## Kentucky Employees Retirement System

GASB Statements No. 68 Accounting and Financial Reporting for Pensions as of June 30, 2024





March 20, 2025

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, 2024 – KERS

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS) Non-Hazardous and Hazardous Plans** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2024 and June 30, 2025. 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, 2023. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2024 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 assumption, method or plan provision changes that would materially impact the total pension liability since June 30, 2023. It is our opinion that these procedures for determining the information contained in these reports are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

Board of Trustees March 20, 2025 Page 2

#### 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, 2024, which was provided for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2023", which was provided for plan funding. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2024. Please see the GASB 67 accounting valuation report as of June 30, 2024 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.



Board of Trustees March 20, 2025 Page 3

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

Respectfully submitted,

Gabriel, Roeder, Smith & Company

Daniel J. White, FSA, EA, MAAA

Senior Consultant and Actuary

Janie Shaw, ASA, EA, MAAA Consultant and Actuary

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### **Table of Contents**

		<u>Page</u>
Section 1	Discussion	2
Section 2	Accounting Exhibits	7
Section 3	Documentation of Support for Investment Return Assumption	17
Appendix A	Collective Pension Amounts – KERS Non-Hazardous Pension Plan	19
Appendix B	Collective Pension Amounts – KERS Hazardous Pension Plan	38
Appendix C	Proportionate Share Calculation – KERS Non-Hazardous Pension Plan	42
Appendix D	Employer Contribution Amounts – KERS Non-Hazardous Pension Plan	49



## 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 2024 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, 2023. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year ending June 30, 2024 using generally accepted actuarial principles.

There have been no assumption, method or plan provision changes that would materially impact the total pension liability since June 30, 2023.



## 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, 2024.

### **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, 2024. The single discount rate is based on the expected rate of return on pension plan investments for each plan. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the non-hazardous and hazardous pension plans' fiduciary net position and future contributions were separately projected and were each sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each plan.

The projection of cash flows used to determine the single discount rate for each plan must include an assumption regarding actual employer contributions made each future year. Future contributions are projected assuming that each participating employer in each pension plan contributes the actuarially determined employer contribution each future year calculated in accordance with the current funding policy.



### **Methodology for Proportionate Shares**

The proportionate share(s) of the Collective Pension Amounts for employers that participate in these costsharing multiple employer plans is provided in Appendix A and Appendix B of this report.

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS non-hazardous plan is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2024. The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is approximately 87% 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, 2024, within the Executive Branch. The amortization cost allocated to the Legislative Branch is assumed to paid by the Legislative Research Commission (Agency 10010) and the amortization cost allocated to the Judicial Branch is assumed to be paid by the Judicial Administrative Office of the Court (Agency 20025). Additional information regarding this calculation is provided in Appendix C.

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS hazardous pension plan was determined using the employers' actual contributions for the fiscal year ending June 30, 2024. 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.

### **FYE2024 Employer Contributions**

Employer contributions paid in FY 2024 by non-hazardous employers within the Executive Branch, Judicial Branch, and Legislative Branch were not available when developing the information provided in Appendix A of this report. Payroll-based contributions for all employers were provided by KPPA and are disclosed in this report. Amortization cost contributions were only available in total for the Executive Branch, Judicial Branch, and Legislative Branch employers. The amortization cost contributions have been allocated based on the proportionate share methodology described above, which is reflective of our understanding of how contributions are allocated between the three Branches. Additional information is provided in Appendix D.

### **Non-Employer Contributions**

During fiscal year ending June 30, 2024, the non-hazardous plan received \$240 million in appropriations. Based on our interpretation of GASB 68, these are classified as non-employer contributions but are not considered to be a Special Funding Situation. Therefore, the non-employer contributions will be allocated according to each employer's proportionate share, as described previously.

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



There were no non-employer contributions made during fiscal year ending June 30, 2024 for the hazardous plan.

### **Summary of Population Statistics**

The total pension liability described in this report is based on the plan membership as of June 30, 2023:

	Non-Hazardous	<u>Hazardous</u>
	(1)	(2)
Inactive plan members currently		
receiving benefits:	48,409	4,887
Inactive plan members entitled to		
but not yet receiving benefits:	55,980	8,577
Active plan members:	31,383	3,886
Total plan members:	135,772	17,350

### **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 2024 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 2024 measurement period for the non-hazardous and hazardous plans.

	Non-Hazardous	<u>Hazardous</u>
	(1)	(2)
Total expected remaining service lives of all		
employees (years):	264,134	30,217
Total plan members:	135,772	17,350
Average expected remaining service life (years):	1.95	1.74

Differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.



## SECTION 2

**ACCOUNTING EXHIBITS** 

## Schedule of the Employers' Net Pension Liability as of June 30, 2024 (\$ in thousands)

Plan		Total Pension Liability	F	Plan Fiduciary Net Position		Employers' Net Pension ability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	Covered Payroll <sup>1</sup>	Net Pension Liability as a Percentage of Covered Payroll
(1)		(2)	(3)		(4)		(5)	(6)	(7)
KERS Non-Hazardous Plan	\$	16,273,602	\$	4,223,936	\$	12,049,666	25.96%	\$ 1,912,421	630.07%
KERS Hazardous Plan	\$	1,393,651	\$	1,019,890	\$	373,761	73.18%	\$ 279,218	133.86%

#### Note:



<sup>&</sup>lt;sup>1</sup> Based on derived compensation using the provided employer contribution information for fiscal year ending 2024.

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

Measurement Period Ending June 30, 2024

Change in the Net Pension Liability	KERS	Non-Hazardous	KERS Hazardous				
(1)		(2)	(3)				
Total pension liability							
Service Cost	\$	184,567	\$	32,732			
Interest		805,180		79,637			
Benefit Changes		-		-			
Difference between actual and expected experience		469,003		49,423			
Assumption Changes		-		-			
Benefit Payments		(1,043,817)		(84,66 <u>2</u> )			
Net Change in Total Pension Liability	\$	414,933	\$	77,130			
Total Pension Liability - Beginning		15,858,669		1,316,521			
Total Pension Liability - Ending (a)	\$	16,273,602	\$	1,393,651			
Plan Fiduciary Net Position <sup>1</sup>							
Contributions - Employer	\$	1,295,695	\$	89,899			
Contributions - Member <sup>2</sup>		96,615		21,568			
Refunds of contributions to members		(11,693)		(4,133)			
Retirement benefits		(1,032,124)		(80,529)			
Net Investment Income <sup>2</sup>		349,628		101,135			
Administrative Expense		(14,128)		(1,583)			
Other	1	-					
Net Change in Plan Fiduciary Net Position	\$	683,993	\$	126,357			
Plan Fiduciary Net Position - Beginning		3,539,943		893,533			
Prior Year Adjustment							
Plan Fiduciary Net Position - Ending (b)	\$	4,223,936	\$	1,019,890			
Net Pension Liability - Ending (a) - (b)		12,049,666		373,761			
Plan Fiduciary Net Position as a Percentage of							
the Total Pension Liability		25.96%		73.18%			
Covered Payroll <sup>3</sup>	\$	1,912,421	\$	279,218			
Net Pension Liability as a Percentage of							
Covered Payroll		630.07%		133.86%			

#### Notes:



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

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

<sup>&</sup>lt;sup>3</sup> Based on derived compensation using the provided employer contributions information for fiscal year 2024

# Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2024 (\$ in thousands)

Plan		Actuarially Determined Contribution <sup>1</sup>	Total Employer Contributions			Contribution eficiency (Excess)	Cov	vered Employee Payroll <sup>2</sup>	Actual Contributions as a Percentage of Covered Payroll		
(1)		(2)		(3)		(4)		(5)	(6)		
KERS Non-Hazardous Plan	\$	1,055,571	\$	1,295,695	\$	(240,124)	\$	1,912,421	67.75%		
KERS Hazardous Plan	\$	89,897	\$	89,899	\$	(2)	\$	279,218	32.20%		

#### Note:



<sup>&</sup>lt;sup>1</sup> Actuarially determined contribution for fiscal year ending 2024 is based on the required contribution calculated with the June 30, 2021 actuarial valuation.

<sup>&</sup>lt;sup>2</sup> Based on derived compensation using the provided employer contribution information for fiscal year ending 2024.

## Notes to Schedule of Employers' Contributions for FYE 2024

The actuarially determined contributions effective for fiscal year ending 2024 that are documented in the schedule on the previous page were calculated as of June 30, 2021.

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

	Non-Hazardous Plan	<u>Hazardous Plan</u>
Determined by the Actuarial Valuation as of:	June 30, 2021	June 30, 2021
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Amortization Method:	Level Percent of Pay	Level Percent of Pay
Amortization Period:	30-year closed period at June 30, 2019 Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases	30-year closed period at June 30, 2019 Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases
Payroll Growth Rate	0.00%	0.00%
Investment Return:	5.25%	6.25%
Inflation:	2.30%	2.30%
Salary Increases:	3.30% to 15.30%, varies by service	3.55% to 20.05%, varies by service
Mortality:	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019	System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019



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

Plan	(4.25%	.00% Decrease for Non-Hazardous) 5% for Hazardous)	(5.2	Current Discount Rate 25% for Non-Hazardous) (6.25% for Hazardous)	1.00% Increase (6.25% for Non-Hazardous) (7.25% for Hazardous)				
(1)		(2)		(3)		(4)			
KERS Non-Hazardous Plan	\$	13,948,313	\$	12,049,666	\$	10,476,712			
KERS Hazardous Plan	\$	541,741	\$	373,761	\$	238,565			



## Components of Aggregate Pension Expense (Measurement Date of June 30, 2024)

	Commonant	N.	KERS on-Hazardous	KEF			
	Component (1)	IN	(2)	Hazardous (3)			
	(1)		(2)	(5	)		
1.	Total service cost:	\$	184,567,044	\$ 32,	732,131		
2.	Interest on total pension liability:		805,179,958	79,	636,866		
3.	Current-period benefit changes:		0		0		
4.	Member contributions:		(96,614,997)	(21,	567,938)		
5.	Projected earnings on plan investments:		(194,624,067)	(56,	634,027)		
6.	Administrative expense:		14,128,202	1,	582,869		
7.	Other:		-		-		
8.	Recognition of deferred outflows/		54,177,078	15,	284,919		
	(inflows) due to liabilities: <sup>1</sup>						
9.	Recognition of deferred outflows/						
	(inflows) due to assets: <sup>2</sup>		(40,807,826)	(11,	758,716)		
10.	Total Aggregate Pension Expense:	\$	726,005,392	\$ 39,	276,104		

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



 $<sup>^{\</sup>rm 2}\,{\rm Difference}\,$  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 E	Between Expected a	nd Actual Liability E	xperience												
	Ovisinal	Deferred	Dogganitie -				ncrease/(Decreas		•		•	_			
Year	Original Outflow/(Inflow)	Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)		2023-2024		Effects of Differ 2024-2025		s Between Exped 2025-2026		nd Actual Liab :026-2027		erience 27-2028	The	ereafter
2019-2020	\$ 115,515,243	, \$ -	2.26	Ś	_	\$	_	¢	_	¢	_	¢	_	¢	_
2020-2021	(130,269,427)	-	2.13	7	-	7	_	7	_	7	_	Ψ	_	Ÿ	_
2021-2022	(15,034,400)	<u>-</u>	2.02		(148,856)		-		_		_		_		_
2022-2023	310,953,412	-	1.96		152,303,712		-		-		_		-		_
2023-2024	469,002,462	228,488,379	1.95		240,514,083		228,488,379		-		-		-		_
		\$ 228,488,379		\$	392,668,939	\$	228,488,379	\$	-	\$	-	\$	-	\$	-
 Differences E	Between Projected a	and Actual Earnings	on Pension Plar	ı Inve	estments										
		Deferred			Inc	rease	e/(Decrease) in P	ensi	on Expense Aris	ing fr	om the Recogn	ition of	the Effects		
	Original	Outflow/(Inflow)	Recognition		of [	Differ	ences Between P	rojed	ted and Actual	Earni	ngs on Pensior	n Plan Ir	vestments		
Year	Outflow/(Inflow)	as of June 30, 2024	Period (Years)		2023-2024		2024-2025		2025-2026	2	026-2027	202	7-2028	The	ereafter
2019-2020	\$ 65,343,163	\$ -	5.00	\$	13,068,631	\$	_	\$	_	\$	-	\$	-	\$	-
2020-2021	(389,946,448)	(77,989,288)	5.00		(77,989,290)		(77,989,288)		-		-		-		_
2021-2022	325,078,288	130,031,314	5.00		65,015,658		65,015,658		65,015,656		-		-		-
2022-2023	(49,510,058)	(29,706,034)	5.00		(9,902,012)		(9,902,012)		(9,902,012)		(9,902,010)		-		-
2023-2024	(155,004,066)	(124,003,253)	5.00		(31,000,813)		(31,000,813)		(31,000,813)		(31,000,813)	(3	1,000,814)		-
		\$ (101,667,261)		\$	(40,807,826)	\$	(53,876,455)	\$	24,112,831	\$	(40,902,823)	\$ (3	1,000,814)	\$	-
Effects of Ch	anges of Assumptio	ns													
		Deferred							ase) in Pension	•	_				
	Original	Outflow/(Inflow)	Recognition				Recognition	on of	the Effects of C	hange	es of Assumpti	ons			
Year	Outflow/(Inflow)	as of June 30, 2024	Period (Years)		2023-2024		2024-2025		2025-2026	2	026-2027	202	7-2028	The	ereafter
2019-2020	\$ -	\$ -	2.26	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2020-2021	-	-	2.13		-		-		-		-		-		-
2021-2022	-	-	2.02		-		-		-		-		-		-
2022-2023	(691,087,549)	-	1.96		(338,491,861)		-		-		-		-		-
2023-2024	-		1.95												-
		\$ -		\$	(338,491,861)	\$	-	\$	-	\$	-	\$	-	\$	-



### **Exhibit 6b**

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

Differences E	Between Expected a	nd Actual Liability	Experience												
		Deferred					crease/(Decreas	,	•		U	_	•		
	Original	Outflow/(Inflow)	Recognition			of the	Effects of Differ	ence	Between Expe	ted an	d Actual Liab	oility I	Experience		
Year	Outflow/(Inflow)	as of June 30, 2024	Period (Years)		2023-2024		2024-2025		2025-2026	20	26-2027	2	2027-2028	The	ereafter
2019-2020	\$ (1,095,334)	\$ -	2.23	\$	-	\$	-	\$	-	\$	-	\$	_	\$	-
2020-2021	34,789,012	- -	2.29		-		-		_		_		-		-
2021-2022	(17,557,144)	-	2.08		(675,274)		-		-		_		-		-
2022-2023	(1,772,638)	-	1.92		(849,389)		-		-		-		-		-
2023-2024	49,423,182	21,019,054	1.74		28,404,128		21,019,054		-		-		-		-
		\$ 21,019,054		\$	26,879,465	\$	21,019,054	\$	-	\$	-	\$	-	\$	-
Differences E	Between Projected a	and Actual Earnings	on Pension Plar	ı Inve	estments										
	•	Deferred				rease	/(Decrease) in P	ensi	n Expense Aris	ing fro	m the Recogn	nition	of the Effects		
	Original	Outflow/(Inflow)	Recognition		of D	Differe	ences Between P	rojec	ted and Actual	Earnin	gs on Pensio	n Plar	Investments		
Year	Outflow/(Inflow)	as of June 30, 2024	Period (Years)		2023-2024		2024-2025		2025-2026	20	26-2027	2	2027-2028	The	ereafter
2019-2020	\$ 35,903,305	\$ -	5.00	Ś	7,180,661	Ś	-	Ś	-	Ś	_	Ś	-	Ś	_
2020-2021	(129,923,862)	(25,984,774)	5.00		(25,984,772)	Ċ	(25,984,774)	•	-		-		_	•	_
2021-2022	105,331,335	42,132,534	5.00		21,066,267		21,066,267		21,066,267		-		_		_
2022-2023	(25,603,923)	(15,362,353)	5.00		(5,120,785)		(5,120,785)		(5,120,785)		(5,120,783)		-		-
2023-2024	(44,500,433)	(35,600,346)	5.00		(8,900,087)		(8,900,087)		(8,900,087)		(8,900,087)		(8,900,085)		-
		\$ (34,814,939)		\$	(11,758,716)	\$	(18,939,379)	\$	7,045,395	\$ (:	14,020,870)	\$	(8,900,085)	\$	-
Effects of Ch	anges of Assumptio	ns													
		Deferred					Increase/(D	ecrea	ise) in Pension	Expens	e Arising fro	m the	!		
	Original	Outflow/(Inflow)	Recognition				Recogniti	on of	the Effects of C	hanges	of Assumpti	ons			
Year	Outflow/(Inflow)	as of June 30, 2024	Period (Years)		2023-2024		2024-2025		2025-2026	20	26-2027	2	2027-2028	The	ereafter
2019-2020	\$ -	\$ -	2.23	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2020-2021	-	-	2.29		-		-		-		-		-		-
2021-2022	-	-	2.08		-		-		-		-		-		-
2022-2023	(24,197,313)	-	1.92		(11,594,546)		-		-		-		-		-
2023-2024	- ·	_	1.74		-		-		-		_		-		_

(11,594,546) \$



\$

Exhibit 7

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

			KERS	KERS
	Period	No	on-Hazardous	Hazardous
	(1)		(2)	(3)
1.	Fiscal Year + 1	\$	174,611,924 \$	2,079,675
2.	Fiscal Year + 2		24,112,831	7,045,395
3.	Fiscal Year + 3		(40,902,823)	(14,020,870)
4.	Fiscal Year + 4		(31,000,814)	(8,900,085)
5.	Fiscal Year + 5		-	-
6.	Thereafter		-	-
7.	Total	\$	126,821,118 \$	(13,795,885)

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



## **SECTION 3**

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

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

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long-term inflation assumption is 2.50% per annum for both the non-hazardous and hazardous plan.

