPKINS CO	- 424	-	1 242	8,113	8,113	- 2 101	-	10 207	488,450	488,450		
7756 7757	MASTER COMM JEFF CIRCUIT MASTER COMMISSIONER OF JESSAMINE COUNTY	421 55	-	1,243 162	-	1,664 217	2,191 285	-	10,207 1,330	1,833,366 338,960	1,845,764 340,575		
7759	MASTER COMM KENTON CO	224	-	659	745	1,628	1,162	-	5,416	767,007	773,585		
7763	MASTER COMM LAUREL CO	65	-	191	-	256	337	-	1,568	271,884	273,789		
7773	MASTER COMM MCCRACKEN CO	122	-	359	20,586	21,067	633	-	2,950	504,210	507,793		
7776	MASTER COMM MADISON CO	100	-	294	-	394	519	-	2,418	432,099	435,036		
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-		
7782	MASTER COMM MEADE CO	46	-	135	-	181	238	-	1,111	319,977	321,326		
7790	MASTER COMM NELSON CO	76	-	225	-	301	396	-	1,845	351,262	353,503		
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-		
7793	MASTER COMM OLDHAM CO	52	-	154	-	206	272	-	1,269	281,707	283,248		
7794	MASTER COMM OWEN CO	20	-	59	2,609	2,688	104	-	486	190,481	191,071		
7798	MASTER COMM PIKE CO MASTER COMM FOR FLEMING	99	-	292 -	12,626	13,017	514 -	-	2,396	409,780 8,818	412,690 8,818		
7799		_	-	-	-	-	401	-	-	0,018	431,753		



Professional Pro				Outstanding	Balance of Deferred (	Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources					
Probability				Outstanding	balance of before a	Change in Proportion &	Total		Outstandin	g balance of Bereffea	Change in Proportion &	Total	
Description		Participating Employer Name	-	-		& Proportionate Share	Outflow of	-	-		& Proportionate Share	Inflow of	
ASTER COMM - ASSET COMM - ASS	4.1		<u> </u>		<u> </u>			•		•			
ASTER COMM - ASSET COMM - ASS	7907	MASTER COMMA SIMPSONI CO	21		02		124	162		760	212 022	212 755	
The control of the				-		-			-				
MASTER COMP INFORMER				-		-			-				
Month   Mont			-	-	-	-	-	-	-	-		28,430	
SAME_COSSIMENTERS   979.75   327.666   592.67   597.64   2.264.24   2.267.26   2.267.27   2.267.2	7820	MASTER COMM BARREN CO	30	-	88	-	118		-		159,396	160,272	
200   P. V. P. P. C. P				-		-			-		284,044	285,182	
Second Company of the Company of t				-					-		-		
1000   1000			-	-					-		- 12 744	-	
ADMINISTRATION OF THE CONTROL STATES   \$479.02   \$277.044   \$12.055   \$140.112   \$170.075   \$149.025   \$140.005   \$12.055   \$140.005				-									
200   Content and North Modes   7,5457   21,0737   22,0210   173,0770   1,033,0770   1,034,077			-	-			· ·						
999 MISTERN REGISTRATES CONTRACTOR (1997) 1997 1998   1997 1998				-		-			-				
SHAPPINGW REPAIR COUNTS   12,042   12		WESTERN KY REG MHMR ADV	-	-		-			-				
Description   Proceedings   Process   Proces			151,427	-	446,736	-	598,163	787,482	-	3,669,059		106,195,700	
COMPATINION OF CONTINUES   12,000   67,065   - 5,066   133,060   53,035   133,053				-		-	-		-	-			
## 2001 DISSUES INC.  ## 2017 ADDITIONS COMPLETED  ## 30,003			-	-		-			-				
SOUTH AND COMPANY CO				-		1 705 462			-				
Page				-					-				
HOST DESTREAM ASSESSMENT   1.294   1.294   2.294   2.294   2.294   3			·	-	100,403		-		-	-		5,304,381 -	
10010   IEST LEGISCATIFUE SCOVIM			1,294	-	3,818	220,343	225,455	6,731	-	31,360	6,049,791	6,087,882	
ACCORDING OF THE COUNT   28,457.01   28,			-	-					-				
3000   UNITED PROSECTIONIAL, 95   \$28,877   1,580,559   28,885,292   2,758,870   1,258,670   2,240,600   2,250,600   3,257,200   4,485,611   4,470,600   4,040,600   2,250,600   3,250,6	20020	JUDL JUDICIAL RET SYSTEM	117	-	345	2,925	3,387	609	-	2,837	812,312	815,758	
1915    OPTO # ASSICULTURE				-					-		99,471,497	110,023,649	
30100   ATTORNY CENTRAL SPECE   78,334   231,999   3,867,464   1,706,799   1,208,0075   194,487   2,469,579   1,208,0075				-					-		-		
3006   SISTER OF PRICE   1,560   1,560   1,560   1,560   1,550   1,5			-	-					-		164.457		
13105  RESERTIVO PELECTION   6,699   19,046  328,777   55,0002   34,852   15,1377   59,0002   31,000   31,000   32,000									-				
3107  OVERNORS OFFICE				-					-				
31076   DEFT OF VETERMS AFFAINS   299,064   764,283   352,206   3,75,673   1,347,288   6,277,993   6,225,395   14,149,726   31076   MUTINAY AFFAINS COMM   654   1,330   1,256   3,401   1,356   13,366   12,318   31080   OF VETERMS AFFAINS   6,337   13,969   73,116   105,149   2,098   133,549   12,388   31081   OF VETERMS AFFAINS   1,369   7,368   10,319   2,098   13,349   12,388   12,38				-					-				
1005   VINTENSTRUCTURE   6.337   18,696   78,116   103,149   32,966   153,549   27,088   213,888   109,010   31095   10000   1000000   100000   100000   100000   100000   100000   100000   1000000   100000   100000   100000   100000   100000   100000   1000000   1000000   1000000   1000000   1000000   1000000   1000000   1000000   1000000   1000000   1000000   1000000   1000000   10000000   10000000   100000000				-			·		-		6,525,395	14,149,726	
3108   T.GOVERNORS OFFICE   3,765   11,107   669,061   683,333   19,579   91,223   58,808   169,510   10,300   14,478   432,340   667,327   11,007   10,000   11,000   12,00	31076	MILITARY AFFAIRS COMM		-		-	2,584	3,403	-	15,855	133,656	152,914	
3109  AGRICULTURAL DEVELOPED   5,563   17,591   49,357   72,911   31,009   144,778   432,340   607,827   31091   31,009   144,778   432,340   607,827   31091   31091   31,009   314,778   31,009   314,778   31,009   314,778   31,009   314,778   31,009   31,009   314,778   31,009				-					-			213,588	
31094 OFF OF HOMERAND SECURITY   8,695   25,387   662,208   697,200   44,750   208,501   1,391   254,642   3,000   31007   OFF OF MINICRAY AFRANS   170,8007   503,910   5,475,606   6,132,323   888,266   - 4,138,644   - 5,026,900   31007   OFF OF MINICRAY AFRANS   170,8007				-									
31095   DEF MILITARY AFFAIRS   170,807   503,910   5,457,606   6,127,272   888,266   4,138,534   - 5,026,500				•			· · · · · · · · · · · · · · · · · · ·						
31077 OF OF MINOSHIY EMPOWARMT  31099 FATH BASEPINONSPORT SOC  31110 OF OF STREETARY TO CASIN 1,599 - 5,898 275,562 283,459 10,396 48,438 5.58,348  31110 OF OF STREETARY TO CASIN 1,599 - 5,898 275,562 283,459 110,396 - 48,438 5.58,348  31110 OF OF STREETARY TO CASIN 1,599 - 5,898 275,562 283,459 110,396 - 48,438 5.58,348  31110 SECRETARY OF STATE 1,557 - 46,249 1,566,520 1,646,446 81,526 379,347 - 46,137  31113 STREETAR STREETAR STREET 1,577 - 46,249 1,566,520 1,646,446 81,526 379,347 - 46,137  31113 STREETAR STREETAR STREET 1,577 - 46,249 1,566,520 1,646,446 81,526 379,347 - 312,728 42,029  31113 STREETAR S				-			·		-				
31190 FATH BASED/NOMPROFIT SOC  1110 OF OF SCENETARY OF SAME  31112 GOV OF LOCAL DEVELOPMENT  22,508			-	-	505,910		-	-	-	-		5,020,900	
31110 OF FOF SERETRAY TO CABIN 1.99			-	-	-	-	-		-		-	-	
31120 SECRITARY OF STATE			1,999	-	5,898	275,562	283,459	10,396	-	48,438	-	58,834	
31125 STATE TREASURERS OFFICE 14,558 4,248 9,541 13,147 75,707 352,738 499,092 927,537 31136 RAILY CHILDHOOD ADVISORY COUNCIL				-			2,433,552		-	545,368	238,767	901,186	
31135 EARI CHILIDHOOD ADMOSNY COUNCIL 31136				-					-			461,373	
31136   BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY   1,166   3,441   84,738   89,345   6,666   28,262   34328     31137   KY COMM NETWORK AUTH   9,948   29,347   923,162   96,245   51,732   241,030   -292,762     31150   BOARD OF ACCOUNTANCY   2,112   6,232   83,751   92,095   10,985   51,182   62,167     31155   BOARD OF ACCOUNTANCY   1,375   4,057   176,715   182,147   7,151   33,317   40,468     31170   BOARD OF CHIROPRACTIC EXM			·	-					-				
31137   KY COMM NETWORK AUTH   9,948   29,347   923,162   66,245   51,732   241,030   292,762     31150   BOARD OF ALCOUNTANCY   2,112   6,232   83,751   92,095   10,785   51,182   62,167     31151   BOARD OF ALCOUNTANCY   2,112   6,232   83,751   92,095   10,785   51,182   62,167     31150   BOARD OF CHROPRACTIC EXM   1,375   4,057   176,715   182,147   7,151   33,317   40,468     31180   BOARD OF CHROPRACTIC EXM   121,048   121,048     31180   BOARD OF CHROPRACTIC EXM   121,048   121,048     31180   BOARD OF DEVINSTRY   2,518   7,428   167,889   177,835   13,093   61,003   - 74,096     31180   BOARD OF EMELICINIS   4,833   - 14,258   223,966   343,077   25,134   - 117,105   62,020   204,259     31190   BRD OF EMBALMERS/FUN DR   1,600   - 4,719   52,709   59,028   8,319   - 38,759   3,710   50,788     31200   BOARD OF EMBALMERS/FUN DR   1,466   - 4,384   82,529   88,399   7,727   - 36,003   21,109   6,839     31205   KY LANDSCAPE ARCH REG BD   244   - 720   8,692   9,556   1,270   - 5,915   - 7,185     31215   BD DE MAMERINES OF SOCIAL WK   59.9   - 2,770   3,949   7,658   4,882   - 2,27,46   107,624   135,252     31225   BD DE MAMERINES OF SOCIAL WK   59.9   - 2,270   3,949   7,658   4,882   - 2,27,46   107,624   135,252     31245   BD DE MAMERINES OF SOCIAL WK   59.9   - 2,285   2,27,70   3,949   7,558   4,882   - 2,27,46   107,624   135,252     3125   BD OF HAIRDRESSERS/CSMTG   5,801   - 17,115   564,473   587,389   30,169   - 140,563   - 170,732     31250   BODRO FOR INSTRING   2,827   - 8,34,82   2,661,639   2,77,3418   147,158   - 865,644   - 83,8,900     31260   BOARD OF DEVINE CEMM   7,75   - 2,285   216,655   219,685   4,028   - 18,769   32,490   55,287     31261   BOARD OF PROFICE CEMM   7,700   3,949   7,700   4,492   4,413   4,807   - 2,2395   - 7,2700     31270   BOARD OF REAL ESTATE APPR				-					-				
SILSO   BOARD OF ACCOUNTANCY   2,112   - 6,232   83,751   92,095   10,985   - 51,182   - 62,167				-									
31155   BOARD OF AUCTIONEERS				-									
31170   BOARD OF CHIROPRACTIC EXM   1.   1.   1.   1.   1.   1.   1.   1				-					-		-	-	
31180 BOARD OF DENTISTRY  2,518 - 7,428 167,889 177,835 13,093 - 61,003 - 74,096 31185 BOARD OF ELECTIONS 4,833 - 14,258 323,986 330,077 25,134 - 117,105 62,020 204,259 31190 BRD OF EMBALMERS/FUN DIR 1,600 - 4,719 52,709 59,028 8,319 - 38,759 3,710 50,788 31200 BOARD OF EXM ARCHITECTS 1,486 - 4,384 82,529 88,399 7,727 - 36,003 21,109 64,839 31205 KY LANDSCAPE ARCH REG BD 244 - 720 8,692 9,656 12,70 - 5,915 - 6,188 31215 BD EXAMINERS OF SOCIAL WK 939 - 2,770 3,949 7,658 4,882 - 22,746 107,624 135,252 31225 BD OF HAIRDRESSERS/CSMTG 5,801 - 17,115 564,473 587,389 30,169 - 140,563 - 170,732 31245 BD OF MEDICAL LICENSURE 6,901 - 20,360 215,866 243,127 35,889 - 167,214 - 203,133 31250 BOARD OF DOPTOMETRIC EXM 28,297 - 88,482 2,661,639 2,773,418 147,158 - 685,644 - 832,802 31263 BOARD OF OPTOMETRIC EXM 775 - 2,285 216,625 219,685 4,028 - 18,769 32,490 55,887 31263 KY RESPIRATORY CARE BD 924 - 2,727 42,492 46,143 4,807 - 22,395 2- 27,202 31268 PERSONNEL BOARD OF PHARMACY 10,577 - 31,203 651,680 693,460 55,003 - 256,273 - 21,307,374 31275 BD OF PHARMACY 10,577 - 31,203 651,680 693,460 55,003 - 256,273 - 311,275 31275 BD OF PHARMACY 10,577 - 31,203 651,680 693,460 55,003 - 256,273 - 311,275 31275 BD OF PROFERS & LA 5,214 - 15,383 251,636 272,233 27,116 - 126,340 - 126,340 - 153,456 31345 SCHOOL FAC CONSTR COMM 1,404 - 4,143 49,314 54,861 7,303 - 34,026 34,473 37,802 31345 EXECUTIVE BRANCH ETH COMM 3,489 - 10,294 130,735 144,518 18,146 - 88,547 87,056 189,796		BOARD OF BARBERING	1,375	-	4,057	176,715	182,147	7,151	-	33,317	-	40,468	
31185 BOARD OF ELECTIONS 4,833 - 14,258 323,966 343,077 25,134 - 117,105 62,020 204,229 31190 BRD OF EMBALMERS/FUN DIR 1,600 - 4,7119 52,709 59,028 8,319 - 38,759 3,710 50,788 31200 BOARD OF EXM ARCHITECTS 1,486 - 4,384 82,529 88,399 7,77 - 36,003 21,1,09 64,839 31205 KY LANDSCAPE ARCH REG BD 244 - 720 8,692 9,656 1,270 - 5,915 - 7,185 31215 BD EXAMINERS OF SOCIAL WK 939 - 2,770 3,949 7,658 4,822 - 22,746 107,624 135,252 31225 BD OF HARDRESSERS/CMTG 5,801 - 17,115 564,473 587,389 30,169 - 140,563 - 170,732 31245 BD OF MEDICAL LICENSURE 6,901 - 20,360 215,866 243,127 35,889 - 167,214 - 203,103 31250 BOARD OF NURSING 775 - 2,285 216,625 219,685 4,028 - 18,769 32,490 55,287 31263 KY RESPIRATORY CARE BD 924 - 2,777 42,492 46,143 4,807 - 22,395 - 32,490 32,528 31263 KY RESPIRATORY CARE BD 924 - 2,777 42,492 46,143 4,807 - 22,395 - 37,202 31276 KY BOARD OF PHARMACY 10,577 - 31,203 651,680 693,460 55,003 - 256,273 - 311,276 31275 BD OF PHASTICAL THERAPY 1,332 - 3,928 55,687 60,947 6,925 - 3,2,264 - 39,182 31280 BOARD OF PHASTICAL THERAPY 1,332 - 3,928 55,687 60,947 6,925 - 3,2,264 - 39,182 31290 BD OF PROF ENGINEERS & LA 31390 BD OF PROF ENGINEERS & LA 31390 BD OF PROF ENGINEERS & LA 31345 SCHOOL FAC CONSTR COMM 1,404 - 4,413 49,314 54,861 7,303 - 34,026 34,473 75,802 31345 EXECUTIVE BRANCH ETH COMM 3,489 - 10,094 130,735 144,518 18,146 - 84,547 87,056 313,755	31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	121,048	121,048	
31190 BRD OF EMBALMERS/FUN DIR 1,600 - 4,719 52,709 59,028 8,319 - 38,759 3,710 50,788 31200 BOARD OF EXM ARCHITECTS 1,466 - 4,384 82,529 88,399 7,727 - 36,003 21,109 64,839 31205 KY LANDSCAPE ARCH REG BD 244 - 720 8,692 9,656 1,270 - 5,915 - 5,185 31215 BD EXAMINERS OF SOCIAL WK 939 - 2,770 3,949 7,658 4,882 - 22,746 107,624 135,252 31225 BD OF HAIRDRESSERS/CSMTG 5,801 - 17,115 564,473 587,389 30,169 - 140,563 - 167,214 - 203,103 3125 BD OF MEDICAL LICENSURE 6,901 - 20,360 215,866 243,127 35,889 - 167,214 - 203,103 31250 BOARD OF NURSING 28,297 - 83,482 2,661,639 2,773,418 147,158 - 685,644 - 832,802 31260 BOARD OF OPTOMETRIC EXM 775 - 2,285 216,625 219,685 4,028 - 118,769 32,490 55,287 31263 KY RESPIRATORY CARE BD 944 - 2,777 42,492 46,143 4,807 - 22,395 - 27,202 31268 PERSONNEL BOARD 33,309 - 9,761 135,494 148,564 17,206 - 80,168 - 97,374 31270 KY BOARD OF PHARMACY 10,577 - 31,203 651,680 693,460 55,003 - 256,273 - 311,276 31275 BD OF PHARMACY 11,332 - 3,398 55,687 60,947 6,925 - 326,273 - 311,276 31275 BD OF PHARMACY 11,332 - 3,398 55,687 60,947 6,925 - 326,273 - 311,276 31284 BOARD OF REAL ESTATE APPR				-					-			74,096	
31200 BOARD OF EXM ARCHITECTS				-					-				
31205   KY LANDSCAPE ARCH REG BD   244   - 720   8,692   9,656   1,270   - 5,915   - 7,185     31215   BD DEXAMINERS OF SOCIAL WK   939   - 1,770   3,949   7,658   4,882   - 22,746   107,624   135,252     31225   BD OF HARDRESSERS/CSMTG   5,801   - 17,115   564,473   587,389   30,169   - 140,563   - 140,563   - 170,732     31245   BD OF MEDICAL LICENSURE   6,901   - 20,360   215,866   243,127   35,889   - 167,214   - 203,103     31250   BOARD OF NURSING   28,297   - 83,482   2,661,639   2,773,418   147,158   - 685,644   - 832,802     31260   BOARD OF OPTOMETIC EXM   775   - 2,285   216,655   219,685   4,028   - 18,769   32,490   55,287     31263   KY RESPIRATORY CARE BD   924   - 2,727   42,492   46,143   4,807   - 22,395   - 22,395   - 27,202     31264   PERSONNEL BOARD   3,309   - 9,761   135,494   148,564   17,206   - 80,168   - 97,374     31270   KY BOARD OF PHARMACY   10,577   31,203   651,680   693,460   55,003   - 256,273   - 312,264   - 312,2				-					-				
31215         BD EXAMINERS OF SOCIAL WK         939         -         2,770         3,949         7,658         4,882         -         22,746         107,624         135,252           31225         BD OF HAIRDRESSERS/CSMTG         5,801         -         17,115         564,473         587,389         30,169         -         140,563         -         170,732           31245         BD OF MEDICAL LICENSURE         6,901         -         20,360         215,866         243,127         35,889         -         160,563         -         170,732           31250         BDARD OF NURSING         28,297         -         83,482         2,661,639         2,773,418         147,158         -         685,644         -         832,802           31260         BOARD OF OPTOMETRIC EXM         775         -         2,285         216,625         219,685         4,028         -         18,769         32,490         55,287           31263         KY RESPIRATORY CARE BD         924         -         2,727         42,492         46,143         4,807         -         22,395         -         27,203           31268         PERSONNEL BOARD         3,309         -         9,761         135,494         148,564         <			-						-				
3125   BD OF HAIRDRESSERS/CSMTG   5,801   - 17,115   564,473   587,389   30,169   - 140,563   - 170,732     31245   BD OF MEDICAL LICENSURE   6,901   - 20,360   215,866   243,127   35,889   - 167,214   - 203,103     31250   BOARD OF NURSING   28,297   - 83,482   2,661,639   2,773,418   147,158   - 686,644   - 823,802     31260   BOARD OF OPTOMETRIC EXM   775   - 2,285   216,625   219,685   4,028   - 18,769   32,490   55,287     31263   KY RESPIRATORY CARE BD   924   - 2,727   42,492   46,143   4,807   - 22,395   - 27,002     31268   PERSONNEL BOARD   3,309   - 9,761   135,494   148,564   17,206   - 80,168   - 97,374     31270   KY BOARD OF PHARMACY   1,332   - 3,928   55,687   60,947   6,925   - 32,264   - 31,264   - 39,189     31284   BOARD OF REAL ESTATE APPR				-		· · · · · · · · · · · · · · · · · · ·			-				
31245   BD OF MEDICAL LICENSURE   6,901   - 20,360   215,866   243,127   35,889   - 167,214   - 203,103   31250   BOARD OF NURSING   28,297   - 83,482   2,661,639   2,773,418   147,158   - 685,644   - 832,802   31260   BOARD OF OPTOMETRIC EXM   775   - 2,285   216,625   219,685   4,028   - 18,769   32,490   55,287   31263   KY RESPIRATORY CARE BD   924   - 2,727   42,492   46,143   4,807   - 23,395   - 23,395   - 27,202   31268   PERSONNEL BOARD   3,309   - 9,761   135,494   148,564   17,206   - 80,168   - 97,374   31270   KY BOARD OF PHARMACY   10,577   - 31,203   651,680   693,460   55,003   - 256,273   - 31,276   31,276				-					-				
31260       BOARD OF OPTOMETRIC EXM       775       -       2,285       216,625       219,685       4,028       -       18,769       32,490       55,287         31263       KY RESPIRATORY CARE BD       924       -       2,727       42,492       46,143       4,807       -       22,395       -       27,202         31268       PERSONNEL BOARD       3,309       -       9,761       135,494       148,564       17,206       -       80,168       -       97,374         31270       KY BOARD OF PHARMACY       10,577       -       31,203       651,680       693,460       55,003       -       256,273       -       311,276         31275       BD OF PHYSICAL THERAPY       1,332       -       3,928       55,687       60,947       6,925       -       32,644       -       39,189         31284       BOARD OF REAL ESTATE APPR       - <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>203,103</td>				-					-		-	203,103	
31263       KY RESPIRATORY CARE BD       924       -       2,727       42,492       46,143       4,807       -       22,395       -       27,202         31268       PERSONNEL BOARD       3,309       -       9,761       135,494       148,564       17,206       -       80,168       -       97,374         31270       KY BOARD OF PHARMACY       10,577       -       31,203       651,680       693,460       55,003       -       256,273       -       311,276         31275       BD OF PHYSICAL THERAPY       1,332       -       3,928       55,687       60,947       6,925       -       32,264       -       39,189         31284       BOARD OF REAL ESTATE APPR       -        -				-					-			832,802	
31268       PERSONNEL BOARD       3,309       -       9,761       135,494       148,564       17,206       -       80,168       -       97,374         31270       KY BOARD OF PHARMACY       10,577       -       31,203       651,680       693,460       55,003       -       256,273       -       311,276         31275       BD OF PHYSICAL THERAPY       1,332       -       3,928       55,687       60,947       6,925       -       32,264       -       39,189         31284       BOARD OF REAL ESTATE APPR       -				-					-		32,490	55,287	
31270       KY BOARD OF PHARMACY       10,577       -       31,203       651,680       693,460       55,003       -       256,273       -       311,276         31275       BD OF PHYSICAL THERAPY       1,332       -       3,928       55,687       60,947       6,925       -       32,264       -       39,189         31284       BOARD OF REAL ESTATE APPR       -				-				·	-		-		
31275       BD OF PHYSICAL THERAPY       1,332       -       3,928       55,687       60,947       6,925       -       32,264       -       39,189         31284       BOARD OF REAL ESTATE APPR       -				-					-		-		
31284       BOARD OF REAL ESTATE APPR       - <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td></t<>				-					-		-		
31290       BD OF PROF ENGINEERS & LA       5,214       -       15,383       251,636       272,233       27,116       -       126,340       -       153,456         31345       SCHOOL FAC CONSTR COMM       1,404       -       4,143       49,314       54,861       7,303       -       34,026       34,473       75,802         31354       EXECUTIVE BRANCH ETH COMM       3,489       -       10,294       130,735       144,518       18,146       -       84,547       87,056       189,749				-					-		-		
31345 SCHOOL FAC CONSTR COMM 1,404 - 4,143 49,314 54,861 7,303 - 34,026 34,473 75,802 31354 EXECUTIVE BRANCH ETH COMM 3,489 - 10,294 130,735 144,518 18,146 - 84,547 87,056 189,749													
31354 EXECUTIVE BRANCH ETH COMM 3,489 - 10,294 130,735 144,518 18,146 - 84,547 87,056 189,749												75,802	
31370 COMMISSION ON HUMAN RIGHT 8,832 - 26,057 376,997 411,886 45,932 - 214,007 6,303 266,242	31354		3,489	-	10,294	130,735	144,518	18,146	-	84,547	87,056	189,749	
	31370	COMMISSION ON HUMAN RIGHT	8,832	-	26,057	376,997	411,886	45,932	-	214,007	6,303	266,242	



