

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

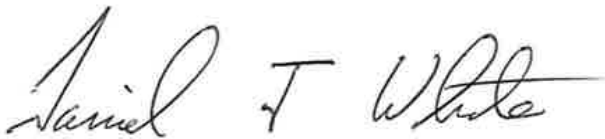


regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

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
Senior Consultant



Janie Shaw, ASA, EA, MAAA
Consultant

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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 be paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS hazardous pension plan was determined using the employers' actual contributions for the fiscal year ending June 30, 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:

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (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.

	<u>Non-Hazardous</u> (1)	<u>Hazardous</u> (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

Exhibit 1

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

Plan (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 16,335,657	\$ 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:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2021.



Exhibit 2

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

Change in the Net Pension Liability (1)	Measurement Period Ending June 30, 2021	
	KERS Non-Hazardous (2)	KERS Hazardous (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 Position¹		
Contributions - Employer	\$ 1,134,232 ⁴	\$ 62,200
Contributions - Member ²	90,202	19,961
Refunds of contributions to members	(8,953)	(4,380)
Retirement benefits	(1,009,502)	(73,888)
Net Investment Income ²	516,223	173,152
Administrative Expense ²	(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 Payroll³	\$ 1,441,337	\$ 172,725
Net Pension Liability as a Percentage of Covered Payroll	923.93%	258.00%

Notes:

¹ Does not include 401(h) assets

² Does not include 401(h) contributions, associated administrative expenses, and investment income on 401(h) contributions

³ Based on derived compensation using the provided employer contributions information for fiscal year 2021

⁴ Includes \$175.6 million employer cessation contribution



Exhibit 3

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

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

Note:

¹ 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.

² 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.

	<u>Non-Hazardous Plan</u>	<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 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>	30-year closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	0.00%	0.00%
Investment Return:	5.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019

Exhibit 4

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

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



Exhibit 5

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

Component	KERS Non-Hazardous	KERS 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: ¹	165,585,068	31,774,801
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(92,587,003)	(27,099,393)
10. Total Aggregate Pension Expense:	\$ 879,790,128	\$ 46,959,643

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 6a

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
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 Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
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	13,068,631	-	-
2020-2021	(389,946,448)	(311,957,158)	5.00	(77,989,290)	(77,989,290)	(77,989,290)	(77,989,290)	(77,989,288)	-
		\$ (282,793,892)		\$ (92,587,003)	\$ (74,149,228)	\$ (65,734,717)	\$ (64,920,659)	\$ (77,989,288)	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
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	-	-	-	-	-	-
		\$ -		\$ 159,565,135	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 6b

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
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 Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
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)	(25,984,772)	(25,984,774)	-
		\$ (83,645,178)		\$ (27,099,393)	\$ (20,838,728)	\$ (18,017,565)	\$ (18,804,111)	\$ (25,984,774)	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2021	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Thereafter
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	-	-	-	-	-	-
		\$ -		\$ 16,079,319	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 7

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

	Period		KERS Non-Hazardous		KERS Hazardous
	(1)		(2)		(3)
1.	Fiscal Year + 1	\$	(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 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

Asset Class	Non-Hazardous Plan		Hazardous Plan	
	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 Assumption		2.30%		2.30%
Expected Nominal Return for Portfolio		6.32%		7.30%

Source: Kentucky Public Pensions Authority

APPENDIX A

COLLECTIVE PENSION AMOUNTS – KERS NON-HAZARDOUS PENSION PLAN

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

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	2021 Proportionate Share	2020 Proportionate Share	Net Pension Liability as of June 30, 2021			Pension Expense				
					Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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 DEPT	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	JOHNSON CO HEALTH DEPT	543,440	0.083963%	0.087125%	11,181,351	12,880,418	9,784,334	738,698	(708,994)	29,704	-	29,704
3065	MAGOFFIN CO HEALTH DEPT	198,801	0.034539%	0.031552%	4,599,558	5,298,486	4,024,881	303,871	(117,856)	186,015	-	186,015
3066	ALLEN CO HEALTH DEPT	333,876	0.043954%	0.061249%	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	MUHLBERG CO HEALTH DEPT	310,132	0.043390%	0.048337%	5,778,245	6,656,281	5,056,302	381,741	(785,799)	(404,058)	-	(404,058)
3073	MARSHALL CO HEALTH DEPT	449,534	0.081137%	0.082588%	10,805,012	12,446,893	9,455,016	713,835	(1,931,586)	(1,217,751)	-	(1,217,751)
3074	CHRISTIAN CO HEALTH DEPT	561,963	0.074199%	0.093749%	9,881,079	11,382,563	8,646,521	652,795	(1,700,806)	(1,048,011)	-	(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	GARRARD COUNTY HEALTH DPT	137,287	0.021280%	0.024343%	2,833,857	3,264,477	2,479,790	187,219	(436,542)	(249,323)	-	(249,323)
3080	BRECKINRIDGE CO HEALTH BD	150,196	0.039508%	0.034205%	5,261,279	6,060,759	4,603,926	347,587	4,573	352,160	-	352,160
3081	ASHLAND BOYD CO HEALTH DP	429,682	0.091735%	0.073757%	12,216,348	14,072,688	10,690,017	807,075	346,110	1,153,185	-	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	GRAYSON COUNTY HEALTH DEPT	193,256	0.025531%	0.034374%	3,399,963	3,916,605	2,975,166	224,619	(671,451)	(446,832)	-	(446,832)
3087	HARLAN CO HEALTH DEPT	295,838	0.039941%	0.050968%	5,318,942	6,127,184	4,654,385	351,397	(1,814,471)	(1,463,074)	-	(1,463,074)
3088	CARTER CO HEALTH DEPT	186,768	0.029968%	0.023792%	3,990,838	4,597,267	3,492,216	263,656	177,791	441,447	-	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	KCTS	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%	-	-	-	-	(48,199,546)	(48,199,546)	-	(48,199,546)
7408	FRANKLIN CO COUNCIL AGING	51,190	0.011184%	0.009397%	1,489,373	1,715,691	1,303,288	98,396	131,348	229,744	-	229,744
7409	MUN ELEC POW ASSOC OF KY	55,775	0.009363%	0.009528%	1,246,870	1,436,339	1,091,084	82,375	(26,937)	55,438	-	55,438
7410	COMMONWEALTH CREDIT UNION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
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	0.013125%	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	MASTER COMM BOONE CO	89,079	0.000940%	0.009344%	125,180	144,202	109,540	8,270	(682,538)	(674,268)	-	(674,268)
7719	MASTER COMM BOURBON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
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	MASTER COMM FAYETTE CO	146,951	0.001551%	0.015199%	206,547	237,933	180,740	13,646	(758,475)	(744,829)	-	(744,829)
7740	MASTER COMM GARRARD CO	-	0.000000%	0.000894%	-	-	-	-	(80,780)	(80,780)	-	(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%	-	-	-	-	(18,784)	(18,784)	-	(18,784)
7752	HENRY/ TRIMBLE MASTER COM	20,702	0.000219%	0.004068%	29,164	33,596	25,520	1,927	(141,458)	(139,531)	-	(139,531)
7753	MASTER COMM HOPKINS CO	-	0.000000%	0.006619%	-	-	-	-	(382,131)	(382,131)	-	(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	MASTER COMM MCCracken CO	86,817	0.000916%	0.008298%	121,984	140,520	106,743	8,059	(361,192)	(353,133)	-	(353,133)
7776	MASTER COMM MADISON CO	71,173	0.000751%	0.007036%	100,011	115,208	87,515	6,607	(379,224)	(372,617)	-	(372,617)
7781	MASTER COMM MASON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	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%	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)
7794	MASTER COMM OWEN CO	14,341	0.000151%	0.002823%	20,109	23,164	17,596	1,328	(127,400)	(126,072)	-	(126,072)
7798	MASTER COMM PIKE CO	70,485	0.000744%	0.006743%	99,078	114,134	86,699	6,546	(300,163)	(293,617)	-	(293,617)
7799	MASTER COMM FOR FLEMING	-	0.000000%	0.000000%	-	-	-	-	(43,734)	(43,734)	-	(43,734)
7805	MASTER COMM SCOTT CO	54,946	0.000580%	0.006585%	77,239	88,975	67,588	5,103	(417,495)	(412,392)	-	(412,392)