	KERS Nor	n-Hazardous	KERS H	lazardous
	Target	Long-Term Expected Real	Target	Long-Term Expected Real
Asset Class	Allocation	Rate of Return	Allocation	Rate of Return
Equity				
Public Equity	30.00%	4.15%	40.00%	4.15%
Private Equity	6.00%	9.10%	8.00%	9.10%
Fixed Income				
Core Fixed Income	27.00%	2.85%	10.00%	2.85%
Specialty Credit	20.00%	3.82%	25.00%	3.82%
Cash	2.00%	1.70%	2.00%	1.70%
Inflation Protected				
Real Estate	5.00%	4.90%	7.00%	4.90%
Real Return	10.00%	5.35%	8.00%	5.35%
Expected Real Return	100.00%	4.14%	100.00%	4.43%
Long Term Inflation Assum	ption	2.50%		2.50%
Expected Nominal Return for	or Portfolio	6.64%		6.93%

Source: Kentucky Public Pensions Authority



Section 3: Documentation of Support for Investment Return Assumption

## **APPENDIX A**

COLLECTIVE PENSION AMOUNTS — KERS Non-Hazardous Pension Plan

					Net Pension	on Liability as of June	30, 2024		Pens	ion Expense		
			2024	2023		Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib.	Gross Employer	Proportionate Share of	Net Employer
Participating		FYE 2024	•	Proportionate	<b>Discount Rate</b>	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
Employer Code		Contributions	Share	Share	5.25%	4.25%	6.25%	Expense	of Plan Contributions (10)	Expense	Contributions (12)	Expense (13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1430	EASTERN KY UNIV	11,911,421	1.145902%	1.160853%	138,077,369	159,833,993	120,052,857	8,319,310	(1,939,954)	6,379,356	(2,750,165)	3,629,191
1433	KET FOUNDATION	983,510	0.093196%	0.093870%	11,229,807	12,999,269	9,763,877	676,608	554,815	1,231,423	(223,670)	1,007,753
1434	KY BAR ASSOCIATION	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
1435 1436	CHILD WATCH ADVOCACY CTR LOTUS	57,069 144,434	0.005264% 0.013184%	0.005804% 0.012929%	634,294 1,588,628	734,239 1,838,946	551,494 1,381,250	38,217 95,717	6,385 (41,644)	44,602 54,073	(12,634) (31,642)	31,968 22,431
1437	SANCTUARY INC	189,319	0.013184%	0.012323%	2,104,354	2,435,933	1,829,653	126,790	49,920	176,710	(41,914)	134,796
	OASIS	195,154	0.017954%	0.018209%	2,163,397	2,504,280	1,880,989	130,347	(3,660)	126,687	(43,090)	83,597
1439	BARREN RIVER CHILD ADVOCA	74,751	0.006804%	0.007434%	819,859	949,043	712,836	49,397	66,389	115,786	(16,330)	99,456
1440	MOREHEAD STATE UNIVERSITY	6,154,965	0.591349%	0.597799%	71,255,582	82,483,207	61,953,934	4,293,226	(962,241)	3,330,985	(1,419,238)	1,911,747
1445 1450	MURRAY STATE UNIV NORTHERN KY UNIVERSITY	6,894,371	0.661527%	0.672650% 0.000000%	79,711,797	92,271,854	69,306,281	4,802,722	(1,418,645)	3,384,077	(1,587,665)	1,796,412
1451	SILVERLEALF	- 152,824	0.000000% 0.014098%	0.000000%	- 1,698,762	- 1,966,433	- 1,477,007	- 102,352	- 124,843	- 227,195	- (33,835)	- 193,360
1452	SPRINGHAVEN INC	140,153	0.012871%	0.012159%	1,550,913	1,795,287	1,348,458	93,444	55,729	149,173	(30,890)	118,283
1453	SAFE HARBOR	149,341	0.013672%	0.014258%	1,647,430	1,907,013	1,432,376	99,259	45,216	144,475	(32,813)	111,662
	D.O.V.E.S.	125,861	0.011549%	0.011897%	1,391,616	1,610,891	1,209,956	83,846	36,490	120,336	(27,718)	92,618
1455	GATEWAY CHILD ADVOCACY	-	0.000000%	0.000000%	-	-	-	-	-	-	- (45.244)	-
1456	JUDI'S PLACE FOR KIDS, INC.	69,530	0.006392%	0.006306%	770,215	891,576	669,671	46,406	2,614	49,020	(15,341)	33,679 54,525
1457 1458	KY RIVER CHILD ADVOCACY  AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	35,280 171,032	0.003228% 0.015853%	0.003519% 0.017043%	388,963 1,910,234	450,252 2,211,226	338,188 1,660,873	23,435 115,094	38,837 (180,974)	62,272 (65,880)	(7,747) (38,047)	(103,927)
1459	NURSING HOME OMBUDSMAN	67,209	0.006322%	0.006432%	761,780	881,812	662,338	45,898	4,821	50,719	(15,173)	35,546
1465	WESTERN KENTUCKY UNIV	9,728,508	0.922601%	0.941801%	111,170,343	128,687,271	96,658,254	6,698,133	(3,003,011)	3,695,122	(2,214,242)	1,480,880
1480	KASAP	111,030	0.010163%	0.009984%	1,224,608	1,417,567	1,064,748	73,784	42,601	116,385	(24,391)	91,994
	ZEROV	231,475	0.021247%	0.021712%	2,560,193	2,963,598	2,225,987	154,254	86,393	240,647	(50,993)	189,654
1482 1483	KACAC PENNYRILE CHILD ADV CTR	- 45,635	0.000000% 0.004186%	0.000000% 0.004141%	-	- 583,876	420 555	- 30,391	30,860	- 61,251	(10.046)	- E1 20E
1484	BUFFALO TR CHILD ADV INC	37,846	0.003448%	0.004141%	504,399 415,472	480,938	438,555 361,237	25,033	49,840	74,873	(10,046) (8,275)	51,205 66,598
	CUMBERLAND V C A CENTER	77,904	0.007150%	0.006600%	861,551	997,304	749,085	51,909	87,176	139,085	(17,160)	121,925
1486	LAKE CUMB CHILD ADV CTR	55,506	0.005090%	0.005380%	613,328	709,969	533,265	36,954	39,993	76,947	(12,216)	64,731
	B.R.A.S.S.	184,321	0.016947%	0.017331%	2,042,057	2,363,821	1,775,488	123,036	99,507	222,543	(40,673)	181,870
1488	WOMEN AWARE	66,143	0.006121%	0.006268%	737,560	853,776	641,280	44,439	(29,211)	15,228	(14,690)	538
1489 1490	BETHANY HOUSE ABUSE SHELT HOPE HARBOR INC	130,377 93,874	0.012012% 0.008590%	0.012363% 0.009282%	1,447,406 1,035,066	1,675,471 1,198,160	1,258,463 899,950	87,208 62,364	7,608 5,640	94,816 68,004	(28,829) (20,616)	65,987 47,388
1491	CHILD ADV CTR OF GRN RVR	51,474	0.008390%	0.009282%	569,829	659,616	495,444	34,333	37,224	71,557	(11,350)	60,207
1492	CSG HEADQUARTERS	1,205,030	0.114434%	0.117788%	13,788,915	15,961,612	11,988,921	830,797	(405,607)	425,190	(274,642)	150,548
1994	KY HIGHER ED STUD LN CORP	4,736,561	0.451664%	0.460746%	54,424,005	62,999,507	47,319,538	3,279,105	(1,277,897)	2,001,208	(1,083,994)	917,214
3022	LEX FAYETTE CO HLTH DEPT	5,029,344	0.467342%	0.470111%	56,313,152	65,186,323	48,962,077	3,392,928	(100,560)	3,292,368	(1,121,621)	2,170,747
3023	LAKE CUMBERLAND DISTRICT	4,208,841	0.391139%	0.394885%	47,130,945	54,557,290	40,978,508	2,839,690	(129,560)	2,710,130	(938,734)	1,771,396
3024 3025	WEDCO DIST HEALTH DEPT NORTHERN KY DIST HLTH DEP	1,524,409 3,466,770	0.141912% 0.321137%	0.144465% 0.317695%	17,099,923 38,695,937	19,794,329 44,793,193	14,867,712 33,644,600	1,030,289 2,331,472	(732,573) 801,050	297,716 3,132,522	(340,589) (770,729)	(42,873) 2,361,793
3026	BARREN RVR DIST HLTH DEPT	3,794,955	0.352998%	0.317693%	42,535,082	49,237,264	36,982,585	2,562,785	(42,425)	2,520,360	(847,195)	1,673,165
3027	GREEN RVR DIST HLTH DEPT	4,711,528	0.437745%	0.439448%	52,746,812	61,058,041	45,861,285	3,178,052	179,803	3,357,855	(1,050,588)	2,307,267
3028	LINCOLN TRL DIST HLTH DEP	3,718,249	0.345777%	0.347182%	41,664,975	48,230,057	36,226,062	2,510,360	73,750	2,584,110	(829,865)	1,754,245
	PURCHASE DIST HLTH DEPT	2,370,958	0.220740%	0.223864%	26,598,434	30,789,505	23,126,295	1,602,584	(273,202)	1,329,382	(529,776)	799,606
3030	MERCER CO HEALTH DEPT	496,304	0.046156%	0.046665%	5,561,644	6,437,983	4,835,631	335,095	13,978	349,073	(110,774)	238,299
	CUMBERLAND VLY DIST HEALT KY RIVER DIST HEALTH DEPT	4,800,954 3,815,325	0.447130% 0.355130%	0.450243% 0.358628%	53,877,674	62,367,090 49,534,643	46,844,524	3,246,188	(139,787)	3,106,401 2,445,083	(1,073,112)	2,033,289
3033 3034	BOURBON CO HEALTH CENTER	3,815,325 447,874	0.355130%	0.358628%	42,791,980 5,013,987	5,804,032	37,205,949 4,359,465	2,578,263 302,098	(133,180) (19,261)	2,445,083	(852,312) (99,866)	1,592,771 182,971
	CLARK CO HEALTH DEPT	953,679	0.088590%	0.089360%	10,674,800	12,356,810	9,281,320	643,168	68,479	711,647	(212,616)	499,031
3036	GATEWAY DIST HEALTH DEPT	1,708,516	0.158707%	0.159774%	19,123,664	22,136,948	16,627,276	1,152,221	80,694	1,232,915	(380,897)	852,018
3037	BOYLE CO HEALTH DEPT	372,056	0.034554%	0.034652%	4,163,642	4,819,700	3,620,123	250,864	17,010	267,874	(82,930)	184,944
	PIKE CO HEALTH CENTER	1,379,024	0.128167%	0.129200%	15,443,696	17,877,134	13,427,688	930,499	(13,550)	916,949	(307,601)	609,348
3039 3040	FLOYD CO HEALTH CENTER MARTIN CO HEALTH DEPT	710,586 295,529	0.066017% 0.027480%	0.065930% 0.027863%	7,954,828 3,311,248	9,208,258 3,832,996	6,916,411 2,879,001	479,287 199,506	(23,683) (28,868)	455,604 170,638	(158,441) (65,952)	297,163 104,686
3042	BUFFALO TRACE HEALTH DEPT	596,862	0.055527%	0.056761%	6,690,818	7,745,080	5,817,404	403,129	(71,641)	331,488	(133,265)	198,223
3043	LITTLE SANDY DIST HEALTH	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	1,244,169	0.115592%	0.116268%	13,928,450	16,123,133	12,110,241	839,204	129,526	968,730	(277,421)	691,309
3045	PENNYRILE DIST HLTH DEPT	926,472	0.086009%	0.086889%	10,363,798	11,996,804	9,010,916	624,430	(7,002)	617,428	(206,422)	411,006
3047	BREATHITT CO HEALTH DEPT	1,001,260	0.093150%	0.095618%	11,224,264	12,992,853	9,759,058	676,274	(159,011)	517,263	(223,560)	293,703
3048 3049	GREENUP CO HLTH DEPT WHITLEY CO HEALTH DEPT	672,587 1,604,776	0.062465% 0.149266%	0.063630% 0.151023%	7,526,824 17,986,055	8,712,813 20,820,088	6,544,278 15,638,170	453,499 1,083,679	38,846 (106,958)	492,345 976,721	(149,916) (358,238)	342,429 618,483
3050	LAUREL CO HEALTH DEPT	808,351	0.149266%	0.151023%	9,058,698	10,486,062	7,876,183	545,796	(103,446)	442,350	(180,427)	261,923
3051	KNOX CO HEALTH DEPT	1,541,506	0.143436%	0.146261%	17,283,560	20,006,902	15,027,377	1,041,353	(268,081)	773,272	(344,246)	429,026
	MONROE CO HEALTH DEPT	197,013	0.018263%	0.018137%	2,200,631	2,547,380	1,913,362	132,590	25,745	158,335	(43,831)	114,504
3053	BULLITT CO HEALTH DEPT	814,521	0.075625%	0.075484%	9,112,560	10,548,411	7,923,014	549,042	8,472	557,514	(181,500)	376,014
	THREE RIVERS DIST HLTH	1,355,819	0.125858%	0.125266%	15,165,469	17,555,067	13,185,781	913,736	200,597	1,114,333	(302,059)	812,274
	ESTILL CO HEALTH DEPT	312,280	0.029040%	0.028822%	3,499,223	4,050,590	3,042,437	210,832	16,642	227,474	(69,696)	157,778
												204.052
3056	OLDHAM CO HEALTH DEPT LEWIS CO HEALTH DEPT	619,693 213,606	0.057532% 0.019742%	0.057908% 0.019796%	6,932,414 2,378,845	8,024,743 2,753,676	6,027,462 2,068,313	417,685 143,328	5,245 44,363	422,930 187,691	(138,077) (47,381)	284,853 140,310