			Outstanding	Balance of Deferred (	Outflows of Resources		Outstanding Balance of Deferred Inflows of Resources						
					Change in Proportion & Differences Between Employer Contrib.	Total Deferred			8	Change in Proportion & Differences Between Employer Contrib.	Total Deferred		
Participating		Liability	Assumption	Investment	& Proportionate Share	Outflow of	Liability	Assumption	Investment	& Proportionate Share	Inflow of		
<b>Employer Code</b>	Participating Employer Name	Experience	Changes	Experience	of Plan Contributions	Resources	Experience	Changes	Experience	of Plan Contributions	Resources		
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
24205	COMMUNICATION DEAL ESTATE												
31395 31400	COMMISSION- REAL ESTATE COMMISSION ON WOMEN	-	-	-	-	-	-	-	-	- 4,221	4,221		
31415	KY COUNCIL POSTSEC EDUCAT	22,185	-	65,451	326,983	414,619	115,373	-	- 537,550	6,285	659,208		
31765	OFFICE OF STATE BUD DIREC	12,556	-	37,041	119,546	169,143	65,294	-	304,219	136,636	506,149		
35605	TRAN OFF OF THE SECRETARY	33,424	-	98,608	1,980,937	2,112,969	173,821	-	809,871	42,502	1,026,194		
35607	TRAN OFFICE OF LEGAL SVC	18,674	-	55,091	529,223	602,988	97,111	-	452,464	103,091	652,666		
35609	DIVISION OF FACILITY MANA	14,174	-	41,816	262,546	318,536	73,711	-	343,435	-	417,146		
35615	TRAN DEPT OF AVIATION	9,996	-	29,490	14,228	53,714	51,983	-	242,202	183,988	478,173		
35616	TRAN OFFICE OF PERSONNEL	14,437	-	42,592	-	57,029	75,078	-	349,808	256,805	681,691		
35617	OFFICE OF AUDITS	18,290	-	53,959	13,654	85,903	95,116	-	443,168	399,362	937,646		
35618 35619	OFFICE OF AUDITS DOT PAYROLL DIVISION	23,037 7,782	-	67,962 22,957	2,943,452 558,848	3,034,451 589,587	119,800 40,467	-	558,177 188,547	-	677,977 229,014		
35625	TRAN DEPT OF HIGHWAYS	1,728,535	-	5,099,462	79,531,293	86,359,290	8,989,054	-	41,882,080	-	50,871,134		
35628	TRAN DEPT OF INTERGOV PRO	5,834	-	17,212	64,566	87,612	30,340	-	141,361	31,903	203,604		
35630	TRAN DEPT OF VEH REGULATE	70,841	-	208,994	2,865,960	3,145,795	368,404	-	1,716,481	-	2,084,885		
36635	CAB FOR ECONOMIC DEVELOPMENT	38,576	-	113,807	-	152,383	200,613	-	934,701	789,391	1,924,705		
39075	KHEAA DIV OF FINANCIAL AF	7,700	-	22,716	175,436	205,852	40,042	-	186,563	50,541	277,146		
39079	COMMONWEALTH OF TECHNOL	153,346	-	452,397	-	605,743	797,462	-	3,715,559	3,065,207	7,578,228		
39084	KY RIVER AUTHORITY	3,895	-	11,492	245,137	260,524	20,257	-	94,381	-	114,638		
39103	OFFICE OF PVA'S	287,634	-	848,569	13,912,652	15,048,855	1,495,813	-	6,969,338	-	8,465,151		
39130	DEPT OF REVENUE	328,757	-	969,890	8,185,872	9,484,519	1,709,671	-	7,965,750	-	9,675,421		
39750	OFFICE OF SECRETARY	47,442	-	139,962	506,671	694,075	246,718	-	1,149,517	-	1,396,235		
39757 39758	FIN OFFICE OF INSP GENERAL OFF OF THE CONTROLLER	1,264 34,150	-	3,730 100,748	- 1,512,683	4,994 1,647,581	6,574 177,593	-	30,632 827,446	1,102,822	1,140,028 1,005,039		
39785	DEPT FACILITIES SUPP SVCS	94,698	-	279,377	4,026,906	4,400,981	492,470	-	2,294,532	-	2,787,002		
50235	KY STATE FAIR BOARD	70,734	-	208,678	216,010	495,422	367,847	-	1,713,886	5,244,308	7,326,041		
50410	COMM KY HERITAGE COUNCIL	8,777	-	25,894	239,700	274,371	45,644	-	212,665	-	258,309		
50529	KY ARTS COUNCIL	5,124	-	15,117	316,658	336,899	26,648	-	124,160	-	150,808		
50550	KY HISTORICAL SOCIETY	15,673	-	46,238	559,291	621,202	81,506	-	379,754	99,369	560,629		
50660	DEPT OF FISH & WILDLIFE	140,298	-	413,902	5,749,379	6,303,579	729,605	-	3,399,397	-	4,129,002		
50665	COMM KY HORSE PARK	21,393	-	63,114	-	84,507	111,255	-	518,362	369,542	999,159		
50670	DEPT OF PARKS	204,700	-	603,899	1,644,419	2,453,018	1,064,520	-	4,959,846	-	6,024,366		
50850	COMM OFFICE OF SECRETARY	13,370	-	39,445	351,173	403,988	69,532	-	323,964	-	393,496		
50852	KY ARTISANS CTR AT BEREA	5,029	-	14,835	354,840	374,704	26,151	-	121,842	-	147,993		
50860 51183	DEPT OF TOURISM EDUC PROF STANDARDS BD	10,888	-	32,122 -	303,660	346,670	56,623 -	-	263,818	42,772 63,607	363,213 63,607		
51165	KY COMM DEAF/HARD OF HEAR	5,436	-	16,037	265,434	286,907	28,269	-	131,714	-	159,983		
51407	KY ENVIRONMENTAL EDUC COU	956	-	2,820	118,072	121,848	4,971	-	23,161	-	28,132		
51530	EDUC OFFICE OF SECRETARY	40,257	-	118,764	427,788	586,809	209,350	-	975,411	1,035,751	2,220,512		
51531	DEPT WORKFORCE INVESTMENT	89,353	-	263,606	581,560	934,519	464,670	-	2,165,004	41,470,248	44,099,922		
51532	KY COMM ON PROPRIETARY ED	1,114	-	3,285	184,075	188,474	5,791	-	26,984	-	32,775		
51540	EDUC DEPT OF EDUCATION	109,776	-	323,857	5,768,832	6,202,465	570,878	-	2,659,853	-	3,230,731		
51545	KY EDUCATIONAL TV AUTHOR	60,626	-	178,858	2,830,237	3,069,721	315,281	-	1,468,966	-	1,784,247		
51555	KY DEPT LIBRARY & ARCHIVE	23,016	-	67,902	2,027,184	2,118,102	119,694	-	557,681	84,699	762,074		
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	63	63		
53721	H&FS OFF OF THE SECRETARY	208,549	-	615,257	18,132,924	18,956,730	1,084,542	-	5,053,130	-	6,137,672		
53723 53724	OFFICE INSPECTOR GENERAL OFFICE OF HEALTH POLICY	90,349		266,544 -	2,055,830	2,412,723	469,849 -	-	2,189,135	499,859	3,158,843		
53724	DEPT OF AGING/INDEP LIVIN	73,687	-	- 217,389	- 5,324,736	5,615,812	383,202		- 1,785,428		- 2,168,630		
53727	DEPT OF AGING/INDEP LIVIN  DEPT FOR INCOME SUPPORT	166,440	-	491,026	8,929,919	9,587,385	865,555	-	4,032,819	- 178,335	5,076,709		
53728	DEPT FOR PUBLIC HEALTH	178,992	-	528,056	11,684,643	12,391,691	930,830	-	4,336,951	-	5,267,781		
53729	OFF HUMAN RESOURCE MANAGE	151,197	-	446,057	3,410,162	4,007,416	786,285	-	3,663,485	287,542	4,737,312		
53730	SERVE KY	8,081	-	23,841	379,832	411,754	42,025	-	195,805	-	237,830		
53736	H&FS DEPT FOR COMM BASE S	1,669,185	-	4,924,380	47,124,649	53,718,214	8,680,435	-	40,444,152	-	49,124,587		
53739	HEALTH DATA AND ANALYTICS	10,818	-	31,914	1,010,266	1,052,998	56,257	-	262,114	-	318,371		
53746	DEPT FOR MEDICAID SERVICE	64,576	-	190,510	2,119,876	2,374,962	335,821	-	1,564,668	340,975	2,241,464		
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	55,229	-	162,935	1,950,759	2,168,923	287,212	-	1,338,189	52,379	1,677,780		
54500	J&PS OFF OF SECRETARY	71,603	-	211,243	4,571,489	4,854,335	372,367	-	1,734,945	•	2,107,312		
54515 54520	DEPT OF PUBLIC ADVOCACY J&PS DEPT OF KY STATE POL	271,387 323,754	-	800,637 955,130	14,046,581 17,308,233	15,118,605 18,587,117	1,411,320 1,683,653	-	6,575,664 7,844,527		7,986,984		
54523	J&PS OF JUVENILE JUSTICE	258,629	-	762,999	17,308,233	1,021,628	1,344,973	-	6,266,541	- 30,278,200	9,528,180 37,889,714		
54525	DEPT OF CRIMINAL JUST TRN	75,002	-	221,268	- 4,869,452	5,165,722	390,040	-	1,817,286	50,276,200	2,207,326		
54527	J&PS DEPT OF CORRECTIONS	152,535	-	450,003	7,857,931	8,460,469	793,241	-	3,695,894	-	4,489,135		
55790	OFFICE OF THE SECRETARY	48,721	-	143,735	800,292	992,748	253,369	-	1,180,506	293,942	1,727,817		
55793	DEPT PERSONNEL ADMIN	18,363	-	54,174	571,825	644,362	95,496	-	444,936	-	540,432		
55794	DEPT FOR EMPLOYEE INS	23,930	-	70,597	1,486,460	1,580,987	124,444	-	579,815	1,756	706,015		
56102	OFFICE OF THE SECRETARY	46,513	-	137,222	8,177,707	8,361,442	241,887	-	1,127,009	195,475	1,564,371		
56106	DEPT OF WRKPLACE STANDARD	47,423	-	139,907	795,197	982,527	246,621	-	1,149,063	365,832	1,761,516		
56107	DEPT OF WORKERS CLAIMS	66,953	-	197,524	7,373,417	7,637,894	348,184	-	1,622,270	137,587	2,108,041		



			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					
Participating		Liability	Assumption	Investment	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share	Total Deferred Outflow of	Liability	Assumption	Investment	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share	Total Deferred Inflow of			
Employer Code		Experience	Changes	Experience	of Plan Contributions	Resources	Experience	Changes	Experience	of Plan Contributions	Resources			
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)			
56113	KY OSH REVIEW COMMISSION	2,187	-	6,452	16,599	25,238	11,373	-	52,992	24,840	89,205			
56114	WORKERS COMP FUNDING COMM	7,772	-	22,929	429,877	460,578	40,418	-	188,315	29,810	258,543			
56115	GEN ADM PROG SUPP S SERVI	-	-	-	· -	-	-	-	-	· -	-			
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	-	-			
56142	OFFICE OF UNEMPLOYMENT INSURANCE	104,637	-	308,698	57,352,781	57,766,116	544,157	-	2,535,352	-	3,079,509			
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-	-	-	-	-			
57122	MINE SAFETY REV COMM	- 27.020	-	100 220	-	-	102.500	-	- 007.103	-	1 000 742			
57123 57124	KY PUBLIC SVC COMMISSION KY STATE NATURE PRES COMM	37,028	-	109,239	499,299 -	645,566	192,560	-	897,182 -	- 30,517	1,089,742 30,517			
57126	OFFICE OF THE SECRETARY	24,233	-	71,490	1,544,838	1,640,561	126,019	-	587,154	-	713,173			
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	24,947	24,947			
57128	DEPT FOR NATURAL RESOURCE	222,278	-	655,758	10,346,836	11,224,872	1,155,936	-	5,385,772	· -	6,541,708			
57129	DEPT FOR ENVIRONM PROTECT	305,067	-	900,001	12,632,157	13,837,225	1,586,474	-	7,391,747	-	8,978,221			
57139	OFFICE OF ADMINISTRATIVE SERVICES	37,350	-	110,188	1,162,843	1,310,381	194,233	-	904,977	-	1,099,210			
57140	KY NATURE PRESERVES	9,230	-	27,230	456,220	492,680	48,000	-	223,645	-	271,645			
57141	OFFICE OF ENERGY POLICY	3,412	-	10,065	351,101	364,578	17,743	-	82,667	-	100,410			
58175 58300	BRD OF CLMS & CRIME VICTI KY BOARD OF TAX APPEALS	-	-	-	•	-	-	-	-	-	-			
58374	KY HORSE RACING AUTHORITY	24,139	-	- 71,216	- 2,375,749	2,471,104	- 125,535	-	- 584,897	-	710,432			
58671	KY CLAIMS COMMISSION	582	-	1,717	2,373,743	2,299	3,027	-	14,104	1,248,265	1,265,396			
58672	OFFICE OF CLAIMS AND APPEALS	2,136	-	6,302	1,170,763	1,179,201	11,108	-	51,755	-	62,863			
58675	OFFICE OF THE SECRETARY	31,511	-	92,963	2,831,168	2,955,642	163,870	-	763,507	-	927,377			
58676	DEPT OF INSURANCE	33,179	-	97,883	-	131,062	172,543	-	803,918	1,458,489	2,434,950			
58677	OFF OF OCCUP & PROFESSION	13,579	-	40,060	773,622	827,261	70,616	-	329,016	6,493	406,125			
58678	KY BOXING & WRESTLING AUT	549	-	1,620	26,621	28,790	2,856	-	13,308	-	16,164			
58680	DEPT OF ALCOHOL & BEVERA	7,734	-	22,816	71,306	101,856	40,219	-	187,388	150,170	377,777			
58681	DEPT OF CHARITABLE GAMING	10,867	-	32,060	668,326	711,253	56,513	-	263,309	-	319,822			
58685 58690	DEPT OF HOUSING & BUILD C	53,841 87,901	-	158,840 259,322	3,502,372	3,715,053	279,995 457,119	-	1,304,563	-	1,584,558			
014A	DEPT OF HOUSING & BUILD C BRECKINRIDGE CO ATTORNEY	724	-	2,136	4,315,408 21,801	4,662,631 24,661	3,764	-	2,129,823 17,539	- 20,084	2,586,942 41,387			
024A	CHRISTIAN COUNTY ATTORNEY	646	-	1,905	221,760	224,311	3,359	-	15,649	-	19,008			
031A	EDMONSON COUNTY ATTORNEY	362	-	1,068	9,632	11,062	1,883	-	8,771	25,899	36,553			
060A	KNOTT COUNTY ATTORNEY	682	-	2,013	4,670	7,365	3,549	-	16,535	168,932	189,016			
071A	LOGAN COUNTY ATTORNEY	1,216	-	3,589	235,019	239,824	6,326	-	29,473	20,983	56,782			
086A	MONROE CO ATTORNEY	390	-	1,152	199,131	200,673	2,030	-	9,460	29,733	41,223			
116A	WAYNE COUNTY ATTORNEY	423	-	1,247	215,534	217,204	2,198	-	10,240	34,738	47,176			
W002 W003	ALLEN COUNTY ATTORNEY ANDERSON COUNTY ATTORNEY	1,165 1,247	-	3,438 3,680	68,125 630,032	72,728 634,959	6,060 6,487	-	28,233 30,226	- 5,454	34,293 42,167			
W005	BARREN COUNTY ATTORNEY	2,040	-	6,018	15,131	23,189	10,608	-	49,424	24,607	84,639			
W006	BATH COUNTY ATTORNEY	1	-	4	610	615	6	-	29	-	35			
W007	BELL COUNTY ATTORNEY	1,387	-	4,093	11,095	16,575	7,215	-	33,617	143,076	183,908			
W008	BOONE COUNTY ATTORNEY	3,842	-	11,334	32,317	47,493	19,980	-	93,090	1,003,339	1,116,409			
W011	BOYLE COUNTY ATTORNEY	113	-	335	9,111	9,559	590	-	2,750	25,462	28,802			
W015	BULLITT COUNTY ATTORNEY	515	-	1,518	113,989	116,022	2,676	-	12,468	-	15,144			
W018	CALLOWAY COUNTY ATTORNEY	35	-	102	17,622	17,759	180	-	837	-	1,017			
W021 W022	CARROLL COUNTY ATTORNEY CHILD SUPPORT ENCORCEMENT	639 231	-	1,885 682	4,986	7,510 913	3,322 1,203	-	15,479 5,603	46,113	64,914 294,799			
W022	CASEY COUNTY ATTORNEY	667	-	1,969	- 22,020	24,656	3,470	-	16,168	287,993 1,524	21,162			
W025	CLARK COUNTY ATTORNEY	1,021	-	3,012	39,319	43,352	5,309	-	24,736	304,032	334,077			
W028	CRITTENDEN CO ATTORNEY	276	-	815	11,380	12,471	1,437	-	6,698	19,966	28,101			
W030	DAVIESS COUNTY ATTORNEY	1,040	-	3,068	322,240	326,348	5,409	-	25,200	1,329	31,938			
W036	FLOYD COUNTY ATTORNEY	844	-	2,490	227,818	231,152	4,388	-	20,447	49,280	74,115			
W037	FRANKLIN COUNTY ATTORNEY	3,302	-	9,741	494,517	507,560	17,171	-	80,004	3,552	100,727			
W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-			
W040	GARRARD COUNTY ATTORNEY	700	-	2,067	5,789	8,556	3,643	-	16,973	21,460	42,076			
W041 W042	GRANT COUNTY CHILD SUPPOR GRAVES COUNTY ATTORNEY	268 2,235	-	791 6,592	7,622 324,429	8,681 333,256	1,395 11,621	-	6,498 54,144	32,677 802	40,570 66,567			
W046	HANCOCK COUNTY ATTORNEY	267	-	787	37,501	38,555	1,388	-	6,466	928	8,782			
W049	HARRISON COUNTY ATTORNEY	143	-	421	-	564	743	-	3,461	299,696	303,900			
W053	HICKMAN COUNTY ATTORNEY	708	-	2,090	171,528	174,326	3,684	-	17,166	-	20,850			
W054	HOPKINS COUNTY ATTORNEY	1,381	-	4,073	-	5,454	7,181	-	33,456	579,677	620,314			
W055	JACKSON COUNTY ATTORNEY	445	-	1,313	215,543	217,301	2,315	-	10,787	12,351	25,453			
W056	JEFFERSON CO ATTORNEY	10,861	-	32,041	5,315,783	5,358,685	56,481	-	263,158	36,267	355,906			
W058	JOHNSON COUNTY ATTORNEY	146	-	432	74,691	75,269	762	-	3,548	-	4,310			
W061	KNOX COUNTY ATTORNEY	4	-	11	1,830	1,845	19	-	18.400	106 101	106			
W062 W063	LARUE COUNTY ATTORNEY LAUREL COUNTY ATTORNEY	760 249	-	2,241 735	7,545 -	10,546 984	3,951 1,296	-	18,409 6,037	106,181 26,904	128,541 34,237			
W065	LEE COUNTY ATTORNEY	608	-	1,794	- 99,516	101,918	3,163	-	14,738	1,607	19,508			
W073	MCCRACKEN COUNTY ATTORNEY	740	-	2,184	180,759	183,683	3,850	-	17,939	-	21,789			
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			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
W074	MCCREARY COUNTY ATTORNEY	1,343	<u>-</u>	3,961	90,804	96,108	6,983	-	32,535	-	39,518	
W076	MADISON COUNTY ATTORNEY	4,469	_	13,184	35,931	53,584	23,240	-	108,279	969,968	1,101,487	
W077	MAGOFFIN CO ATTORNEY	203	-	600	2,298	3,101	1,058	-	4,930	266,139	272,127	
W082	MEADE COUNTY ATTORNEY	1,033	_	3,046	89,089	93,168	5,370	-	25,019	-	30,389	
W083	MENIFEE COUNTY ATTORNEY	380	-	1,121	103,102	104,603	1,975	-	9,203	-	11,178	
W084	MERCER COUNTY ATTORNEY	356	-	1,052	20,409	21,817	1,854	-	8,636	-	10,490	
W087	MONTGOMERY CO ATTORNEY	1,158	-	3,417	40,430	45,005	6,024	-	28,066	-	34,090	
W088	MORGAN COUNTY ATTORNEY	1,253	-	3,696	158,827	163,776	6,515	-	30,355	-	36,870	
W092	OHIO COUNTY ATTORNEY	13	-	38	11,593	11,644	68	-	316	-	384	
W093	OLDHAM COUNTY ATTORNEY	1,309	-	3,861	· -	5,170	6,806	-	31,711	459,437	497,954	
W094	OWEN COUNTY ATTORNEY	366	-	1,081	1,365	2,812	1,905	-	8,878	74,177	84,960	
W096	PENDLETON COUNTY ATTORNEY	99	-	291	50,359	50,749	513	-	2,392	· -	2,905	
W099	POWELL COUNTY ATTORNEY	17	-	49	8,472	8,538	86	-	402	-	488	
W100	PULASKI COUNTY ATTORNEY	1,230	-	3,627	753	5,610	6,394	-	29,791	452,799	488,984	
W102	ROCKCASTLE CO ATTORNEY	603	-	1,779	1,759	4,141	3,136	-	14,609	232,538	250,283	
W103	ROWAN COUNTY ATTORNEY	594	-	1,754	· -	2,348	3,091	-	14,403	189,452	206,946	
W106	SHELBY COUNTY ATTORNEY	319	-	942	-	1,261	1,660	-	7,734	148,254	157,648	
W107	SIMPSON COUNTY ATTORNEY	361	-	1,066	8,586	10,013	1,880	-	8,758	136,246	146,884	
W108	SPENCER COUNTY ATTORNEY	812	-	2,396	146,250	149,458	4,223	-	19,677	11,433	35,333	
W110	TODD COUNTY ATTORNEY	-	-	-	· -	-	-	-	-	2,102	2,102	
W111	TRIGG COUNTY ATTORNEY	664	-	1,960	-	2,624	3,454	-	16,094	31,715	51,263	
W112	TRIMBLE COUNTY ATTORNEY	548	-	1,616	10,778	12,942	2,848	-	13,270	53,825	69,943	
W113	UNION COUNTY ATTORNEY	282	-	832	9,643	10,757	1,466	-	6,830	299,395	307,691	
W117	WEBSTER COUNTY ATTORNEY	995	-	2,935	20,627	24,557	5,174	-	24,105	· -	29,279	
W118	WHITLEY COUNTY ATTORNEY	1,451	-	4,280	· -	5,731	7,544	-	35,149	99,780	142,473	
X034	FAYETTE CO ATTORNEY OFF	2,048	-	6,041	738,911	747,000	10,648	-	49,614	56,594	116,856	
X059	KENTON COUNTY ATTORNEY	723	-	2,132	15,558	18,413	3,758	-	17,510	-	21,268	
TOTAL		13,289,365	-	39,205,897	710,093,938	762,589,200	69,110,072	-	321,999,789	824,478,086	1,215,587,947	