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

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	2021 Proportionate Share	2020 Proportionate Share	Net Pension Liability as of June 30, 2021			Pension Expense				
					Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
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%	-	-	-	-	(1,439,936)	(1,439,936)	-	(1,439,936)
56116	OFF OF INSPCT GEN S SVCS	-	0.000000%	0.000000%	-	-	-	-	(124,038)	(124,038)	-	(124,038)
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%	0.003171%	362,755	417,878	317,432	23,965	11,971	35,936	-	35,936
060A	KNOTT COUNTY ATTORNEY	80,054	0.005135%	0.007581%	683,828	787,739	598,389	45,177	(99,975)	(54,798)	-	(54,798)
071A	LOGAN COUNTY ATTORNEY	63,581	0.009153%	0.005679%	1,218,905	1,404,124	1,066,613	80,527	142,920	223,447	-	223,447
086A	MONROE CO ATTORNEY	-	0.002938%	0.000000%	391,253	450,706	342,370	25,848	64,565	90,413	-	90,413
116A	WAYNE COUNTY ATTORNEY	-	0.003180%	0.000000%	423,481	487,831	370,570	27,977	(116,705)	(88,728)	-	(88,728)
W002	ALLEN COUNTY ATTORNEY	82,215	0.008768%	0.008179%	1,167,634	1,345,063	1,021,748	77,140	165,161	242,301	-	242,301
W003	ANDERSON COUNTY ATTORNEY	-	0.009387%	0.000084%	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 ENFORCEMENT	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	DAVISS 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%	-	-	-	-	-	-	-	-
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%	0.005373%	143,158	164,911	125,271	9,458	(321,700)	(312,242)	-	(312,242)
W053	HICKMAN COUNTY ATTORNEY	40,921	0.005331%	0.003012%	709,929	817,807	621,229	46,902	183,861	230,763	-	230,763
W054	HOPKINS COUNTY ATTORNEY	194,306	0.010390%	0.018696%	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%	0.000168%	446,119	513,910	390,381	29,473	146,859	176,332	-	176,332
W056	JEFFERSON CO ATTORNEY	37,602	0.081726%	0.003298%	10,883,449	12,537,249	9,523,653	719,017	4,391,443	5,110,460	-	5,110,460
W058	JOHNSON COUNTY ATTORNEY	-	0.001102%	0.000000%	146,753	169,053	128,418	9,695	66,098	75,793	-	75,793
W061	KNOX COUNTY ATTORNEY	-	0.000027%	0.000000%	3,596	4,142	3,146	238	1,619	1,857	-	1,857
W062	LARUE COUNTY ATTORNEY	71,540	0.005717%	0.007204%	761,333	877,021	666,211	50,298	(71,734)	(21,436)	-	(21,436)
W063	LAUREL COUNTY ATTORNEY	18,064	0.001875%	0.002216%	249,694	287,636	218,497	16,496	(9,187)	7,309	-	7,309
W065	LEE COUNTY ATTORNEY	33,073	0.004577%	0.003093%	609,519	702,139	533,365	40,268	52,230	92,498	-	92,498
W073	MCCRACKEN COUNTY ATTORNEY	34,758	0.005571%	0.003274%	741,890	854,624	649,197	49,013	191,246	240,259	-	240,259



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

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	2021 Proportionate Share	2020 Proportionate Share	Net Pension Liability as of June 30, 2021			Pension Expense				
					Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
W074	MCCREARY COUNTY ATTORNEY	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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
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	O A S I S	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	SILVERLEAF	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	-	-	-	-	-	-	-	-	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	2,562	-	7,560	59,992	70,114	13,326	-	62,088	2,232,664	2,308,078
1459	NURSING HOME OMBUDSMAN	808	-	2,383	-	3,191	4,201	-	19,574	752,780	776,555
1465	WESTERN KENTUCKY UNIV	128,750	-	379,836	-	508,586	669,554	-	3,119,608	12,506,704	16,295,866
1480	KASAP	1,103	-	3,255	24,377	28,735	5,738	-	26,736	1,827,857	1,860,331
1481	KDVA	2,535	-	7,479	12,925	22,939	13,183	-	61,421	2,836,274	2,910,878
1482	KACAC	-	-	-	-	-	-	-	-	-	-
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 SHEL	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	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH 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	-	44,959	59,189	-	275,773	1,202,311	1,537,273
3047	BREATHITT CO HEALTH DEPT	12,623	-	37,241	429,847	479,711	65,646	-	305,858	199,944	571,448
3048	GREENUP CO HLTH DEPT	8,206	-	24,208	-	32,414	42,673	-	198,822	350,316	591,811
3049	WHITLEY CO HEALTH DEPT	19,887	-	58,670	1,707,169	1,785,726	103,420	-	481,860	431,912	1,017,192
3050	LAUREL CO HEALTH DEPT	10,256	-	30,256	-	40,512	53,333	-	248,490	613,628	915,451
3051	KNOX CO HEALTH DEPT	19,510	-	57,557	1,489,438	1,566,505	101,459	-	472,721	312,457	886,637
3052	MONROE CO HEALTH DEPT	2,293	-	6,764	-	9,057	11,924	-	55,555	484,487	551,966
3053	BULLITT CO HEALTH DEPT	10,100	-	29,797	59,558	99,455	52,524	-	244,723	1,227,036	1,524,283
3054	THREE RIVERS DIST HLTH	16,201	-	47,797	383,934	447,932	84,254	-	392,560	-	476,814
3055	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	-	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
3058	FLEMING CO HEALTH DEP	3,168	-	9,347	-	12,515	16,477	-	76,768	143,953	237,198