					Net Pension	on Liability as of June	30, 2024		Pensi	on Expense		
						,	•		Deferred Amounts	•		
								Proportionate	from Changes in			
								Share of	Proportion & Differences	Gross	Proportionate	Net
			2024	2023		<b>Discount Rate</b>	<b>Discount Rate</b>	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating		FYE 2024	Proportionate	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
Employer Code	Participating Employer Name	Contributions	Share	Share	5.25%	4.25%	6.25%	Expense	of Plan Contributions	Expense	Contributions	Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
3059	JESSAMINE CO HEALTH DEPT	545,955	0.050546%	0.050857%	6,090,624	7,050,314	5,295,559	366,967	15,884	382,851	(121,310)	261,541
3060	POWELL CO HEALTH DEPT	254,625	0.023623%	0.023116%	2,846,493	3,295,010	2,474,914	171,504	9,750	181,254	(56,695)	124,559
3061 3062	ANDERSON CO HEALTH DEPT MADISON CO HEALTH DEP	288,686 2,898,203	0.026828% 0.269780%	0.028316% 0.273711%	3,232,685 32,507,590	3,742,053	2,810,692 28,264,075	194,773 1,958,617	(93,136)	101,637 1,548,243	(64,387) (647,472)	37,250 900,771
3062	JOHNSON CO HEALTH DEPT	879,935	0.269780%	0.083210%	9,855,663	37,629,758 11,408,604	8,569,113	593,814	(410,374) (99,103)	494,711	(196,301)	298,410
3065	MAGOFFIN CO HEALTH DEPT	368,908	0.034288%	0.033210%	4,131,590	4,782,597	3,592,255	248,933	(15,535)	233,398	(82,291)	151,107
3066	ALLEN CO HEALTH DEPT	470,706	0.043687%	0.043507%	5,264,138	6,093,599	4,576,961	317,170	22,926	340,096	(104,849)	235,247
3067	FRANKLIN CO HEALTH DEPT	1,318,488	0.122413%	0.124264%	14,750,358	17,074,548	12,824,858	888,725	(98,767)	789,958	(293,791)	496,167
3068	LINCOLN CO HEALTH DEPT	287,756	0.026719%	0.026980%	3,219,550	3,726,850	2,799,273	193,981	(23,238)	170,743	(64,126)	106,617
3069	WOODFORD CO HEALTH DEPT	349,479	0.032373%	0.033301%	3,900,839	4,515,487	3,391,626	235,030	35,500	270,530	(77,695)	192,835
3072	MUHLENBERG CO.HEALTH DEPT	472,830	0.043877%	0.044563%	5,287,032	6,120,101	4,596,867	318,549	(14,593)	303,956	(105,305)	198,651
3073	MARSHALL CO HEALTH DEPT	875,008	0.081303%	0.082009%	9,796,740	11,340,397	8,517,881	590,264	50,774	641,038	(195,127)	445,911
3074	CHRISTIAN CO HEALTH DEPT	785,250	0.072914%	0.072605%	8,785,894	10,170,273	7,638,990	529,360	(409)	528,951	(174,994)	353,957
3075	HOPKINS CO HEALTH DEPT	1,015,777	0.094406%	0.096105%	11,375,608	13,168,044	9,890,645	685,393	(92,169)	593,224	(226,574)	366,650
3076	TODD CO HEALTH DEPT	319,433	0.029539%	0.029626%	3,559,351	4,120,192	3,094,716	214,455	24,988	239,443	(70,894)	168,549
3077	BRACKEN CO HEALTH DEPT	150,087	0.013912%	0.014148%	1,676,350	1,940,489	1,457,520	101,002	(14,025)	86,977	(33,389)	53,588
3078	MONTGOMERY CO HEALTH DEPT	693,550	0.064223%	0.065044%	7,738,657	8,958,025	6,728,459	466,262	180,356	646,618	(154,135)	492,483
3079	GARRARD COUNTY HEALTH DPT	231,422	0.021483%	0.021190%	2,588,630	2,996,516	2,250,712	155,968	13,691	169,659	(51,559)	118,100
3080	BRECKINRIDGE CO HEALTH BD	417,781	0.038885%	0.039273%	4,685,513	5,423,801	4,073,870	282,307	(22,979)	259,328	(93,324)	166,004
3081	ASHLAND BOYD CO HEALTH DP	959,828	0.089325%	0.091085%	10,763,365	12,459,330	9,358,323	648,504	(141,719)	506,785	(214,380)	292,405
3082	LAWRENCE CO HEALTH DEPT	264,142	0.024418%	0.023920%	2,942,288	3,405,899	2,558,204	177,276	68,772	246,048	(58,603)	187,445
3083	GRAVES CO HEALTH CENTER	399,502	0.036980%	0.038412%	4,455,967	5,158,086	3,874,288	268,477	(79,458)	189,019	(88,752)	100,267
3084	CALLOWAY CO HEALTH DEPT	266,363	0.024667%	0.025122%	2,972,291	3,440,630	2,584,291	179,084	4,618	183,702	(59,201)	124,501
3085	BELL CO HEALTH DEPT	604,884	0.056237%	0.056900%	6,776,371	7,844,113	5,891,789	408,284	(106,062)	302,222	(134,969)	167,253
3086	GRAYSON COUNTY HEALTH DEPT	299,424	0.027720%	0.027166%	3,340,168	3,866,472	2,904,145	201,249	143,308	344,557	(66,528)	278,029
3087	HARLAN CO HEALTH DEPT	417,458	0.038779%	0.039262%	4,672,740	5,409,016	4,062,764	281,538	(37,552)	243,986	(93,070)	150,916
3088	CARTER CO HEALTH DEPT	326,247	0.030296%		3,650,567	4,225,781	3,174,025 23,301,570	219,951	(13,998)	205,953 479,867	(72,710) (533,791)	133,243
3801 5470	KENTUCKY STATE UNIVERSITY KCTCS	2,318,744 8,727,248	0.222413% 0.833816%	0.853037%	26,800,025 100,472,047	31,022,860 116,303,262	87,356,504	1,614,730 6,053,549	(1,134,863) (3,059,457)	2,994,092	(2,001,158)	(53,924) 992,934
7403	ASST OF COMMONWEALTH ATTY	372,168	0.035297%	0.036591%	4,253,171	4,923,336	3,697,965	256,258	(81,180)	175,078	(84,713)	90,365
7407	KENTUCKY HOUSING CORP	-	0.000000%	0.000000%	4,233,171	-,525,550	-	-	(01,100)	-	(04,713)	-
7408	FRANKLIN CO COUNCIL AGING	128,495	0.012230%	0.012536%	1,473,674	1,705,879	1,281,302	88,790	(3,248)	85,542	(29,352)	56,190
7409	MUN ELEC POW ASSOC OF KY	22,638	0.008227%		991,326	1,147,528	861,919	59,728	(104,220)	(44,492)	(19,745)	(64,237)
7410	COMMONWEALTH CREDIT UNION	,	0.000000%	0.000000%	-	-,,	-	-	-	-	-	-
7415	HIGHSCHOOL ATHLETIC ASSOC	67,851	0.006542%	0.006642%	788,289	912,499	685,387	47,495	(13,529)	33,966	(15,701)	18,265
7416	KY OFFICE OF BAR ADMISSIO	· -	0.000000%	0.000000%	-	-	-	-	(25,176)	(25,176)	-	(25,176)
7417	KY ASSOC OF REGIONAL PROG	99,299	0.009241%	0.009411%	1,113,510	1,288,964	968,153	67,090	(19,142)	47,948	(22,178)	25,770
7716	MASTER COMMISSIONER BULLITT COUNTY	11,596	0.001045%	0.001082%	125,919	145,760	109,482	7,587	16,175	23,762	(2,508)	21,254
7718	MASTER COMM BOONE CO	12,738	0.001148%	0.001125%	138,330	160,127	120,273	8,335	(12,314)	(3,979)	(2,755)	(6,734)
7719	MASTER COMM BOURBON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7720	MASTER COMM CAMPBELL CO	5,743	0.000518%	0.000523%	62,417	72,252	54,269	3,761	(259)	3,502	(1,243)	2,259
7724	MASTER COMM CHRISTIAN CO	3,492	0.000315%	0.000313%	37,956	43,937	33,002	2,287	1,025	3,312	(756)	2,556
7725	MASTER COMM CLARK CO	1,644	0.000148%	0.000162%	17,834	20,644	15,506	1,074	(1,232)	(158)	(355)	(513)
7727	MASTER COMM CLINTON/CUMBE	922	0.000083%	0.000257%	10,001	11,577	8,696	603	(19,034)	(18,431)	(199)	(18,630)
7730	MASTER COMM DAVIESS CO	8,235	0.000742%	0.000814%	89,409	103,496	77,737	5,387	(361)	5,026	(1,781)	3,245
7734	MASTER COMM FAYETTE CO	12,910	0.001163%	0.001149%	140,138	162,219	121,844	8,443	(17,994)	(9,551)	(2,791)	(12,342)
7740	MASTER COMM GRANT CO	- 4 602	0.000000%	0.000000%	- 	- 	-	- 2.071	- (4.2.42)	- /1 272\	- /1 015\	- (2.207)
7741 7743	MASTER COMM GRAYSON CO MASTER COMM GRAYSON CO	4,693 3,466	0.000423% 0.000312%	0.000408% 0.000538%	50,970 37,595	59,001 43,519	44,316 32,687	3,071 2,265	(4,343)	(1,272) 1,287	(1,015)	(2 <i>,</i> 287) 538
7747	MASTER COMM HARDIN CO	14,398	0.000312%	0.000338%	156,284	180,910	135,883	9,416	(978) 3,587	13,003	(749) (3,113)	9,890
7750	MASTER COMMISSIONER HART COUNTY	14,596	0.000000%	0.001276%	150,264	160,910	155,005	9,416	(19,323)	(19,323)	(5,115)	(19,323)
7751	MASTER COMM HENDERSON CO	2,720	0.000245%	0.000000%	29,522	34,173	25,668	1,779	15,764	17,543	(588)	16,955
7752	HENRY/ TRIMBLE MASTER COM	8,209	0.000243%		89,168	103,218	77,528	5,372	23,827	29,199	(1,776)	27,423
7753	MASTER COMM HOPKINS CO	4,342	0.000391%	0.000000%	47,114	54,538	40,964	2,839	25,159	27,998	(938)	27,060
7756	MASTER COMM JEFF CIRCUIT	33,046	0.002978%	0.002921%	358,839	415,381	311,996	21,620	(4,518)	17,102	(7,147)	9,955
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	5,237	0.000472%	0.000478%	56,874	65,836	49,450	3,427	11,369	14,796	(1,133)	13,663
7759	MASTER COMM KENTON CO	14,917	0.001344%	0.001346%	161,948	187,465	140,807	9,758	(3,182)	6,576	(3,226)	3,350
7763	MASTER COMM LAUREL CO	5,563	0.000501%	0.000466%	60,369	69,881	52,488	3,637	2,465	6,102	(1,202)	4,900
7773	MASTER COMM MCCRACKEN CO	9,809	0.000884%		106,519	123,303	92,614	6,418	2,621	9,039	(2,122)	6,917
7776	MASTER COMM MADISON CO	8,785	0.000792%	0.000773%	95,433	110,471	82,976	5,750	2,812	8,562	(1,901)	6,661
7781	MASTER COMM MASON CO	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7782	MASTER COMM MEADE CO	8,261	0.000744%	0.000366%	89,650	103,775	77,947	5,401	29,378	34,779	(1,786)	32,993
7790	MASTER COMM NELSON CO	4,693	0.000423%		50,970	59,001	44,316	3,071	(7,102)	(4,031)	(1,015)	(5,046)
	MASTER COMM OHIO COUNTY	-	0.000000%			-	-	-	-	-	-	-
7793	MASTER COMM OLDHAM CO	7,574	0.000683%		82,299	95,267	71,556	4,959	8,634	13,593	(1,639)	11,954
7794	MASTER COMM OWEN CO	2,598	0.000234%		28,196	32,639	24,516	1,699	3,544	5,243	(562)	4,681
7798	MASTER COMM PIKE CO	8,146	0.000734%		88,445	102,381	76,899	5,329	(340)	4,989	(1,762)	3,227
7799	MASTER COMM FOR FLEMING	- 0.036	0.000000%		-	-	-	-	-	-	- (4.020)	-
7805	MASTER COMM SCOTT CO	8,926	0.000804%	0.000800%	96,879	112,144	84,233	5,837	8,346	14,183	(1,930)	12,253