		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
Participating										
Employer Code (1)	Participating Employer Name (2)	<b>2022</b> (24)	<b>2023</b> (25)	(26)	<b>2025</b> (27)	<b>2026</b> (28)	Thereafter (29)			
(1)	(2)	(24)	(23)	(20)	(27)	(28)	(23)			
	EASTERN KY UNIV	20,916,603	2,974,276	(760,716)	(913,849)	-	-			
	KET FOUNDATION	(3,171,591)	(462,219)	(54,082)	(64,967)	-	-			
	KY BAR ASSOCIATION CHILD WATCH ADVOCACY CTR	- (705,567)	- (97,013)	- (3,253)	- (3,908)	-	-			
	LOTUS	(3,046,977)	(420,494)	(8,726)	(10,482)	-	-			
	SANCTUARY INC	(1,621,616)	(214,937)	(10,987)	(13,198)	-	-			
	OASIS	(1,885,246)	(263,938)	(11,573)	(13,904)	-	-			
	BARREN RIVER CHILD ADVOCA	(1,162,242)	(198,814)	(3,659)	(4,395)	-	-			
	MOREHEAD STATE UNIVERSITY	16,039,506	1,914,695	(392,006)	(470,918)	-	-			
	MURRAY STATE UNIV NORTHERN KY UNIVERSITY	(4,739,003) (150,992,268)	(644,236) (19,658,598)	(445,771) -	(535,504)	-	-			
	SILVERLEALF	(936,782)	(124,125)	(8,066)	(9,688)	-	-			
	SPRINGHAVEN INC	(1,559,000)	(219,965)	(7,853)	(9,435)	-	-			
	SAFE HARBOR	(2,652,443)	(368,581)	(8,885)	(10,672)	-	-			
	D.O.V.E.S.	(1,417,814)	(198,371)	(7,137)	(8,575)	-	-			
	GATEWAY CHILD ADVOCACY	(36,464)	- (2.4.000)	- (4.450)	- (5.000)	-	-			
	JUDI'S PLACE FOR KIDS, INC.	(372,355)	(24,009)	(4,169)	(5,009)	-	-			
	KY RIVER CHILD ADVOCACY BLUEGRASS RAPE CRISIS CTR	(403,055) (1,939,345)	(59,172) (271,063)	(1,650) (12,518)	(1,981) (15,038)	-	-			
	NURSING HOME OMBUDSMAN	(673,659)	(91,018)	(3,947)	(4,740)	-	-			
	WESTERN KENTUCKY UNIV	(12,378,636)	(2,024,099)	(628,966)	(755,579)	-	-			
	KASAP	(1,603,327)	(216,402)	(5,390)	(6,477)	-	-			
	KDVA	(2,520,327)	(340,352)	(12,384)	(14,876)	-	-			
	KACAC	-	-	-	-	-	-			
	PENNYRILE CHILD ADV CTR	(440,998)	(58,783)	(2,262)	(2,719)	-	-			
	BUFFALO TR CHILD ADV INC	(338,425)	(51,356)	(1,710)	(2,053)	-	-			
	CUMBERLAND V C A CENTER LAKE CUMB CHILD ADV CTR	(909,189) (397,694)	(120,749) (49,101)	(3,984) (2,775)	(4,786) (3,333)	-	-			
	B.R.A.S.S.	(1,918,112)	(247,961)	(10,375)	(12,463)	-	-			
	WOMEN AWARE	(593,160)	(82,166)	(4,220)	(5,071)	-	-			
1489	BETHANY HOUSE ABUSE SHELT	(1,462,732)	(197,357)	(7,578)	(9,104)	-	-			
	HOPE HARBOR INC	(1,349,080)	(199,664)	(5,525)	(6,636)	-	-			
	CHILD ADV CTR OF GRN RVR	(316,345)	(39,085)	(2,466)	(2,963)	-	-			
	CSG HEADQUARTERS KY HIGHER ED STUD LN CORP	(9,503,915) (22,709,074)	(1,299,349)	(78,703)	(94,546)	-	-			
	LEX FAYETTE CO HLTH DEPT	(355,224)	(3,145,312) (304,922)	(309,786) (306,772)	(372,146) (368,526)	-	-			
	LAKE CUMBERLAND DISTRICT	(1,021,157)	(308,545)	(255,489)	(306,919)	-	-			
	WEDCO DIST HEALTH DEPT	(3,194,572)	(499,671)	(101,489)	(121,919)	-	-			
3025	NORTHERN KY DIST HLTH DEP	(9,727,614)	(1,408,075)	(200,681)	(241,078)	-	-			
	BARREN RVR DIST HLTH DEPT	1,265,769	157,499	(227,686)	(273,520)	-	-			
	GREEN RVR DIST HLTH DEPT	(1,504,577)	(383,664)	(282,544)	(339,421)	-	-			
	LINCOLN TRL DIST HITH DEPT	4,844,174	441,132	(224,909)	(270,183)	-	-			
	PURCHASE DIST HLTH DEPT MERCER CO HEALTH DEPT	4,912,859 16,139	556,203 (9,360)	(143,843) (29,786)	(172,798) (35,782)	-	-			
	CUMBERLAND VLY DIST HEALT	16,295,551	1,956,177	(286,675)	(344,383)	-	-			
	KY RIVER DIST HEALTH DEPT	8,569,822	982,614	(228,266)	(274,218)	-	-			
	BOURBON CO HEALTH CENTER	23,931	(22,208)	(27,003)	(32,439)	-	-			
	CLARK CO HEALTH DEPT	(1,665,765)	(204,733)	(57,178)	(68,689)	-	-			
	GATEWAY DIST HEALTH DEPT	(74,991)	(102,112)	(102,564)	(123,211)	-	-			
	BOYLE CO HEALTH DEPT	(228,932)	(42,203)	(22,246)	(26,725)	-	-			
	PIKE CO HEALTH DEPT FLOYD CO HEALTH CENTER	(387,231) (713,280)	(80,165) (119,503)	(83,441) (42,791)	(100,237) (51,406)	-	-			
	MARTIN CO HEALTH DEPT	(268,504)	(47,997)	(18,481)	(22,202)	-	-			
	BUFFALO TRACE HEALTH DEPT	174,105	15,052	(37,139)	(44,615)	-	-			
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-			
	N CENTRAL DIST HLTH DEPT	352,213	9,622	(73,851)	(88,718)	-	-			
	PENNYRILE DIST HLTH DEPT	(1,221,897)	(148,023)	(55,601)	(66,793)	-	-			
	BREATHITT CO HEALTH DEPT GREENUP CO HLTH DEPT	64,549 (395,482)	(20,541) (75,675)	(61,666) (40,086)	(74,080) (48,155)	-	-			
	WHITLEY CO HEALTH DEPT	896,260	86,133	(97,151)	(48,155)	-	-			
	LAUREL CO HEALTH DEPT	(643,844)	(120,811)	(50,100)	(60,184)	- -	-			
	KNOX CO HEALTH DEPT	826,496	63,175	(95,309)	(114,494)	-	-			
	MONROE CO HEALTH DEPT	(457,215)	(61,037)	(11,201)	(13,456)	-	-			
	BULLITT CO HEALTH DEPT	(1,119,050)	(197,165)	(49,340)	(59,272)	-	-			
	THREE RIVERS DIST HLTH	191,920	(46,575)	(79,147)	(95,080)	-	-			
	ESTILL CO HEALTH DEPT OLDHAM CO HEALTH DEPT	(35,370) (1,078,496)	(3,379) (173,722)	(18,730) (37,649)	(22,501) (45,228)	-	-			
	LEWIS CO HEALTH DEPT	(1,226,423)	(173,722)	(12,273)	(14,744)	-	-			
		(+,0,7-0)	(+0-1,+00)	(,-, -)	\ <del>-</del> ,,,					



				xisting Deferred Outf re Measurement Peri	lows (Inflows) of Resion Ending June 30,	ources for	
Participating							
Employer Code		2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
3059	JESSAMINE CO HEALTH DEPT	(1,291,388)	(178,731)	(30,492)	(36,630)	-	-
3060	POWELL CO HEALTH DEPT	(21,315)	(16,898)	(14,560)	(17,491)	-	-
3061	ANDERSON CO HEALTH DEPT	(140,948)	(26,582)	(17,785)	(21,366)	-	-
3062	MADISON CO HEALTH DEP	321,367	(76,512)	(182,112)	(218,769)	-	-
3064	JOHNSON CO HEALTH DEPT	(577,139)	(113,669)	(54,509)	(65,483)	-	-
3065 3066	MAGOFFIN CO HEALTH DEPT ALLEN CO HEALTH DEPT	36,977	(11,868)	(22,423)	(26,938)	-	-
3067	FRANKLIN CO HEALTH DEPT	(1,200,052) (3,182,412)	(189,267) (468,897)	(28,535) (81,112)	(34,280) (97,439)	-	
3068	LINCOLN CO HEALTH DEPT	(350,241)	(62,572)	(17,518)	(21,045)	-	-
3069	WOODFORD CO HEALTH DEPT	(484,132)	(76,071)	(19,502)	(23,428)	-	-
3072	MUHLENBERG CO.HEALTH DEPT	(521,054)	(85,079)	(28,169)	(33,841)	-	-
3073	MARSHALL CO HEALTH DEPT	(810,836)	(100,836)	(52,675)	(63,278)	-	-
3074	CHRISTIAN CO HEALTH DEPT	(1,546,838)	(237,714)	(48,170)	(57,868)	-	-
3075	HOPKINS CO HEALTH DEPT	(887,824)	(175,345)	(62,926)	(75,592)	-	-
3076	TODD CO HEALTH DEPT	(204,909)	(9,143)	(15,956)	(19,169)	-	-
3077	BRACKEN CO HEALTH DEPT	(761,388)	(110,324)	(9,191)	(11,043)	-	-
3078 3079	MONTGOMERY CO HEALTH DEPT GARRARD COUNTY HEALTH DPT	(3,037,160)	(417,358)	(39,533)	(47,492) (16,507)	-	-
3080	BRECKINRIDGE CO HEALTH BD	(297,927) 96,628	(48,036) (2,274)	(13,815) (25,649)	(16,597) (30,813)	-	-
3081	ASHLAND BOYD CO HEALTH DP	699,768	47,754	(59,555)	(71,544)	-	_
3082	LAWRENCE CO HEALTH DEPT	(1,708,130)	(230,692)	(15,434)	(18,541)	-	-
3083	GRAVES CO HEALTH CENTER	(2,515,364)	(346,823)	(24,542)	(29,483)	-	-
3084	CALLOWAY CO HEALTH DEPT	(1,148,100)	(155,261)	(15,896)	(19,096)	-	-
3085	BELL CO HEALTH DEPT	(590,776)	(102,749)	(37,799)	(45,408)	-	-
3086	GRAYSON COUNTY HEALTH DEPT	(664,625)	(99,766)	(16,575)	(19,910)	-	-
3087	HARLAN CO HEALTH DEPT	(1,061,800)	(132,640)	(25,930)	(31,149)	-	-
3088	CARTER CO HEALTH DEPT	286,162	21,004	(19,455)	(23,372)	-	-
3801	KENTUCKY STATE UNIVERSITY	(5,616,423)	(895,969)	(157,377)	(189,058)	-	-
5470 7403	KCTCS ASST OF COMMONWEALTH ATTY	(33,413,259) (2,557,619)	(4,727,835) (367,996)	(571,282) (23,218)	(686,281) (27,891)	-	-
7407	KENTUCKY HOUSING CORP	(47,824,264)	(6,336,326)	(23,218)	(27,891)	-	-
7408	FRANKLIN CO COUNCIL AGING	80,017	2,312	(7,261)	(8,721)	-	
7409	MUN ELEC POW ASSOC OF KY	(45,837)	(11,377)	(6,079)	(7,302)	-	-
7410	COMMONWEALTH CREDIT UNION	` - <i>'</i>	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	(574,924)	(76,262)	(4,373)	(5,254)	-	-
7416	KY OFFICE OF BAR ADMISSIO	(733,013)	(94,163)	(1,088)	(1,307)	-	-
7417	KY ASSOC OF REGIONAL PROG	41,172	(157)	(6,214)	(7,466)	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	(9,405)	(6,635)	(673)	(808)	-	-
7718	MASTER COMM BOONE CO	(552,635)	(67,254)	(610)	(733)	-	-
7719	MASTER COMM BOURBON CO	(422.810)	- /FF 100\	- (424)	- (E21)	-	-
7720 7724	MASTER COMM CAMPBELL CO MASTER COMM CHRISTIAN CO	(422,819) (143,993)	(55,190) (19,136)	(434) (194)	(521) (234)	-	-
7725	MASTER COMM CLARK CO	(81,831)	(10,828)	(110)	(132)	-	-
7727	MASTER COMM CLINTON/CUMBE	(166,864)	(22,271)	(108)	(131)	-	-
7730	MASTER COMM DAVIESS CO	(408,685)	(54,181)	(549)	(659)	-	-
7734	MASTER COMM FAYETTE CO	(821,067)	(109,115)	(1,007)	(1,209)	-	-
7740	MASTER COMM GARRARD CO	(65,095)	(7,590)	-	-	-	-
7741	MASTER COMM GRANT CO	(229,710)	(27,753)	(236)	(284)	-	-
7743	MASTER COMM GRAYSON CO	(112,744)	(13,244)	-	-	-	-
7747	MASTER COMM HARDIN CO	(647,387)	(85,870)	(811)	(974)	-	-
7750	MASTER COMMISSIONER HART COUNTY	(152,118)	(22,204)	(136)	(164)	-	-
7751	MASTER COMM HENDERSON CO	(252.146)	- /21 726\	- (1.42)	- (171)	-	-
7752 7753	HENRY/ TRIMBLE MASTER COM MASTER COMM HOPKINS CO	(253,146) (424,143)	(31,726) (56,193)	(142) -	(171)	-	-
7756	MASTER COMM TIOFKING CO	(1,633,503)	(206,068)	(2,058)	(2,472)	_	_
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	(304,007)	(35,761)	(268)	(322)	-	
7759	MASTER COMM KENTON CO	(680,074)	(89,479)	(1,092)	(1,312)	-	-
7763	MASTER COMM LAUREL CO	(241,577)	(31,260)	(316)	(380)	-	-
7773	MASTER COMM MCCRACKEN CO	(426,735)	(58,681)	(595)	(714)	-	-
7776	MASTER COMM MADISON CO	(383,482)	(50,087)	(488)	(586)	-	-
7781	MASTER COMM MASON CO	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	(285,612)	(35,040)	(224)	(269)	-	-
7790	MASTER COMM NELSON CO	(312,523)	(39,860)	(372)	(447)	-	-
7792	MASTER COMM OHIO COUNTY	- (and -:::)	- (22.75)	- (0.5.5)	-	-	-
7793	MASTER COMM OLDHAM CO	(253,713)	(28,765)	(256)	(308)	-	-
7794 7798	MASTER COMM OWEN CO MASTER COMM PIKE CO	(166,142) (350,920)	(22,025) (47,691)	(98) (483)	(118) (580)	-	-
7799	MASTER COMM FOR FLEMING	(8,818)	(47,031)	( <del>4</del> 03) -	(360)	-	-
7805	MASTER COMM SCOTT CO	(382,163)	(48,456)	(377)	(453)		



		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter		
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)		
7907	MASTER COMMA SIMPSONI CO	(101 220)	/21.055\	(152)	(104)				
7807 7814	MASTER COMM SIMPSON CO MASTER COMM WARREN CO	(191,339) (531,462)	(21,955) (69,429)	(153) (703)	(184) (844)	-	-		
7817	LOGAN CO MASTER COM	(155,745)	(17,268)	-	-	-	-		
7819	MASTER COMM FLOYD CO	(28,430)	-	-	-	-	-		
7820	MASTER COMM BARREN CO	(145,288)	(14,545)	(145)	(175)	-	-		
7821	MASTER COMM MUHLENBERG CO	(253,579)	(31,035)	(189)	(227)	-	-		
8024	SEVEN CO SERVICES INC	43,144,142	5,184,178	(476,674)	(572,628)	-	-		
8201	KY RIVER COMM CARE INC	7,466,306	897,147	(82,491)	(99,096)	-	-		
8202	NORTHERN KY REG MHMR BD	15,483,637	1,856,314	(177,782)	(213,569)	-	-		
8204	COMMUNICARE INC	(2,832,034)	(486,390)	(229,332)	(275,496)	-	-		
8205	ADANTA/BEHAVIORAL HLTH SR	5,231,478	641,858	(293,984)	(353,164)	-	-		
8208 8209	CUMBERLAND RIVER MHMR WESTERN KY REG MHMR ADV	(15,534,712)	(2,104,599)	(349,517)	(419,876)	-	-		
8210	NEW VISTA OF THE BLUEGRASS, INC.	(3,775,001) (91,848,737)	(570,409) (12,120,398)	(125,811) (739,745)	(151,138) (888,657)	-	-		
8211	PENNYROYAL REG MHMR BD	(18,817,504)	(1,952,318)	(755,745)	(000,037)	-	_		
8213	GREEN RVR REG MHMR BD	(2,565,853)	(368,748)	(103,772)	(124,661)	-	-		
8216	COMPREHEND INC REG MHMR B	(9,351,690)	(1,291,126)	(111,880)	(134,402)	-	-		
8220	LIFESKILLS INC	(1,924,137)	(899,514)	(467,026)	(561,040)	-	-		
8221	MOUNTAIN COMP CARE CENTER	(7,722,225)	(1,081,741)	(166,256)	(199,723)	-	-		
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-		
10005	LEGS GENERAL ASSEMBLY	(5,145,338)	(703,170)	(6,323)	(7,597)	-	-		
10010	LEGS LEGISLATIVE RES COMM	21,118,462	1,574,147	(1,159,835)	(1,393,310)	-	-		
20020	JUDL JUDICIAL RET SYSTEM	(717,010)	(94,101)	(572)	(688)	-	-		
20025	JUDL ADM OFF OF THE COURT	(87,336,667)	(13,431,658)	(1,751,561)	(2,104,153)	-	-		
31030	UNIFIED PROSECUTORIAL SYS	19,205,652	(159,223)	(2,584,114)	(3,104,300)	-	-		
31035	DEPT OF AGRICULTURE	3,179,972	(63,729)	(455,568)	(547,274)	-	-		
31040	ATTORNEY GENERALS OFFICE	2,538,821	10,589	(382,674)	(459,708)	-	-		
31045 31066	AUDITOR OF PUBLIC ACCOUNT	3,185,919	11,857	(354,180)	(425,477)	-	-		
31070	REGISTRY OF ELECTION GOVERNORS OFFICE	231,915 280,935	(3,208) (46,050)	(32,532) (88,127)	(39,082) (105,866)	-	-		
31074	DEPT OF VETERANS AFFAIRS	(7,801,014)	(2,187,139)	(1,265,569)	(1,520,331)	-	_		
31076	MILITARY AFFAIRS COMM	(126,448)	(16,844)	(3,197)	(3,841)	-	-		
31082	KY INFRASTRUCTURE	(4,037)	(38,254)	(30,958)	(37,190)	-	-		
31085	LT GOVERNORS OFFICE	498,713	56,097	(18,392)	(22,095)	-	-		
31089	AGRICULTURAL DEVELOP BD	(387,993)	(82,800)	(29,129)	(34,993)	-	-		
31094	OFF OF HOMELAND SECURITY	506,509	28,585	(42,037)	(50,499)	-	-		
31095	DEPT MILITARY AFFAIRS	3,296,251	(354,020)	(834,419)	(1,002,390)	-	-		
31097	OFF OF MINORITY EMPOWMENT	-	-	-	-	-	-		
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-		
31110	OFF OF SECRETARY TO CABIN	229,638	16,485	(9,766)	(11,732)	-	-		
31112	GOV OFF LOCAL DEVELOPMENT	1,629,474	144,937	(109,955)	(132,090)	-	-		
31120	SECRETARY OF STATE	1,272,993	82,665	(76,584)	(92,000)	-	-		
31125	STATE TREASURERS OFFICE	(479,800)	(138,137)	(71,118)	(85,435)	-	-		
31135	EARLY CHILDHOOD ADVISORY COUNCIL	(420,492)	2 200	- (E 609)	- (6.946)	-	-		
31136 31137	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY KY COMM NETWORK AUTH	65,263 741,144	2,298 35,527	(5,698) (48,596)	(6,846) (58,379)	-	-		
31150	BOARD OF ACCOUNTANCY	56,993	(4,349)	(10,319)	(12,397)	-	_		
31155	BOARD OF AUCTIONEERS	-	-	(10,515)	-	-	-		
31165	BOARD OF BARBERING	148,978	7,488	(6,717)	(8,070)	-	-		
31170	BOARD OF CHIROPRACTIC EXM	(121,048)	-	-	-	-	-		
31180	BOARD OF DENTISTRY	132,913	(2,101)	(12,299)	(14,774)	-	-		
31185	BOARD OF ELECTIONS	180,316	10,475	(23,610)	(28,364)	-	-		
31190	BRD OF EMBALMERS/FUN DIR	28,248	(2,806)	(7,814)	(9,388)	-	-		
31200	BOARD OF EXM ARCHITECTS	38,282	1,255	(7,259)	(8,719)	-	-		
31205	KY LANDSCAPE ARCH REG BD	5,507	(410)	(1,193)	(1,433)	-	-		
31215	BD EXAMINERS OF SOCIAL WK	(99,913)	(17,587)	(4,586)	(5,509)	-	-		
31225	BD OF HAIRDRESSERS/CSMTG	453,710	25,332	(28,340)	(34,045)	-	-		
31245 31250	BD OF MEDICAL LICENSURE BOARD OF NURSING	128,016	(13,780) 124,327	(33,713)	(40,499) (166,065)	-	-		
31260	BOARD OF NORSING BOARD OF OPTOMETRIC EXM	2,120,592 152,100	124,327 20,626	(138,238) (3,784)	(166,065) (4,545)	-	-		
31260	KY RESPIRATORY CARE BD	29,778	(897)	(4,515)	(5,425)	-	-		
31268	PERSONNEL BOARD	92,696	(5,926)	(16,163)	(19,417)	-	-		
31270	KY BOARD OF PHARMACY	486,037	9,886	(51,669)	(62,069)	-			
31275	BD OF PHYSICAL THERAPY	39,035	(2,957)	(6,505)	(7,815)	-	-		
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-		
31290	BD OF PROF ENGINEERS & LA	175,844	(994)	(25,472)	(30,601)	-	-		
31345	SCHOOL FAC CONSTR COMM	(3,726)	(2,113)	(6,860)	(8,242)	-	-		
31354	EXECUTIVE BRANCH ETH COMM	21,656	(29,363)	(17,046)	(20,477)	-	-		
31370	COMMISSION ON HUMAN RIGHT	246,227	(5,602)	(43,148)	(51,833)	-	-		