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
3059	JESSAMINE CO HEALTH DEPT	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 DEPT	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	FRANKLIN CO HEALTH DEPT	16,604	-	48,984	-	65,588	86,346	-	402,307	3,406,795	3,895,448
3068	LINCOLN CO HEALTH DEPT	3,586	-	10,579	11,059	25,224	18,649	-	86,888	371,063	476,600
3069	WOODFORD CO HEALTH DEPT	3,992	-	11,777	-	15,769	20,760	-	96,726	501,416	618,902
3072	MUHLBERG 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	BRECKINRIDGE CO HEALTH BD	5,250	-	15,489	233,286	254,025	27,304	-	127,216	61,612	216,132
3081	ASHLAND BOYD CO HEALTH DP	12,191	-	35,966	1,002,646	1,050,803	63,398	-	295,387	75,595	434,380
3082	LAWRENCE CO HEALTH DEPT	3,159	-	9,320	-	12,479	16,430	-	76,549	1,892,298	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	KCTS	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	KENTUCKY HOUSING CORP	-	-	-	916,705	916,705	-	-	-	55,077,295	55,077,295
7408	FRANKLIN CO COUNCIL AGING	1,486	-	4,385	104,217	110,088	7,729	-	36,012	-	43,741
7409	MUN ELEC POW ASSOC OF KY	1,244	-	3,671	36	4,951	6,471	-	30,149	38,926	75,546
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-
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	MASTER COMM CHRISTIAN CO	40	-	117	1,879	2,036	207	-	963	164,423	165,593
7725	MASTER COMM CLARK CO	22	-	66	710	798	117	-	544	93,038	93,699
7727	MASTER COMM CLINTON/CUMBE	22	-	65	3,711	3,798	115	-	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	-	-	-	8,113	8,113	-	-	-	488,450	488,450
7756	MASTER COMM JEFF CIRCUIT	421	-	1,243	-	1,664	2,191	-	10,207	1,833,366	1,845,764
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	55	-	162	-	217	285	-	1,330	338,960	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	99	-	292	12,626	13,017	514	-	2,396	409,780	412,690
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	8,818	8,818
7805	MASTER COMM SCOTT CO	77	-	227	-	304	401	-	1,868	429,484	431,753



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
7807	MASTER COMM SIMPSON CO	31	-	93	-	124	163	-	760	212,832	213,755
7814	MASTER COMM WARREN CO	144	-	425	-	569	748	-	3,487	598,772	603,007
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	173,014	173,014
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-	-	-	28,430	28,430
7820	MASTER COMM BARREN CO	30	-	88	-	118	155	-	721	159,396	160,272
7821	MASTER COMM MUHLENBERG CO	39	-	114	-	153	201	-	937	284,044	285,182
8024	SEVEN CO SERVICES INC	97,576	-	287,866	49,765,265	50,150,707	507,434	-	2,364,254	-	2,871,688
8201	KY RIVER COMM CARE INC	16,886	-	49,817	8,612,123	8,678,826	87,814	-	409,146	-	496,960
8202	NORTHERN KY REG MHMR BD	36,392	-	107,363	17,889,623	18,033,378	189,254	-	881,780	13,744	1,084,778
8204	COMMUNICARE INC	46,945	-	138,495	-	185,440	244,131	-	1,137,464	2,627,097	4,008,692
8205	ADANTA/BEHAVIORAL HLTH SR	60,179	-	177,538	8,479,627	8,717,344	312,955	-	1,458,131	1,720,070	3,491,156
8208	CUMBERLAND RIVER MHMR	71,547	-	211,075	-	282,622	372,072	-	1,733,570	16,585,684	18,691,326
8209	WESTERN KY REG MHMR ADV	25,754	-	75,978	-	101,732	133,930	-	624,010	3,966,151	4,724,091
8210	NEW VISTA OF THE BLUEGRASS, INC.	151,427	-	446,736	-	598,163	787,482	-	3,669,059	101,739,159	106,195,700
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	20,769,822	20,769,822
8213	GREEN RVR REG MHMR BD	21,242	-	62,668	-	83,910	110,468	-	514,697	2,621,779	3,246,944
8216	COMPREHEND INC REG MHMR B	22,902	-	67,565	-	90,467	119,100	-	554,915	10,305,550	10,979,565
8220	LIFESKILLS INC	95,601	-	282,039	1,795,462	2,173,102	497,164	-	2,316,402	3,211,253	6,024,819
8221	MOUNTAIN COMP CARE CENTER	34,033	-	100,403	-	134,436	176,985	-	824,612	8,302,784	9,304,381
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	1,294	-	3,818	220,343	225,455	6,731	-	31,360	6,049,791	6,087,882
10010	LEGS LEGISLATIVE RES COMM	237,420	-	700,430	26,188,955	27,126,805	1,234,680	-	5,752,661	-	6,987,341
20020	JUDL JUDICIAL RET SYSTEM	117	-	345	2,925	3,387	609	-	2,837	812,312	815,758
20025	JUDL ADM OFF OF THE COURT	358,547	-	1,057,776	3,983,288	5,399,611	1,864,591	-	8,687,561	99,471,497	110,023,649
31030	UNIFIED PROSECUTORIAL SYS	528,972	-	1,560,559	26,836,292	28,925,823	2,750,870	-	12,816,938	-	15,567,808
31035	DEPT OF AGRICULTURE	93,255	-	275,120	4,489,561	4,857,936	484,966	-	2,259,569	-	2,744,535
31040	ATTORNEY GENERALS OFFICE	78,334	-	231,099	3,867,446	4,176,879	407,369	-	1,898,025	164,457	2,469,851
31045	AUDITOR OF PUBLIC ACCOUNT	72,501	-	213,891	4,265,459	4,551,851	377,036	-	1,756,696	-	2,133,732
31066	REGISTRY OF ELECTION	6,659	-	19,646	326,777	353,082	34,632	-	161,357	-	195,989
31070	GOVERNORS OFFICE	18,040	-	53,220	500,545	571,805	93,813	-	437,099	-	530,912
31074	DEPT OF VETERANS AFFAIRS	259,064	-	764,283	352,326	1,375,673	1,347,238	-	6,277,093	6,525,395	14,149,726
31076	MILITARY AFFAIRS COMM	654	-	1,930	-	2,584	3,403	-	15,855	133,656	152,914
31082	KY INFRASTRUCTURE	6,337	-	18,696	78,116	103,149	32,956	-	153,549	27,083	213,588
31085	LT GOVERNORS OFFICE	3,765	-	11,107	669,061	683,933	19,579	-	91,223	58,808	169,610
31089	AGRICULTURAL DEVELOP BD	5,963	-	17,591	49,357	72,911	31,009	-	144,478	432,340	607,827
31094	OFF OF HOMELAND SECURITY	8,605	-	25,387	663,208	697,200	44,750	-	208,501	1,391	254,642
31095	DEPT MILITARY AFFAIRS	170,807	-	503,910	5,457,606	6,132,323	888,266	-	4,138,634	-	5,026,900
31097	OFF OF MINORITY EMPOWMENT	-	-	-	-	-	-	-	-	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	1,999	-	5,898	275,562	283,459	10,396	-	48,438	-	58,834
31112	GOV OFF LOCAL DEVELOPMENT	22,508	-	66,403	2,344,641	2,433,552	117,051	-	545,368	238,767	901,186
31120	SECRETARY OF STATE	15,677	-	46,249	1,586,520	1,648,446	81,526	-	379,847	-	461,373
31125	STATE TREASURERS OFFICE	14,558	-	42,948	95,541	153,047	75,707	-	352,738	499,092	927,537
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	420,492	420,492
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	1,166	-	3,441	84,738	89,345	6,066	-	28,262	-	34,328
31137	KY COMM NETWORK AUTH	9,948	-	29,347	923,162	962,457	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 AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	1,375	-	4,057	176,715	182,147	7,151	-	33,317	-	40,468
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	121,048	121,048
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	343,077	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	1,270	-	5,915	-	7,185
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	-	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 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	-	32,264	-	39,189
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
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
31370	COMMISSION ON HUMAN RIGHT	8,832	-	26,057	376,997	411,886	45,932	-	214,007	6,303	266,242