				ı	Net Pensic	on Liability as of June	30. 2024		Pensi	ion Expense		
					THE F CHISTO	on Liability as or same	30, 2024		Deferred Amounts	ion Expense		
								Proportionate	from Changes in			
								Share of	Proportion & Differences	Gross	Proportionate	Net
			2024	2023		Discount Rate	Discount Rate	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating		FYE 2024	Proportionate	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
Employer Code	Participating Employer Name	Contributions	Share	Share	5.25%	4.25%	6.25%	Expense	of Plan Contributions	Expense	Contributions	Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(-)	(-)	(5)	(,	(3)	(0)	(*)	(0)	(3)	(10)	()	(12)	(13)
7807	MASTER COMM SIMPSON CO	2,955	0.000266%	0.000296%	32,052	37,103	27,868	1,931	(5,609)	(3,678)	(638)	(4,316)
7814	MASTER COMM WARREN CO	11,864	0.001069%	0.000910%	128,811	149,107	111,996	7,761	2,914	10,675	(2,566)	8,109
7817	LOGAN CO MASTER COM	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO		0.000000%	0.000000%	-	-	-	-	_	-	-	-
7820	MASTER COMM BARREN CO	2,651	0.000239%	0.000238%	28,799	33,336	25,039	1,735	679	2,414	(574)	1,840
7821	MASTER COMM MUHLENBERG CO	7,003	0.000631%	0.000583%	76,033	88,014	66,108	4,581	3,388	7,969	(1,514)	6,455
8024	SEVEN CO SERVICES INC	-	0.713174%	0.724076%	85,935,088	99,475,739	74,717,189	5,177,682	(8,970,028)	(3,792,346)	(1,711,618)	(5,503,964)
8201	KY RIVER COMM CARE INC		0.123418%	0.125305%	14,871,457	17,214,728	12,930,149	896,021	(1,539,397)	(643,376)	(296,203)	(939,579)
8202	NORTHERN KY REG MHMR BD	2,848,342	0.265900%	0.270118%	32,040,063	37,088,563	27,857,578	1,930,448	(468,037)	1,462,411	(638,160)	824,251
8204	COMMUNICARE INC	3,945,764	0.366293%	0.366928%	44,137,085	51,091,693	38,375,464	2,659,307	468,249	3,127,556	(879,103)	2,248,453
8205	ADANTA/BEHAVIORAL HLTH SR	4,848,752	0.451286%	0.448282%	54,378,458	62,946,782	47,279,936	3,276,361	77,466	3,353,827	(1,083,086)	2,270,741
8208	CUMBERLAND RIVER MHMR	6,378,541	0.590618%	0.598895%	71,167,499	82,381,245	61,877,349	4,287,919	3,366,850	7,654,769	(1,417,483)	6,237,286
8209	FOUR RIVERS BEHAVIORAL HEALTH	2,467,678	0.228092%	0.217141%	27,484,325	31,814,985	23,896,543	1,655,960	2,359,846	4,015,806	(547,421)	3,468,385
8210	NEW VISTA OF THE BLUEGRASS, INC.	12,040,722	1.114634%	1.115548%	134,309,679	155,472,635	116,776,999	8,092,303	(1,168,784)	6,923,519	(2,675,122)	4,248,397
8211	PENNYROYAL REG MHMR BD	,	0.000000%	0.000000%	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	2,879,659	0.264297%	0.226665%	31,846,907	36,864,972	27,689,637	1,918,810	6,910,203	8,829,013	(634,313)	8,194,700
8216	COMPREHEND INC REG MHMR B	1,750,067	0.162391%	0.167771%	19,567,574	22,650,804	17,013,238	1,178,967	(499,782)	679,185	(389,738)	289,447
8220	LIFESKILLS INC	8,135,240	0.753910%	0.744349%	90,843,640	105,157,723	78,984,983	5,473,427	2,244,403	7,717,830	(1,809,384)	5,908,446
8221	MOUNTAIN COMP CARE CENTER	2,660,516	0.247128%	0.255493%	29,778,100	34,470,186	25,890,890	1,794,163	(641,356)	1,152,807	(593,107)	559,700
9940	KY EMPLOYERS MUTUAL INS	-	0.000000%	0.000000%		-	-	-,	-	-,,	-	-
10005	LEGS GENERAL ASSEMBLY	140,894	0.012696%	0.010272%	1,529,826	1,770,878	1,330,123	92,174	120,817	212,991	(30,470)	182,521
10010	LEGS LEGISLATIVE RES COMM	18,546,837	1.775451%	1.791719%	213,935,923	247,645,455	186,008,895	12,889,870	(1,449,715)	11,440,155	(4,261,082)	7,179,073
20020	JUDL JUDICIAL RET SYSTEM	16,421	0.001480%	0.001434%	178,335	206,435	155,055	10,745	11,994	22,739	(3,552)	19,187
20025	JUDL ADM OFF OF THE COURT	29,298,730	2.783311%	2.756772%	335,379,692	388,224,919	291,599,489	20,206,988	4,945,899	25,152,887	(6,679,946)	18,472,941
31030	UNIFIED PROSECUTORIAL SYS	38,129,695	3.643289%	3.938855%	439,004,172	508,177,338	381,696,911	26,450,475	(21,551,229)	4,899,246	(8,743,894)	(3,844,648)
31035	DEPT OF AGRICULTURE	6,778,094	0.648003%	0.695918%	78,082,200	90,385,484	67,889,411	4,704,537	(6,750,704)	(2,046,167)	(1,555,207)	(3,601,374)
31040	ATTORNEY GENERALS OFFICE	6,166,130	0.589173%		70,993,381	82,179,692	61,725,961	4,277,428	(4,520,103)	(242,675)	(1,414,015)	(1,656,690)
31045	AUDITOR OF PUBLIC ACCOUNT	6,231,164	0.557974%		67,234,006	77,827,958	58,457,331	4,050,921	2,669,168	6,720,089	(1,339,138)	5,380,951
31066	REGISTRY OF ELECTION	425,876	0.040692%	0.042669%	4,903,250	5,675,847	4,263,184	295,426	(533,457)	(238,031)	(97,661)	(335,692)
31070	GOVERNORS OFFICE	1,261,461	0.120474%		14,516,715	16,804,090	12,621,715	874,648	(227,977)	646,671	(289,138)	357,533
31074	DEPT OF VETERANS AFFAIRS	21,228,340	2.028367%		244,411,458	282,922,970	212,506,177	14,726,054	20,036,000	34,762,054	(4,868,081)	29,893,973
31076	MILITARY AFFAIRS COMM	42,832	0.004093%	0.004590%	493,193	570,904	428,812	29,715	(54,002)	(24,287)	(9,823)	(34,110)
31082	KY INFRASTRUCTURE	664,252	0.063469%		7,647,803	8,852,855	6,649,465	460,788	607,141	1,067,929	(152,326)	915,603
31085	LT GOVERNORS OFFICE	321,603	0.030729%		3,702,742	4,286,177	3,219,389	223,094	(96,482)	126,612	(73,750)	52,862
31089	AGRICULTURAL DEVELOP BD	-	0.000000%		5,702,742	-,200,177	5,215,365	-	(60,665)	(60,665)	(73,730)	(60,665)
31094	OFF OF HOMELAND SECURITY	695,071	0.066414%		8,002,665	9,263,632	6,958,004	482,169	147,563	629,732	(159,394)	470,338
31095	DEPT MILITARY AFFAIRS	10,066,816	0.961457%		115,852,362	134,107,028	100,729,085	6,980,230	(16,946,718)	(9,966,488)	(2,307,497)	(12,273,985)
31097	OFF OF MINORITY EMPOWMENT	77,591	0.007414%		893,362	1,034,128	776,743	53,826	474,972	528,798	(17,794)	511,004
31099	FAITH BASED/NONPROFIT SOC	-	0.000000%		-	-	770,743	-	-	-	(17,754)	-
31110	OFF OF SECRETARY TO CABIN		0.000000%	0.002215%	-	-	-	-	(974,327)	(974,327)	_	(974,327)
31112	GOV OFF LOCAL DEVELOPMENT	1,937,638	0.173438%	0.164639%	20,898,700	24,191,674	18,170,600	1,259,169	616,456	1,875,625	(416,251)	1,459,374
31120	SECRETARY OF STATE	1,155,795	0.110437%	0.118915%	13,307,290	15,404,098	11,570,167	801,779	(593,536)	208,243	(265,049)	(56,806)
31125	STATE TREASURERS OFFICE	973,008	0.092971%	0.106861%	11,202,695	12,967,886	9,740,304	674,974	(1,091,796)	(416,822)	(223,130)	(639,952)
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	0.000000%	0.000000%	-	-	-	-	(1,031,730)	(410,022)	(223,130)	(000,502)
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	94,104	0.008992%	0.008486%	1,083,506	1,254,232	942,066	65,282	(42,111)	23,171	(21,581)	1,590
31137	KY COMM NETWORK AUTH	545,840	0.052155%	0.055313%	6,284,504	7,274,742	5,464,129	378,648	(698,197)	(319,549)	(125,172)	(444,721)
31150	BOARD OF ACCOUNTANCY	143,866	0.013746%	0.014223%	1,656,347	1,917,335	1,440,129	99,797	(100,378)	(513,543)	(32,990)	(33,571)
31155	BOARD OF AUCTIONEERS	-	0.000000%	0.000000%	-	-	-	-	(100,570)	(301)	(32,330)	(33,371)
31165	BOARD OF BARBERING	67,109	0.006412%	0.007331%	772,625	894,366	671,767	46,551	(138,230)	(91,679)	(15,389)	(107,068)
31103	BOARD OF CHIROPRACTIC EXM	07,109	0.000000%	0.000000%	-	-	-	40,331	(138,230)	(91,079)	(13,369)	(107,008)
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	276,540	0.026423%	0.024327%	3,183,883	3,685,563	2,768,262	191,832	1,708,511	1,900,343	(63,415)	1,836,928
31173	BOARD OF DENTISTRY	156,577	0.014961%	0.017330%	1,802,751	2,086,807	1,567,421	108,618	(335,282)	(226,664)	(35,906)	(262,570)
31185	BOARD OF ELECTIONS	354,402	0.033863%		4,080,379	4,723,317	3,547,729	245,847	(45,115)	200,732	(81,271)	119,461
31183	BRD OF EMBALMERS/FUN DIR	130,956	0.012513%		1,507,775	1,745,352	1,310,951	90,845	480,790	571,635	(30,031)	541,604
31200	BOARD OF EXM ARCHITECTS	96,939	0.009263%	0.013838%	1,116,161	1,292,032	970,458	67,250	(124,653)	(57,403)	(22,231)	(79,634)
31205	KY LANDSCAPE ARCH REG BD	16,452	0.009263%		189,421	219,267	164,694	11,413	(21,909)	(10,496)	(3,773)	(14,269)
31205	BD EXAMINERS OF SOCIAL WK	79,653	0.001572%		917,100	1,061,606	797,383	55,256	160,978	216,234	(18,266)	197,968
31215	BD OF HAIRDRESSERS/CSMTG	428,148	0.040909%			5,706,115		297,002				
31225	BD OF MEDICAL LICENSURE	578,847	0.040909%		4,929,398 6,664,550	7,714,672	4,285,918 5,794,565	401,546	(638,255) 118,036	(341,253) 519,582	(98,182) (132,742)	(439,435) 386,840
31245	BOARD OF NURSING	2,238,851	0.213922%		25,776,887	29,838,509	22,411,993	1,553,085	(437,951)	1,115,134	(513,413)	601,721
31250	BOARD OF NORSING  BOARD OF OPTOMETRIC EXM	49,751	0.213922%		25,776,887 572,841	29,838,509	498,063	34,514	(93,117)	(58,603)	(513,413)	(70,013)
	KY RESPIRATORY CARE BD		0.004754%		701,773	812,350		42,283				
31263 31268	PERSONNEL BOARD	60,951	0.005824%				610,164		(97,286) (317,519)	(55,003)	(13,978) (50,194)	(68,981)
31268	KY BOARD OF PHARMACY	218,882 713,293			2,520,067 8 212 450	2,917,150	2,191,100 7,140,403	151,837 494,809	(317,519)	(165,682)	(50,194) (163,572)	(215,876)
			0.068155%		8,212,450	9,506,472			(866,581)	(371,772)	(163,572)	(535,344)
31275	BD OF PHYSICAL THERAPY	116,359	0.011118%		1,339,682	1,550,773	1,164,801	80,717	(56,490)	24,227	(26,683)	(2,456)
31284	BOARD OF REAL ESTATE APPR	- 202 F46	0.000000%		4 521 026	- F 244 094	2 020 559	- 272.000	126 707	400.707	- (00.247)	240.460
31290	BD OF PROF ENGINEERS & LA	393,546	0.037603%		4,531,036	5,244,984	3,939,558	273,000	136,707	409,707	(90,247)	319,460
31345	SCHOOL FAC CONSTR COMM	91,906	0.008782%		1,058,202	1,224,941	920,065	63,758	(115,980)	(52,222)	(21,077)	(73,299)
31354	EXECUTIVE BRANCH ETH COMM	170,871	0.016327%	0.018480%	1,967,349	2,277,341	1,710,533	118,535	(541,054)	(422,519)	(39,185)	(461,704)



					Net Pension	on Liability as of June	30, 2024			ion Expense		
								Proportionate Share of	Deferred Amounts from Changes in Proportion & Differences	Gross	Proportionate	Net
			2024	2023	<b></b>	Discount Rate	Discount Rate	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating Employer Code	Participating Employer Name	FYE 2024 Contributions	Proportionate Share	Proportionate Share	Discount Rate 5.25%	Less 1.00% 4.25%	Plus 1.00% 6.25%	Pension Expense	& Proportionate Share of Plan Contributions	Pension Expense	Nonemployer Contributions	Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
31370	COMMISSION ON HUMAN RIGHT	644,435	0.061576%	0.063181%	7,419,703	8,588,813	6,451,140	447,045	(378,479)	68,566	(147,782)	(79,216)
31395	COMMISSION- REAL ESTATE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31400	COMMISSION ON WOMEN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	1,343,716	0.128392%	0.143909%	15,470,808	17,908,518	13,451,261	932,133	(1,873,071)	(940,938)	(308,141)	(1,249,079)
31765	OFFICE OF STATE BUD DIREC	852,522	0.081458%	0.083856%	9,815,417	11,362,016	8,534,120	591,389	(949,833)	(358,444)	(195,499)	(553,943)
35605 35607	TRAN OFF OF THE SECRETARY TRAN OFFICE OF LEGAL SVC	2,625,416 1,453,791	0.250858% 0.138910%	0.248656% 0.144663%	30,227,552 16,738,192	34,990,458 19,375,601	26,281,671 14,553,201	1,821,243 1,008,494	(838,011) (489,941)	983,232 518,553	(602,059) (333,384)	381,173 185,169
35609	DIVISION OF FACILITY MANA	1,031,427	0.098553%	0.099164%	11,875,308	13,746,481	10,325,114	715,500	457,799	1,173,299	(236,527)	936,772
35615	TRAN DEPT OF AVIATION	905,482	0.086519%	0.084905%	10,425,251	12,067,941	9,064,347	628,133	509,860	1,137,993	(207,646)	930,347
35616	TRAN OFFICE OF PERSONNEL	1,033,917	0.098791%	0.108366%	11,903,986	13,779,677	10,350,049	717,228	(508,015)	209,213	(237,098)	(27,885)
35617	OFFICE OF INFORMAT TECHNO	1,155,111	0.110371%	0.121787%	13,299,337	15,394,892	11,563,252	801,299	(1,210,322)	(409,023)	(264,890)	(673,913)
35618	OFFICE OF AUDITS DOT PAYROLL DIVISION	1,385,912	0.132424% 0.080311%	0.150050%	15,956,650	18,470,913	13,873,682	961,405	(2,226,353)	(1,264,948)	(317,818)	(1,582,766)
35619 35625	TRAN DEPT OF HIGHWAYS	1,020,015 125,666,319	11.995309%	0.051078% 12.555317%	9,677,208 1,445,394,725	11,202,029 1,673,143,203	8,413,953 1,256,714,032	583,062 87,086,595	1,816,455 (56,152,168)	2,399,517 30,934,427	(192,746) (28,788,736)	2,206,771 2,145,691
35628	TRAN DEPT OF INTERGOV PRO	430,669	0.041150%	0.043852%	4,958,438	5,739,731	4,311,167	298,751	(770,354)	(471,603)	(98,760)	(570,363)
35630	TRAN DEPT OF VEH REGULATE	6,031,340	0.576294%	0.582507%	69,441,505	80,383,289	60,376,665	4,183,926	2,385,895	6,569,821	(1,383,106)	5,186,715
36635	CAB FOR ECONOMIC DEVELOPMENT	3,063,254	0.292694%	0.295593%	35,268,651	40,825,874	30,664,709	2,124,974	(357,766)	1,767,208	(702,466)	1,064,742
39075	KHEAA DIV OF FINANCIAL AF	215,475	0.020589%	0.030661%	2,480,906	2,871,818	2,157,050	149,477	(1,427,537)	(1,278,060)	(49,414)	(1,327,474)
39079	COMMONWEALTH OF TECHNOL	8,226,390	0.785772%	0.874033%	94,682,905	109,601,935	82,323,073	5,704,747	(15,889,961)	(10,185,214)	(1,885,853)	(12,071,067)
39084	KY RIVER AUTHORITY	228,592	0.021842%	0.023639%	2,631,888	3,046,590	2,288,324	158,574	(457,301)	(298,727)	(52,421)	(351,148)
	OFFICE OF PVA'S	19,308,489	1.844925%	2.021111%	222,307,309	257,335,906	193,287,487	13,394,255	(21,184,585)	(7,790,330)	(4,427,820)	(12,218,150)
	DEPT OF REVENUE OFFICE OF SECRETARY	22,245,852 3,929,331	2.113769% 0.375447%	2.191784% 0.394111%	254,702,114 45,240,111	294,835,108 52,368,521	221,453,499 39,334,502	15,346,077 2,725,765	(17,728,802) 463,523	(2,382,725) 3,189,288	(5,073,046) (901,073)	(7,455,771) 2,288,215
	FIN OFFICE OF INSP GENERAL	3,323,331	0.000000%	0.000000%	43,240,111	52,308,321	-	2,723,703	(37,233)	(37,233)	(901,073)	(37,233)
	OFF OF THE CONTROLLER	2,782,368	0.265855%	0.277099%	32,034,641	37,082,286	27,852,864	1,930,122	17,155	1,947,277	(638,052)	1,309,225
39785	DEPT FACILITIES SUPP SVCS	6,737,391	0.643757%	0.656256%	77,570,571	89,793,239	67,444,570	4,673,711	(3,094,554)	1,579,157	(1,545,017)	34,140
50235	KY STATE FAIR BOARD	6,648,237	0.635239%	0.639601%	76,544,181	88,605,121	66,552,163	4,611,869	4,070,116	8,681,985	(1,524,574)	7,157,411
50410	COMM KY HERITAGE COUNCIL	741,248	0.070826%	0.057705%	8,534,297	9,879,032	7,420,236	514,201	801,663	1,315,864	(169,982)	1,145,882
	KY ARTS COUNCIL	285,011	0.027233%	0.037086%	3,281,486	3,798,544	2,853,123	197,713	(851,788)	(654,075)	(65,359)	(719,434)
	KY HISTORICAL SOCIETY	1,140,472	0.108972%	0.112168%	13,130,763	15,199,755	11,416,683	791,143	(350,086)	441,057	(261,533)	179,524
50660 50665	DEPT OF FISH & WILDLIFE COMM KY HORSE PARK	9,607,750 1,635,634	0.918019% 0.156285%	1.007249% 0.150959%	110,618,227	128,048,160	96,178,211 16,373,530	6,664,867	(9,493,768)	(2,828,901) 778,995	(2,203,246)	(5,032,147)
50670	DEPT OF PARKS	15,486,289	1.479528%	1.485512%	18,831,821 178,278,189	21,799,120 206,369,190	155,005,894	1,134,638 10,741,453	(355,643) (2,102,314)	8,639,139	(375,084) (3,550,867)	403,911 5,088,272
50850	COMM OFFICE OF SECRETARY	774,276	0.073982%	0.084968%	8,914,584	10,319,241	7,750,881	537,113	(1,425,366)	(888,253)	(177,557)	(1,065,810)
50852	KY ARTISANS CTR AT BEREA	430,460	0.041130%	0.044412%	4,956,028	5,736,941	4,309,072	298,606	260,970	559,576	(98,712)	460,864
50860	DEPT OF TOURISM	704,396	0.067305%	0.073382%	8,110,028	9,387,912	7,051,351	488,638	(1,323,690)	(835,052)	(161,532)	(996,584)
51106	DEPT OF WORKPLACE STANDARDS	3,058,920	0.292280%	0.289457%	35,218,765	40,768,128	30,621,335	2,121,969	18,912,990	21,034,959	(701,472)	20,333,487
51107	DEPARTMENT OF WORKERS' CLAIMS	4,869,780	0.465307%	0.485667%	56,067,941	64,902,475	48,748,876	3,378,154	30,126,649	33,504,803	(1,116,737)	32,388,066
51113	KY OSH REVIEW COMMISSION	135,635	0.012960%	0.013972%	1,561,637	1,807,701	1,357,782	94,090	839,414	933,504	(31,104)	902,400
51114 51142	WORKERS' COMP FUNDING COMMISSION OFFICE OF UNEMPLOYMENT INSURANCE	514,177 6,155,898	0.049130% 0.588196%	0.054635% 0.740088%	5,920,001 70,875,656	6,852,806 82,043,417	5,147,209 61,623,603	356,686 4,270,335	3,183,299 38,171,202	3,539,985 42,441,537	(117,912) (1,411,670)	3,422,073 41,029,867
	EDUC PROF STANDARDS BD	0,133,838	0.000000%	0.000000%	70,873,030	62,043,417	-	4,270,333	-	42,441,337	(1,411,070)	41,029,807
	KY COMM DEAF/HARD OF HEAR	288,846	0.027599%	0.037147%	3,325,587	3,849,595	2,891,468	200,370	(830,377)	(630,007)	(66,238)	(696,245)
51407	KY ENVIRONMENTAL EDUC COU	50,095	0.004787%	0.006809%	576,818	667,706	501,520	34,754	(155,159)	(120,405)	(11,489)	(131,894)
51507	OFFICE OF THE SECRETARY	5,324,839	0.508788%	0.519176%	61,307,257	70,967,341	53,304,256	3,693,828	32,933,570	36,627,398	(1,221,091)	35,406,307
	KY UNEMPLOYMENT INSURANCE COMMISSION	375,323	0.035862%	0.041195%	4,321,251	5,002,144	3,757,159	260,360	2,324,539	2,584,899	(86,069)	2,498,830
	OFFICE OR EDUCATIONAL PROGRAMS	33,820	0.003231%	0.002594%	389,325	450,670	338,503	23,457	208,653	232,110	(7,754)	224,356
	KY WORKFORCE INNOVATION BOARD	- 250,325	0.000000% 0.013916%	0.000000% 0.009236%	1 676 933	- 1,941,047	1 457 020	101 021	- (19.924.462)	- /10 722 /22\	- (22.200)	- /10 756 930'
	EDUC OFFICE OF SECRETARY DEPT WORKFORCE INVESTMENT	11,150,222	1.058093%	1.118767%	1,676,832 127,496,677	1,941,047	1,457,939 110,853,361	101,031 7,681,812	(18,824,463) 30,772,298	(18,723,432) 38,454,110	(33,398) (2,539,423)	(18,756,830) 35,914,687
51532	KY COMM ON PROPRIETARY ED	70,131	0.006701%	0.007516%	807,448	934,676	702,044	48,650	(88,955)	(40,305)	(16,082)	(56,387)
	EDUC DEPT OF EDUCATION	8,910,048	0.850598%	0.849852%	102,494,222	118,644,068	89,114,706	6,175,387	(4,893,643)	1,281,744	(2,041,435)	(759,691)
	KY EDUCATIONAL TV AUTHOR	4,294,026	0.410294%	0.452781%	49,439,058	57,229,090	42,985,322	2,978,757	(4,508,419)	(1,529,662)	(984,706)	(2,514,368)
51555	KY DEPT LIBRARY & ARCHIVE	1,409,335	0.134662%	0.153222%	16,226,322	18,783,077	14,108,150	977,653	(2,220,304)	(1,242,651)	(323,189)	(1,565,840)
	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	18,322,773	1.750739%	1.644672%	210,958,210	244,198,548	183,419,890	12,710,460	11,106,540	23,817,000	(4,201,774)	19,615,226
	OFFICE INSPECTOR GENERAL	6,956,738	0.662892%	0.558293% 0.000000%	79,876,275	92,462,248	69,449,288	4,812,632	1,972,334	6,784,966	(1,590,941)	5,194,025
	OFFICE OF HEALTH POLICY DEPT OF AGING/INDEP LIVIN	- 8,043,464	0.000000% 0.765472%	0.000000%	- 92,236,823	- 106,770,427	- 80,196,300	- 5,557,368	- 12,918,319	- 18,475,687	- (1,837,133)	16,638,554
	DEPT FOR INCOME SUPPORT	15,427,318	1.474080%	1.451021%	177,621,723	205,609,286	154,435,122	10,701,900	9,210,417	19,912,317	(3,537,792)	16,374,525
	DEPT FOR PUBLIC HEALTH	18,129,599	1.732282%	1.480099%	208,734,203	241,624,108	181,486,203	12,576,461	22,605,769	35,182,230	(4,157,477)	31,024,753
53729	OFF HUMAN RESOURCE MANAGE	12,662,592	1.209910%	1.095736%	145,790,119	168,762,029	126,758,791	8,784,012	4,854,438	13,638,450	(2,903,784)	10,734,666
	SERVE KY	712,700	0.068098%	0.061590%	8,205,582	9,498,522	7,134,432	494,395	603,767	1,098,162	(163,435)	934,727
53736	H&FS DEPT FOR COMM BASE S	156,443,420	14.912825%	13.788365%	1,796,945,670	2,080,087,447	1,562,373,789	108,267,914	147,196,427	255,464,341	(35,790,780)	219,673,561
	HEALTH DATA AND ANALYTICS	-	0.000000%	0.002420%	-	-	-	-	(4,563,872)	(4,563,872)	- (4.024.405)	(4,563,872)
	DEPT FOR MEDICAID SERVICE	7,942,983	0.758952%	0.608494%	91,451,184	105,860,997	79,513,218	5,510,032	18,960,728	24,470,760	(1,821,485)	22,649,275
	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS J&PS OFF OF SECRETARY	4,421,982 6,395,056	0.422520% 0.611047%	0.378711% 0.614384%	50,912,251 73,629,125	58,934,410 85,230,746	44,266,205 64,017,637	3,067,518 4,436,234	2,970,487 3,587,429	6,038,005 8,023,663	(1,014,048) (1,466,513)	5,023,957 6,557,150
	JAI J OI I OI JECKETANI	0,555,050	0.01104770	2.045496%	237,791,010	275,259,348	206,749,957		(1,922,622)	0,023,003	(4,736,218)	7,668,325