		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
Participating									
Employer Code		2022	2023	(26)	2025	2026	Thereafter		
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)		
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-		
31400	COMMISSION ON WOMEN	(4,221)	-	-	-	-	-		
31415	KY COUNCIL POSTSEC EDUCAT	79,380	(85,393)	(108,379)	(130,197)	-	-		
31765	OFFICE OF STATE BUD DIREC	(116,652)	(85,336)	(61,336)	(73,682)	-	-		
35605	TRAN OFF OF THE SECRETARY	1,403,646	42,567	(163,284)	(196,154)	-	-		
35607	TRAN OFFICE OF LEGAL SVC	193,790	(42,657)	(91,225)	(109,586)	-	-		
35609	DIVISION OF FACILITY MANA	104,694	(50,881)	(69,242)	(83,181)	-	-		
35615	TRAN DEPT OF AVIATION	(240,373)	(76,592)	(48,832)	(58,662)	-	-		
35616	TRAN OFFICE OF PERSONNEL	(360,814)	(108,597)	(70,527)	(84,724)	-	-		
35617	OFFICE OF INFORMAT TECHNO	(507,699)	(147,357)	(89,350)	(107,337)	-	-		
35618	OFFICE OF AUDITS	2,427,571	176,633	(112,538)	(135,192)	-	-		
35619	DOT PAYROLL DIVISION	434,421	9,832	(38,014)	(45,666)	-	-		
35625	TRAN DEPT OF HIGHWAYS	55,074,343	(998,098)	(8,444,145)	(10,143,943)	-	-		
35628	TRAN DEPT OF VELL DECLIANTS	(28,333)	(24,921)	(28,501)	(34,237)	-	-		
35630	TRAN DEPT OF VEH REGULATE	1,948,082	(125,363)	(346,072)	(415,737)	-	-		
36635 39075	CAB FOR ECONOMIC DEVELOPMENT	(1,077,573)	(279,909)	(188,452)	(226,388)	-	-		
39075 39079	KHEAA DIV OF FINANCIAL AF	34,015	(22,510)	(37,614)	(45,185)	-	-		
39079	COMMONWEALTH OF TECHNOL KY RIVER AUTHORITY	(4,220,547) 189,873	(1,102,899)	(749,120)	(899,920)	-	-		
39103	OFFICE OF PVA'S	9,795,782	(2,099) (118,946)	(19,029) (1,405,138)	(22,859) (1,687,994)	-	-		
39130	DEPT OF REVENUE	4,449,548	(1,105,091)	(1,606,031)	(1,929,328)	-	-		
39750	OFFICE OF SECRETARY	16,765	(208,746)	(231,762)	(278,417)	-			
39757	FIN OFFICE OF INSP GENERAL	(1,004,624)	(116,817)	(6,176)	(7,418)	_	_		
39758	OFF OF THE CONTROLLER	1,034,624	(24,846)	(166,827)	(200,410)				
39785	DEPT FACILITIES SUPP SVCS	2,712,163	(79,825)	(462,617)	(555,742)	_			
50235	KY STATE FAIR BOARD	(5,074,434)	(995,527)	(345,549)	(415,109)	_	-		
50410	COMM KY HERITAGE COUNCIL	145,541	(35,095)	(42,877)	(51,507)	_	_		
50529	KY ARTS COUNCIL	235,003	6,193	(25,033)	(30,073)	-	-		
50550	KY HISTORICAL SOCIETY	251,674	(22,559)	(76,565)	(91,977)	-	-		
50660	DEPT OF FISH & WILDLIFE	3,824,342	(141,043)	(685,376)	(823,345)	-	-		
50665	COMM KY HORSE PARK	(542,600)	(141,991)	(104,511)	(125,550)	-			
50670	DEPT OF PARKS	(417,040)	(953,031)	(999,990)	(1,201,287)	-	-		
50850	COMM OFFICE OF SECRETARY	198,253	(43,979)	(65,317)	(78,465)	-	-		
50852	KY ARTISANS CTR AT BEREA	270,647	10,140	(24,565)	(29,511)	-	-		
50860	DEPT OF TOURISM	125,982	(25,437)	(53,190)	(63,898)	-	-		
51183	EDUC PROF STANDARDS BD	(63,607)	-	-	-	-	-		
51340	KY COMM DEAF/HARD OF HEAR	185,963	(582)	(26,556)	(31,901)	-	-		
51407	KY ENVIRONMENTAL EDUC COU	95,993	8,002	(4,670)	(5,609)	-	-		
51530	EDUC OFFICE OF SECRETARY	(858,430)	(342,367)	(196,660)	(236,246)	-	-		
51531	DEPT WORKFORCE INVESTMENT	(36,938,186)	(5,266,347)	(436,502)	(524,369)	-	-		
51532	KY COMM ON PROPRIETARY ED	153,351	14,324	(5,440)	(6,536)	-	-		
51540	EDUC DEPT OF EDUCATION	4,187,286	(35,056)	(536,272)	(644,223)	-	-		
51545	KY EDUCATIONAL TV AUTHOR	2,028,028	(90,598)	(296,169)	(355,787)	-	-		
51555	KY DEPT LIBRARY & ARCHIVE	1,497,940	105,598	(112,438)	(135,072)	-	-		
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	(63)	-	-	-	-	-		
53721	H&FS OFF OF THE SECRETARY	14,484,196	577,542	(1,018,797)	(1,223,883)	-	-		
53723	OFFICE INSPECTOR GENERAL	489,905	(264,444)	(441,367)	(530,214)	-	-		
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-		
53725	DEPT OF AGING/INDEP LIVIN	4,086,732	152,859	(359,973)	(432,436)	-	-		
53727	DEPT FOR INCOME SUPPORT	6,196,044	104,478	(813,085)	(976,761)	-	-		
53728	DEPT FOR PUBLIC HEALTH	8,786,575	262,161	(874,403)	(1,050,424)	-	-		
53729	OFF HUMAN RESOURCE MANAGE	1,342,052	(446,022)	(738,621)	(887,306)	-	-		
53730	SERVE KY	274,525	(13,699)	(39,478)	(47,424)	-	-		
53736	H&FS DEPT FOR COMM BASE S	26,595,432	(4,051,883)	(8,154,232)	(9,795,690)	-	-		
53739	HEALTH DATA AND ANALYTICS	811,035	39,924	(52,847)	(63,485)	-	-		
53746	DEPT FOR MEDICAID SERVICE	942,103	(114,174)	(315,464)	(378,967)	-	-		
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	1,166,860	(81,803)	(269,802)	(324,112)	-	-		
54500	J&PS OFF OF SECRETARY	3,504,093	12,934	(349,794)	(420,210)	-	-		
54515	DEPT OF PUBLIC ADVOCACY	10,313,312	(263,281)	(1,325,766)	(1,592,644)	-	-		
54520	J&PS DEPT OF KY STATE POL	12,597,330	(56,834)	(1,581,591)	(1,899,968)	-	-		
54523	J&PS OF JUVENILE JUSTICE	(30,805,084)	(3,281,787)	(1,263,442)	(1,517,773)	-	-		
54525	DEPT OF CRIMINAL JUST TRN	3,722,412	42,532	(366,396)	(440,152)	-	-		
54527	J&PS DEPT OF CORRECTIONS	5,677,996	(66,351)	(745,155)	(895,156)	-	-		
55790	OFFICE OF THE SECRETARY	(33,062)	(178,074)	(238,010)	(285,923)	-	-		
55793	DEPT PERSONNEL ADMIN	364,944	(63,542)	(89,707)	(107,765)	-	-		
55794	DEPT FOR EMPLOYEE INS	1,093,979	38,326	(116,901)	(140,432)	-	-		
56102 56106	OFFICE OF THE SECRETARY	6,614,363	682,897	(227,224)	(272,965)	-	-		
56706	DEPT OF WRKPLACE STANDARD	36,024	(305,035)	(231,671)	(278,307)	-	-		



Participating			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
Employee (note   Participating Employee Name   202   203   203   203   203   203   105										
Col.   Exp.   Del.   Exp.   Del.   Col.   Exp.   Del.   Exp.   Del.		Participating Employer Name	2022	2023	2024	2025	2026	Thereafter		
Mail: General Common			(24)	(25)	(26)	(27)				
Mail: General Common	56113	KY OSH REVIEW COMMISSION	(25,465)	(14,984)	(10,684)	(12,835)	-	-		
Section   Committee   Commit		WORKERS COMP FUNDING COMM					-	-		
Section   Sect	56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-		
57122 MIN SETT RECOMMISSION (19.589) (19.589) (19.589) (217.000)			-	-	-	-	-	-		
147.700   193.689   180.8877 (217.000)   197.289   190.8877 (217.000)   197.289   19			49,793,922	6,017,926	(511,170)	(614,071)	-	-		
97124 NY PUBLIC NO. COMMISSION 100.0517 97124 NY STATE NATURE PRESIDENT 107126 OFFICE OF HIS SECTION 100.0517 97125 OFFICE OF HIS SECTION 17126 OFFICE OFFIC			-	-	-	-	-	-		
57226   NY STATE MATURE PRES COMM   10,0.177   1,775,362   8,617   1,775,362   1,725,263   1,125,362			- 447.700	- (402.600)	- (4.00,007)	- (247 200)	-	-		
57122   OFFIELD OFFI			-	(193,689)		(217,300)	-	-		
57122   DET FOR TENEROY DEV. IND				- 8 617		(1/12 211)	-	-		
ST128   OPET FOR PATURER, RESOURCE   7.494-505   (27.00.28)   (1.504-50)   (-7.00.24)   (-7.00						(142,211)	-	-		
57129   OEF FOR SEMPINGON PROTECT   8,896,157   (0.93,47]   (1.80,932)   (1.700,394]   -						(1.304.450)	-	-		
57130   OFF-CF OF ADMINISTRATIVE SERVICES   755,760   142,7943   182,459   (21),817							-	-		
STATE   OHFICE OF HERROY POLICY   288,819   14,088   16,667   (20,023)							-	-		
S8175   BBO OF CLASS & CRAME VICTI	57140	KY NATURE PRESERVES	363,106	(42,813)	(45,091)	(54,168)	-	-		
S8800	57141	OFFICE OF ENERGY POLICY	286,819	14,038	(16,667)	(20,023)	-	-		
\$8374	58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-		
S8671		KY BOARD OF TAX APPEALS	-	-	-	-	-	-		
S8672 OFFICE OF CLAMPS AND APPEALS   1,0,16,461   12,2,847   10,435)   1,12,535)   -							-	-		
S8675   OFFICE OF THE SECRETARY   2,241,955   125,170   (153,936)   (184,924)   -							-	-		
S8676   DEPT OF INSURANCE   15,676,614   320,489   (152,084)   (194,711) -							-	-		
S8677   OF GP GP GP CLUP & PROFESSION   \$53,450   \$1,710   \$(6,335)   \$(79,689)   \$-							-	-		
S8678   KY BOXING & WIESTLING AUT							-	-		
S8680   DEPT OF ALCOHOL & BEVERA   132,597   (60,157)   (37,781)   (45,386)			-				-	-		
S8881   DEPT OF CHARTCAIL CAMINIC   593,092   5,200   (33,088)   (63,773)			-				-	-		
Sees   Dett of Financial Institut							-	-		
S8680   DEPT OF HOUSING & BUILD C   3.120,964 (1.00,017) (429,409) (515,849)							-	-		
034A BRECKINRIGGE CO ATTORNEY							_	_		
024A   CHRISTIAN COUNTY ATTORNEY   19.403   21,846   (3,155)   (3,791)   - 0.745   (1,6512)   (4,987)   (1,768)   (2,125)   - 0.745   (1,6512)   (4,987)   (1,768)   (2,125)   - 0.745   (1,600)   - 0.745							-	-		
BOMONSON COUNTY ATTORNEY   (16.612)   (4.987)   (1.788)   (2.125)							-	-		
060A   KNOTT COUNTY ATTORNEY   (151,093) (23,219) (3,334) (4,005)							-	-		
O71A   LOGAN COUNTY ATTORNEY   175,831   20,294   (5,942)   (7,140)   - 086A   MONROE CO ATTORNEY   142,905   20,744   (1,907)   (2,291)   16A   MAYNE COUNTY ATTORNEY   152,120   22,453   (2,664)   (2,481)   16A   MAYNE COUNTY ATTORNEY   53,478   (2,512)   (5,692)   (6,838)   16A   MAYNE COUNTY ATTORNEY   540,642   65,565   (5,694)   (7,221)   16A   MAYNE COUNTY ATTORNEY   540,642   65,565   (6,094)   (7,221)   16A   MAYNE COUNTY ATTORNEY   (29,946)   (3,569)   (9,365)   (11,970)   16A   MAYNE COUNTY ATTORNEY   (12,8260)   (24,153)   (6,778)   (8,142)   16A   MAYNE COUNTY ATTORNEY   (12,8260)   (24,153)   (6,778)   (8,142)   16A   MAYNE COUNTY ATTORNEY   (14,464)   (3,558)   (554)   (667)   16A   MAYNE COUNTY ATTORNEY   (14,464)   (3,558)   (554)   (667)   16A   MAYNE COUNTY ATTORNEY   (14,464)   (3,558)   (554)   (667)   16A   MAYNE COUNTY ATTORNEY   (14,687)   (8,847)   (3,121)   (3,749)   16A   MAYNE COUNTY ATTORNEY   (14,687)   (8,846)   (3,839)   (1,350)   (1,358)   16A   MAYNE COUNTY ATTORNEY   (14,687)   (8,846)   (3,839)   (1,350)   (1,623)   16A   MAYNE COUNTY ATTORNEY   (14,687)   (8,266)   (3,839)   (1,350)   (1,623)   16A   MAYNE COUNTY ATTORNEY   (14,687)   (8,266)   (3,839)   (1,350)   (1,623)   16A   MAYNE COUNTY ATTORNEY   (14,687)   (8,266)   (3,839)   (1,350)   (1,623)   16A   MAYNE COUNTY ATTORNEY   (14,687)   (14,581)   (14,581)   16A   MAYNE COUNTY ATTORNEY   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,687)   (14,		KNOTT COUNTY ATTORNEY					-	-		
086A   MONROE CO ATTORNEY   142,905   20,744   1,907   (2,291)   .   .   .   .   .   .   .   .   .	071A	LOGAN COUNTY ATTORNEY					-	-		
WO02   ALLEN COUNTY ATTORNEY   53.478   (2.512)   (5,692)   (6,838)	086A	MONROE CO ATTORNEY	142,905	20,744	(1,907)		-	-		
W003   ANDERSON COUNTY ATTORNEY   50,064   65,565   (6,094)   (7,321)   -	116A	WAYNE COUNTY ATTORNEY	152,120	22,453	(2,064)	(2,481)	-	-		
WOOS BAREN COUNTY ATTORNEY   C29,946   G9,569   G9,965   C11,970	W002	ALLEN COUNTY ATTORNEY	53,478	(2,512)	(5,692)	(6,838)	-	-		
W006 BATH COUNTY ATTORNEY   529 63 (6) (6)		ANDERSON COUNTY ATTORNEY			(6,094)	(7,321)	-	-		
W007   BELL COUNTY ATTORNEY   (128,260)   (24,153)   (6,778)   (8,142)   -							-	-		
WOOR   BOONE COUNTY ATTORNEY   (14,464)   (3,558)   (554)   (667)   -     -							-	-		
W011   BOYLE COUNTY ATTORNEY   96,257   10,154   (2,514)   (3,019)   -   -							-	-		
W015   BULLITT COUNTY ATTORNEY   96,257   10,154   (2,514)   (3,019)   -   -							-	-		
W018   CALLOWAY COUNTY ATTORNEY   15,278   1,835   (169)   (202)   -							-	-		
W021         CARROLL COUNTY ATTORNEY         (41,687)         (8,847)         (3,121)         (3,749)         -         -           W022         CHILD SUPPORT ENCORCEMENT         (257,606)         (33,791)         (1,130)         (1,358)         -         -           W025         CLARK COUNTY ATTORNEY         (1,167)         (3,260)         (3,915)         -         -           W025         CLARK COUNTY ATTORNEY         (239,110)         (40,638)         (4,987)         (5,990)         -         -           W030         DAVIESS COUNTY ATTORNEY         (8,826)         (3,830)         (1,350)         (1,623)         -         -           W036         FLOYD COUNTY ATTORNEY         144,581         21,530         (4,122)         (4,952)         -         -           W037         FEANKLIN COUNTY ATTORNEY         403,757         38,583         (16,130)         (19,377)         -         -           W040         GARRARO COUNTY ATTORNEY         (19,635)         (6,353)         (3,422)         (4,111)         -         -           W041         GRAVES COUNTY ATTORNEY         (26,785)         (24,934)         (10,916)         (13,114)         -         -           W042         GRAVES COUNTY ATTORNEY <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td></t<>							-	-		
W022         CHILD SUPPORT ENCORCEMENT         (257,606)         (33,791)         (1,130)         (1,358)         -           W023         CASEY COUNTY ATTORNEY         11,836         (1,167)         (3,260)         (3,915)         -         -           W025         CLARK COUNTY ATTORNEY         (239,110)         (40,638)         (4,987)         (5,990)         -         -           W030         DAVIESS COUNTY ATTORNEY         (8,826)         (3,830)         (1,350)         (1,623)         -         -           W031         FLOYD COUNTY ATTORNEY         274,290         31,305         (5,081)         (6,104)         -         -           W037         FRANKLIN COUNTY ATTORNEY         144,581         21,530         (4,122)         (4,952)         -         -           W039         GALLATIN COUNTY ATTORNEY         403,757         38,583         (16,130)         (19,377)         -         -           W041         GRANT COUNTY ATTORNEY         (19,635)         (6,353)         (3,422)         (4,111)         -         -           W042         GRAVES COUNTY ATTORNEY         (265,785)         24,934         (19,916)         (13,114)         -         -           W049         HARRISON COUNTY ATTORNEY							-	-		
W023   CASEY COUNTY ATTORNEY   11,836   (1,167)   (3,260)   (3,915)   -							-	-		
W025         CLARK COUNTY ATTORNEY         (239,110)         (40,638)         (4,987)         (5,990)         -           W028         CRITTENDEN CO ATTORNEY         (8,826)         (3,830)         (1,350)         (1,623)         -         -           W030         DAVIESS COUNTY ATTORNEY         274,290         31,305         (5,081)         (6,104)         -         -           W037         FRANKLIN COUNTY ATTORNEY         144,581         21,530         (4,122)         (4,952)         -         -           W039         GALLATIN COUNTY ATTORNEY         403,757         38,583         (16,130)         (19,377)         -         -           W040         GARRAD COUNTY ATTORNEY         -         -         -         -         -         -           W041         GRANT COUNTY ATTORNEY         (19,635)         (6,353)         (3,422)         (4,111)         -         -           W042         GRAVES COUNTY ATTORNEY         (26,758)         (5,246)         (1,310)         (1,575)         -         -           W043         HARRISON COUNTY ATTORNEY         29,809         2,834         (10,916)         (13,114)         -         -           W049         HARRISON COUNTY ATTORNEY         (266,829)							-	-		
W028         CRITTENDEN CO ATTORNEY         (8,826)         (3,830)         (1,350)         (1,623)         -           W030         DAVIESS COUNTY ATTORNEY         274,290         31,305         (5,081)         (6,104)         -         -           W036         FLOYD COUNTY ATTORNEY         144,581         21,530         (4,122)         (4,952)         -         -           W037         FRANKLIN COUNTY ATTORNEY         403,757         38,583         (16,130)         (19,377)         -         -           W040         GARLATIN COUNTY ATTORNEY         19,635)         (6,353)         (3,422)         (4,111)         -         -           W041         GRANT COUNTY ATTORNEY         (19,635)         (6,353)         (3,422)         (4,111)         -         -           W041         GRANT COUNTY ATTORNEY         (23,758)         (5,246)         (1,310)         (1,575)         -         -           W042         GRAVES COUNTY ATTORNEY         265,785         24,934         (10,916)         (13,114)         -         -           W044         HANCOCK COUNTY ATTORNEY         29,809         2,834         (1,304)         (1,566)         -         -           W049         HARRISON COUNTY ATTORNEY         146,5							-	-		
W030         DAVIESS COUNTY ATTORNEY         274,290         31,305         (5,081)         (6,104)         -         -           W036         FLOYD COUNTY ATTORNEY         144,581         21,530         (4,122)         (4,952)         -         -           W037         FRANKLIN COUNTY ATTORNEY         403,757         38,583         (16,130)         (19,377)         -         -           W039         GALLATIN COUNTY ATTORNEY         -							-	-		
W036   FLOYD COUNTY ATTORNEY   144,581   21,530   (4,122)   (4,952)   -   -   -							-	-		
W037         FRANKLIN COUNTY ATTORNEY         403,757         38,583         (16,130)         (19,377)         -         -           W039         GALLATIN COUNTY ATTORNEY         1         -							-	-		
W040       GARRARD COUNTY ATTORNEY       (19,635)       (6,353)       (3,422)       (4,111)       -       -         W041       GRANT COUNTY CHILD SUPPOR       (23,758)       (5,246)       (1,310)       (1,575)       -       -         W042       GRAVES COUNTY ATTORNEY       265,785       24,934       (10,916)       (13,114)       -       -         W046       HANCOCK COUNTY ATTORNEY       29,809       2,834       (1,304)       (1,566)       -       -         W049       HARRISON COUNTY ATTORNEY       (266,829)       (34,971)       (698)       (838)       -       -         W053       HICKMAN COUNTY ATTORNEY       146,528       14,567       (3,461)       (4,158)       -       -         W054       HOPKINS COUNTY ATTORNEY       (526,506)       (73,505)       (6,745)       (8,104)       -       -         W055       JACKSON COUNTY ATTORNEY       174,307       22,329       (2,175)       (2,613)       -       -         W058       JEFERSON CO ATTORNEY       4,568,245       551,330       (53,057)       (63,739)       -       -         W058       JOHNSON COUNTY ATTORNEY       64,753       7,781       (715)       (860)       -       - <td>W037</td> <td>FRANKLIN COUNTY ATTORNEY</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>	W037	FRANKLIN COUNTY ATTORNEY					-	-		
W041       GRANT COUNTY CHILD SUPPOR       (23,758)       (5,246)       (1,310)       (1,575)       -       -         W042       GRAVES COUNTY ATTORNEY       265,785       24,934       (10,916)       (13,114)       -       -         W046       HANCOCK COUNTY ATTORNEY       29,809       2,834       (1,304)       (1,566)       -       -         W049       HARRISON COUNTY ATTORNEY       (266,829)       (34,971)       (698)       (838)       -       -         W053       HICKMAN COUNTY ATTORNEY       146,528       14,567       (3,461)       (4,158)       -       -         W054       HOPKINS COUNTY ATTORNEY       (526,506)       (73,505)       (6,745)       (8,104)       -       -         W055       JACKSON COUNTY ATTORNEY       174,307       22,329       (2,175)       (2,613)       -       -         W056       JEFFERSON CO ATTORNEY       4,568,245       551,330       (53,057)       (63,739)       -       -         W058       JOHNSON COUNTY ATTORNEY       64,753       7,781       (715)       (860)       -       -         W061       KNOX COUNTY ATTORNEY       1,586       191       (18       (20)       -       -	W039	GALLATIN COUNTY ATTORNEY	-	-	-	-	-	-		
W042         GRAVES COUNTY ATTORNEY         265,785         24,934         (10,916)         (13,114)         -         -           W046         HANCOCK COUNTY ATTORNEY         29,809         2,834         (1,304)         (1,566)         -         -           W049         HARRISON COUNTY ATTORNEY         (266,829)         (34,971)         (698)         (838)         -         -           W053         HICKMAN COUNTY ATTORNEY         146,528         14,567         (3,461)         (4,158)         -         -           W054         HOPKINS COUNTY ATTORNEY         (526,506)         (73,505)         (6,745)         (8,104)         -         -           W055         JACKSON COUNTY ATTORNEY         174,307         22,329         (2,175)         (2,613)         -         -           W056         JEFFERSON CO ATTORNEY         4,568,245         551,330         (53,057)         (63,739)         -         -           W058         JOHNSON COUNTY ATTORNEY         64,753         7,781         (715)         (860)         -         -           W061         KNOX COUNTY ATTORNEY         1,586         191         (18)         (20)         -         -           W062         LARUE COUNTY ATTORNEY         (93,	W040						-	-		
W046       HANCOCK COUNTY ATTORNEY       29,809       2,834       (1,304)       (1,566)       -       -       -         W049       HARRISON COUNTY ATTORNEY       (266,829)       (34,971)       (698)       (838)       -       -       -         W053       HICKMAN COUNTY ATTORNEY       146,528       14,567       (3,461)       (4,158)       -       -         W054       HOPKINS COUNTY ATTORNEY       (526,506)       (73,505)       (6,745)       (8,104)       -       -         W055       JACKSON COUNTY ATTORNEY       174,307       22,329       (2,175)       (2,613)       -       -         W056       JEFFERSON CO ATTORNEY       4,568,245       551,330       (53,057)       (63,739)       -       -         W058       JOHNSON COUNTY ATTORNEY       64,753       7,781       (715)       (860)       -       -         W061       KNOX COUNTY ATTORNEY       1,586       191       (18)       (20)       -       -         W062       LARUE COUNTY ATTORNEY       (93,397)       (16,429)       (3,712)       (4,458)       -       -         W063       LAUREL COUNTY ATTORNEY       (26,101)       (4,472)       (1,217)       (1,462)       - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td></td<>							-	-		
W049       HARRISON COUNTY ATTORNEY       (266,829)       (34,971)       (698)       (838)       -       -         W053       HICKMAN COUNTY ATTORNEY       146,528       14,567       (3,461)       (4,158)       -       -         W054       HOPKINS COUNTY ATTORNEY       (526,506)       (73,505)       (6,745)       (8,104)       -       -         W055       JACKSON COUNTY ATTORNEY       174,307       22,329       (2,175)       (2,613)       -       -         W056       JEFFERSON CO ATTORNEY       4,568,245       551,330       (53,057)       (63,739)       -       -         W058       JOHNSON COUNTY ATTORNEY       64,753       7,781       (715)       (860)       -       -         W061       KNOX COUNTY ATTORNEY       1,586       191       (18)       (20)       -       -         W062       LARUE COUNTY ATTORNEY       (93,397)       (16,429)       (3,712)       (4,458)       -       -         W063       LAUREL COUNTY ATTORNEY       (26,101)       (4,472)       (1,217)       (1,462)       -       -         W065       LEE COUNTY ATTORNEY       80,876       8,076       (2,971)       (3,570)       -       -							-	-		
W053       HICKMAN COUNTY ATTORNEY       146,528       14,567       (3,461)       (4,158)       -       -         W054       HOPKINS COUNTY ATTORNEY       (526,506)       (73,505)       (6,745)       (8,104)       -       -         W055       JACKSON COUNTY ATTORNEY       174,307       22,329       (2,175)       (2,613)       -       -         W056       JEFFERSON CO ATTORNEY       4,568,245       551,330       (53,057)       (63,739)       -       -         W058       JOHNSON COUNTY ATTORNEY       64,753       7,781       (715)       (860)       -       -         W061       KNOX COUNTY ATTORNEY       1,586       191       (18)       (20)       -       -         W062       LARUE COUNTY ATTORNEY       (93,397)       (16,429)       (3,712)       (4,458)       -       -         W063       LAUREL COUNTY ATTORNEY       (26,101)       (4,472)       (1,217)       (1,462)       -       -         W065       LEE COUNTY ATTORNEY       80,876       8,076       (2,971)       (3,570)       -       -							-	-		
W054       HOPKINS COUNTY ATTORNEY       (526,506)       (73,505)       (6,745)       (8,104)       -       -         W055       JACKSON COUNTY ATTORNEY       174,307       22,329       (2,175)       (2,613)       -       -         W056       JEFFERSON CO ATTORNEY       4,568,245       551,330       (53,057)       (63,739)       -       -         W058       JOHNSON COUNTY ATTORNEY       64,753       7,781       (715)       (860)       -       -         W061       KNOX COUNTY ATTORNEY       1,586       191       (18)       (20)       -       -         W062       LARUE COUNTY ATTORNEY       (93,397)       (16,429)       (3,712)       (4,458)       -       -         W063       LAUREL COUNTY ATTORNEY       (26,101)       (4,472)       (1,217)       (1,462)       -       -         W065       LEE COUNTY ATTORNEY       80,876       8,076       (2,971)       (3,570)       -       -							-	-		
W055       JACKSON COUNTY ATTORNEY       174,307       22,329       (2,175)       (2,613)       -       -         W056       JEFFERSON CO ATTORNEY       4,568,245       551,330       (53,057)       (63,739)       -       -         W058       JOHNSON COUNTY ATTORNEY       64,753       7,781       (715)       (860)       -       -         W061       KNOX COUNTY ATTORNEY       1,586       191       (18)       (20)       -       -         W062       LARUE COUNTY ATTORNEY       (93,397)       (16,429)       (3,712)       (4,458)       -       -         W063       LAUREL COUNTY ATTORNEY       (26,101)       (4,472)       (1,217)       (1,462)       -       -         W065       LEE COUNTY ATTORNEY       80,876       8,076       (2,971)       (3,570)       -       -							-	-		
W056         JEFFERSON CO ATTORNEY         4,568,245         551,330         (53,057)         (63,739)         -         -         -           W058         JOHNSON COUNTY ATTORNEY         64,753         7,781         (715)         (860)         -         -         -           W061         KNOX COUNTY ATTORNEY         1,586         191         (18)         (20)         -         -         -           W062         LARUE COUNTY ATTORNEY         (93,397)         (16,429)         (3,712)         (4,458)         -         -         -           W063         LAUREL COUNTY ATTORNEY         (26,101)         (4,472)         (1,217)         (1,462)         -         -         -           W065         LEE COUNTY ATTORNEY         80,876         8,076         (2,971)         (3,570)         -         -         -							-	-		
W058       JOHNSON COUNTY ATTORNEY       64,753       7,781       (715)       (860)       -       -         W061       KNOX COUNTY ATTORNEY       1,586       191       (18)       (20)       -       -         W062       LARUE COUNTY ATTORNEY       (93,397)       (16,429)       (3,712)       (4,458)       -       -         W063       LAUREL COUNTY ATTORNEY       (26,101)       (4,472)       (1,217)       (1,462)       -       -         W065       LEE COUNTY ATTORNEY       80,876       8,076       (2,971)       (3,570)       -       -							-	-		
W061       KNOX COUNTY ATTORNEY       1,586       191       (18)       (20)       -       -         W062       LARUE COUNTY ATTORNEY       (93,397)       (16,429)       (3,712)       (4,458)       -       -         W063       LAUREL COUNTY ATTORNEY       (26,101)       (4,472)       (1,217)       (1,462)       -       -         W065       LEE COUNTY ATTORNEY       80,876       8,076       (2,971)       (3,570)       -       -							-	-		
W062       LARUE COUNTY ATTORNEY       (93,397)       (16,429)       (3,712)       (4,458)       -       -         W063       LAUREL COUNTY ATTORNEY       (26,101)       (4,472)       (1,217)       (1,462)       -       -       -         W065       LEE COUNTY ATTORNEY       80,876       8,076       (2,971)       (3,570)       -       -       -							-	-		
W063       LAUREL COUNTY ATTORNEY       (26,101)       (4,472)       (1,217)       (1,462)       -       -         W065       LEE COUNTY ATTORNEY       80,876       8,076       (2,971)       (3,570)       -       -							-	-		
W065 LEE COUNTY ATTORNEY 80,876 8,076 (2,971) (3,570)							-	-		
							-	-		
99073 PRICEDAUNER COUNTERLIED I 130.130 13.001 13.0171 14.3451	W073	MCCRACKEN COUNTY ATTORNEY	156,196	13,661	(3,617)	(4,345)	-	-		