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	
												(14)
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-
31400	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 INFORMAT TECHNO	18,290	-	53,959	13,654	85,903	95,116	-	443,168	399,362	-	937,646
35618	OFFICE OF AUDITS	23,037	-	67,962	2,943,452	3,034,451	119,800	-	558,177	-	-	677,977
35619	DOT PAYROLL DIVISION	7,782	-	22,957	558,848	589,587	40,467	-	188,547	-	-	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	FIN OFFICE OF INSP GENERAL	1,264	-	3,730	-	4,994	6,574	-	30,632	1,102,822	-	1,140,028
39758	OFF OF THE CONTROLLER	34,150	-	100,748	1,512,683	1,647,581	177,593	-	827,446	-	-	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 BERA	5,029	-	14,835	354,840	374,704	26,151	-	121,842	-	-	147,993
50860	DEPT OF TOURISM	10,888	-	32,122	303,660	346,670	56,623	-	263,818	42,772	-	363,213
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	63,607	-	63,607
51340	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	OFFICE INSPECTOR GENERAL	90,349	-	266,544	2,055,830	2,412,723	469,849	-	2,189,135	499,859	-	3,158,843
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-	-	-	-	-	-
53725	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 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	DEPT OF PUBLIC ADVOCACY	271,387	-	800,637	14,046,581	15,118,605	1,411,320	-	6,575,664	-	-	7,986,984
54520	J&PS DEPT OF KY STATE POL	323,754	-	955,130	17,308,233	18,587,117	1,683,653	-	7,844,527	-	-	9,528,180
54523	J&PS OF JUVENILE JUSTICE	258,629	-	762,999	-	1,021,628	1,344,973	-	6,266,541	30,278,200	-	37,889,714
54525	DEPT OF CRIMINAL JUST TRN	75,002	-	221,268	4,869,452	5,165,722	390,040	-	1,817,286	-	-	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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
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	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	37,028	-	109,239	499,299	645,566	192,560	-	897,182	-	1,089,742
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	30,517	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	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	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	-	2,299	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	DEPT OF FINANCIAL INSTITU	53,841	-	158,840	3,502,372	3,715,053	279,995	-	1,304,563	-	1,584,558
58690	DEPT OF HOUSING & BUILD C	87,901	-	259,322	4,315,408	4,662,631	457,119	-	2,129,823	-	2,586,942
014A	BRECKINRIDGE CO ATTORNEY	724	-	2,136	21,801	24,661	3,764	-	17,539	20,084	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	ALLEN COUNTY ATTORNEY	1,165	-	3,438	68,125	72,728	6,060	-	28,233	-	34,293
W003	ANDERSON COUNTY ATTORNEY	1,247	-	3,680	630,032	634,959	6,487	-	30,226	5,454	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	CARROLL COUNTY ATTORNEY	639	-	1,885	4,986	7,510	3,322	-	15,479	46,113	64,914
W022	CHILD SUPPORT ENFORCEMENT	231	-	682	-	913	1,203	-	5,603	287,993	294,799
W023	CASEY COUNTY ATTORNEY	667	-	1,969	22,020	24,656	3,470	-	16,168	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	DAVISS 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	GRANT COUNTY CHILD SUPPOR	268	-	791	7,622	8,681	1,395	-	6,498	32,677	40,570
W042	GRAVES COUNTY ATTORNEY	2,235	-	6,592	324,429	333,256	11,621	-	54,144	802	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	-	87	-	106
W062	LARUE COUNTY ATTORNEY	760	-	2,241	7,545	10,546	3,951	-	18,409	106,181	128,541
W063	LAUREL COUNTY ATTORNEY	249	-	735	-	984	1,296	-	6,037	26,904	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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
W074	MCCREARY COUNTY ATTORNEY	1,343	-	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