PRESIDENT   Participating   Participating finployer Name   Pre 2014   Preportional proportional proportiona	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (10)  (8,833,681) 9,473,634 (5,685,364) (6,310,226) (4,871,322) (814,949) (2,345,105) (25,752,497) (22,949,917) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) 840,815 (1,342,078) (5,034,095) (7,464,214)	Gross Employer Pension Expense (11)  8,490,078 24,777,218 (2,203,602) 1,692,466 (2,799,085) 132,009 (1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,544,211) 3,034,898	Proportionate Share of Nonemployer Contributions (12)  (5,726,820) (5,058,998) (1,150,987) (2,645,498) (685,032) (313,042) (350,186) (1,505) (755,011)	Net Employer Pension Expense (13)  2,763,258 19,718,220 (3,354,589) (953,032) (3,484,117) (181,033) (1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,545,716) -
Participating	Between Employer Contrib. & Proportionate Share of Plan Contributions  (10)  (8,833,681) 9,473,634 (5,685,364) (6,310,226) (4,871,322) (814,949) (2,345,105) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) - (77,548,763) - (1,342,078) - (5,034,095) (7,464,214)	Employer Pension Expense  (11)  8,490,078 24,777,218 (2,203,602) 1,692,466 (2,799,085) 132,009 (1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) - (777,544,211) - 3,034,898	Nonemployer Contributions (12) (5,726,820) (5,058,998) (1,150,987) (2,645,498) (685,032) (313,042) (350,186) (1,505)	Pension Expense (13)  2,763,258 19,718,220 (3,354,589) (953,032) (3,484,117) (181,033) (1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)
Employer Code   Participating Employer Name   Contributions   Share   Share   S.259K   4.259K   6.259K   Expense   (2)   (3)   (4)   (5)   (5)   (7)   (8)   (9)	of Plan Contributions (10)  (8,833,681) 9,473,634 (5,685,364) (6,310,226) (4,871,322) (814,949) (2,345,105) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) 840,815 (1,342,078) (5,034,095) (7,464,214)	8,490,078 24,777,218 (2,203,602) 1,692,466 (2,799,085) 132,009 (1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) - (77,544,211) - 3,034,898	(12) (5,726,820) (5,058,998) (1,150,987) (2,645,498) (685,032) (313,042) (350,186) (1,505)	2,763,258 19,718,220 (3,354,589) (953,032) (3,484,117) (181,033) (1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) -
SASO   JRPS DEPT OF KY STATE POL   25,025,644   2.386175%   2.387184%   287,326,128   332,831,148   249,992,693   17,323,759   54523   JRPS OF JUVENILE JUSTICE   22,27,262   2.107916%   20,240746%   253,996,847   29,018,713   220,440,078   348,1762   345,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272   348,1762   346,272	(8,833,681) 9,473,634 (5,685,364) (6,310,226) (4,871,322) (814,949) (2,345,105) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) - (1,342,078) - (5,034,095) (7,464,214)	8,490,078 24,777,218 (2,203,602) 1,692,466 (2,799,085) 132,009 (1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) - (777,544,211) - 3,034,898	(5,726,820) (5,058,998) (1,150,987) (2,645,498) (685,032) (313,042) (350,186) - - - - - - (1,505)	2,763,258 19,718,220 (3,354,589) (953,032) (3,484,117) (181,033) (1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)
54523   JRPs OF LIVENILE LUSTICE   22,127,262   2.1079167,   2.25,996,847   2.94,018,713   220,840,297   13,303,584   54527   JRPS DEFT OF CRIMINAL JUSTIAN   5,102,489   0.4757578   5,7527475   5,752759   5,683,039   50,244,008   3,481,762   54527   JRPS DEFT OF CRIMINAL JUSTIAN   1,1491,493   1,1027917   1,1788117   13,282,2389   133,750,994   115,483,858   8,002,692   5,75790   5	9,473,634 (5,685,364) (6,310,226) (4,871,322) (814,949) (2,345,105) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) (840,815 (1,342,078) (5,034,095) (7,464,214)	24,777,218 (2,203,602) 1,692,466 (2,799,085) 132,009 (1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) - (77,544,211) - 3,034,898	(5,058,998) (1,150,987) (2,645,498) (685,032) (313,042) (350,186) - - - - - (1,505)	19,718,220 (3,354,589) (953,032) (3,484,117) (181,033) (1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)
54523   JRPs OF LIVENILE LUSTICE   22,127,262   2.1079167,   2.25,996,847   2.94,018,713   220,840,297   13,303,584   54527   JRPS DEFT OF CRIMINAL JUSTIAN   5,102,489   0.4757578   5,7527475   5,752759   5,683,039   50,244,008   3,481,762   54527   JRPS DEFT OF CRIMINAL JUSTIAN   1,1491,493   1,1027917   1,1788117   13,282,2389   133,750,994   115,483,858   8,002,692   5,75790   5	9,473,634 (5,685,364) (6,310,226) (4,871,322) (814,949) (2,345,105) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) (840,815 (1,342,078) (5,034,095) (7,464,214)	24,777,218 (2,203,602) 1,692,466 (2,799,085) 132,009 (1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) - (77,544,211) - 3,034,898	(5,058,998) (1,150,987) (2,645,498) (685,032) (313,042) (350,186) - - - - - (1,505)	19,718,220 (3,354,589) (953,032) (3,484,117) (181,033) (1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)
54525   DePT OF CRIMINAL IUSTTRN   5.102,489   0.4795788   0.5225478   0.522	(6,310,226) (4,871,322) (814,949) (2,345,105) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) - 840,815 - (1,342,078) - (5,034,095) (7,464,214)	1,692,466 (2,799,085) 132,009 (1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,544,211) - 3,034,898	(2,645,498)	(3,354,589) (953,032) (3,484,117) (181,033) (1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)
55790   OFFICE OF THE SECRETARY   2,987,237   0.285430W   0.327507W   0.327507W   134,393,363   39,812,669   29,903,680   20,72,237   55793   DEPT FERSONNELLADMIN   1.345,084   0.136934W   0.128590W   17,581,789   20,352,122   15,286,676   1.059,322   0.06000   0.04591W   0.165320W   0.145911W   0.165320W   0.145911W   0.165320W   0.14591W   0.165320W   0.105340W   0.165320W   0.105340W   0.165320W   0.105340W   0.165320W   0.105340W   0.165320W   0.105340W   0.165320W   0.105340W   0.10	(4,871,322) (814,949) (2,345,105) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) - (77,548,763) - (1,342,078) - (5,034,095) (7,464,214)	(2,799,085) 132,009 (1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) - (77,544,211) - 3,034,898	(685,032) (313,042) (350,186) (1,505) -	(3,484,117) (181,033) (1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)
55793   DEPT PRESONNEL ADMIN   1,365,084   0.13949th   0.128950th   15,716,862   18,193,342   13,665,195   946,958   55794   DEPT FOR EMPICEE ISTS   1,527,068   0.149511th   1,758,1789   20,352,122   15,286,676   1,059,322   1,058,076   1,058,0	(814,949) (2,345,105) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)  (77,548,763) 840,815 - (1,342,078) - (5,034,095) (7,464,214)	132,009 (1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) - - (77,544,211) - - 3,034,898	(313,042) (350,186) - - - - - - (1,505) - -	(181,033) (1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)
S5794   DEPT FOR EMPLOYEE INS	(2,345,105) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)  - (77,548,763)  - (77,548,763)  - (1,342,078)  - (5,034,095) (7,464,214)	(1,285,783) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) - - (77,544,211) - - 3,034,898	(350,186) - - - - - - (1,505) -	(1,635,969) (25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056)
Se102 OFFICE OF THE SECRETARY	(25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) 840,815 - (1,342,078) - (5,034,095) (7,464,214)	(25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) - - (77,544,211) - - 3,034,898	- - - - - - (1,505) - -	(25,752,497) (22,949,917) (29,327,113) (994,267) (4,177,056) -
SEGIO   DEPT OF WIRRELACE STANDARD   - 0.000000%                       -                     -   -     -	(22,949,917) (29,327,113) (994,267) (4,177,056) (77,548,763) - 840,815 - (1,342,078) - (5,034,095) (7,464,214)	(22,949,917) (29,327,113) (994,267) (4,177,056) - - (77,544,211) - - 3,034,898	- - - - (1,505) - -	(22,949,917) (29,327,113) (994,267) (4,177,056) - -
Se113   KY OSH REVIEW COMMISSION   - 0.000000%   - 0.000000%   - 0.0000000%   - 0.0000000%   - 0.0000000%   - 0.0000000%   - 0.00000000   - 0.0000000   - 0.0000000   - 0.00000000   - 0.0000000000	(994,267) (4,177,056)  (77,548,763)  840,815 - (1,342,078) - (5,034,095) (7,464,214)	(994,267) (4,177,056) - - (77,544,211) - - 3,034,898	- - - - (1,505) - -	(994,267) (4,177,056) - -
Se114   WORKER COMP FUNDING COMM	(4,177,056) (77,548,763) 840,815 - (1,342,078) - (5,034,095) (7,464,214)	(4,177,056) - - (77,544,211) - - 3,034,898	- - - (1,505) - -	(4,177,056) - -
Seniar   S	- (77,548,763) - - 840,815 - (1,342,078) - (5,034,095) (7,464,214)	- (77,544,211) - - 3,034,898	- - (1,505) - -	-
Sei16	- (77,548,763) - - 840,815 - (1,342,078) - (5,034,095) (7,464,214)	- - 3,034,898	- (1,505) - -	- - (77,545,716) -
Sel142   OFFICE OF LINEMPLOYMENT INSURANCE   14,914   0.000627%   0.052269%   75,551   87,456   65,689   4,552	(77,548,763) 840,815 - (1,342,078) - (5,034,095) (7,464,214)	- - 3,034,898	(1,505) - -	(77,545,716) -
57121	- - 840,815 - (1,342,078) - (5,034,095) (7,464,214)	- - 3,034,898	-	-
57123         XY PUBLIC SVC COMMISSION         3,162,879         0.302213%         0.286092%         36,415,658         42,153,614         31,661,987         2,194,003           57124         KY STATE NATURE PRES COMM         -         0.000000%         0.000000%         -	840,815 - (1,342,078) - (5,034,095) (7,464,214)	3,034,898		
57124         KY STATE NATURE PRES COMM         -         0.000000%         -	(1,342,078) - (5,034,095) (7,464,214)		· ·	-
57126         OFFICE OF THE SECRETARY         1,851,276         0.176889%         0.185376%         21,314,534         24,673,031         18,532,152         1,284,224           57127         DEPT FOR INSTRACTIVE DEV BIND         0.000000%         0.000000%         0.000000%         1.0000000%         2.0         16,270,652         162,780,976         11,280,243           57129         DEPT FOR ENVIRONM PROTECT         22,541,741         2.153863%         2.193184%         259,533,307         300,427,544         225,654,032         15,637,162           57139         OFFICE OF ADMINISTRATIVE SERVICES         2,834,724         0.270858%         0.296527%         32,637,486         37,780,121         28,377,014         1,966,444           57140         KY NATURE PRESERVES         659,543         0.063019%         0.070718%         7,593,579         8,790,087         6,602,319         457,521           58175         BRO OF CLMS & CRIME VICTI         -         0.000000%         0.000000%         -         -         -         -           58374         KY HOARD OF TAX APPEALS         -         0.000000%         0.000000%         -         -         -         -         -         -         -         -         -         -         -         -         -	(1,342,078) - (5,034,095) (7,464,214)	-	(725,311)	2,309,587
57127         DEPT FOR ENERGY DEV & IND         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.00000%         0.000000%	(5,034,095) (7,464,214)		-	-
57128         DEPT FOR NATURAL RESOURCE         16,261,038         1,553741%         1,577542%         187,220,608         216,720,652         162,780,976         11,280,243           57129         DEPT FOR ENVIRONM PROTECT         22,541,741         2.153863%         2.193184%         25,553,307         300,427,544         225,654,032         15,637,162           57130         OFFICE OF ADMINISTRATIVE SERVICES         28,34,724         0.270858%         0.296527%         32,637,486         37,780,121         28,377,014         1,966,444           57140         KY NATURE PRESERVES         659,543         0.063019%         0.070718%         7,593,579         8,790,087         6,602,319         457,521           58175         BRD OF CLMS & CRIME VICTI         -         0.000000%         0.000000%         -	(5,034,095) (7,464,214)	(57,854)	(424,534)	(482,388)
57129         DEPT FOR ENVIRONM PROTECT         22,541,741         2.153863%         2.193184%         259,533,307         30,427,544         225,654,032         15,637,162           57139         OFFICE OF ADMINISTRATIVE SERVICES         6.99,43         0.063019%         0.970718%         7,593,579         8,790,087         6,602,319         457,521           57140         OFFICE OF ENERGY POLICY         281,969         0.026942%         0.021375%         3,246,421         3,757,954         2,822,636         195,600           58175         BRD OF CLIMS & CRIME VICTI         -         0.000000%         0.000000%         -         -         -         -           58300         KY BOARD OF TAX APPEALS         -         0.000000%         0.000000%         -         -         -         -           58471         KY LAIMS COMMISSION         -         0.000000%         0.032322%         23,695,549         27,429,217         20,602,350         1,427,682           58672         OFFICE OF CHAIMS AND APPEALS         314,757         0.030075%         0.034518%         3,623,937         4,194,955         3,150,871         218,346           58672         OFFICE OF THE SECRETARY         2,480,656         0.237023%         0.243741½         28,560,481         33,060,709	(7,464,214)	- 6 246 149	- (2 720 070)	- 2 517 170
57139         OFFICE OF ADMINISTRATIVE SERVICES         2,834,724         0.296527%         32,637,486         37,780,121         28,377,014         1,966,444           57140         KY NATURE PRESERVES         659,543         0.063019%         0.070718%         7,593,579         8,790,087         6,602,319         457,521           57141         OFFICE OF ENERGY POLICY         281,969         0.026942%         0.021375%         3,246,421         3,757,954         2,822,636         195,600           58175         BRD OF CLMS & CRIME VICTI         -         0.000000%         0.000000%         -         -         -         -         -           58300         KY BOARD OF TAX APPEALS         -         0.000000%         0.000000%         -	• • • • •	6,246,148 8,172,948	(3,728,978) (5,169,271)	2,517,170 3,003,677
57140         KY NATURE PRESERVES         659,543         0.063019%         0.070718%         7,593,579         8,790,087         6,602,319         457,521           57141         OFFICE OF ENERGY POLICY         281,969         0.026942%         0.021375%         3,246,421         3,757,954         2,822,636         195,600           58175         BRD OF CLMS & CRIME VICTI         -         0.000000%         -	(1,073,591)	892,853	(650,059)	242,794
58175         BRD OF CLMS & CRIME VICTI         -         0.000000%         0.000000%         - </td <td>(543,577)</td> <td>(86,056)</td> <td>(151,246)</td> <td>(237,302)</td>	(543,577)	(86,056)	(151,246)	(237,302)
58300         KY BOARD OF TAX APPEALS         -         0.000000%         -	(100,989)	94,611	(64,661)	29,950
58374         KY HORSE RACING AUTHORITY         2,058,070         0.196649%         0.173322%         23,695,549         27,429,217         20,602,350         1,427,682           58671         KY CLAIMS COMMISSION         -         0.000000%         - <td>-</td> <td>-</td> <td>-</td> <td>-</td>	-	-	-	-
58671         KY CLAIMS COMMISSION         -         0.000000%         0.000000%         -	-	-	-	-
58672         OFFICE OF CLAIMS AND APPEALS         314,757         0.030075%         0.034518%         3,623,937         4,194,955         3,150,871         218,346           58675         OFFICE OF THE SECRETARY         2,480,656         0.237023%         0.243741%         28,560,481         33,060,709         24,832,218         1,720,800           58676         DEPT OF INSURANCE         2,336,786         0.223277%         0.241465%         26,904,134         31,143,374         23,392,089         1,621,003           58677         OFF OF CCUP & PROFESSION         1,031,823         0.098591%         0.103951%         11,879,887         13,751,781         10,329,096         715,776           58678         KY BOXING & WRESTLING AUT         36,821         0.003518%         0.003758%         423,907         490,702         368,571         25,541           58680         DEPT OF ALCOHOL & BEVERA         453,861         0.043366%         0.043088%         5,225,458         6,048,825         4,543,331         314,839           58681         DEPT OF CHARITABLE GAMING         836,332         0.079905%         0.084399%         9,628,286         11,145,399         8,371,417         580,115           58685         DEPT OF HOUSING & BUILD C         6,869,795         0.650977%         0.662554%<	537,599	1,965,281	(471,958)	1,493,323
58675         OFFICE OF THE SECRETARY         2,480,656         0.237023%         0.243741%         28,560,481         33,060,709         24,832,218         1,720,800           58676         DEPT OF INSURANCE         2,336,786         0.223277%         0.241465%         26,904,134         31,143,374         23,392,089         1,621,003           58677         OFF OF OCCUP & PROFESSION         1,031,823         0.098591%         0.103951%         11,879,887         13,751,781         10,329,096         715,776           58678         KY BOXING & WRESTLING AUT         36,821         0.003518%         0.003758%         423,907         490,702         368,571         25,541           58680         DEPT OF ALCOHOL & BEVERA         453,861         0.043366%         0.043038%         5,225,458         6,048,825         4,543,331         314,839           58681         DEPT OF CHARITABLE GAMING         836,332         0.079905%         0.084399%         9,628,286         11,145,399         8,371,417         580,115           58685         DEPT OF FINANCIAL INSTITU         4,158,850         0.397378%         0.385926%         47,882,724         55,427,526         41,632,150         2,884,986           58690         DEPT OF HOUSING & BUILD C         66,869,795         0.650977%         0.66	(5,922) (80,619)	(5,922) 137,727	- (72,180)	(5,922) 65,547
58676         DEPT OF INSURANCE         2,336,786         0.223277%         0.241465%         26,904,134         31,143,374         23,392,089         1,621,003           58677         OFF OF OCCUP & PROFESSION         1,031,823         0.098591%         0.103951%         11,879,887         13,751,781         10,329,096         715,776           58678         KY BOXING & WRESTLING AUT         36,821         0.003518%         0.003758%         423,907         490,702         368,571         25,541           58680         DEPT OF ALCOHOL & BEVERA         453,861         0.043366%         0.043038%         5,225,458         6,048,825         4,543,331         314,839           58681         DEPT OF CHARITABLE GAMING         836,332         0.079905%         0.084399%         9,628,286         11,145,399         8,371,417         580,115           58685         DEPT OF FINANCIAL INSTITU         4,158,850         0.397378%         0.385926%         47,882,724         55,427,526         41,632,150         2,884,986           58690         DEPT OF HOUSING & BUILD C         6,869,795         0.650977%         0.662554%         78,440,557         90,800,307         68,200,988         4,726,128           014A         BRECKINRIDGE CO ATTORNEY         57,416         0.005485%         0.005477	(606,816)	1,113,984	(568,855)	545,129
58677         OFF OF OCCUP & PROFESSION         1,031,823         0.098591%         0.103951%         11,879,887         13,751,781         10,329,096         715,776           58678         KY BOXING & WRESTLING AUT         36,821         0.003518%         0.003758%         423,907         490,702         368,571         25,541           58680         DEPT OF ALCOHOL & BEVERA         453,861         0.043366%         0.043038%         5,225,458         6,048,825         4,543,331         314,839           58681         DEPT OF CHARITABLE GAMING         836,332         0.079905%         0.084399%         9,628,286         11,145,399         8,371,417         580,115           58685         DEPT OF FINANCIAL INSTITU         4,158,850         0.397378%         0.385926%         47,882,724         55,427,526         41,632,150         2,884,986           58690         DEPT OF HOUSING & BUILD C         6,869,795         0.650977%         0.662554%         78,440,557         90,800,307         68,200,988         4,726,128           014A         BRECKINRIDGE CO ATTORNEY         57,416         0.005485%         0.005477%         660,924         765,065         574,648         39,821           024A         CHRISTIAN COUNTY ATTORNEY         49,310         0.004741%         0.004820%	(1,441,522)	179,481	(535,865)	(356,384)
58680         DEPT OF ALCOHOL & BEVERA         453,861         0.043366%         0.043038%         5,225,458         6,048,825         4,543,331         314,839           58681         DEPT OF CHARITABLE GAMING         836,332         0.079905%         0.084399%         9,628,286         11,145,399         8,371,417         580,115           58685         DEPT OF FINANCIAL INSTITU         4,158,850         0.397378%         0.385926%         47,882,724         55,427,526         41,632,150         2,884,986           58690         DEPT OF HOUSING & BUILD C         6,869,795         0.650977%         0.662554%         78,440,557         90,800,307         68,200,988         4,726,128           014A         BRECKINRIDGE CO ATTORNEY         57,416         0.005485%         0.005477%         660,924         765,065         574,648         39,821           024A         CHRISTIAN COUNTY ATTORNEY         49,310         0.004741%         0.004820%         571,275         661,289         496,701         34,420           031A         EDMONSON COUNTY ATTORNEY         24,620         0.002362%         0.002529%         284,613         329,459         247,460         17,148	52,906	768,682	(236,618)	532,064
58681         DEPT OF CHARITABLE GAMING         836,332         0.079905%         0.084399%         9,628,286         11,145,399         8,371,417         580,115           58685         DEPT OF FINANCIAL INSTITU         4,158,850         0.397378%         0.385926%         47,882,724         55,427,526         41,632,150         2,884,986           58690         DEPT OF HOUSING & BUILD C         6,869,795         0.650977%         0.662554%         78,440,557         90,800,307         68,200,988         4,726,128           014A         BRECKINRIDGE CO ATTORNEY         57,416         0.005485%         0.005477%         660,924         765,065         574,648         39,821           024A         CHRISTIAN COUNTY ATTORNEY         49,310         0.004741%         0.004820%         571,275         661,289         496,701         34,420           031A         EDMONSON COUNTY ATTORNEY         24,620         0.002362%         0.002529%         284,613         329,459         247,460         17,148	(33,708)	(8,167)	(8,443)	(16,610)
58685         DEPT OF FINANCIAL INSTITU         4,158,850         0.397378%         0.385926%         47,882,724         55,427,526         41,632,150         2,884,986           58690         DEPT OF HOUSING & BUILD C         6,869,795         0.650977%         0.662554%         78,440,557         90,800,307         68,200,988         4,726,128           014A         BRECKINRIDGE CO ATTORNEY         57,416         0.005485%         0.005477%         660,924         765,065         574,648         39,821           024A         CHRISTIAN COUNTY ATTORNEY         49,310         0.004741%         0.004820%         571,275         661,289         496,701         34,420           031A         EDMONSON COUNTY ATTORNEY         24,620         0.002362%         0.002529%         284,613         329,459         247,460         17,148	(286,758)	28,081	(104,078)	(75,997)
58690       DEPT OF HOUSING & BUILD C       6,869,795       0.650977%       0.662554%       78,440,557       90,800,307       68,200,988       4,726,128         014A       BRECKINRIDGE CO ATTORNEY       57,416       0.005485%       0.005477%       660,924       765,065       574,648       39,821         024A       CHRISTIAN COUNTY ATTORNEY       49,310       0.004741%       0.004820%       571,275       661,289       496,701       34,420         031A       EDMONSON COUNTY ATTORNEY       24,620       0.002362%       0.002529%       284,613       329,459       247,460       17,148	(366,104)	214,011	(191,772)	22,239
014A       BRECKINRIDGE CO ATTORNEY       57,416       0.005485%       0.005477%       660,924       765,065       574,648       39,821         024A       CHRISTIAN COUNTY ATTORNEY       49,310       0.004741%       0.004820%       571,275       661,289       496,701       34,420         031A       EDMONSON COUNTY ATTORNEY       24,620       0.002362%       0.002529%       284,613       329,459       247,460       17,148	(775,186)	2,109,800 3,408,331	(953,707)	1,156,093
024A       CHRISTIAN COUNTY ATTORNEY       49,310       0.004741%       0.004820%       571,275       661,289       496,701       34,420         031A       EDMONSON COUNTY ATTORNEY       24,620       0.002362%       0.002529%       284,613       329,459       247,460       17,148	(1,317,797) 4,200	44,021	(1,562,345) (13,164)	1,845,986 30,857
031A EDMONSON COUNTY ATTORNEY 24,620 0.002362% 0.002529% 284,613 329,459 247,460 17,148	(9,820)	24,600	(11,378)	13,222
	(22,207)	(5,059)	(5,669)	(10,728)
060A KNOTT COUNTY ATTORNEY 40,227 0.004547% 0.004653% 547,898 634,230 476,376 33,011	(31,885)	1,126	(10,913)	(9,787)
071A LOGAN COUNTY ATTORNEY 96,664 0.009250% 0.009132% 1,114,594 1,290,219 969,096 67,155	13,440	80,595	(22,200)	58,395
086A MONROE CO ATTORNEY 29,596 0.002854% 0.002897% 343,897 398,085 299,005 20,720	(5,901)	14,819	(6,850)	7,969
116A WAYNE COUNTY ATTORNEY 32,034 0.003089% 0.003136% 372,214 430,863 323,626 22,426	(6,393)	16,033	(7,414)	8,619
W002       ALLEN COUNTY ATTORNEY       88,413       0.008470%       0.008539%       1,020,607       1,181,422       887,378       61,493         W003       ANDERSON COUNTY ATTORNEY       94,550       0.009118%       0.009257%       1,098,689       1,271,807       955,267       66,197	(16,615) (18,906)	44,878 47,291	(20,328) (21,883)	24,550 25,408
W005 BARREN COUNTY ATTORNEY 148,177 0.014224% 0.014878% 1,713,945 1,984,008 1,490,208 103,267	(63,219)	40,048	(34,138)	5,910
W006 BATH COUNTY ATTORNEY 98 0.000009% 0.000009% 1,084 1,255 943 65	5	70	(22)	48
W007 BELL COUNTY ATTORNEY 114,095 0.010867% 0.010815% 1,309,437 1,515,763 1,138,504 78,895	22,994	101,889	(26,081)	75,808
W008 BOONE COUNTY ATTORNEY 299,057 0.028493% 0.029245% 3,433,311 3,974,293 2,985,130 206,861	(64,089)	142,772	(68,383)	74,389
W011 BOYLE COUNTY ATTORNEY 10,098 0.000957% 0.000882% 115,315 133,485 100,262 6,948	5,243	12,191	(2,297)	9,894
W015 BULLITT COUNTY ATTORNEY 66,215 0.006179% 0.005464% 744,549 861,866 647,356 44,860	86,879	131,739	(14,830)	116,909
W018       CALLOWAY COUNTY ATTORNEY       2,624       0.000252%       0.000256%       30,365       35,150       26,401       1,830         W021       CARROLL COUNTY ATTORNEY       48,645       0.004647%       0.004654%       559,948       648,178       486,853       33,737	(549) (8,991)	1,281 24,746	(605) (11,153)	676 13,593
W021 CARROLL COUNTY ATTORNET 48,043 0.004047% 0.004034% 339,948 048,178 480,833 33,737  W022 CHILD SUPPORT ENCORCEMENT 18,884 0.001778% 0.001806% 214,243 248,001 186,276 12,908	(2,289)	10,619	(4,267)	6,352
W023 CASEY COUNTY ATTORNEY 51,178 0.004899% 0.004973% 590,313 683,328 513,254 35,567	(6,702)	28,865	(11,758)	17,107
W025 CLARK COUNTY ATTORNEY 75,378 0.007193% 0.007521% 866,733 1,003,302 753,590 52,222	(33,890)	18,332	(17,263)	1,069
W028 CRITTENDEN CO ATTORNEY 17,515 0.001688% 0.001968% 203,398 235,448 176,847 12,255	(37,952)	(25,697)	(4,051)	(29,748)
W030 DAVIESS COUNTY ATTORNEY 79,383 0.007631% 0.007772% 919,510 1,064,396 799,478 55,401	(15,779)	39,622	(18,314)	21,308
W036 FLOYD COUNTY ATTORNEY 69,093 0.006565% 0.006563% 791,061 915,707 687,796 47,662	930	48,592	(15,756)	32,836
W037 FRANKLIN COUNTY ATTORNEY 250,825 0.024068% 0.024526% 2,900,114 3,357,080 2,521,535 174,735	(54,374)	120,361	(57,763)	62,598
W039       GALLATIN COUNTY ATTORNEY       5,014       0.000452%       0.000224%       54,464       63,046       47,355       3,282         W040       GARRARD COUNTY ATTORNEY       54,197       0.005183%       0.005308%       624,534       722,941       543,008       37,629		32,554 31,090	(1,085) (12,439)	31,469 18,651
W040 GARRARD COUNTY ATTORNEY 54,197 0.005183% 0.005308% 624,534 722,941 543,008 37,629  W041 GRANT COUNTY CHILD SUPPOR 20,710 0.001976% 0.002055% 238,101 275,619 207,020 14,346	29,272	10,375	(12,439)	5,633
W042 GRAVES COUNTY ATTORNEY 165,709 0.015925% 0.016328% 1,918,909 2,221,269 1,668,416 115,616	29,272 (6,539)	52,695	(38,220)	14,475
W046 HANCOCK COUNTY ATTORNEY 20,913 0.002000% 0.001994% 240,993 278,966 209,534 14,520	29,272 (6,539) (3,971)	12,478	(4,800)	7,678
W049 HARRISON COUNTY ATTORNEY 11,257 0.001048% 0.001064% 126,281 146,178 109,796 7,609	29,272 (6,539)	7,641	(2,515)	.,0,0