		Recognition of Existing Deferred Outflows (Inflows) of Resources for								
			_	re Measurement Peri		, urees 101				
					<u> </u>					
Participating										
Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter			
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)			
(-/	(-/	(- ',	(==)	()	( /	(/	(== /			
W074	MCCREARY COUNTY ATTORNEY	68,250	2,779	(6,560)	(7,880)	-	-			
W076	MADISON COUNTY ATTORNEY	(863,479)	(136,367)	(21,831)	(26,226)	-	_			
W077	MAGOFFIN CO ATTORNEY	(235,091)	(31,746)	(994)	(1,195)	-	-			
W082	MEADE COUNTY ATTORNEY	69,497	4,387	(5,044)	(6,060)	-	-			
W083	MENIFEE COUNTY ATTORNEY	88,237	9,272	(1,855)	(2,229)	-	-			
W084	MERCER COUNTY ATTORNEY	15,022	139	(1,741)	(2,092)	-	-			
W087	MONTGOMERY CO ATTORNEY	27,896	(4,523)	(5,658)	(6,800)	-	-			
W088	MORGAN COUNTY ATTORNEY	130,803	9,575	(6,120)	(7,352)	-	-			
W092	OHIO COUNTY ATTORNEY	10,139	1,262	(64)	(77)	-	-			
W093	OLDHAM COUNTY ATTORNEY	(418,785)	(59,926)	(6,393)	(7,681)	-	-			
W094	OWEN COUNTY ATTORNEY	(67,642)	(10,566)	(1,790)	(2,150)	-	-			
W096	PENDLETON COUNTY ATTORNEY	43,658	5,247	(482)	(579)	-	-			
W099	POWELL COUNTY ATTORNEY	7,345	883	(81)	(96)	-	-			
W100	PULASKI COUNTY ATTORNEY	(411,243)	(58,909)	(6,006)	(7,216)	-	-			
W102	ROCKCASTLE CO ATTORNEY	(209,563)	(30,095)	(2,945)	(3,539)	-	-			
W103	ROWAN COUNTY ATTORNEY	(173,737)	(24,468)	(2,904)	(3,488)	-	-			
W106	SHELBY COUNTY ATTORNEY	(134,159)	(18,796)	(1,559)	(1,873)	-	-			
W107	SIMPSON COUNTY ATTORNEY	(115,305)	(17,678)	(1,766)	(2,122)	-	-			
W108	SPENCER COUNTY ATTORNEY	110,535	12,322	(3,967)	(4 <i>,</i> 765)	-	-			
W110	TODD COUNTY ATTORNEY	(2,102)	-	-	-	-	-			
W111	TRIGG COUNTY ATTORNEY	(36,681)	(4,815)	(3,245)	(3,897)	-	-			
W112	TRIMBLE COUNTY ATTORNEY	(41,882)	(9,229)	(2,675)	(3,214)	-	-			
W113	UNION COUNTY ATTORNEY	(257,897)	(36,007)	(1,377)	(1,654)	-	-			
W117	WEBSTER COUNTY ATTORNEY	9,507	(3,531)	(4,860)	(5,839)	-	-			
W118	WHITLEY COUNTY ATTORNEY	(102,312)	(18,832)	(7,087)	(8,511)	-	-			
X034	FAYETTE CO ATTORNEY OFF	578,509	73,654	(10,003)	(12,016)	-	-			
X059	KENTON COUNTY ATTORNEY	7,414	(2,498)	(3,530)	(4,241)	-	-			
TOTAL		(223,654,537)	(86,434,262)	(64,920,659)	(77,989,288)	_	-			



#### **APPENDIX B**

COLLECTIVE PENSION AMOUNTS — KERS HAZARDOUS PENSION PLAN

					Net Pensio	n Liability as of June	30, 2021	Pension Expense				
						-		Deferred Amounts Proportionate from Changes in Share of Proportion & Differences Gross Proportionate		Net		
			2021	2020		Discount Rate	Discount Rate	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating		Actual FYE 2021	Proportionate	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	EASTERN KY UNIV	448,933	0.708941%	0.698788%	3,159,231	4,325,647	2,212,897	332,916	104,955	437,871	-	437,871
1440	MOREHEAD STATE UNIVERSITY	131,150	0.207108%	0.209318%	922,929	1,263,682	646,470	97,257	(196,131)	(98,874)	-	(98,874)
1445	MURRAY STATE UNIV	232,213	0.366704%	0.358942%	1,634,131	2,237,467	1,144,635	172,203	(86,695)	85,508	-	85,508
1450	NORTHERN KY UNIVERSITY	227,491	0.359247%	0.384598%	1,600,901	2,191,968	1,121,358	168,701	(46,901)	121,800	-	121,800
1465	WESTERN KENTUCKY UNIV	374,890	0.592016%	0.606717%	2,638,182	3,612,222	1,847,926	278,009	(134,282)	143,727	-	143,727
3801	KENTUCKY STATE UNIVERSITY	64,563	0.101956%	0.060599%	454,343	622,091	318,247	47,878	(77,267)	(29,389)	-	(29,389)
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	316,063	0.499118%	0.499127%	2,224,203	3,045,399	1,557,953	234,384	(7,796)	226,588	-	226,588
31095	DEPT MILITARY AFFAIRS	698,656	1.103297%	1.036891%	4,916,587	6,731,834	3,443,845	518,104	204,610	722,714	-	722,714
35615	TRAN DEPT OF AVIATION	47,282	0.074666%	0.067960%	332,732	455,579	233,063	35,063	(77,249)	(42,186)	-	(42,186)
39079	COMMONWEALTH OF TECHNOL	90,348	0.142674%	0.149483%	635,794	870,534	445,344	66,999	(304,713)	(237,714)	-	(237,714)
50660	DEPT OF FISH & WILDLIFE	1,956,198	3.089171%	3.065688%	13,766,172	18,848,766	9,642,578	1,450,664	(534,141)	916,523	-	916,523
50665	COMM KY HORSE PARK	111,527	0.176121%	0.168297%	784,842	1,074,613	549,746	82,706	(41,010)	41,696	-	41,696
50670	DEPT OF PARKS	416,220	0.657283%	0.730893%	2,929,029	4,010,452	2,051,651	308,658	(391,069)	(82,411)	-	(82,411)
53729	OFF HUMAN RESOURCE MANAGE	1,044,222	1.649005%	1.820132%	7,348,407	10,061,505	5,147,225	774,367	(1,309,368)	(535,001)	-	(535,001)
54520	J&PS DEPT OF KY STATE POL	1,686,640	2.663493%	2.863255%	11,869,237	16,251,465	8,313,861	1,250,767	(1,892,054)	(641,287)	-	(641,287)
54523	J&PS OF JUVENILE JUSTICE	5,816,421	9.185123%	7.899075%	40,931,365	56,043,589	28,670,559	4,313,301	20,990,298	25,303,599	-	25,303,599
54527	J&PS DEPT OF CORRECTIONS	49,002,649	77.383559%	78.256533%	344,841,834	472,160,516	241,546,024	36,339,042	(15,262,180)	21,076,862	-	21,076,862
58676	DEPT OF INSURANCE	133,763	0.211234%	0.216033%	941,315	1,288,857	659,348	99,195	7,081	106,276	-	106,276
58680	DEPT OF ALCOHOL & BEVERA	525,139	0.829284%	0.907671%	3,695,511	5,059,927	2,588,538	389,429	(209,294)	180,135	-	180,135
TOTAL		63,324,367	100.000000%	100.000000%	445,626,745	610,156,113	312,141,268	46,959,643	736,794	47,696,437	-	47,696,437



		Outstanding Balance of Deferred Outflows of Resources Outstanding Balance of Deferred Inflows of Resources							Inflows of Resources		
Participating Employer Code	e Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
4.420	EACTEDN WY HAIDY	120.022		462.072	24.520	227 225	004		756.067	12.242	760,000
1430	EASTERN KY UNIV	138,933	-	163,872	34,520	337,325	801	-	756,867	12,212	769,880
1440	MOREHEAD STATE UNIVERSITY	40,588	-	47,873	-	88,461	234	-	221,109	41,099	262,442
1445	MURRAY STATE UNIV	71,864	-	84,764	25,280	181,908	414	-	391,494	20,820	412,728
1450	NORTHERN KY UNIVERSITY	70,403	-	83,040	6,214	159,657	406	-	383,533	72,701	456,640
1465	WESTERN KENTUCKY UNIV	116,019	-	136,845	-	252,864	669	-	632,038	85,039	717,746
3801	KENTUCKY STATE UNIVERSITY	19,981	-	23,567	122,963	166,511	115	-	108,848	5,872	114,835
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	97,814	-	115,372	3,136	216,322	564	-	532,860	1,374	534,798
31095	DEPT MILITARY AFFAIRS	216,216	-	255,028	203,392	674,636	1,246	-	1,177,883	2,722	1,181,851
35615	TRAN DEPT OF AVIATION	14,633	-	17,259	20,307	52,199	84	-	79,714	12,073	91,871
39079	COMMONWEALTH OF TECHNOL	27,960	-	32,979	-	60,939	161	-	152,319	61,172	213,652
50660	DEPT OF FISH & WILDLIFE	605,394	-	714,064	89,026	1,408,484	3,490	-	3,298,007	86,305	3,387,802
50665	COMM KY HORSE PARK	34,515	-	40,711	24,256	99,482	199	-	188,027	18,575	206,801
50670	DEPT OF PARKS	128,810	-	151,931	-	280,741	743	-	701,717	270,148	972,608
53729	OFF HUMAN RESOURCE MANAGE	323,161	-	381,169	-	704,330	1,863	-	1,760,482	669,001	2,431,346
54520	J&PS DEPT OF KY STATE POL	521,973	-	615,668	-	1,137,641	3,009	-	2,843,552	770,498	3,617,059
54523	J&PS OF JUVENILE JUSTICE	1,800,036	-	2,123,148	8,001,018	11,924,202	10,377	-	9,806,061	-	9,816,438
54527	J&PS DEPT OF CORRECTIONS	15,165,091	-	17,887,270	-	33,052,361	87,421	-	82,614,884	5,419,170	88,121,475
58676	DEPT OF INSURANCE	41,396	-	48,827	-	90,223	239	-	225,514	21,413	247,166
58680	DEPT OF ALCOHOL & BEVERA	162,517	-	191,690	9,675	363,882	937	-	885,346	226,581	1,112,864
TOTAL		19,597,304	-	23,115,077	8,539,785	51,252,166	112,972	-	106,760,255	7,796,776	114,670,003



		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter		
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)		
4.420	FACTEDALIOVALIANIVA	(26.207)	(00.744)	(422.240)	(404.247)				
1430	EASTERN KY UNIV	(26,287)	(88,741)	(133,310)	(184,217)	-	-		
1440	MOREHEAD STATE UNIVERSITY	(51,854)	(29,365)	(38,945)	(53,817)	-	-		
1445	MURRAY STATE UNIV	(22,345)	(44,233)	(68,955)	(95,287)	-	-		
1450	NORTHERN KY UNIVERSITY	(70,837)	(65,245)	(67,553)	(93,349)	-	-		
1465	WESTERN KENTUCKY UNIV	(110,208)	(89,516)	(111,323)	(153,835)	-	-		
3801	KENTUCKY STATE UNIVERSITY	83,575	13,765	(19,172)	(26,492)	-	-		
31030	UNIFIED PROSECUTORIAL SYS	- (27, 602)	- (67.225)	(02.855)	- (420 CO4)	-	-		
31040	ATTORNEY GENERALS OFFICE	(27,692)	(67,235)	(93,855)	(129,694)	-	-		
31095	DEPT MILITARY AFFAIRS TRAN DEPT OF AVIATION	91,396	(104,456)	(207,465)	(286,690) (19,401)	-	-		
35615 39079	COMMONWEALTH OF TECHNOL	(632) (65,066)	(5,599) (23,745)	(14,040)	(37,073)	-	-		
50660	DEPT OF FISH & WILDLIFE	(195,229)	(400,483)	(26,829) (580,891)		-	-		
50665	COMM KY HORSE PARK	(9,917)	(18,521)		(802,715) (45,763)	-	-		
50670	DEPT OF PARKS	(260,001)	(137,475)	(33,118) (123,596)	(170,795)	-	-		
53729	OFF HUMAN RESOURCE MANAGE		(335,893)	(310,081)		-			
54520	J&PS DEPT OF KY STATE POL	(652,554) (794,890)	, , ,	(500,846)	(428,489) (692,103)	-	-		
54523	J&PS OF JUVENILE JUSTICE	6,603,803	(491,578) (382,123)	(1,727,181)	(2,386,735)	-	-		
						-	-		
54527 58676	J&PS DEPT OF CORRECTIONS DEPT OF INSURANCE	(9,406,254) (30,690)	(11,003,627) (31,643)	(14,551,291) (39,721)	(20,107,942) (54,889)	-	-		
58680	DEPT OF ALCOHOL & BEVERA	(213,737)	(163,819)	(155,939)	(215,488)	-	-		
30000	DEFT OF ALCOHOL & DEVERA	(213,/3/)	(103,019)	(133,333)	(213,400)	-	-		
TOTAL		(5,159,419)	(13,469,532)	(18,804,111)	(25,984,774)	-	-		