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	20,916,603	2,974,276	(760,716)	(913,849)	-	-
1433	KET FOUNDATION	(3,171,591)	(462,219)	(54,082)	(64,967)	-	-
1434	KY BAR ASSOCIATION	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(705,567)	(97,013)	(3,253)	(3,908)	-	-
1436	LOTUS	(3,046,977)	(420,494)	(8,726)	(10,482)	-	-
1437	SANCTUARY INC	(1,621,616)	(214,937)	(10,987)	(13,198)	-	-
1438	O A S I S	(1,885,246)	(263,938)	(11,573)	(13,904)	-	-
1439	BARREN RIVER CHILD ADVOCA	(1,162,242)	(198,814)	(3,659)	(4,395)	-	-
1440	MOREHEAD STATE UNIVERSITY	16,039,506	1,914,695	(392,006)	(470,918)	-	-
1445	MURRAY STATE UNIV	(4,739,003)	(644,236)	(445,771)	(535,504)	-	-
1450	NORTHERN KY UNIVERSITY	(150,992,268)	(19,658,598)	-	-	-	-
1451	SILVERLEALF	(936,782)	(124,125)	(8,066)	(9,688)	-	-
1452	SPRINGHAVEN INC	(1,559,000)	(219,965)	(7,853)	(9,435)	-	-
1453	SAFE HARBOR	(2,652,443)	(368,581)	(8,885)	(10,672)	-	-
1454	D.O.V.E.S.	(1,417,814)	(198,371)	(7,137)	(8,575)	-	-
1455	GATEWAY CHILD ADVOCACY	(36,464)	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	(372,355)	(24,009)	(4,169)	(5,009)	-	-
1457	KY RIVER CHILD ADVOCACY	(403,055)	(59,172)	(1,650)	(1,981)	-	-
1458	BLUEGRASS RAPE CRISIS CTR	(1,939,345)	(271,063)	(12,518)	(15,038)	-	-
1459	NURSING HOME OMBUDSMAN	(673,659)	(91,018)	(3,947)	(4,740)	-	-
1465	WESTERN KENTUCKY UNIV	(12,378,636)	(2,024,099)	(628,966)	(755,579)	-	-
1480	KASAP	(1,603,327)	(216,402)	(5,390)	(6,477)	-	-
1481	KDVA	(2,520,327)	(340,352)	(12,384)	(14,876)	-	-
1482	KACAC	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	(440,998)	(58,783)	(2,262)	(2,719)	-	-
1484	BUFFALO TR CHILD ADV INC	(338,425)	(51,356)	(1,710)	(2,053)	-	-
1485	CUMBERLAND V C A CENTER	(909,189)	(120,749)	(3,984)	(4,786)	-	-
1486	LAKE CUMB CHILD ADV CTR	(397,694)	(49,101)	(2,775)	(3,333)	-	-
1487	B.R.A.S.S.	(1,918,112)	(247,961)	(10,375)	(12,463)	-	-
1488	WOMEN AWARE	(593,160)	(82,166)	(4,220)	(5,071)	-	-
1489	BETHANY HOUSE ABUSE SHEL	(1,462,732)	(197,357)	(7,578)	(9,104)	-	-
1490	HOPE HARBOR INC	(1,349,080)	(199,664)	(5,525)	(6,636)	-	-
1491	CHILD ADV CTR OF GRN RVR	(316,345)	(39,085)	(2,466)	(2,963)	-	-
1492	CSG HEADQUARTERS	(9,503,915)	(1,299,349)	(78,703)	(94,546)	-	-
1994	KY HIGHER ED STUD LN CORP	(22,709,074)	(3,145,312)	(309,786)	(372,146)	-	-
3022	LEX FAYETTE CO HLTH DEPT	(355,224)	(304,922)	(306,772)	(368,526)	-	-
3023	LAKE CUMBERLAND DISTRICT	(1,021,157)	(308,545)	(255,489)	(306,919)	-	-
3024	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)	-	-
3026	BARREN RVR DIST HLTH DEPT	1,265,769	157,499	(227,686)	(273,520)	-	-
3027	GREEN RVR DIST HLTH DEPT	(1,504,577)	(383,664)	(282,544)	(339,421)	-	-
3028	LINCOLN TRL DIST HLTH DEP	4,844,174	441,132	(224,909)	(270,183)	-	-
3029	PURCHASE DIST HLTH DEPT	4,912,859	556,203	(143,843)	(172,798)	-	-
3030	MERCER CO HEALTH DEPT	16,139	(9,360)	(29,786)	(35,782)	-	-
3031	CUMBERLAND VLY DIST HEALT	16,295,551	1,956,177	(286,675)	(344,383)	-	-
3033	KY RIVER DIST HEALTH DEPT	8,569,822	982,614	(228,266)	(274,218)	-	-
3034	BOURBON CO HEALTH CENTER	23,931	(22,208)	(27,003)	(32,439)	-	-
3035	CLARK CO HEALTH DEPT	(1,665,765)	(204,733)	(57,178)	(68,689)	-	-
3036	GATEWAY DIST HEALTH DEPT	(74,991)	(102,112)	(102,564)	(123,211)	-	-
3037	BOYLE CO HEALTH DEPT	(228,932)	(42,203)	(22,246)	(26,725)	-	-
3038	PIKE CO HEALTH DEPT	(387,231)	(80,165)	(83,441)	(100,237)	-	-
3039	FLOYD CO HEALTH CENTER	(713,280)	(119,503)	(42,791)	(51,406)	-	-
3040	MARTIN CO HEALTH DEPT	(268,504)	(47,997)	(18,481)	(22,202)	-	-
3042	BUFFALO TRACE HEALTH DEPT	174,105	15,052	(37,139)	(44,615)	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	352,213	9,622	(73,851)	(88,718)	-	-
3045	PENNYRILE DIST HLTH DEPT	(1,221,897)	(148,023)	(55,601)	(66,793)	-	-
3047	BREATHITT CO HEALTH DEPT	64,549	(20,541)	(61,666)	(74,080)	-	-
3048	GREENUP CO HLTH DEPT	(395,482)	(75,675)	(40,086)	(48,155)	-	-
3049	WHITLEY CO HEALTH DEPT	896,260	86,133	(97,151)	(116,708)	-	-
3050	LAUREL CO HEALTH DEPT	(643,844)	(120,811)	(50,100)	(60,184)	-	-
3051	KNOX CO HEALTH DEPT	826,496	63,175	(95,309)	(114,494)	-	-
3052	MONROE CO HEALTH DEPT	(457,215)	(61,037)	(11,201)	(13,456)	-	-
3053	BULLITT CO HEALTH DEPT	(1,119,050)	(197,165)	(49,340)	(59,272)	-	-
3054	THREE RIVERS DIST HLTH	191,920	(46,575)	(79,147)	(95,080)	-	-
3055	ESTILL CO HEALTH DEPT	(35,370)	(3,379)	(18,730)	(22,501)	-	-
3056	OLDHAM CO HEALTH DEPT	(1,078,496)	(173,722)	(37,649)	(45,228)	-	-
3057	LEWIS CO HEALTH DEPT	(1,226,423)	(164,109)	(12,273)	(14,744)	-	-
3058	FLEMING CO HEALTH DEP	(158,764)	(31,847)	(15,478)	(18,594)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	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	MAGOFFIN CO HEALTH DEPT	36,977	(11,868)	(22,423)	(26,938)	-	-
3066	ALLEN CO HEALTH DEPT	(1,200,052)	(189,267)	(28,535)	(34,280)	-	-
3067	FRANKLIN CO HEALTH DEPT	(3,182,412)	(468,897)	(81,112)	(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	MONTGOMERY CO HEALTH DEPT	(3,037,160)	(417,358)	(39,533)	(47,492)	-	-
3079	GARRARD COUNTY HEALTH DPT	(297,927)	(48,036)	(13,815)	(16,597)	-	-
3080	BRECKINRIDGE CO HEALTH BD	96,628	(2,274)	(25,649)	(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	KCTS	(33,413,259)	(4,727,835)	(571,282)	(686,281)	-	-
7403	ASST OF COMMONWEALTH ATTY	(2,557,619)	(367,996)	(23,218)	(27,891)	-	-
7407	KENTUCKY HOUSING CORP	(47,824,264)	(6,336,326)	-	-	-	-
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	-	-	-	-	-	-
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	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	(422,819)	(55,190)	(434)	(521)	-	-
7724	MASTER COMM CHRISTIAN CO	(143,993)	(19,136)	(194)	(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	-	-	-	-	-	-
7752	HENRY/ TRIMBLE MASTER COM	(253,146)	(31,726)	(142)	(171)	-	-
7753	MASTER COMM HOPKINS CO	(424,143)	(56,193)	-	-	-	-
7756	MASTER COMM JEFF CIRCUIT	(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	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	(253,713)	(28,765)	(256)	(308)	-	-
7794	MASTER COMM OWEN CO	(166,142)	(22,025)	(98)	(118)	-	-
7798	MASTER COMM PIKE CO	(350,920)	(47,691)	(483)	(580)	-	-
7799	MASTER COMM FOR FLEMING	(8,818)	-	-	-	-	-
7805	MASTER COMM SCOTT CO	(382,163)	(48,456)	(377)	(453)	-	-