				Γ	Net Pensio	n Liability as of June	30, 2024		Pensi	on Expense		•
						,	33,232	Proportionate Share of	Deferred Amounts from Changes in Proportion & Differences	Gross	Proportionate	Net
			2024	2023		<b>Discount Rate</b>	<b>Discount Rate</b>	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
<b>Participating</b>		FYE 2024	Proportionate	Proportionate	<b>Discount Rate</b>	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
<b>Employer Code</b>	Participating Employer Name	Contributions	Share	Share	5.25%	4.25%	6.25%	Expense	of Plan Contributions	Expense	Contributions	Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
W052	LUCKAAAN COUNTY ATTORNEY	F2 040	0.0051600/	0.0053369/	C21 7C2	710 722	F40 F00	27.462	(10.725)	26.727	(42.204)	14 242
W053	HICKMAN COUNTY ATTORNEY	53,818	0.005160%	0.005226%	621,763	719,733	540,598	37,462	(10,735)	26,727	(12,384)	14,343
W054	HOPKINS COUNTY ATTORNEY	116,689	0.011046%	0.011024%	1,331,006	1,540,731	1,157,258	80,195	(5,460)	74,735	(26,510)	48,225
W055	JACKSON COUNTY ATTORNEY	34,724	0.003341%	0.003343%	402,579	466,013	350,027	24,256	(1,944)	22,312	(8,018)	14,294
W056	JEFFERSON CO ATTORNEY	866,320	0.083249%	0.083274%	10,031,227	11,611,831	8,721,758	604,392	44,289	648,681	(199,798)	448,883
W058	JOHNSON COUNTY ATTORNEY	11,108	0.001070%	0.001086%	128,931	149,247	112,101	7,768	(2,233)	5,535	(2,568)	2,967
W061	KNOX COUNTY ATTORNEY	284	0.000026%	0.000026%	3,133	3,627	2,724	189	(53)	136	(62)	74
	LARUE COUNTY ATTORNEY	56,519	0.005408%	0.005450%	651,646	754,325	566,581	39,262	(14,761)	24,501	(12,979)	11,522
	LAUREL COUNTY ATTORNEY	19,191	0.001836%	0.001839%	221,232	256,091	192,352	13,329	(2,981)	10,348	(4,406)	5,942
	LEE COUNTY ATTORNEY	42,846	0.004129%	0.004550%	497,531	575,926	432,583	29,977	(29,397)	580	(9,910)	(9,330)
	LETCHER COUNTY ATTORNEY	2,437	0.000220%	0.000000%	26,509	30,686	23,049	1,597	14,153	15,750	(528)	15,222
	MCCRACKEN COUNTY ATTORNEY	55,029	0.005289%	0.005493%	637,307	737,726	554,113	38,398	(19,460)	18,938	(12,694)	6,244
W074	MCCREARY COUNTY ATTORNEY	101,896	0.009764%	0.009908%	1,176,529	1,361,913	1,022,946	70,887	(17,098)	53,789	(23,434)	30,355
W076	MADISON COUNTY ATTORNEY	348,243	0.033343%	0.033946%	4,017,720	4,650,786	3,493,250	242,072	(58,823)	183,249	(80,023)	103,226
W077	MAGOFFIN CO ATTORNEY	16,272	0.001525%	0.001518%	183,757	212,712	159,770	11,072	(438)	10,634	(3,660)	6,974
W082	MEADE COUNTY ATTORNEY	80,094	0.007668%	0.007727%	923,968	1,069,557	803,354	55,670	(7,904)	47,766	(18,403)	29,363
W083	MENIFEE COUNTY ATTORNEY	28,676	0.002755%	0.002814%	331,968	384,276	288,633	20,001	(6,959)	13,042	(6,612)	6,430
W084	MERCER COUNTY ATTORNEY	27,412	0.002623%	0.002663%	316,063	365,864	274,804	19,043	(7,318)	11,725	(6,295)	5,430
W087	MONTGOMERY CO ATTORNEY	87,740	0.008417%	0.008568%	1,014,220	1,174,029	881,825	61,108	(23,544)	37,564	(20,201)	17,363
W088	MORGAN COUNTY ATTORNEY	81,089	0.009165%	0.009291%	1,104,352	1,278,363	960,191	66,538	(25,001)	41,537	(21,996)	19,541
W092	OHIO COUNTY ATTORNEY	996	0.000090%	0.000112%	10,845	12,553	9,429	653	(467)	186	(216)	(30)
W093	OLDHAM COUNTY ATTORNEY	106,296	0.010090%	0.010281%	1,215,811	1,407,385	1,057,100	73,254	8,798	82,052	(24,216)	57,836
W094	OWEN COUNTY ATTORNEY	28,391	0.002706%	0.002770%	326,064	377,441	283,500	19,646	(1,982)	17,664	(6,494)	11,170
W096	PENDLETON COUNTY ATTORNEY	7,489	0.000722%	0.000733%	86,999	100,707	75,642	5,242	(1,476)	3,766	(1,733)	2,033
W099	POWELL COUNTY ATTORNEY	1,279	0.000122%	0.000124%	14,701	17,017	12,782	886	(200)	686	(293)	393
W100	PULASKI COUNTY ATTORNEY	103,164	0.009782%	0.009479%	1,178,698	1,364,424	1,024,832	71,018	34,183	105,201	(23,477)	81,724
W102	ROCKCASTLE CO ATTORNEY	46,688	0.004441%	0.004478%	535,126	619,445	465,271	32,242	(5,544)	26,698	(10,658)	16,040
W103	ROWAN COUNTY ATTORNEY	41,157	0.003957%	0.004031%	476,805	551,935	414,564	28,728	(28,528)	200	(9,497)	(9,297)
	SCOTT COUNTY ATTORNEY	1,830	0.000165%	0.000087%	19,882	23,015	17,287	1,198	10,687	11,885	(396)	11,489
W106	SHELBY COUNTY ATTORNEY	29,313	0.002762%	0.002386%	332,812	385,252	289,367	20,052	22,092	42,144	(6,629)	35,515
	SIMPSON COUNTY ATTORNEY	28,171	0.002695%	0.002730%	324,739	375,907	282,347	19,566	1,667	21,233	(6,468)	14,765
W108	SPENCER COUNTY ATTORNEY	58,607	0.005645%	0.006037%	680,204	787,382	591,410	40,983	(31,288)	9,695	(13,548)	(3,853)
	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
	TRIGG COUNTY ATTORNEY	44,750	0.004315%	0.004906%	519,943	601,870	452,070	31,327	(44,834)	(13,507)	(10,356)	(23,863)
	TRIMBLE COUNTY ATTORNEY	41,790	0.003993%	0.003891%	481,143	556,956	418,335	28,989	289	29,278	(9,583)	19,695
	UNION COUNTY ATTORNEY	23,225	0.002181%	0.002193%	262,803	304,213	228,497	15,834	684	16,518	(5,234)	11,284
	WEBSTER COUNTY ATTORNEY	73,926	0.007090%	0.007187%	854,321	988,935	742,799	51,474	(13,348)	38,126	(17,016)	21,110
	WHITLEY COUNTY ATTORNEY	108,362	0.010375%	0.010564%	1,250,153	1,447,137	1,086,959	75,323	(28,465)	46,858	(24,900)	21,958
	FAYETTE CO ATTORNEY OFF	157,055	0.015103%	0.015148%	1,819,861	2,106,614	1,582,298	109,649	(19,985)	89,664	(36,247)	53,417
X059	KENTON COUNTY ATTORNEY	56,515	0.005401%	0.005440%	650,802	753,348	565,847	39,212	(4,630)	34,582	(12,962)	21,620
TOTAL		1 042 420 220	100.0000000	100.0000000	12.040.000.440	12 049 242 502	10 476 743 440	726 005 202	(42.002.045)	712 242 577	(240,000,000)	472 242 577
TOTAL		1,043,128,326	100.000000%	100.000000%	12,049,666,446	13,948,312,592	10,476,712,419	726,005,392	(13,692,815)	712,312,577	(240,000,000)	472,312,577