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#### **APPENDIX C**

PROPORTIONATE SHARE CALCULATION — KERS Non-Hazardous Pension Plan

Participating Employer Code (1)	Participating Employer Name (2)	FYE 2021 Salary (3)	Allocation of Amortization Cost Portion of Required Contribution (4)	Allocation of Normal Cost Portion of Required Contribution	2021 Proportionate Share (6)
(±)	(2)	(3)	(4)	(3)	(0)
10005	LEGS GENERAL ASSEMBLY	1,259,118	0.000000%	0.093378%	0.009739%
10010	LEGS LEGISLATIVE RES COMM	19,630,692	1.825050%	1.455846%	1.786542%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	20,889,810	1.825050%	1.549224%	1.796281%
7416	KY OFFICE OF BAR ADMISSIO	216,712	0.000000%	0.016072%	0.001676%
7716	MASTER COMMISSIONER BULLITT COUNTY	133,974	0.000000%	0.009936%	0.001036%
7718	MASTER COMM BOONE CO	121,559	0.000000%	0.009015%	0.000940%
7720 7724	MASTER COMM CAMPBELL CO	86,294	0.000000%	0.006400%	0.000668%
7724	MASTER COMM CHRISTIAN CO MASTER COMM CLARK CO	38,586 21,834	0.000000% 0.000000%	0.002862% 0.001619%	0.000299% 0.000169%
7727	MASTER COMM CLINTON/CUMBE	21,600	0.000000%	0.001613%	0.000167%
7730	MASTER COMM DAVIESS CO	109,207	0.000000%	0.001002%	0.000107%
7734	MASTER COMM FAYETTE CO	200,534	0.000000%	0.014872%	0.001551%
7741	MASTER COMM GRANT CO	46,903	0.000000%	0.003478%	0.000363%
7747	MASTER COMM HARDIN CO	161,457	0.000000%	0.011974%	0.001249%
7750	MASTER COMMISSIONER HART COUNTY	27,150	0.000000%	0.002013%	0.000210%
7752	HENRY/ TRIMBLE MASTER COM	28,250	0.000000%	0.002095%	0.000219%
7756	MASTER COMM JEFF CIRCUIT	409,815	0.000000%	0.030393%	0.003170%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	53,377	0.000000%	0.003959%	0.000413%
7759	MASTER COMM KENTON CO	217,425	0.000000%	0.016125%	0.001682%
7763	MASTER COMM LAUREL CO	63,000	0.000000%	0.004672%	0.000487%
7773	MASTER COMM MCCRACKEN CO	118,473	0.000000%	0.008786%	0.000916%
7776	MASTER COMM MADISON CO	97,124	0.000000%	0.007203%	0.000751%
7782	MASTER COMM MEADE CO	44,551	0.000000%	0.003304%	0.000345%
7790	MASTER COMM NELSON CO	74,091	0.000000%	0.005495%	0.000573%
7793	MASTER COMM OLDHAM CO	50,883	0.000000%	0.003774%	0.000394%
7794	MASTER COMM OWEN CO	19,570	0.000000%	0.001451%	0.000151%
7798	MASTER COMM PIKE CO	96,186	0.000000%	0.007133%	0.000744%
7805 7807	MASTER COMM SCOTT CO MASTER COMM SIMPSON CO	74,981 30,501	0.000000%	0.005561%	0.000580%
7814	MASTER COMM WARREN CO	139,951	0.000000% 0.000000%	0.002262% 0.010379%	0.000236% 0.001083%
7820	MASTER COMM BARREN CO	28,933	0.000000%	0.010379%	0.001083%
7821	MASTER COMM MUHLENBERG CO	37,654	0.000000%	0.002140%	0.000224%
20020	JUDL JUDICIAL RET SYSTEM	113,925	0.000000%	0.002732%	0.000251%
20025	JUDL ADM OFF OF THE COURT	58,380,496	2.508010%	4.329599%	2.698002%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	61,264,995	2.508010%	4.543520%	2.720315%
31030	UNIFIED PROSECUTORIAL SYS	51,833,065	3.996300%	3.844030%	3.980418%
31035	DEPT OF AGRICULTURE	9,137,947	0.704530%	0.677686%	0.701730%
31040	ATTORNEY GENERALS OFFICE	7,675,812	0.591801%	0.569251%	0.589449%
31045	AUDITOR OF PUBLIC ACCOUNT	7,104,274	0.547735%	0.526865%	0.545558%
31066	REGISTRY OF ELECTION	652,541	0.050311%	0.048394%	0.050111%
31070	GOVERNORS OFFICE	1,767,672	0.136287%	0.131094%	0.135745%
31074	DEPT OF VETERANS AFFAIRS	25,385,228	1.957187%	1.882612%	1.949409%
31076	MILITARY AFFAIRS COMM	64,119	0.004944%	0.004755%	0.004924%
31082	KY INFRASTRUCTURE	620,970	0.047876%	0.046052%	0.047686%
31085	LT GOVERNORS OFFICE	368,919	0.028443%	0.027360%	0.028330%
31089	AGRICULTURAL DEVELOP BD	584,289	0.045048%	0.043332%	0.044869%
31094	OFF OF HOMELAND SECURITY	843,195	0.065010%	0.062533%	0.064752%
31095	DEPT MILITARY AFFAIRS	16,737,081	1.290419%	1.241251%	1.285291%
31110	OFF OF SECRETARY TO CABIN	195,888	0.015103%	0.014527%	0.015043%
31112	GOV OFF LOCAL DEVELOPMENT	2,205,530	0.170045%	0.163566%	0.169369%
31120	SECRETARY OF STATE	1,536,143	0.118436%	0.113923%	0.117965%
31125	STATE TREASURERS OFFICE	1,426,503	0.109983%	0.105792%	0.109546%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	114,295	0.008812%	0.008476%	0.008777%
31137	KY COMM NETWORK AUTH	974,749	0.075153%	0.072289%	0.074854%
31150 31165	BOARD OF ACCOUNTANCY BOARD OF BARBERING	206,975 134,730	0.015958% 0.010388%	0.015350% 0.009992%	0.015895% 0.010347%
31180	BOARD OF BARBERING BOARD OF DENTISTRY	246,704	0.010388%	0.009992%	0.010347%
31180	BOARD OF ELECTIONS	473,579	0.019021%	0.018296%	0.018945%
31190	BRD OF EMBALMERS/FUN DIR	156,746	0.012085%	0.033121%	0.012037%
31200	BOARD OF EXM ARCHITECTS	145,602	0.012085%	0.011023%	0.012037%
31205	KY LANDSCAPE ARCH REG BD	23,915	0.001844%	0.001774%	0.001837%
31215	BD EXAMINERS OF SOCIAL WK	91,984	0.007092%	0.006822%	0.007064%
31225	BD OF HAIRDRESSERS/CSMTG	568,444	0.043827%	0.042157%	0.043653%
31245	BD OF MEDICAL LICENSURE	676,230	0.052137%	0.050150%	0.051930%
31250	BOARD OF NURSING	2,772,825	0.213783%	0.205638%	0.212933%
31260	BOARD OF OPTOMETRIC EXM	75,900	0.005852%	0.005629%	0.005829%
31263	KY RESPIRATORY CARE BD	90,566	0.006983%	0.006717%	0.006955%
31268	PERSONNEL BOARD	324,200	0.024996%	0.024043%	0.024897%
31270	KY BOARD OF PHARMACY	1,036,395	0.079905%	0.076861%	0.079588%



Participating Employer Code	Participating Employer Name	FYE 2021 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2021 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
21275	BD OF PHYSICAL THERAPY	120 402	0.010060%	0.009677%	0.010020%
31275 31290	BD OF PROF ENGINEERS & LA	130,483 510,941	0.010060%	0.009677%	0.010020%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010609%	0.010205%	0.010567%
31354	EXECUTIVE BRANCH ETH COMM	341,927	0.026362%	0.025358%	0.026257%
31370	COMMISSION ON HUMAN RIGHT	865,463	0.066727%	0.064184%	0.066462%
31415	KY COUNCIL POSTSEC EDUCAT	2,173,901	0.167607%	0.161220%	0.166941%
31765	OFFICE OF STATE BUD DIREC	1,230,289	0.094855%	0.091240%	0.094478%
35605 35607	TRAN OFF OF THE SECRETARY TRAN OFFICE OF LEGAL SVC	3,275,206 1,829,819	0.252517% 0.141078%	0.242895% 0.135703%	0.251513% 0.140517%
35609	DIVISION OF FACILITY MANA	1,388,889	0.107083%	0.103002%	0.106657%
35615	TRAN DEPT OF AVIATION	979,492	0.075518%	0.072641%	0.075218%
35616	TRAN OFFICE OF PERSONNEL	1,414,658	0.109069%	0.104914%	0.108636%
35617	OFFICE OF INFORMAT TECHNO	1,792,219	0.138179%	0.132914%	0.137630%
35618	OFFICE OF AUDITS	2,257,335	0.174039%	0.167408%	0.173347%
35619 35625	DOT PAYROLL DIVISION TRAN DEPT OF HIGHWAYS	762,510 169,375,647	0.058789% 13.058764%	0.056549% 12.561190%	0.058555% 13.006869%
35628	TRAN DEPT OF HIGHWAYS  TRAN DEPT OF INTERGOV PRO	571,671	0.044076%	0.042396%	0.043901%
35630	TRAN DEPT OF VEH REGULATE	6,941,632	0.535196%	0.514803%	0.533069%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,780,028	0.291438%	0.280333%	0.290280%
39075	KHEAA DIV OF FINANCIAL AF	754,480	0.058170%	0.055954%	0.057939%
39079	COMMONWEALTH OF TECHNOL	15,026,122	1.158505%	1.114363%	1.153901%
39084	KY RIVER AUTHORITY	381,695	0.029428%	0.028307%	0.029311%
39103	OFFICE OF PVA'S	28,184,754	2.173028%	2.090230%	2.164392%
39130 39750	DEPT OF REVENUE OFFICE OF SECRETARY	32,214,356 4,648,765	2.483708% 0.358417%	2.389072% 0.344760%	2.473837% 0.356993%
39757	FIN OFFICE OF INSP GENERAL	123,878	0.009551%	0.009187%	0.009513%
39758	OFF OF THE CONTROLLER	3,346,272	0.257996%	0.248165%	0.256971%
39785	DEPT FACILITIES SUPP SVCS	9,279,329	0.715431%	0.688171%	0.712588%
50235	KY STATE FAIR BOARD	6,931,143	0.534387%	0.514026%	0.532263%
50410	COMM KY HERITAGE COUNCIL	860,043	0.066309%	0.063782%	0.066045%
50529	KY ARTS COUNCIL	502,122	0.038713%	0.037238%	0.038559%
50550 50660	KY HISTORICAL SOCIETY DEPT OF FISH & WILDLIFE	1,535,763 13,747,516	0.118406% 1.059926%	0.113895% 1.019540%	0.117936% 1.055714%
50665	COMM KY HORSE PARK	2,096,308	0.161624%	0.155466%	0.160982%
50670	DEPT OF PARKS	20,058,156	1.546472%	1.487548%	1.540326%
50850	COMM OFFICE OF SECRETARY	1,310,144	0.101011%	0.097163%	0.100610%
50852	KY ARTISANS CTR AT BEREA	492,737	0.037990%	0.036542%	0.037839%
50860	DEPT OF TOURISM	1,066,904	0.082258%	0.079123%	0.081931%
51340	KY COMM DEAF/HARD OF HEAR	532,659	0.041068%	0.039503%	0.040905%
51407 51530	KY ENVIRONMENTAL EDUC COU EDUC OFFICE OF SECRETARY	93,670 3,944,675	0.007222% 0.304132%	0.006947% 0.292544%	0.007193% 0.302923%
51531	DEPT WORKFORCE INVESTMENT	8,755,513	0.675045%	0.649324%	0.672362%
51532	KY COMM ON PROPRIETARY ED	109,123	0.008413%	0.008093%	0.008380%
51540	EDUC DEPT OF EDUCATION	10,756,728	0.829338%	0.797738%	0.826042%
51545	KY EDUCATIONAL TV AUTHOR	5,940,651	0.458021%	0.440569%	0.456201%
51555	KY DEPT LIBRARY & ARCHIVE	2,255,319	0.173884%	0.167258%	0.173193%
53721 53723	H&FS OFF OF THE SECRETARY OFFICE INSPECTOR GENERAL	20,435,395 8,853,098	1.575557% 0.682569%	1.515524% 0.656561%	1.569296% 0.679856%
53725	DEPT OF AGING/INDEP LIVIN	7,220,454	0.556693%	0.535481%	0.554481%
53727	DEPT FOR INCOME SUPPORT	16,309,146	1.257426%	1.209515%	1.252429%
53728	DEPT FOR PUBLIC HEALTH	17,539,099	1.352254%	1.300730%	1.346880%
53729	OFF HUMAN RESOURCE MANAGE	14,815,532	1.142269%	1.098745%	1.137729%
53730	SERVE KY	791,859	0.061052%	0.058726%	0.060809%
53736	H&FS DEPT FOR COMM BASE S	163,560,475	12.610419%	12.129928%	12.560304%
53739 53746	HEALTH DATA AND ANALYTICS DEPT FOR MEDICAID SERVICE	1,060,021 6,327,690	0.081727% 0.487861%	0.078613% 0.469272%	0.081402% 0.485922%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	5,411,775	0.417245%	0.401347%	0.415587%
54500	J&PS OFF OF SECRETARY	7,016,301	0.540953%	0.520341%	0.538803%
54515	DEPT OF PUBLIC ADVOCACY	26,592,682	2.050281%	1.972159%	2.042133%
54520	J&PS DEPT OF KY STATE POL	31,724,102	2.445910%	2.352714%	2.436190%
54523	J&PS OF JUVENILE JUSTICE	25,342,557	1.953897%	1.879448%	1.946132%
54525 54527	DEPT OF CRIMINAL JUST TRN	7,349,304	0.566627%	0.545037%	0.564375%
54527 55790	J&PS DEPT OF CORRECTIONS OFFICE OF THE SECRETARY	14,946,590 4,774,093	1.152374% 0.368080%	1.108465% 0.354055%	1.147794% 0.366617%
55793	DEPT PERSONNEL ADMIN	1,799,371	0.138730%	0.133444%	0.388179%
55794	DEPT FOR EMPLOYEE INS	2,344,830	0.180785%	0.173897%	0.180067%
56102	OFFICE OF THE SECRETARY	4,557,737	0.351399%	0.338010%	0.350003%
56106	DEPT OF WRKPLACE STANDARD	4,646,940	0.358276%	0.344625%	0.356852%
56107	DEPT OF WORKERS CLAIMS	6,560,628	0.505821%	0.486548%	0.503811%
56113 56114	KY OSH REVIEW COMMISSION	214,311	0.016523%	0.015894%	0.016457%
56114 56142	WORKERS COMP FUNDING COMM OFFICE OF UNEMPLOYMENT INSURANCE	761,562 10,253,236	0.058716% 0.790519%	0.056479% 0.760398%	0.058483% 0.787377%
57123	KY PUBLIC SVC COMMISSION	3,628,308	0.279740%	0.269082%	0.278628%