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		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
7807	MASTER COMM SIMPSON CO	(191,339)	(21,955)	(153)	(184)	-	-
7814	MASTER COMM WARREN CO	(531,462)	(69,429)	(703)	(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	CUMBERLAND RIVER MHMR	(15,534,712)	(2,104,599)	(349,517)	(419,876)	-	-
8209	WESTERN KY REG MHMR ADV	(3,775,001)	(570,409)	(125,811)	(151,138)	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	(91,848,737)	(12,120,398)	(739,745)	(888,657)	-	-
8211	PENNYROYAL REG MHMR BD	(18,817,504)	(1,952,318)	-	-	-	-
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	AUDITOR OF PUBLIC ACCOUNT	3,185,919	11,857	(354,180)	(425,477)	-	-
31066	REGISTRY OF ELECTION	231,915	(3,208)	(32,532)	(39,082)	-	-
31070	GOVERNORS OFFICE	280,935	(46,050)	(88,127)	(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 EMPWOMENT	-	-	-	-	-	-
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)	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	65,263	2,298	(5,698)	(6,846)	-	-
31137	KY COMM NETWORK AUTH	741,144	35,527	(48,596)	(58,379)	-	-
31150	BOARD OF ACCOUNTANCY	56,993	(4,349)	(10,319)	(12,397)	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
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	BD OF MEDICAL LICENSURE	128,016	(13,780)	(33,713)	(40,499)	-	-
31250	BOARD OF NURSING	2,120,592	124,327	(138,238)	(166,065)	-	-
31260	BOARD OF OPTOMETRIC EXM	152,100	20,626	(3,784)	(4,545)	-	-
31263	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)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	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 INTERGOV PRO	(28,333)	(24,921)	(28,501)	(34,237)	-	-
35630	TRAN DEPT OF VEH REGULATE	1,948,082	(125,363)	(346,072)	(415,737)	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	(1,077,573)	(279,909)	(188,452)	(226,388)	-	-
39075	KHEAA DIV OF FINANCIAL AF	34,015	(22,510)	(37,614)	(45,185)	-	-
39079	COMMONWEALTH OF TECHNOL	(4,220,547)	(1,102,899)	(749,120)	(899,920)	-	-
39084	KY RIVER AUTHORITY	189,873	(2,099)	(19,029)	(22,859)	-	-
39103	OFFICE OF PVA'S	9,795,782	(118,946)	(1,405,138)	(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	OFFICE OF THE SECRETARY	6,614,363	682,897	(227,224)	(272,965)	-	-
56106	DEPT OF WRKPLACE STANDARD	36,024	(305,035)	(231,671)	(278,307)	-	-
56107	DEPT OF WORKERS CLAIMS	5,772,815	477,034	(327,077)	(392,919)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
56113	KY OSH REVIEW COMMISSION	(25,465)	(14,984)	(10,684)	(12,835)	-	-
56114	WORKERS COMP FUNDING COMM	279,252	6,362	(37,968)	(45,611)	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	49,793,922	6,017,926	(511,170)	(614,071)	-	-
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	147,700	(193,689)	(180,887)	(217,300)	-	-
57124	KY STATE NATURE PRES COMM	(30,517)	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	1,179,362	8,617	(118,380)	(142,211)	-	-
57127	DEPT FOR ENERGY DEV & IND	(24,947)	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	7,345,505	(272,028)	(1,085,864)	(1,304,450)	-	-
57129	DEPT FOR ENVIRONM PROTECT	8,849,157	(709,547)	(1,490,302)	(1,790,304)	-	-
57139	OFFICE OF ADMINISTRATIVE SERVICES	755,760	(142,943)	(182,459)	(219,187)	-	-
57140	KY NATURE PRESERVES	363,106	(42,813)	(45,091)	(54,168)	-	-
57141	OFFICE OF ENERGY POLICY	286,819	14,038	(16,667)	(20,023)	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	1,909,066	111,195	(117,925)	(141,664)	-	-
58671	KY CLAIMS COMMISSION	(1,116,512)	(140,324)	(2,844)	(3,417)	-	-
58672	OFFICE OF CLAIMS AND APPEALS	1,016,461	122,847	(10,435)	(12,535)	-	-
58675	OFFICE OF THE SECRETARY	2,241,955	125,170	(153,936)	(184,924)	-	-
58676	DEPT OF INSURANCE	(1,626,614)	(320,480)	(162,084)	(194,711)	-	-
58677	OFF OF OCCUP & PROFESSION	553,450	13,710	(66,335)	(79,689)	-	-
58678	KY BOXING & WRESTLING AUT	19,324	(791)	(2,683)	(3,224)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(132,597)	(60,157)	(37,781)	(45,386)	-	-
58681	DEPT OF CHARITABLE GAMING	503,092	5,200	(53,088)	(63,773)	-	-
58685	DEPT OF FINANCIAL INSTITU	2,664,856	44,630	(263,022)	(315,969)	-	-
58690	DEPT OF HOUSING & BUILD C	3,120,964	(100,017)	(429,409)	(515,849)	-	-
014A	BRECKINRIDGE CO ATTORNEY	(7,438)	(1,506)	(3,536)	(4,247)	-	-
024A	CHRISTIAN COUNTY ATTORNEY	190,403	21,846	(3,155)	(3,791)	-	-
031A	EDMONSON COUNTY ATTORNEY	(16,612)	(4,987)	(1,768)	(2,125)	-	-
060A	KNOTT COUNTY ATTORNEY	(151,093)	(23,219)	(3,334)	(4,005)	-	-
071A	LOGAN COUNTY ATTORNEY	175,831	20,294	(5,942)	(7,140)	-	-
086A	MONROE CO ATTORNEY	142,905	20,744	(1,907)	(2,291)	-	-
116A	WAYNE COUNTY ATTORNEY	152,120	22,453	(2,064)	(2,481)	-	-
W002	ALLEN COUNTY ATTORNEY	53,478	(2,512)	(5,692)	(6,838)	-	-
W003	ANDERSON COUNTY ATTORNEY	540,642	65,565	(6,094)	(7,321)	-	-
W005	BARREN COUNTY ATTORNEY	(29,946)	(9,569)	(9,965)	(11,970)	-	-
W006	BATH COUNTY ATTORNEY	529	63	(6)	(6)	-	-
W007	BELL COUNTY ATTORNEY	(128,260)	(24,153)	(6,778)	(8,142)	-	-
W008	BOONE COUNTY ATTORNEY	(890,869)	(136,730)	(18,769)	(22,547)	-	-
W011	BOYLE COUNTY ATTORNEY	(14,464)	(3,558)	(554)	(667)	-	-
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 ENFORCEMENT	(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)	-	-
W028	CRITTENDEN CO ATTORNEY	(8,826)	(3,830)	(1,350)	(1,623)	-	-
W030	DAVISS 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	-	-	-	-	-	-
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)	-	-
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)	-	-
W073	MCCRACKEN COUNTY ATTORNEY	156,196	13,661	(3,617)	(4,345)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	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)	(4,765)	-	-
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

Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2021 Contributions	2021 Proportionate Share	2020 Proportionate Share	Net Pension Liability as of June 30, 2021			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					6.25%	Less 1.00% 5.25%	Plus 1.00% 7.25%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1430	EASTERN KY UNIV	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



Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
1430	EASTERN KY UNIV	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

Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
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	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	(27,692)	(67,235)	(93,855)	(129,694)	-	-
31095	DEPT MILITARY AFFAIRS	91,396	(104,456)	(207,465)	(286,690)	-	-
35615	TRAN DEPT OF AVIATION	(632)	(5,599)	(14,040)	(19,401)	-	-
39079	COMMONWEALTH OF TECHNOL	(65,066)	(23,745)	(26,829)	(37,073)	-	-
50660	DEPT OF FISH & WILDLIFE	(195,229)	(400,483)	(580,891)	(802,715)	-	-
50665	COMM KY HORSE PARK	(9,917)	(18,521)	(33,118)	(45,763)	-	-
50670	DEPT OF PARKS	(260,001)	(137,475)	(123,596)	(170,795)	-	-
53729	OFF HUMAN RESOURCE MANAGE	(652,554)	(335,893)	(310,081)	(428,489)	-	-
54520	J&PS DEPT OF KY STATE POL	(794,890)	(491,578)	(500,846)	(692,103)	-	-
54523	J&PS OF JUVENILE JUSTICE	6,603,803	(382,123)	(1,727,181)	(2,386,735)	-	-
54527	J&PS DEPT OF CORRECTIONS	(9,406,254)	(11,003,627)	(14,551,291)	(20,107,942)	-	-
58676	DEPT OF INSURANCE	(30,690)	(31,643)	(39,721)	(54,889)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(213,737)	(163,819)	(155,939)	(215,488)	-	-
TOTAL		(5,159,419)	(13,469,532)	(18,804,111)	(25,984,774)	-	-

APPENDIX C

PROPORTIONATE SHARE CALCULATION – KERS NON-HAZARDOUS PENSION PLAN

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

Participating Employer Code	Participating Employer Name	FYE 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)
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	MASTER COMM CAMPBELL CO	86,294	0.000000%	0.006400%	0.000668%
7724	MASTER COMM CHRISTIAN CO	38,586	0.000000%	0.002862%	0.000299%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001619%	0.000169%
7727	MASTER COMM CLINTON/CUMBE	21,600	0.000000%	0.001602%	0.000167%
7730	MASTER COMM DAVIESS CO	109,207	0.000000%	0.008099%	0.000845%
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	MASTER COMM SCOTT CO	74,981	0.000000%	0.005561%	0.000580%
7807	MASTER COMM SIMPSON CO	30,501	0.000000%	0.002262%	0.000236%
7814	MASTER COMM WARREN CO	139,951	0.000000%	0.010379%	0.001083%
7820	MASTER COMM BARREN CO	28,933	0.000000%	0.002146%	0.000224%
7821	MASTER COMM MUHLENBERG CO	37,654	0.000000%	0.002792%	0.000291%
20020	JUDL JUDICIAL RET SYSTEM	113,925	0.000000%	0.008449%	0.000881%
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	BOARD OF ACCOUNTANCY	206,975	0.015958%	0.015350%	0.015895%
31165	BOARD OF BARBERING	134,730	0.010388%	0.009992%	0.010347%
31180	BOARD OF DENTISTRY	246,704	0.019021%	0.018296%	0.018945%
31185	BOARD OF ELECTIONS	473,579	0.036513%	0.035121%	0.036368%
31190	BRD OF EMBALMERS/FUN DIR	156,746	0.012085%	0.011625%	0.012037%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011226%	0.010798%	0.011181%
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%



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

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)
31275	BD OF PHYSICAL THERAPY	130,483	0.010060%	0.009677%	0.010020%
31290	BD OF PROF ENGINEERS & LA	510,941	0.039393%	0.037892%	0.039236%
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	TRAN OFF OF THE SECRETARY	3,275,206	0.252517%	0.242895%	0.251513%
35607	TRAN OFFICE OF LEGAL SVC	1,829,819	0.141078%	0.135703%	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	DOT PAYROLL DIVISION	762,510	0.058789%	0.056549%	0.058555%
35625	TRAN DEPT OF HIGHWAYS	169,375,647	13.058764%	12.561190%	13.006869%
35628	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	DEPT OF REVENUE	32,214,356	2.483708%	2.389072%	2.473837%
39750	OFFICE OF SECRETARY	4,648,765	0.358417%	0.344760%	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	KY HISTORICAL SOCIETY	1,535,763	0.118406%	0.113895%	0.117936%
50660	DEPT OF FISH & WILDLIFE	13,747,516	1.059926%	1.019540%	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 BERA	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	KY ENVIRONMENTAL EDUC COU	93,670	0.007222%	0.006947%	0.007193%
51530	EDUC OFFICE OF SECRETARY	3,944,675	0.304132%	0.292544%	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	H&FS OFF OF THE SECRETARY	20,435,395	1.575557%	1.515524%	1.569296%
53723	OFFICE INSPECTOR GENERAL	8,853,098	0.682569%	0.656561%	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	HEALTH DATA AND ANALYTICS	1,060,021	0.081727%	0.078613%	0.081402%
53746	DEPT FOR MEDICAID SERVICE	6,327,690	0.487861%	0.469272%	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	DEPT OF CRIMINAL JUST TRN	7,349,304	0.566627%	0.545037%	0.564375%
54527	J&PS DEPT OF CORRECTIONS	14,946,590	1.152374%	1.108465%	1.147794%
55790	OFFICE OF THE SECRETARY	4,774,093	0.368080%	0.354055%	0.366617%
55793	DEPT PERSONNEL ADMIN	1,799,371	0.138730%	0.133444%	0.138179%
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	KY OSH REVIEW COMMISSION	214,311	0.016523%	0.015894%	0.016457%
56114	WORKERS COMP FUNDING COMM	761,562	0.058716%	0.056479%	0.058483%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	10,253,236	0.790519%	0.760398%	0.787377%
57123	KY PUBLIC SVC COMMISSION	3,628,308	0.279740%	0.269082%	0.278628%