			Outstanding	Balance of Deferred (	Outflows of Resources			Outstandin	g Balance of Deferred	Inflows of Resources	
					Change in Proportion & Differences Between Employer Contrib.	Total Deferred			<b>9</b>	Change in Proportion & Differences Between Employer Contrib.	Total Deferred
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	& Proportionate Share of Plan Contributions	Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	& Proportionate Share of Plan Contributions	Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1420	EASTERN KY UNIV	2 619 252		1 400 021		4 100 304			2 655 020	1 000 456	2 655 405
1430 1433	KET FOUNDATION	2,618,253 212,942	-	1,490,031 121,184	-	4,108,284 334,126	-		2,655,039 215,934	1,000,456 41,194	3,655,495 257,128
1434	KY BAR ASSOCIATION	-	-	-	- -	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	12,028	-	6,845	-	18,873	-	-	12,197	32,136	44,333
1436	LOTUS	30,124	-	17,143	18,078	65,345	-	-	30,547	-	30,547
1437	SANCTUARY INC	39,903	-	22,709	13,490	76,102	-	-	40,464	-	40,464
1438	OASIS	41,023	-	23,346	-	64,369	-	-	41,599	12,785	54,384
1439 1440	BARREN RIVER CHILD ADVOCA MOREHEAD STATE UNIVERSITY	15,546 1,351,164	-	8,847 768,939	-	24,393 2,120,103	-	-	15,765 1,370,147	36,919 435,366	52,684 1,805,513
1445	MURRAY STATE UNIV	1,511,512	-	860,192	-	2,371,704	-	-	1,532,749	720,480	2,253,229
1450	NORTHERN KY UNIVERSITY	-	-	-	-	-	-	-	-	-	-
1451	SILVERLEALF	32,212	-	18,332	57,024	107,568	-	-	32,665	-	32,665
1452	SPRINGHAVEN INC	29,409	-	16,736	45,415	91,560	-	-	29,822	-	29,822
1453	SAFE HARBOR	31,239	-	17,778	-	49,017	-	-	31,678	33,225	64,903
1454	D.O.V.E.S.	26,388	-	15,017	-	41,405	-	-	26,759	19,261	46,020
1455 1456	GATEWAY CHILD ADVOCACY JUDI'S PLACE FOR KIDS, INC.	14,605	-	- 8,312	- 6,233	- 29,150	-	-	14,810	-	14,810
1457	KY RIVER CHILD ADVOCACY	7,376	-	4,197	-	11,573	-	-	7,479	17,125	24,604
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	36,222	-	20,614	-	56,836	-	-	36,731	70,635	107,366
1459	NURSING HOME OMBUDSMAN	14,445	-	8,221	-	22,666	-	-	14,648	6,467	21,115
1465	WESTERN KENTUCKY UNIV	2,108,036	-	1,199,670	-	3,307,706	-	-	2,137,653	1,174,059	3,311,712
1480	KASAP	23,221	-	13,215	12,716	49,152	-	-	23,548	-	23,548
1481	ZEROV	48,547	-	27,628	-	76,175	-	-	49,229	24,806	74,035
1482	KACAC PENNYRILE CHILD ADV CTR	- 0.565	-	- - 442	-	10.450	-	-	- 0.600	-	-
1483 1484	BUFFALO TR CHILD ADV INC	9,565 7,878	-	5,443 4,483	3,442 6,182	18,450 18,543	-	-	9,699 7,989	-	9,699 7,989
1485	CUMBERLAND V C A CENTER	16,337	-	9,297	34,653	60,287	-	-	16,566	-	16,566
1486	LAKE CUMB CHILD ADV CTR	11,630	-	6,619	-	18,249	-	-	11,793	16,787	28,580
1487	B.R.A.S.S.	38,722	-	22,036	-	60,758	-	-	39,266	20,734	60,000
1488	WOMEN AWARE	13,986	-	7,959	-	21,945	-	-	14,182	8,204	22,386
1489	BETHANY HOUSE ABUSE SHELT	27,446	-	15,619	-	43,065	-	-	27,832	19,625	47,457
1490	HOPE HARBOR INC	19,627	-	11,170	-	30,797	-	-	19,903	40,562	60,465
1491 1492	CHILD ADV CTR OF GRN RVR CSG HEADQUARTERS	10,805 261,468	-	6,149 148,800	-	16,954 410,268	-	-	10,957 265,142	4,357 205,611	15,314 470,753
1994	KY HIGHER ED STUD LN CORP	1,032,000	-	587,305	- -	1,619,305	-	-	1,046,499	568,151	1,614,650
3022	LEX FAYETTE CO HLTH DEPT	1,067,822	-	607,691	-	1,675,513	-	-	1,082,825	121,931	1,204,756
3023	LAKE CUMBERLAND DISTRICT	893,707	-	508,603	-	1,402,310	-	-	906,263	189,203	1,095,466
3024	WEDCO DIST HEALTH DEPT	324,252	-	184,530	-	508,782	-	-	328,808	142,589	471,397
3025	NORTHERN KY DIST HLTH DEP	733,761	-	417,579	246,774	1,398,114	-	-	744,070	-	744,070
3026 3027	BARREN RVR DIST HITH DEPT	806,559	-	459,008	-	1,265,567	-	-	817,891	232,349 59,666	1,050,240
3028	GREEN RVR DIST HLTH DEPT LINCOLN TRL DIST HLTH DEP	1,000,196 790,060	-	569,206 449,618	-	1,569,402 1,239,678	-	-	1,014,249 801,160	52,431	1,073,915 853,591
3029	PURCHASE DIST HLTH DEPT	504,365	-	287,031	-	791,396	-	-	511,451	170,342	681,793
3030	MERCER CO HEALTH DEPT	105,461	-	60,017	-	165,478	-	-	106,943	26,576	133,519
3031	CUMBERLAND VLY DIST HEALT	1,021,640	-	581,409	-	1,603,049	-	-	1,035,994	150,182	1,186,176
3033	KY RIVER DIST HEALTH DEPT	811,431	-	461,780	-	1,273,211	-	-	822,831	180,624	1,003,455
3034	BOURBON CO HEALTH CENTER	95,076	-	54,107	-	149,183	-	-	96,412	46,392	142,804
3035 3036	CLARK CO HEALTH DEPT GATEWAY DIST HEALTH DEPT	202,418 362,627	-	115,195 206,369	-	317,613 568,996	-	-	205,262 367,722	37,880 48,835	243,142 416,557
3037	BOYLE CO HEALTH DEPT	78,952	-	44,931	-	123,883	-	-	80,061	2,422	82,483
3038	PIKE CO HEALTH DEPT	292,847	-	166,657	-	459,504	-	-	296,961	50,217	347,178
3039	FLOYD CO HEALTH CENTER	150,841	-	85,843	11,944	248,628	-	-	152,960	-	152,960
3040	MARTIN CO HEALTH DEPT	62,789	-	35,733	-	98,522	-	-	63,671	20,667	84,338
3042	BUFFALO TRACE HEALTH DEPT	126,873	-	72,202	-	199,075	-	-	128,655	69,906	198,561
3043	LITTLE SANDY DIST HEALTH	-	-	450.206	-	-	-	-	-	-	-
3044 3045	N CENTRAL DIST HLTH DEPT PENNYRILE DIST HLTH DEPT	264,114 196,521	-	150,306 111,839	-	414,420 308,360	-	-	267,825 199,282	29,513 44,555	297,338 243,837
3043	BREATHITT CO HEALTH DEPT	212,837	-	121,124	-	333,961	-	-	215,827	141,494	357,321
3048	GREENUP CO HLTH DEPT	142,725	-	81,224	-	223,949	-	-	144,731	64,498	209,229
3049	WHITLEY CO HEALTH DEPT	341,055	-	194,093	-	535,148	-	-	345,847	92,813	438,660
3050	LAUREL CO HEALTH DEPT	171,773	-	97,755	-	269,528	-	-	174,186	85,651	259,837
3051	KNOX CO HEALTH DEPT	327,735	-	186,512	-	514,247	-	-	332,339	158,652	490,991
3052	MONROE CO HEALTH DEPT	41,729	-	23,748	9,720	75,197	-	-	42,315	-	42,315
3053 3054	BULLITT CO HEALTH DEPT	172,794 287 571	-	98,336 163,655	16,450 49,253	287,580 500,479	-	-	175,222 201 611	-	175,222 201,611
3054 3055	THREE RIVERS DIST HLTH ESTILL CO HEALTH DEPT	287,571 66,353	-	163,655 37,761	49,253 16,048	120,162	-	-	291,611 67,285	-	291,611 67,285
3056	OLDHAM CO HEALTH DEPT	131,454	-	74,810	10,048	206,264	-	-	133,301	16,876	150,177
3057	LEWIS CO HEALTH DEPT	45,108	-	25,671	-	70,779	-	-	45,742	758	46,500
3058	FLEMING CO HEALTH DEP	53,080	-	30,208	-	83,288	-	-	53,826	35,952	89,778