Campion Code	Participating		FYE 2021	Allocation of Amortization Cost Portion of Required	Allocation of Normal Cost Portion of Required	2021 Proportionate
\$77.76 OFFICE OF THE SEREFLARY  \$77.70 DEFF RISK MAT IDEAL SYSTURES  \$77.70 OFFICE OF CHARMAST MAT IN SERVICES  \$77.70 OFFICE OF CHARMAST MAT IN SERVICES  \$77.70 OFFICE OF CHARMAST MAT IN SERVICES  \$77.71 OFFICE		,	•			
\$7.128   DEPT FOR NATURAL MISOURCE   11,780,044   16,797.5%   16,15790%   12,259575%   22,2595	(-)	(-)	(3)	( · /	(3)	(0)
\$7120 OPE FIOR HINKERDMAM PROTECT 28,983,010 2,947,991 2,276,977 2						
371-00   PHYLIC OF ADMINISTRATIVE SERVICES   30.044   0.087373   0.0507373						
97.140 NY NATURE PRESENTES 901.414 0.069732% 0.06703% 0.028437% 38374 NY FIGOR FERRONS QUITCHITY 286.5381 0.061537% 0.022473% 0.0026473% 38374 NY FIGOR FERRONS QUITCHITY 286.5381 0.061537% 0.01527% 386.75 OPTICE OF TERRONS QUITCHITY 286.5381 0.061537% 0.01527% 386.75 OPTICE OF TERRONS QUITCHITY 286.5381 0.061537% 0.01527% 386.75 OPTICE OF TERRONS QUITCHITY 386.75 OPTICE OF TERRONS QUITCHITY 386.75 OPTICE OF TERRONS QUITCHITY 386.77 OPTICE OF TERRONS QUITCHITY 386.78 OPTICE OF TERRONS QUITCHITY 386.77 OPTICE OF TERRONS QUITCHITY 386.78 OPTICE OF TERRONS QUITCHITY 386.78 OPTICE OF TERRONS QUITCHITY 386.78 OPTICE OF TERRONS QUITCHITY 386.80						
197141   OFFICE OF ENRISTY POLICY   334,312   0.025775%   0.047979%   0.0256775%   58374   K. Y. CAMAS COMMISSION   5.7,012   0.001239%   0.001230%						
SERVIN			*			
S8672 OFFICE OF CLAIMS AND APPEALS   209,301		KY HORSE RACING AUTHORITY				
1.000.000.000.000.000.000.000.000.000.0		KY CLAIMS COMMISSION		0.004398%		0.004380%
Sept			*			
1,330,582   0.102379%   0.0986778%   0.102279%   0.003961%   0.004379%   0.004379%   0.004379%   0.004379%   0.004379%   0.005070%   0.004379%   0.005070%   0.0						
Sept   Per   CALCHON   Septem   Septe						
SSB88   DEPT OF ALCOHOL & BEVERA   77,819   0.058217%   0.058217						
Sees   DEPT OF CHARITABLE GAMING			*			
SUBSTOTAL   EXECUTIVE BRANCH AGENCIES   1,010,812,039   77.93300%   74.963370%   77.9331	58681	DEPT OF CHARITABLE GAMING	1,064,851	0.082099%	0.078971%	0.081773%
SUBTOTAL   EXECUTIVE BRANCH AGENCIES   1,010,812,039   77,933030%   74,963370%   77,623318%   77,623318%   1,370600%   1,372970%   1,171763%   1,495,434   0,080000%   0,110004%   0,08320%   0,08320%   0,008200%   0,008200%   0,008200%   0,008200%   0,008200%   0,008200%   0,008200%   0,008200%   0,008200%						
1430	58690	DEPT OF HOUSING & BUILD C	8,613,233	0.664075%	0.638772%	0.661436%
1430	SURTOTAL	EXECUTIVE RRANCH AGENCIES	1 010 812 039	77 933030%	74 963570%	77 623318%
1433         KET FOUNDATION         1.495,544         0.080090%         0.101001/W         0.083304%           1436         LOTUS         1.076,528         0.005710%         0.07837%         0.013128%           1436         LOTUS         8.06         4.3180         0.013349%         0.078937%         0.013441%           1437         SANCTUARY INC         643,180         0.013129%         0.057518%         0.017827%           1438         O A S I S         88,612         0.012259%         0.057518%         0.0056368           1449         MORREHAD STATE UNIVERSITY         3.58,333         0.613190%         0.25751%         0.008328%           1445         SILVERIEALF         363,747         0.010730%         0.05696%         0.012242%           1452         SPRINGHAVENINC         623,525         0.008120%         0.012737%         0.012266%           1453         SPRINGHAVENINC         650,633         0.06980%         0.071273%         0.013286%           1454         DUVES         600,643         0.006980%         0.071273%         0.013266%           1454         FUNCEY FOR KIDS, INC.         351,991         0.004130%         0.066974         0.013266%           1455         FUNCEY FOR KIDS, INC.	JOBIOTAL	EXECUTIVE BRAINCH AGENCIES	1,010,612,039	77.93303076	74.303370%	77.023318/6
1433         KET FOUNDATION         1.495,544         0.080090%         0.101001/W         0.083304%           1436         LOTUS         1.076,528         0.005710%         0.07837%         0.013128%           1436         LOTUS         8.06         4.3180         0.013349%         0.078937%         0.013441%           1437         SANCTUARY INC         643,180         0.013129%         0.057518%         0.017827%           1438         O A S I S         88,612         0.012259%         0.057518%         0.0056368           1449         MORREHAD STATE UNIVERSITY         3.58,333         0.613190%         0.25751%         0.008328%           1445         SILVERIEALF         363,747         0.010730%         0.05696%         0.012242%           1452         SPRINGHAVENINC         623,525         0.008120%         0.012737%         0.012266%           1453         SPRINGHAVENINC         650,633         0.06980%         0.071273%         0.013286%           1454         DUVES         600,643         0.006980%         0.071273%         0.013266%           1454         FUNCEY FOR KIDS, INC.         351,991         0.004130%         0.066974         0.013266%           1455         FUNCEY FOR KIDS, INC.	1430	EASTERN KY UNIV	4,355,003	1.270600%	0.322975%	1.171763%
LOTUS	1433	KET FOUNDATION		0.080090%	0.110904%	0.083304%
1437   SANCTUARY INC						
1438						
1439   BARREN RIVER CHILD ADVOCA   478.522   0.002160%   0.035488%   0.005636%   1440   MORRHEAD STATE UNIVERSITY   3.533.393   0.643190%   0.255751%   0.008323%   1445   MURRAY STATE UNIV   7.093,087   0.7053400%   0.052036%   0.666639%   0.012424%   1452   SPRINGHAVEN INC   623.525   0.008320%   0.0462422%   0.012463%   0.0464242%   0.012463%   0.0464242%   0.012463%   0.0464242%   0.012665%   0.0464242%   0.012665%   0.0464242%   0.012665%   0.0464242%   0.012665%   0.0464242%   0.0464242%   0.012665%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.0464242%   0.046426%   0.066426%   0.0464			·			
1440   MOREHEAD STATE UNIVERSITY   3,583,393   0,643190%   0,2567511%   0,003823%   1445   MURRAY STATE UNIVERSITY   7,093,0987   0,705340%   0,52600%   0,686639%   1451   SILVERLEALF   363,747   0,010730%   0,026976%   0,01296%   1453   SAFE HARBOR   961,053   0,006820%   0,046242%   0,01296%   1453   SAFE HARBOR   961,053   0,006820%   0,071273%   0,013685%   1454   0,0 V.E.S.   609,643   0,007101%   0,032127%   0,010994%   1456   1,0 LV E.S.   0,0 LV E.S.						
1445   MURRAY STATE UNIV   7,033,087   0.705340%   0.526036%   0.686639%   1451   SILVRILEALE   363,747   0.010730%   0.026976%   0.012424%   1452   SPRINGHAVEN INC   623,525   0.008120%   0.042723%   0.013666%   1454   D. O. V.E.S.   609,643   0.007010%   0.045212%   0.013666%   1454   D. O. V.E.S.   609,643   0.007010%   0.045212%   0.013666%   1456   D. O. V.E.S.   1456   0.007010%   0.045212%   0.013666%   1456   D. O. V.E.S.   1456   D. O. V.E.S.   1459   0.007010%   0.045212%   0.01099%   0.00621%   1457   VY PRIVER CHILD ADVOCACY   149,001   0.001550%   0.011550%   0.007621%   1457   VY PRIVER CHILD ADVOCACY   149,001   0.001550%   0.011550%   0.007541%   1458   BLUEGRASS RAPE CRISIS CTR   803,353   0.014590%   0.01995%   0.00679%   1465   VESTERN KENTUCKY UNIV   13,962,562   0.961066%   0.101955%   0.006079%   1465   VESTERN KENTUCKY UNIV   13,962,562   0.961066%   0.01995%   0.006079%   1461   VESTERN KENTUCKY UNIV   13,962,562   0.961066%   0.01995%   0.008039%   1481   KDVA   999,391   0.012520%   0.03497%   0.008039%   1481   KDVA   1490   VESTERN KENTUCKY UNIV   185,377   0.001340%   0.003639%   0.003639%   1483   BUPRALO TR CHILD ADV INC   185,377   0.001340%   0.001345%   0.001345%   0.0003639%   1484   BUPRALO TR CHILD ADV INC   185,377   0.001340%   0.001345%   0.001345%   0.001345%   0.0003639%   1484   BUPRALO TR CHILD ADV INC   185,377   0.001340%   0.001345%   0.001345%   0.0003639%   1485   0.0003600%						
1452   SPRINGHAVEN INC   623,525   0.008120%   0.045/22%   0.01296%   1454   D. O. V.E.   609,643   0.007010%   0.045/22%   0.013686%   1454   D. O. V.E.   609,643   0.007010%   0.045/22%   0.01994%   0.01941%   0.02699%   0.0071273%   0.006130%   0.006299%   0.006211%   1457   KY RIVER CHILD ADVOCACY   149,001   0.001550%   0.011550%   0.005281%   0.005211%   0.005211%   0.0052818%   0.0052818%   0.0052818%   0.0052818%   0.0052818%   0.0052818%   0.0052818%   0.0052818%   0.005		MURRAY STATE UNIV				
1453   SAFE HARBOR   961.053   0.000990%   0.071273%   0.013566%   0.00740   0.007421%	1451	SILVERLEALF	363,747	0.010730%	0.026976%	0.012424%
1454   D.O.V.E.S.   609,643   0.007010%   0.045212%   0.010994%   1456   1457   1478						
1456   JUDI'S PLACE FOR KIDS, INC.   351,921   0.004130%   0.026099%   0.0064218     1457   XF RIVER CHILD ADVOCACY   149,001   0.01550%   0.01550%   0.002518     1458   BLUEGRASS RAPE CRISIS CTR   803,353   0.014590%   0.059578%   0.019282%     1459   NURSING HOME OMBUDSMAN   244,000   0.004680%   0.0188095%   0.006079%     1459   WESTERN KERTUCKY UNIV   13,962,562   0.005000%   0.036497%   0.0060798     1480   KASAP   492,131   0.005020%   0.036497%   0.008303%     1481   KOVA   969,891   0.001220%   0.071929%   0.019075%     1483   PENNYRILE CHILD ADV CTR   166,899   0.002450%   0.012378%   0.003463%     1485   CUMBERLAND V CA CENTER   287,252   0.001340%   0.002348%     1485   CUMBERLAND V CA CENTER   287,252   0.004370%   0.01303%   0.006348%     1486   LAKE CUMB CHILD ADV CTR   216,749   0.002900%   0.016074%   0.002478     1487   B.R.A.S.S.   744,101   0.01330%   0.055925%   0.015931%     1488   WOMEN AWARE   239,518   0.005190%   0.017633%   0.006318     1490   HOPE HARBOR INC   592,938   0.004380%   0.0147763%   0.0065118     1490   HOPE HARBOR INC   592,938   0.004380%   0.014973%   0.0065118     1491   CHILD ADV CTR OF GRN RVR   139,101   0.003400%   0.013766   0.003799     1492   CSG HEADQUARTERS   3,808,240   0.102460%   0.282426%   0.0712777     3022   LEX FAVETTE CO HILTH DEPT   7,121,364   0.466600%   0.581339   0.043973%   0.0055103     3024   WEDCO DIST HEALTH DEPT   7,121,364   0.466600%   0.581339   0.472534%     3025   SAREN RVN DIST HILTH DEPT   7,121,364   0.466600%   0.581339   0.309175%     3026   GREEN RVN DIST HILTH DEPT   7,121,364   0.466600%   0.712737%   0.305103     3027   GREEN RVN DIST HILTH DEPT   7,121,364   0.466600%   0.712737%   0.305103     3028   WEDCO DIST HEALTH DEPT   3,250,937   0.333400%   0.0475590%   0.471578%     3029   PURCHASE DIST HILTH DEPT   3,250,937   0.333400%   0.017590%   0.309173%     3020   CLARK CO HEALTH DEPT   3,250,938   0.0043800%   0.017590%   0.04165580%     3029   PURCHASE DIST HILTH DEPT   1,26,944   0.4781400%   0.127590%   0.441578%     3						
1457   KYRVER CHILD ADVOCACY			•			
1458   BILUEGRASS RAPE CRISIS CTR   244,000   0.004860%   0.0159578   0.0152828   1459   NURSING HOME OMBUIDMAN   244,000   0.004860%   0.015059%   0.00679%   1465   WESTERN KENTUCKY UNIV   13,962,562   0.961060%   1.035488%   0.96823%   1481   0.00500%   0.036497%   0.006303%   0.006497%   0.006303%   0.001590%   0.007599%   0.015979%   0.015975%   0.015975%   0.007599%   0.015975%   0.007599%						
1465   WESTERN KENTUCKY UNIV   13,962,562   0,961060%   1,035483%   0,06823%   1481   KDVA   92,131   0,0052020   0,036497%   0,008303%   1481   KDVA   960,891   0,012920%   0,071929%   0,019075%   1483   PENNYRILE CHILD ADV CTR   166,899   0,002450%   0,012378%   0,003465%   1486   EUMBERLAND V C A CENTER   287,252   0,003400%   0,013748%   0,002634%   1486   CUMBERLAND V C A CENTER   287,252   0,003490%   0,013748%   0,0063616%   1486   LAKE CUMB CHILD ADV CTR   216,749   0,002900%   0,106074%   0,002744%   1487   B.R. A.S.S.   754,101   0,0131309   0,0055915%   0,0052918%   1488   BETHANY HOUSE ABUSE SHELT   478,450   0,008900%   0,055905%   0,015981%   1489   BETHANY HOUSE ABUSE SHELT   478,450   0,008900%   0,035793%   0,0085013%   1490   HOPE HARBORI INC   592,938   0,004380%   0,043973%   0,0085010%   1491   CHILD ADV CTR OF GRN RVR   139,101   0,003040%   0,003199%   1492   CSG HEADQUARTERS   3,808,240   0,024600%   0,282426%   0,222426%   0,221230%   1486   UMBERLAND DISTRICT   1,123,064   0,466660%   0,282426%   0,2712733%   0,303140%   0,4712773%   3022   LEX FAYETTE CO HITH DEPT   7,121,364   0,466600%   0,528133%   0,4752344%   3024   WEDCO DIST HEALTH DEPT   2,868,482   0,149760%   0,1212733%   0,158288%   3024   WEDCO DIST HEALTH DEPT   2,868,482   0,149760%   0,212733%   0,158288%   3025   NORTHERN KY DIST HITH DEPT   3,250,337   0,363480%   0,489773%   0,309117%   3026   BARREN RVR DIST HITH DEPT   5,951,209   0,434500%   0,449550%   0,449575%   0,350117%   3027   GREEN RVR DIST HITH DEPT   1,584,910   0,034600%   0,0415325%   0,455236%   3030   MERCER CO HEALTH DEPT   1,584,910   0,037690%   0,449575%   0,35140%   0,225567%   0,300117%			•			
1480   KASAP	1459	NURSING HOME OMBUDSMAN	244,000	0.004680%	0.018095%	0.006079%
1481   KDVA   969,891   0.012920%   0.071929%   0.019075%     1483   PENNYRILE CHILD ADV CTR   166,899   0.002450%   0.012378%   0.003485%     1484   BUFFALO TR CHILD ADV INC   185,372   0.001340%   0.013748%   0.002634%     1485   CUMBERLAND V CA CENTER   287,252   0.004370%   0.021303%   0.006136%     1486   LAKE CUMBE CHILD ADV CTR   216,749   0.002900%   0.016074%   0.004274%     1487   B.R.A.S.S.   754,101   0.011330%   0.055925%   0.0015981%     1488   WOMEN AWARE   239,518   0.005190%   0.017763%   0.0065016%     1489   BETHANY HOUSE ABUSE SHELT   478,450   0.008900%   0.035483%   0.011673%     1490   HOPF HARBOR INC   592,938   0.004380%   0.043973%   0.008510%     1491   CHILD ADV CTR OF GRIN RVR   139,101   0.003040%   0.010316%   0.003799%     1492   CSG HEADQUARTERS   3,808,240   0.102460%   0.282426%   0.121230%     1494   KY HIGHER ED STUD LN CORP   11,280,083   0.435330%   0.836550%   0.477177%     3022   LEK FAYETTE CO HLTH DEPT   7,121,364   0.466060%   0.528133%   0.472534%     3023   LAKE CUMBERLAND DISTRICT   5,561,279   0.391340%   0.0124734%   0.393540%     3024   WEDCO DIST HEALTH DEPT   3,250,337   0.363480%   0.4219733%   0.309117%     3025   NORTHERN KY DIST HLTH DEPT   3,250,337   0.363480%   0.4219733%   0.350715%     3026   BARREN RVR DIST HLTH DEPT   3,250,337   0.363480%   0.2410955%   0.350715%     3027   GREEN RVR DIST HLTH DEPT   3,250,337   0.363480%   0.2410955%   0.350715%     3028   LINCOLN TRL DIST HLTH DEPT   3,250,337   0.363480%   0.2410955%   0.3507157%     3030   MERCER CO HEALTH DEPT   3,250,337   0.434500%   0.441352%   0.45254%     3031   CUMBERLAND VLY DIST HEALT DEPT   3,250,337   0.363480%   0.2215569%   0.3464366%     3033   KY RIVER DIST HLTH DEPT   3,250,337   0.363480%   0.2105569%   0.3500155%     3036   GATEWA DIST HLTH DEPT   3,250,337   0.363480%   0.2410955%   0.3500156%     3037   BOVILE DIST HEALTH DEPT   3,250,337   0.363480%   0.2410955%   0.3500156%     3036   GATEWA DIST HEALTH DEPT   3,250,337   0.363480%   0.445567%     3036   GATEWA DIST HEAL						
1483   PENNYRILE CHILD ADV CTR   166,899   0.002450%   0.012378%   0.003485%   1484   BUFFALO TR CHILD ADV INC   185,372   0.001340%   0.013748%   0.002634%   1485   CUMBERIAND V C A CENTER   287,252   0.004370%   0.021303%   0.006136%   1486   LAKE CUMB CHILD ADV CTR   216,749   0.002900%   0.016074%   0.004274%   1487   B.R.A.S.S.   754,101   0.011330%   0.0559125%   0.0159813%   1488   WOMEN AWARE   239,518   0.005190%   0.017763%   0.006501%   1489   BETHANY HOUSE ABUSE SHELT   478,450   0.008300%   0.034833%   0.011673%   1490   HOPE HARBOR INC   592,938   0.004380%   0.04380%   0.043873   0.008510%   1491   CHILD ADV CTR OF GRR RVR   139,101   0.003040%   0.010316%   0.003799%   1492   CSG HEADQUARTERS   3,808,240   0.455330%   0.836550%   0.477177%   3022   LEX FAYETTE CO HLITH DEPT   7,121,364   0.466060%   0.5281333%   0.435330%   0.3455330			•			
1484         BUFFALO TR CHILD ADV INC         185,372         0.001340%         0.012748%         0.002634%           1485         CUMBERLAND V CA CENTER         287,252         0.004370%         0.021303%         0.006136%           1486         LAKE CUMB CHILD ADV CTR         216,749         0.002900%         0.016774%         0.004274%           1487         B.R.A.S.S.         754,101         0.011330%         0.055925%         0.0159811%           1488         WOMEN AWARE         239,518         0.005190%         0.017763%         0.006501%           1489         BETHANY HOUSE ABUSE SHELT         478,450         0.008900%         0.035483%         0.011673%           1490         CHILD ADV CTR OF GRN RVR         139,101         0.003040%         0.013793%         0.006510%           1491         CHILD ADV CTR OF GRN RVR         139,101         0.003040%         0.01316%         0.003799%           1492         CSG HEADQUARTERS         3,808,240         0.102460%         0.282426%         0.121230%           3022         LEX FAYETTE CO HLTH DEPT         7,21,364         0.466060%         0.528133%         0.472534%           3023         LAKE CUMBERLAND DISTRICT         5,561,279         0.391340%         0.412434%         0.393546 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
1485         CUMBERLAND V C A CENTER         287,252         0.004370%         0.021303%         0.006136%           1486         LAKE CUMB CHILD ADV CTR         216,749         0.002900%         0.016074%         0.004274%           1487         B.R.A.S.S.         754,101         0.011330%         0.055925%         0.015981%           1488         WOMEN AWARE         239,518         0.005190%         0.017763%         0.006501%           1489         BETHANY HOUSE ABUSE SHELT         478,450         0.008900%         0.035483%         0.011673%           1490         HOPE HARBOR INC         592,938         0.004380%         0.043973%         0.008510%           1491         CHILD ADV CTR OF GRN RVR         139,101         0.003040%         0.01316%         0.003799%           1492         CSG HEADQUARTERS         3,808,240         0.102460%         0.282426%         0.121230%           3022         LEX FAYETTE CO HLTH DEPT         11,280,083         0.435330%         0.836550%         0.477177%           3022         LEX FAYETTE CO HLTH DEPT         7,121,364         0.466060%         0.528133%         0.412434%         0.393540%           3024         WEDCO DIST HEALTH DEPT         2,868,482         0.149760%         0.212732%         0.			•			
1487         B.R.A.S.S.         754,101         0.011330%         0.05925%         0.015981%           1488         WOMEN AWARE         239,518         0.005190%         0.017763%         0.006501%           1489         BETHANY HOUSE ABUSE SHELT         478,450         0.008900%         0.035483%         0.011673%           1490         HOPE HARBOR INC         592,938         0.004380%         0.043973%         0.008510%           1491         CHILD ADV CTR OF GRN RVR         139,101         0.003040%         0.01316%         0.003799%           1492         CSG HEADQUARTERS         3.808,240         0.102460%         0.282426%         0.121230%           1994         KY HIGHER ED STUD LN CORP         11,280,083         0.435330%         0.836550%         0.47717%           3022         LEX FAVETTE CO HITH DEPT         7,121,364         0.466060%         0.528133%         0.472534%           3023         LAKE CUMBERLAND DISTRICT         5,561,279         0.391340%         0.412434%         0.393540%           3024         WEDCO DIST HEALTH DEPT         2,868,482         0.149760%         0.212732%         0.156328%           3025         NORTHERN KY DIST HILTH DEPT         3,250,937         0.363480%         0.489733%         0.39117% <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
1488         WOMEN AWARE         239,518         0.005190%         0.017763%         0.006501%           1489         BETHANY HOUSE ABUSE SHELT         478,450         0.008900%         0.03483%         0.01673%           1490         HOPE HARBOR INC         592,938         0.004380%         0.043973%         0.008510%           1491         CHILD ADV CTR OF GRN RVR         139,101         0.003040%         0.10316%         0.003799%           1492         CCSG HEADQUARTERS         3,808,240         0.102460%         0.2824266%         0.121230%           1994         KY HIGHER ED STUD LN CORP         11,280,083         0.4353330%         0.836550%         0.477177%           3022         LEX FAYETTE CO HITH DEPT         7,121,364         0.466060%         0.528133%         0.472534%           3023         LAKE CUMBERLAND DISTRICT         5,561,279         0.391340%         0.4124344         0.393540%           3024         WEDCO DIST HEALTH DEPT         2,868,482         0.149760%         0.212732%         0.163228%           3025         NORTHERN KY DIST HITH DEPT         3,250,937         0.363480%         0.489773%         0.309117%           3026         BARREN RVR DIST HITH DEPT         3,250,937         0.363480%         0.241955%         0.	1486	LAKE CUMB CHILD ADV CTR	216,749	0.002900%	0.016074%	0.004274%
1489         BETHANY HOUSE ABUSE SHELT         478,450         0.00890%         0.035483%         0.011673%           1490         HOPE HARBOR INC         592,938         0.004380%         0.04373%         0.00873%           1491         CHILD ADV CTR OF GRN RVR         139,101         0.003040%         0.010316%         0.003799%           1492         CSG HEADQUARTERS         3,808,240         0.102460%         0.282426%         0.121230%           1994         KY HIGHER ED STUD LN CORP         11,280,083         0.435330%         0.836550%         0.477177%           3022         LEX FAYETTE CO HLITH DEPT         7,121,364         0.466060%         0.528133%         0.472534%           3023         LAKE CUMBERLAND DISTRICT         5,561,279         0.391340%         0.412434%         0.393540%           3024         WEDCO DIST HEALTH DEPT         2,868,482         0.149760%         0.212732%         0.156328%           3025         NORTHERN KY DIST HITH DEPT         3,250,937         0.363480%         0.241095%         0.330115%           3027         GREEN RVR DIST HLTH DEPT         5,951,209         0.434500%         0.441352%         0.435215%           3028         LINCOLN TRL DIST HLTH DEPT         5,951,209         0.434500%         0.441352%			•			
1490         HOPE HARBOR INC         592,938         0.004380%         0.043973%         0.008510%           1491         CHILD ADV CTR OF GRN RVR         139.01         0.003400%         0.010316%         0.003799%           1492         CSG HEADQUARTERS         3,808,240         0.102460%         0.282426%         0.121230%           1994         KY HIGHER ED STUD LN CORP         11,280,083         0.435330%         0.836550%         0.47177%           3022         LEX FAVETTE CO HLTH DEPT         7,121,364         0.466060%         0.528133%         0.472534%           3023         LAKE CUMBERLAND DISTRICT         5,561,279         0.391340%         0.412434%         0.393540%           3024         WEDCO DIST HEALTH DEPT         2,868,482         0.149760%         0.212732%         0.156328%           3025         NORTHERN KY DIST HLTH DEPT         3,250,937         0.36480%         0.489773%         0.309117%           3026         BARREN RV R DIST HLTH DEPT         3,250,937         0.36480%         0.441522%         0.435300%           3028         LINCOLN TRL DIST HLTH DEPT         3,250,4539         0.335490%         0.285559%         0.346436%           3028         LINCHASE DIST HLTH DEPT         1,584,910         0.233680%         0.117540%						
1491         CHILD ADV CTR OF GRN RVR         139,101         0.003040%         0.010316%         0.003799%           1492         CSG HEADQUARTERS         3,808,240         0.102460%         0.282426%         0.121230%           1994         KY HIGHER ED STUD LIN CORP         11,280,083         0.435330%         0.836550%         0.477177%           3022         LEX FAYETTE CO HLTH DEPT         7,121,364         0.466060%         0.528133%         0.472534%           3023         LAKE CUMBERLAND DISTRICT         5,561,279         0.391340%         0.412434%         0.393540%           3024         WEDCO DIST HEALTH DEPT         2,868,482         0.149760%         0.212732%         0.156328%           3025         NORTHERN KY DIST HLTH DEPT         3,250,937         0.363480%         0.241095%         0.350715%           3027         GREEN RVR DIST HLTH DEPT         3,250,937         0.363480%         0.241095%         0.350715%           3028         LINCOLIN TRL DIST HLTH DEPT         3,854,539         0.353490%         0.48525%         0.346436%           3029         PURCHASE DIST HLTH DEPT         1,584,910         0.233680%         0.117540%         0.221567%           3031         CLIMBERLAND LVI PUIST HEALT         1,720,424         0.478140% <t< td=""><td></td><td></td><td>•</td><td></td><td></td><td></td></t<>			•			
1492       CSG HEADQUARTERS       3,808,240       0.102460%       0.282426%       0.121230%         1994       KY HIGHER ED STUD LN CORP       11,280,083       0.435330%       0.836550%       0.477177%         3022       LEX FAYETTE CO HLTH DEPT       7,121,364       0.466060%       0.528133%       0.472534%         3023       LAKE CUMBERLAND DISTRICT       5,561,279       0.391340%       0.412434%       0.393540%         3024       WEDCO DIST HEALTH DEPT       2,868,482       0.149760%       0.212732%       0.156328%         3025       NORTHERN KY DIST HLTH DEPT       3,250,937       0.363480%       0.241095%       0.350715%         3026       BARREN RVR DIST HLTH DEPT       3,250,937       0.363480%       0.241095%       0.350715%         3027       GREEN RVR DIST HLTH DEPT       5,951,209       0.434500%       0.441352%       0.435215%         3028       LINCOLN TRL DIST HLTH DEPT       1,584,910       0.233680%       0.117540%       0.221567%         3030       MERCER CO HEALTH DEPT       467,120       0.047190%       0.034642%       0.045881%         3031       CUMBERLAND VLY DIST HEALT       1,720,424       0.478140%       0.127590%       0.441578%         3034       BOURBON CO HEALTH DEPT						
3022         LEX FAYETTE CO HLTH DEPT         7,121,364         0.466060%         0.528133%         0.472534%           3023         LAKE CUMBERLAND DISTRICT         5,561,279         0.391340%         0.412434%         0.393540%           3024         WEDCO DIST HEALTH DEPT         2,868,482         0.149760%         0.212732%         0.156328%           3025         NORTHERN KY DIST HLTH DEPT         6,604,122         0.288080%         0.489773%         0.309117%           3026         BARREN RVR DIST HLTH DEPT         3,250,937         0.363480%         0.241095%         0.350715%           3027         GREEN RVR DIST HLTH DEPT         5,951,209         0.434500%         0.441352%         0.435215%           3028         LINCOLN TRL DIST HLTH DEPT         3,854,539         0.353490%         0.285859%         0.34646%           3029         PURCHASE DIST HLTH DEPT         1,584,910         0.233680%         0.117540%         0.221567%           3031         CUMBERLAND VLY DIST HEALT         1,720,424         0.478140%         0.127590%         0.441578%           3033         KY RIVER DIST HEALTH DEPT         2,232,689         0.373270%         0.165580%         0.351608%           3034         BOURBON CO HEALTH DEPT         1,252,938         0.087510%						
3023         LAKE CUMBERLAND DISTRICT         5,561,279         0.391340%         0.412434%         0.393540%           3024         WEDCO DIST HEALTH DEPT         2,868,482         0.149760%         0.212732%         0.156328%           3025         NORTHERN KY DIST HLTH DEPP         6,604,122         0.288080%         0.489773%         0.309117%           3026         BARREN RVR DIST HLTH DEPT         3,250,937         0.363480%         0.241095%         0.350715%           3027         GREEN RVR DIST HLTH DEPT         5,951,209         0.434500%         0.441352%         0.435215%           3028         LINCOLN TRL DIST HLTH DEPT         3,854,539         0.353490%         0.285859%         0.346436%           3029         PURCHASE DIST HLTH DEPT         1,584,910         0.233680%         0.117540%         0.221567%           3031         CUMBERLAND VLY DIST HEALT         1,720,424         0.478140%         0.127590%         0.441578%           3031         KY RIVER DIST HEALTH DEPT         2,232,689         0.373270%         0.165580%         0.351608%           3034         BOURBON CO HEALTH DEPT         1,252,938         0.087510%         0.092920%         0.088074%           3035         CLARK CO HEALTH DEPT         1,252,938         0.087510%         <	1994	KY HIGHER ED STUD LN CORP	11,280,083	0.435330%	0.836550%	0.477177%
3024       WEDCO DIST HEALTH DEPT       2,868,482       0.149760%       0.212732%       0.156328%         3025       NORTHERN KY DIST HILTH DEP       6,604,122       0.288080%       0.489773%       0.309117%         3026       BARREN RVR DIST HILTH DEPT       3,250,937       0.363480%       0.241095%       0.350715%         3027       GREEN RVR DIST HILTH DEPT       5,951,209       0.434500%       0.441352%       0.435215%         3028       LINCOLN TRL DIST HILTH DEPT       3,854,539       0.353490%       0.285859%       0.346436%         3029       PURCHASE DIST HILTH DEPT       1,584,910       0.233680%       0.117540%       0.221567%         3030       MERCER CO HEALTH DEPT       467,120       0.047190%       0.034642%       0.045881%         3031       CUMBERLAND VLY DIST HEALTH DEPT       2,232,689       0.373270%       0.165580%       0.351608%         3034       BOURBON CO HEALTH CENTER       591,442       0.041330%       0.043862%       0.041594%         3035       CLARK CO HEALTH DEPT       1,252,938       0.087510%       0.092920%       0.088074%         3037       BOYLE CO HEALTH DEPT       1,230,446       0.128550%       0.169269%       0.157864%         3038       PIKE CO HEALTH DEPT						
3025       NORTHERN KY DIST HLTH DEPT       6,604,122       0.288080%       0.489773%       0.309117%         3026       BARREN RVR DIST HLTH DEPT       3,250,937       0.363480%       0.241095%       0.350715%         3027       GREEN RVR DIST HLTH DEPT       5,951,209       0.434500%       0.441352%       0.435215%         3028       LINCOLN TRL DIST HLTH DEPT       1,584,910       0.233680%       0.117540%       0.221567%         3030       MERCER CO HEALTH DEPT       467,120       0.047190%       0.034642%       0.045881%         3031       CUMBERLAND VLY DIST HEALT       1,720,424       0.478140%       0.127590%       0.441578%         3033       KY RIVER DIST HEALTH DEPT       2,232,689       0.373270%       0.165580%       0.351608%         3034       BOURBON CO HEALTH CENTER       591,442       0.041330%       0.043862%       0.041594%         3035       CLARK CO HEALTH DEPT       1,252,938       0.087510%       0.092920%       0.088074%         3036       GATEWAY DIST HEALTH DEPT       2,282,424       0.156670%       0.1692669%       0.157984%         3037       BOYLE CO HEALTH DEPT       523,143       0.033740%       0.038797%       0.034267%         3038       PIKE CO HEALTH DEPT						
3026       BARREN RVR DIST HLTH DEPT       3,250,937       0.363480%       0.241095%       0.350715%         3027       GREEN RVR DIST HLTH DEPT       5,951,209       0.434500%       0.441352%       0.435215%         3028       LINCOLN TRL DIST HLTH DEPP       3,854,539       0.353490%       0.285859%       0.346436%         3029       PURCHASE DIST HLTH DEPT       1,584,910       0.233680%       0.117540%       0.221567%         3030       MERCER CO HEALTH DEPT       467,120       0.047190%       0.034642%       0.04581%         3031       CUMBERLAND VLY DIST HEALT       1,720,424       0.478140%       0.127590%       0.441578%         3033       KY RIVER DIST HEALTH DEPT       2,232,689       0.373270%       0.165580%       0.351608%         3034       BOURBON CO HEALTH DEPT       1,252,938       0.087510%       0.043862%       0.041594%         3035       CLARK CO HEALTH DEPT       1,252,938       0.087510%       0.092920%       0.088074%         3036       GATEWAY DIST HEALTH DEPT       2,282,424       0.156670%       0.169269%       0.157984%         3037       BOYLE CO HEALTH DEPT       523,143       0.033740%       0.03877%       0.034267%         3038       PIKE CO HEALTH DEPT       1,730,						
3027         GREEN RVR DIST HLTH DEPT         5,951,209         0.434500%         0.441352%         0.435215%           3028         LINCOLN TRL DIST HLTH DEP         3,854,539         0.353490%         0.285859%         0.346436%           3029         PURCHASE DIST HLTH DEPT         1,584,910         0.233680%         0.117540%         0.221567%           3030         MERCER CO HEALTH DEPT         467,120         0.047190%         0.034642%         0.045881%           3031         CUMBERLAND VLY DIST HEALT         1,720,424         0.478140%         0.127590%         0.441578%           3033         KY RIVER DIST HEALTH DEPT         2,232,689         0.373270%         0.165580%         0.351608%           3034         BOURBON CO HEALTH CENTER         591,442         0.041330%         0.043862%         0.041594%           3035         CLARK CO HEALTH DEPT         1,252,938         0.087510%         0.092920%         0.088074%           3036         GATEWAY DIST HEALTH DEPT         2,282,424         0.156670%         0.169269%         0.157984%           3037         BOYLE CO HEALTH DEPT         523,143         0.033740%         0.038797%         0.034267%           3038         PIKE CO HEALTH DEPT         1,730,446         0.128550%         0.128333%						
3028         LINCOLN TRL DIST HLTH DEPT         3,854,539         0.353490%         0.285859%         0.346436%           3029         PURCHASE DIST HLTH DEPT         1,584,910         0.233680%         0.117540%         0.221567%           3030         MERCER CO HEALTH DEPT         467,120         0.047190%         0.034642%         0.045881%           3031         CUMBERLAND VLY DIST HEALT         1,720,424         0.478140%         0.127590%         0.441578%           3033         KY RIVER DIST HEALTH DEPT         2,232,689         0.373270%         0.165580%         0.351608%           3034         BOURBON CO HEALTH CENTER         591,442         0.041330%         0.043862%         0.041594%           3035         CLARK CO HEALTH DEPT         1,252,938         0.087510%         0.092920%         0.088074%           3036         GATEWAY DIST HEALTH DEPT         2,282,424         0.156670%         0.169269%         0.157984%           3037         BOYLE CO HEALTH DEPT         1,730,446         0.128550%         0.038797%         0.034267%           3038         PIKE CO HEALTH CENTER         951,650         0.065370%         0.070576%         0.065913%           3040         MARTIN CO HEALTH DEPT         426,304         0.028100%         0.031615%						
3030       MERCER CO HEALTH DEPT       467,120       0.047190%       0.034642%       0.045881%         3031       CUMBERLAND VLY DIST HEALT       1,720,424       0.478140%       0.127590%       0.441578%         3033       KY RIVER DIST HEALTH DEPT       2,232,689       0.373270%       0.165580%       0.351608%         3034       BOURBON CO HEALTH CENTER       591,442       0.041330%       0.043862%       0.041594%         3035       CLARK CO HEALTH DEPT       1,252,938       0.087510%       0.092920%       0.088074%         3036       GATEWAY DIST HEALTH DEPT       2,282,424       0.156670%       0.169269%       0.157984%         3037       BOYLE CO HEALTH DEPT       523,143       0.033740%       0.038797%       0.034267%         3038       PIKE CO HEALTH CENTER       951,650       0.065370%       0.128333%       0.128527%         3039       FLOYD CO HEALTH CENTER       951,650       0.065370%       0.070576%       0.065913%         3040       MARTIN CO HEALTH DEPT       426,304       0.028100%       0.031615%       0.028467%         3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968%       0.057206%         3044       N CENTRAL DIST HLTH DEPT       1,433,849	3028	LINCOLN TRL DIST HLTH DEP		0.353490%	0.285859%	0.346436%
3031       CUMBERLAND VLY DIST HEALT       1,720,424       0.478140%       0.127590%       0.441578%         3033       KY RIVER DIST HEALTH DEPT       2,232,689       0.373270%       0.165580%       0.351608%         3034       BOURBON CO HEALTH CENTER       591,442       0.041330%       0.043862%       0.041594%         3035       CLARK CO HEALTH DEPT       1,252,938       0.087510%       0.092920%       0.088074%         3036       GATEWAY DIST HEALTH DEPT       2,282,424       0.156670%       0.169269%       0.157984%         3037       BOYLE CO HEALTH DEPT       523,143       0.033740%       0.038797%       0.034267%         3038       PIKE CO HEALTH DEPT       1,730,446       0.128550%       0.128333%       0.128527%         3039       FLOYD CO HEALTH CENTER       951,650       0.065370%       0.070576%       0.065913%         3040       MARTIN CO HEALTH DEPT       426,304       0.028100%       0.031615%       0.028467%         3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968%       0.057206%         3044       N CENTRAL DIST HLTH DEPT       1,433,849       0.114620%       0.106337%       0.113756%         3045       PENNYRILE DIST HLTH DEPT       1,432,083 </td <td></td> <td></td> <td>, ,</td> <td></td> <td></td> <td></td>			, ,			
3033       KY RIVER DIST HEALTH DEPT       2,232,689       0.373270%       0.165580%       0.351608%         3034       BOURBON CO HEALTH CENTER       591,442       0.041330%       0.043862%       0.041594%         3035       CLARK CO HEALTH DEPT       1,252,938       0.087510%       0.092920%       0.088074%         3036       GATEWAY DIST HEALTH DEPT       2,282,424       0.156670%       0.169269%       0.157984%         3037       BOYLE CO HEALTH DEPT       523,143       0.033740%       0.038797%       0.034267%         3038       PIKE CO HEALTH DEPT       1,730,446       0.128550%       0.128333%       0.128527%         3039       FLOYD CO HEALTH CENTER       951,650       0.065370%       0.070576%       0.065913%         3040       MARTIN CO HEALTH DEPT       426,304       0.028100%       0.031615%       0.028467%         3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968%       0.057206%         3044       N CENTRAL DIST HLTH DEPT       1,433,849       0.114620%       0.106337%       0.113756%         3045       PENNYRILE DIST HLTH DEPT       1,432,083       0.083250%       0.106206%       0.085644%						
3034       BOURBON CO HEALTH CENTER       591,442       0.041330%       0.043862%       0.041594%         3035       CLARK CO HEALTH DEPT       1,252,938       0.087510%       0.092920%       0.088074%         3036       GATEWAY DIST HEALTH DEPT       2,282,424       0.156670%       0.169269%       0.157984%         3037       BOYLE CO HEALTH DEPT       523,143       0.033740%       0.038797%       0.034267%         3038       PIKE CO HEALTH DEPT       1,730,446       0.128550%       0.128333%       0.128527%         3039       FLOYD CO HEALTH CENTER       951,650       0.065370%       0.070576%       0.065913%         3040       MARTIN CO HEALTH DEPT       426,304       0.028100%       0.031615%       0.028467%         3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968%       0.057206%         3044       N CENTRAL DIST HLTH DEPT       1,433,849       0.114620%       0.106337%       0.113756%         3045       PENNYRILE DIST HLTH DEPT       1,432,083       0.083250%       0.106206%       0.085644%						
3035       CLARK CO HEALTH DEPT       1,252,938       0.087510%       0.092920%       0.088074%         3036       GATEWAY DIST HEALTH DEPT       2,282,424       0.156670%       0.169269%       0.157984%         3037       BOYLE CO HEALTH DEPT       523,143       0.033740%       0.038797%       0.034267%         3038       PIKE CO HEALTH DEPT       1,730,446       0.128550%       0.128333%       0.128527%         3039       FLOYD CO HEALTH CENTER       951,650       0.065370%       0.070576%       0.065913%         3040       MARTIN CO HEALTH DEPT       426,304       0.028100%       0.031615%       0.028467%         3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968%       0.057206%         3044       N CENTRAL DIST HLTH DEPT       1,433,849       0.114620%       0.106337%       0.113756%         3045       PENNYRILE DIST HLTH DEPT       1,432,083       0.083250%       0.106206%       0.085644%						
3036       GATEWAY DIST HEALTH DEPT       2,282,424       0.156670%       0.169269%       0.157984%         3037       BOYLE CO HEALTH DEPT       523,143       0.033740%       0.038797%       0.034267%         3038       PIKE CO HEALTH DEPT       1,730,446       0.128550%       0.128333%       0.128527%         3039       FLOYD CO HEALTH CENTER       951,650       0.065370%       0.070576%       0.065913%         3040       MARTIN CO HEALTH DEPT       426,304       0.028100%       0.031615%       0.028467%         3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968%       0.057206%         3044       N CENTRAL DIST HLTH DEPT       1,433,849       0.114620%       0.106337%       0.113756%         3045       PENNYRILE DIST HLTH DEPT       1,432,083       0.083250%       0.106206%       0.085644%			·			
3038       PIKE CO HEALTH DEPT       1,730,446       0.128550%       0.128333%       0.128527%         3039       FLOYD CO HEALTH CENTER       951,650       0.065370%       0.070576%       0.065913%         3040       MARTIN CO HEALTH DEPT       426,304       0.028100%       0.031615%       0.028467%         3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968%       0.057206%         3044       N CENTRAL DIST HLTH DEPT       1,433,849       0.114620%       0.106337%       0.113756%         3045       PENNYRILE DIST HLTH DEPT       1,432,083       0.083250%       0.106206%       0.085644%		GATEWAY DIST HEALTH DEPT				
3039       FLOYD CO HEALTH CENTER       951,650       0.065370%       0.070576%       0.065913%         3040       MARTIN CO HEALTH DEPT       426,304       0.028100%       0.031615%       0.028467%         3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968%       0.057206%         3044       N CENTRAL DIST HLTH DEPT       1,433,849       0.114620%       0.106337%       0.113756%         3045       PENNYRILE DIST HLTH DEPT       1,432,083       0.083250%       0.106206%       0.085644%						
3040       MARTIN CO HEALTH DEPT       426,304       0.028100%       0.031615%       0.028467%         3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968%       0.057206%         3044       N CENTRAL DIST HLTH DEPT       1,433,849       0.114620%       0.106337%       0.113756%         3045       PENNYRILE DIST HLTH DEPT       1,432,083       0.083250%       0.106206%       0.085644%						
3042       BUFFALO TRACE HEALTH DEPT       754,672       0.057350%       0.055968% <b>0.057206%</b> 3044       N CENTRAL DIST HLTH DEPT       1,433,849       0.114620%       0.106337% <b>0.113756%</b> 3045       PENNYRILE DIST HLTH DEPT       1,432,083       0.083250%       0.106206% <b>0.085644%</b>						
3044 N CENTRAL DIST HLTH DEPT 1,433,849 0.114620% 0.106337% <b>0.113756%</b> 3045 PENNYRILE DIST HLTH DEPT 1,432,083 0.083250% 0.106206% <b>0.085644%</b>			·			
3045 PENNYRILE DIST HLTH DEPT 1,432,083 0.083250% 0.106206% <b>0.085644%</b>						
				0.096340%		