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

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)
57126	OFFICE OF THE SECRETARY	2,374,510	0.183073%	0.176098%	0.182346%
57128	DEPT FOR NATURAL RESOURCE	21,780,644	1.679275%	1.615290%	1.672601%
57129	DEPT FOR ENVIRONM PROTECT	29,893,010	2.304734%	2.216917%	2.295575%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,659,825	0.282170%	0.271419%	0.281049%
57140	KY NATURE PRESERVES	904,444	0.069732%	0.067075%	0.069455%
57141	OFFICE OF ENERGY POLICY	334,312	0.025775%	0.024793%	0.025673%
58374	KY HORSE RACING AUTHORITY	2,365,381	0.182370%	0.175421%	0.181645%
58671	KY CLAIMS COMMISSION	57,042	0.004398%	0.004230%	0.004380%
58672	OFFICE OF CLAIMS AND APPEALS	209,304	0.016137%	0.015522%	0.016073%
58675	OFFICE OF THE SECRETARY	3,087,705	0.238060%	0.228990%	0.237114%
58676	DEPT OF INSURANCE	3,251,124	0.250660%	0.241109%	0.249664%
58677	OFF OF OCCUP & PROFESSION	1,330,582	0.102587%	0.098678%	0.102179%
58678	KY BOXING & WRESTLING AUT	53,818	0.004149%	0.003991%	0.004133%
58680	DEPT OF ALCOHOL & BEVERA	757,819	0.058427%	0.056201%	0.058195%
58681	DEPT OF CHARITABLE GAMING	1,064,851	0.082099%	0.078971%	0.081773%
58685	DEPT OF FINANCIAL INSTITU	5,275,793	0.406761%	0.391262%	0.405144%
58690	DEPT OF HOUSING & BUILD C	8,613,233	0.664075%	0.638772%	0.661436%
SUBTOTAL EXECUTIVE BRANCH AGENCIES		1,010,812,039	77.933030%	74.963570%	77.623318%
1430	EASTERN KY UNIV	4,355,003	1.270600%	0.322975%	1.171763%
1433	KET FOUNDATION	1,495,434	0.080090%	0.110904%	0.083304%
1435	CHILD WATCH ADVOCACY CTR	205,428	0.003820%	0.015235%	0.005011%
1436	LOTUS	1,076,528	0.005710%	0.079837%	0.013441%
1437	SANCTUARY INC	643,180	0.013340%	0.047699%	0.016924%
1438	O A S I S	886,142	0.012250%	0.065718%	0.017827%
1439	BARREN RIVER CHILD ADVOCA	478,522	0.002160%	0.035488%	0.005636%
1440	MOREHEAD STATE UNIVERSITY	3,583,393	0.643190%	0.265751%	0.603823%
1445	MURRAY STATE UNIV	7,093,087	0.705340%	0.526036%	0.686639%
1451	SILVERLEAF	363,747	0.010730%	0.026976%	0.012424%
1452	SPRINGHAVEN INC	623,525	0.008120%	0.046242%	0.012096%
1453	SAFE HARBOR	961,053	0.006980%	0.071273%	0.013686%
1454	D.O.V.E.S.	609,643	0.007010%	0.045212%	0.010994%
1456	JUDI'S PLACE FOR KIDS, INC.	351,921	0.004130%	0.026099%	0.006421%
1457	KY RIVER CHILD ADVOCACY	149,001	0.001550%	0.011050%	0.002541%
1458	BLUEGRASS RAPE CRISIS CTR	803,353	0.014590%	0.059578%	0.019282%
1459	NURSING HOME OMBUDSMAN	244,000	0.004680%	0.018095%	0.006079%
1465	WESTERN KENTUCKY UNIV	13,962,562	0.961060%	1.035488%	0.968823%
1480	KASAP	492,131	0.005020%	0.036497%	0.008303%
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 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 SHEL	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%	0.010316%	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 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 DEP	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 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%	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%
3047	BREATHITT CO HEALTH DEPT	1,124,102	0.096340%	0.083365%	0.094987%



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

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	THREE RIVERS DIST HLTH	1,695,229	0.121470%	0.125721%	0.121913%
3055	ESTILL CO HEALTH DEPT	295,293	0.029660%	0.021899%	0.028851%
3056	OLDHAM CO HEALTH DEPT	1,046,300	0.055710%	0.077595%	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	MADISON CO HEALTH DEP	3,360,229	0.284160%	0.249200%	0.280514%
3064	JOHNSON CO HEALTH DEPT	1,323,526	0.082310%	0.098155%	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	CHRISTIAN CO HEALTH DEPT	1,368,637	0.071020%	0.101500%	0.074199%
3075	HOPKINS CO HEALTH DEPT	1,564,877	0.094700%	0.116054%	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	GRAVES CO HEALTH CENTER	1,126,187	0.032480%	0.083520%	0.037803%
3084	CALLOWAY CO HEALTH DEPT	619,174	0.021990%	0.045919%	0.024486%
3085	BELL CO HEALTH DEPT	920,847	0.057050%	0.068292%	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	FRANKLIN CO COUNCIL AGING	124,671	0.011410%	0.009246%	0.011184%
7409	MUN ELEC POW ASSOC OF KY	135,839	0.009280%	0.010074%	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	-	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	ADANTA/BEHAVIORAL HLTH SR	3,752,644	0.473160%	0.278303%	0.452836%
8208	CUMBERLAND RIVER MHMR	9,124,528	0.522270%	0.676691%	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	22,640	0.005230%	0.001679%	0.004860%
031A	EDMONSON COUNTY ATTORNEY	60,392	0.002520%	0.004479%	0.002724%
060A	KNOTT COUNTY ATTORNEY	109,244	0.004790%	0.008102%	0.005135%
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	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	160,485	0.010270%	0.011902%	0.010440%
W008	BOONE COUNTY ATTORNEY	602,881	0.027070%	0.044711%	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%



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

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)
W021	CARROLL COUNTY ATTORNEY	84,107	0.004640%	0.006237%	0.004807%
W022	CHILD SUPPORT ENFORCEMENT	67,500	0.001360%	0.005006%	0.001740%
W023	CASEY COUNTY ATTORNEY	65,452	0.005040%	0.004854%	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	DAVISS COUNTY ATTORNEY	40,207	0.008390%	0.002982%	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%
TOTAL		1,348,404,343	100.000000%	100.000000%	100.000000%

Notes:

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

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

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.

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