Participating Employer Code	Participating Employer Name	FYE 2021 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2021 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3048	GREENUP CO HLTH DEPT	898,189	0.061180%	0.066611%	0.061746%
3049	WHITLEY CO HEALTH DEPT	1,563,475	0.153570%	0.115950%	0.149646%
3050	LAUREL CO HEALTH DEPT	1,066,219	0.076950%	0.079073%	0.077171%
3051	KNOX CO HEALTH DEPT	1,695,635	0.149260%	0.125751%	0.146808%
3052	MONROE CO HEALTH DEPT	299,049	0.016680%	0.022178%	0.017253%
3053	BULLITT CO HEALTH DEPT	1,316,661	0.073480%	0.097646%	0.076001%
3054 3055	THREE RIVERS DIST HLTH ESTILL CO HEALTH DEPT	1,695,229 295,293	0.121470% 0.029660%	0.125721% 0.021899%	0.121913% 0.028851%
3056	OLDHAM CO HEALTH DEPT	1,046,300	0.055710%	0.021899%	0.057993%
3057	LEWIS CO HEALTH DEPT	559,929	0.016270%	0.041525%	0.018904%
3058	FLEMING CO HEALTH DEP	381,807	0.023320%	0.028315%	0.023841%
3059	JESSAMINE CO HEALTH DEPT	895,940	0.044700%	0.066444%	0.046968%
3060	POWELL CO HEALTH DEPT	313,614	0.022330%	0.023258%	0.022427%
3061	ANDERSON CO HEALTH DEPT	417,497	0.026980%	0.030962%	0.027395%
3062 3064	MADISON CO HEALTH DEP JOHNSON CO HEALTH DEPT	3,360,229 1,323,526	0.284160% 0.082310%	0.249200% 0.098155%	0.280514% 0.083963%
3065	MAGOFFIN CO HEALTH DEPT	484,171	0.034380%	0.035907%	0.034539%
3066	ALLEN CO HEALTH DEPT	813,142	0.042050%	0.060304%	0.043954%
3067	FRANKLIN CO HEALTH DEPT	2,425,780	0.118540%	0.179900%	0.124940%
3068	LINCOLN CO HEALTH DEPT	474,282	0.026030%	0.035174%	0.026984%
3069	WOODFORD CO HEALTH DEPT	526,500	0.028990%	0.039046%	0.030039%
3072	MUHLENBERG CO.HEALTH DEPT	755,314	0.041920%	0.056015%	0.043390%
3073	MARSHALL CO HEALTH DEPT	1,094,823	0.081130%	0.081194%	0.081137%
3074 3075	CHRISTIAN CO HEALTH DEPT HOPKINS CO HEALTH DEPT	1,368,637 1,564,877	0.071020% 0.094700%	0.101500% 0.116054%	0.074199% 0.096927%
3076	TODD CO HEALTH DEPT	291,811	0.024920%	0.021641%	0.024578%
3077	BRACKEN CO HEALTH DEPT	346,954	0.012810%	0.025731%	0.014158%
3078	MONTGOMERY CO HEALTH DEPT	1,286,081	0.056880%	0.095378%	0.060895%
3079	GARRARD COUNTY HEALTH DPT	334,358	0.020870%	0.024797%	0.021280%
3080	BRECKINRIDGE CO HEALTH BD	365,796	0.040950%	0.027128%	0.039508%
3081	ASHLAND BOYD CO HEALTH DP	1,046,473	0.093380%	0.077608%	0.091735%
3082	LAWRENCE CO HEALTH DEPT	692,654	0.020560%	0.051368%	0.023773%
3083 3084	GRAVES CO HEALTH CENTER CALLOWAY CO HEALTH DEPT	1,126,187 619,174	0.032480%	0.083520%	0.037803%
3085	BELL CO HEALTH DEPT	920,847	0.021990% 0.057050%	0.045919% 0.068292%	0.024486% 0.058223%
3086	GRAYSON COUNTY HEALTH DEPT	470,667	0.024440%	0.034905%	0.025531%
3087	HARLAN CO HEALTH DEPT	720,503	0.038370%	0.053434%	0.039941%
3088	CARTER CO HEALTH DEPT	454,867	0.029530%	0.033734%	0.029968%
3801	KENTUCKY STATE UNIVERSITY	4,015,088	0.235970%	0.297766%	0.242415%
5470	KCTCS	17,619,450	0.830280%	1.306689%	0.879969%
7403	ASST OF COMMONWEALTH ATTY	1,048,833	0.030870%	0.077783%	0.035763%
7408 7409	FRANKLIN CO COUNCIL AGING MUN ELEC POW ASSOC OF KY	124,671 135,839	0.011410% 0.009280%	0.009246% 0.010074%	0.011184% 0.009363%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006736%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008807%	0.009571%
8024	SEVEN CO SERVICES INC	· <u>-</u>	0.819740%	0.000000%	0.734241%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.127064%
8202	NORTHERN KY REG MHMR BD	150,852	0.304430%	0.011187%	0.273845%
8204	COMMUNICARE INC	4,691,452	0.353870%	0.347926%	0.353250%
8205 8208	ADANTA/BEHAVIORAL HLTH SR CUMBERLAND RIVER MHMR	3,752,644 9,124,528	0.473160% 0.522270%	0.278303% 0.676691%	0.452836% 0.538376%
8209	WESTERN KY REG MHMR ADV	3,185,318	0.188850%	0.236229%	0.193792%
8210	NEW VISTA OF THE BLUEGRASS, INC.	34,187,344	0.976910%	2.535393%	1.139460%
8213	GREEN RVR REG MHMR BD	2,291,299	0.158670%	0.169927%	0.159844%
8216	COMPREHEND INC REG MHMR B	4,388,937	0.154500%	0.325491%	0.172334%
8220	LIFESKILLS INC	13,465,841	0.686860%	0.998650%	0.719380%
8221	MOUNTAIN COMP CARE CENTER	4,911,190	0.243500%	0.364222%	0.256091%
014A	BRECKINRIDGE CO ATTORNEY	70,722	0.005470%	0.005245%	0.005447%
024A	CHRISTIAN COUNTY ATTORNEY EDMONSON COUNTY ATTORNEY	22,640 60,392	0.005230%	0.001679% 0.004479%	0.004860% 0.002724%
031A 060A	KNOTT COUNTY ATTORNEY	109,244	0.002520% 0.004790%	0.004479%	0.002724%
071A	LOGAN COUNTY ATTORNEY	86,765	0.009470%	0.006435%	0.009153%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002938%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003180%
W002	ALLEN COUNTY ATTORNEY	112,193	0.008820%	0.008320%	0.008768%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009387%
W005	BARREN COUNTY ATTORNEY	214,991	0.015280%	0.015944%	0.015349%
W006 W007	BATH COUNTY ATTORNEY BELL COUNTY ATTORNEY	- 160 485	0.000010%	0.000000%	0.000009%
W007	BOONE COUNTY ATTORNEY	160,485 602,881	0.010270% 0.027070%	0.011902% 0.044711%	0.010440% 0.028910%
W011	BOYLE COUNTY ATTORNEY	14,352	0.000830%	0.001064%	0.000854%
W015	BULLITT COUNTY ATTORNEY	67,539	0.003740%	0.005009%	0.003872%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000260%



Participating Employer Code	Participating Employer Name	FYE 2021 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2021 Proportionate Share
W024	CARROLL COUNTY ATTORNEY	04.407	0.0046400/	0.0003370/	0.004807%
W021 W022	CARROLL COUNTY ATTORNEY CHILD SUPPORT ENCORCEMENT	84,107 67,500	0.004640% 0.001360%	0.006237% 0.005006%	0.004807%
W022	CASEY COUNTY ATTORNEY	65,452	0.001300%	0.003000%	0.005021%
W025	CLARK COUNTY ATTORNEY	179,086	0.007030%	0.013281%	0.007682%
W028	CRITTENDEN CO ATTORNEY	44,238	0.001940%	0.003281%	0.002080%
W030	DAVIESS COUNTY ATTORNEY	40,207	0.008390%	0.003281%	0.007826%
W036	FLOYD COUNTY ATTORNEY	130,776	0.005960%	0.009699%	0.006350%
W037	FRANKLIN COUNTY ATTORNEY	236,169	0.025700%	0.017515%	0.024846%
W040	GARRARD COUNTY ATTORNEY	72,320	0.005260%	0.005363%	0.005271%
W041	GRANT COUNTY CHILD SUPPOR	37,346	0.001930%	0.002770%	0.002018%
W042	GRAVES COUNTY ATTORNEY	158,964	0.017400%	0.011789%	0.016815%
W046	HANCOCK COUNTY ATTORNEY	22,193	0.002050%	0.001646%	0.002008%
W049	HARRISON COUNTY ATTORNEY	68,280	0.000610%	0.005064%	0.001075%
W053	HICKMAN COUNTY ATTORNEY	55,843	0.005470%	0.004141%	0.005331%
W054	HOPKINS COUNTY ATTORNEY	265,155	0.009310%	0.019664%	0.010390%
W055	JACKSON COUNTY ATTORNEY	2,277	0.003720%	0.000169%	0.003350%
W056	JEFFERSON CO ATTORNEY	51,312	0.090800%	0.003805%	0.081726%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001102%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000027%
W062	LARUE COUNTY ATTORNEY	97,639	0.005540%	0.007241%	0.005717%
W063	LAUREL COUNTY ATTORNEY	24,650	0.001880%	0.001828%	0.001875%
W065	LEE COUNTY ATTORNEY	45,132	0.004720%	0.003347%	0.004577%
W073	MCCRACKEN COUNTY ATTORNEY	47,433	0.005810%	0.003518%	0.005571%
W074	MCCREARY COUNTY ATTORNEY	123,992	0.010210%	0.009195%	0.010104%
W076	MADISON COUNTY ATTORNEY	363,866	0.034400%	0.026985%	0.033627%
W077	MAGOFFIN CO ATTORNEY	77,520	0.001040%	0.005749%	0.001531%
W082	MEADE COUNTY ATTORNEY	89,714	0.007900%	0.006653%	0.007770%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001468%	0.002858%
W084	MERCER COUNTY ATTORNEY	34,127	0.002700%	0.002531%	0.002682%
W087	MONTGOMERY CO ATTORNEY	89,287	0.008960%	0.006622%	0.008716%
W088	MORGAN COUNTY ATTORNEY	101,306	0.009650%	0.007513%	0.009427%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000944%	0.000098%
W093	OLDHAM COUNTY ATTORNEY	232,184	0.008990%	0.017219%	0.009848%
W094	OWEN COUNTY ATTORNEY	54,220	0.002610%	0.004021%	0.002757%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000743%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000125%
W100	PULASKI COUNTY ATTORNEY	209,482	0.008520%	0.015536%	0.009252%
W102	ROCKCASTLE CO ATTORNEY	109,491	0.004120%	0.008120%	0.004537%
W103	ROWAN COUNTY ATTORNEY	73,430	0.004360%	0.005446%	0.004473%
W106	SHELBY COUNTY ATTORNEY	63,855	0.002130%	0.004736%	0.002402%
W107	SIMPSON COUNTY ATTORNEY	30,848	0.002770%	0.002288%	0.002720%
W108	SPENCER COUNTY ATTORNEY	51,277	0.006380%	0.003803%	0.006111%
W111	TRIGG COUNTY ATTORNEY	71,784	0.004960%	0.005324%	0.004998%
W112	TRIMBLE COUNTY ATTORNEY	70,736	0.003990%	0.005246%	0.004121%
W113	UNION COUNTY ATTORNEY	93,550	0.001560%	0.006938%	0.002121%
W117	WEBSTER COUNTY ATTORNEY	98,190	0.007510%	0.007282%	0.007486%
W118	WHITLEY COUNTY ATTORNEY	171,091	0.010710%	0.012688%	0.010916%
X034	FAYETTE CO ATTORNEY OFF	61,575	0.016670%	0.004567%	0.015408%
X059	KENTON COUNTY ATTORNEY	74,254	0.005430%	0.005507%	0.005438%
SUBTOTAL	ALL OTHER AGENCIES	255,437,498	17.733910%	18.943686%	17.860086%
<b>TOT:</b> :		4.040.404.045	400 0000000	400 0000000	400.000000
TOTAL		1,348,404,343	100.000000%	100.000000%	100.000000%

#### Notes:

Column 6 = 89.57% x Column 4 + 10.43% x Column 5



Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2021, within the Executive Branch.

For example, for agency 31030, 3.996300% = 51,833,065 / 1,010,812,039 x 77.933030%

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2021 for the entire plan. For example, for agency 31030, 3.844030% = 51,833,065 / 1,348,404,343

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 90% of the aggregate required contribution for the plan.