			Outstanding	Balance of Deferred C	Outflows of Resources			Outstandin	g Balance of Deferred	Inflows of Resources	
					Change in Proportion & Differences Between	Total				Change in Proportion & Differences Between	Total
Participating		Liability	Assumption	Investment	Employer Contrib. & Proportionate Share	Deferred Outflow of	Liability	Assumption	Investment	Employer Contrib. & Proportionate Share	Deferred Inflow of
Employer Code	Participating Employer Name	Experience	Changes	Experience	of Plan Contributions	Resources	Experience	Changes	Experience	of Plan Contributions	Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
3059	JESSAMINE CO HEALTH DEPT	115,492	-	65,726	-	181,218	-	-	117,114	12,914	130,028
3060 3061	POWELL CO HEALTH DEPT ANDERSON CO HEALTH DEPT	53,976 61,299	-	30,717 34,885	33,409	118,102 96,184	-	-	54,734 62,160	- 87,899	54,734 150,059
3062	MADISON CO HEALTH DEP	616,416	-	350,798	- -	967,214	-	-	625,076	214,813	839,889
3064	JOHNSON CO HEALTH DEPT	186,885	-	106,355	-	293,240	-	-	189,511	78,282	267,793
3065	MAGOFFIN CO HEALTH DEPT	78,344	-	44,585	-	122,929	-	-	79,445	10,743	90,188
3066	ALLEN CO HEALTH DEPT	99,820	-	56,807	15,585	172,212	-	-	101,222	-	101,222
3067	FRANKLIN CO HEALTH DEPT	279,699	-	159,175	-	438,874	-	-	283,629	99,900	383,529
3068	LINCOLN CO HEALTH DEPT	61,050	-	34,743	-	95,793	-	-	61,908	13,115	75,023
3069	WOODFORD CO HEALTH DEPT	73,969	-	42,095	-	116,064	-	-	75,008	52,718	127,726
3072 3073	MUHLENBERG CO.HEALTH DEPT MARSHALL CO HEALTH DEPT	100,254 185,768	-	57,054 105,719	-	157,308 291,487	-	-	101,662 188,378	37,063 34,834	138,725 223,212
3074	CHRISTIAN CO HEALTH DEPT	166,600	-	94,811	26,358	287,769	-	_	168,941	-	168,941
3075	HOPKINS CO HEALTH DEPT	215,707	-	122,757	-	338,464	-	-	218,737	94,080	312,817
3076	TODD CO HEALTH DEPT	67,493	-	38,410	-	105,903	-	-	68,441	1,597	70,038
3077	BRACKEN CO HEALTH DEPT	31,787	-	18,090	-	49,877	-	-	32,234	12,795	45,029
3078	MONTGOMERY CO HEALTH DEPT	146,742	-	83,510	-	230,252	-	-	148,804	42,391	191,195
3079	GARRARD COUNTY HEALTH DPT	49,086	-	27,935	20,087	97,108	-	-	49,776	-	49,776
3080	BRECKINRIDGE CO HEALTH BD	88,848	-	50,563	-	139,411	-	-	90,096	20,071	110,167
3081	ASHLAND BOYD CO HEALTH DP	204,097	-	116,150	-	320,247	-	-	206,965	98,917	305,882
3082	LAWRENCE CO HEALTH DEPT GRAVES CO HEALTH CENTER	55,792	-	31,751	33,409	120,952	-	-	56,576	-	56,576
3083 3084	CALLOWAY CO HEALTH DEPT	84,495 56,361	-	48,086 32,075	-	132,581 88,436	-	-	85,682 57,153	82,717 24,791	168,399 81,944
3085	BELL CO HEALTH DEPT	128,495	-	73,126	-	201,621	-	-	130,300	34,898	165,198
3086	GRAYSON COUNTY HEALTH DEPT	63,337	-	36,045	37,023	136,405	-		64,227	-	64,227
3087	HARLAN CO HEALTH DEPT	88,606	-	50,425	-	139,031	-	_	89,850	25,464	115,314
3088	CARTER CO HEALTH DEPT	69,223	-	39,394	-	108,617	-	-	70,195	27,002	97,197
3801	KENTUCKY STATE UNIVERSITY	508,188	-	289,207	-	797,395	-	-	515,328	614,101	1,129,429
5470	KCTCS	1,905,173	-	1,084,222	-	2,989,395	-	-	1,931,940	1,206,498	3,138,438
	ASST OF COMMONWEALTH ATTY	80,650	-	45,897	-	126,547	-	-	81,783	78,979	160,762
	KENTUCKY HOUSING CORP	- 27.044	-	45.003	-	-	-	-	-	-	- 47.264
	FRANKLIN CO COUNCIL AGING MUN ELEC POW ASSOC OF KY	27,944 18,798	-	15,903 10,698	-	43,847 29,496	-	-	28,337 19,062	18,924 89,406	47,261 108,468
	COMMONWEALTH CREDIT UNION	10,790	-	10,098	-	29,490		-	19,062	89,400	100,400
	HIGHSCHOOL ATHLETIC ASSOC	14,948	-	8,507	-	23,455	-		15,158	6,677	21,835
	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-	-	-	-	,555
7417	KY ASSOC OF REGIONAL PROG	21,115	-	12,016	-	33,131	-	-	21,411	9,497	30,908
7716	MASTER COMMISSIONER BULLITT COUNTY	2,388	-	1,359	-	3,747	-	-	2,421	1,977	4,398
	MASTER COMM BOONE CO	2,623	-	1,493	1,701	5,817	-	-	2,660	-	2,660
	MASTER COMM BOURBON CO	-	-	-	-	-	-	-	-	-	-
	MASTER COMM CAMPBELL CO	1,184	-	674	-	1,858	-	-	1,200	171	1,371
	MASTER COMM CHRISTIAN CO MASTER COMM CLARK CO	720 338	-	410 192	203	1,333 530	-	-	730 343	- 812	730 1,155
	MASTER COMM CLINTON/CUMBE	190	-	108	-	298	-	-	192	10,568	10,760
	MASTER COMM DAVIESS CO	1,695	-	965	-	2,660	-	-	1,719	4,186	5,905
	MASTER COMM FAYETTE CO	2,657	-	1,512	1,160	5,329	-	-	2,695	-	2,695
	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	967	-	550	1,024	2,541	-	-	980	-	980
	MASTER COMM GRAYSON CO	713	-	406	-	1,119	-	-	723	13,671	14,394
	MASTER COMM HARDIN CO	2,963	-	1,687	1,622	6,272	-	-	3,005	-	3,005
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	-	-	-	-	-	-	-
7751	MASTER COMM HENDERSON CO	560	-	319	14,976	15,855	-	-	568	-	568
7752 7753	HENRY/ TRIMBLE MASTER COM MASTER COMM HOPKINS CO	1,691 893	-	962 508	18,391 23,901	21,044 25,302	-	-	1,715 906	-	1,715 906
	MASTER COMM JEFF CIRCUIT	6,804	-	3,872	4,252	14,928	-	-	6,900	-	6,900
	MASTER COMMISSIONER OF JESSAMINE COUNTY	1,078	-	614	4,232	1,692	-	-	1,094	241	1,335
	MASTER COMM KENTON CO	3,071	-	1,748	233	5,052	-	-	3,114	-	3,114
	MASTER COMM LAUREL CO	1,145	-	651	2,264	4,060	-	-	1,161	-	1,161
7773	MASTER COMM MCCRACKEN CO	2,020	-	1,149	-	3,169	-	-	2,048	2,932	4,980
	MASTER COMM MADISON CO	1,810	-	1,030	1,363	4,203	-	-	1,835	-	1,835
	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-
	MASTER COMM MEADE CO	1,700	-	967	23,204	25,871	-	-	1,724	-	1,724
7790	MASTER COMM NELSON CO	967	-	550	1,024	2,541	-	-	980	-	980
7792 7793	MASTER COMM OHIO COUNTY MASTER COMM OLDHAM CO	1 561	-	- 888	0.015	12.264	-	-	1 503	-	1 503
	MASTER COMM OWEN CO	1,561 535	-	304	9,915 -	12,364 839	-	-	1,583 542	- 7,485	1,583 8,027
	MASTER COMM PIKE CO	1,677	-	954	2,628	5,259	-	-	1,701	-	1,701
	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-
	MASTER COMM SCOTT CO	1,837	-	1,045	457	3,339	-	-	1,863	-	1,863



			Outstanding	Balance of Deferred (	Outflows of Resources			Outstandin	g Balance of Deferred	Inflows of Resources	
					Change in					Change in	
					Proportion &					Proportion &	
					Differences Between	Total				Differences Between	Total
					Employer Contrib.	Deferred				Employer Contrib.	Deferred
Participating		Liability	Assumption	Investment	& Proportionate Share	Outflow of	Liability	Assumption	Investment	& Proportionate Share	Inflow of
mployer Code	Participating Employer Name	Experience	Changes	Experience	of Plan Contributions	Resources	Experience	Changes	Experience	of Plan Contributions	Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
7807	MASTER COMM SIMPSON CO	608	-	346	-	954	-	-	616	1,754	2,370
7814	MASTER COMM WARREN CO	2,443	-	1,390	9,959	13,792	-	-	2,477	· -	2,477
7817	LOGAN CO MASTER COM	-	-	-	-	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO		-	-	-	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	546	_	311	123	980	_	_	554	-	554
7821	MASTER COMM MUHLENBERG CO	1,442	_	820	3,088	5,350	_	_	1,462	_	1,462
8024	SEVEN CO SERVICES INC	1,629,520	-	927,350	-	2,556,870	_	-	1,652,414	4,331,454	5,983,868
8201	KY RIVER COMM CARE INC	281,996	_	160,482	-	442,478	_	_	285,958	749,600	1,035,558
8202	NORTHERN KY REG MHMR BD	607,551	-	345,753	į.	953,304		-	616,087	236,616	852,703
8202	COMMUNICARE INC	836,937	-	476,296	-	1,313,233	-	-	848,696	230,010	848,940
8205	ADANTA/BEHAVIORAL HLTH SR		-	586,813	224,017	1,841,966	-	-		-	
	·	1,031,136	-				-	-	1,045,623		1,045,623
8208	CUMBERLAND RIVER MHMR	1,349,493	-	767,988	-	2,117,481	-	-	1,368,453	433,878	1,802,331
8209	FOUR RIVERS BEHAVIORAL HEALTH	521,164	-	296,591	695,585	1,513,340	-	-	528,486	-	528,486
8210	NEW VISTA OF THE BLUEGRASS, INC.	2,546,809	-	1,449,373	77,659	4,073,841	-	-	2,582,591	-	2,582,591
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-	-	-	-	-
8213	GREEN RVR REG MHMR BD	603,888	-	343,669	2,333,921	3,281,478	-	-	612,372	-	612,372
8216	COMPREHEND INC REG MHMR B	371,045	-	211,159	-	582,204	-	-	376,258	310,034	686,292
8220	LIFESKILLS INC	1,722,597	-	980,319	667,758	3,370,674	-	-	1,746,799	-	1,746,799
8221	MOUNTAIN COMP CARE CENTER	564,659	-	321,344	-	886,003	-	-	572,592	483,965	1,056,557
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	29,009	-	16,509	150,871	196,389	-	-	29,416	-	29,416
10010	LEGS LEGISLATIVE RES COMM	4,056,699		2,308,642	-	6,365,341	-	-	4,113,695	1,085,824	5,199,519
20020	JUDL JUDICIAL RET SYSTEM	3,382	_	1,924	3,188	8,494	_		3,429	-,,	3,429
20025	JUDL ADM OFF OF THE COURT	6,359,542	_	3,619,176	1,574,003	11,552,721		_	6,448,892	-	6,448,892
31030	UNIFIED PROSECUTORIAL SYS	8,324,492	-	4,737,417	-	13,061,909	_	_	8,441,449	18,150,364	26,591,813
31035	DEPT OF AGRICULTURE	1,480,612	_	842,607	-	2,323,219	_	_	1,501,414	2,946,773	4,448,187
			-		-		-	-			
31040	ATTORNEY GENERALS OFFICE	1,346,192	-	766,109	4 000 570	2,112,301	-	-	1,365,105	4,090,605	5,455,710
31045	AUDITOR OF PUBLIC ACCOUNT	1,274,906	-	725,541	1,860,578	3,861,025	-	-	1,292,818	-	1,292,818
31066	REGISTRY OF ELECTION	92,976	-	52,912	-	145,888	-	-	94,283	122,128	216,411
31070	GOVERNORS OFFICE	275,269	-	156,654	-	431,923	-	-	279,137	322,385	601,522
31074	DEPT OF VETERANS AFFAIRS	4,634,583	-	2,637,512	32,544,232	39,816,327	-	-	4,699,697	-	4,699,697
31076	MILITARY AFFAIRS COMM	9,352	-	5,322	-	14,674	-	-	9,483	30,432	39,915
31082	KY INFRASTRUCTURE	145,019	-	82,530	346,401	573,950	-	-	147,057	-	147,057
31085	LT GOVERNORS OFFICE	70,212	-	39,957	-	110,169	-	-	71,199	157,291	228,490
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-	-	-	-	-
31094	OFF OF HOMELAND SECURITY	151,748	-	86,359	-	238,107	-	-	153,880	73,185	227,065
31095	DEPT MILITARY AFFAIRS	2,196,818	-	1,250,195	-	3,447,013	-	-	2,227,682	9,861,459	12,089,141
31097	OFF OF MINORITY EMPOWMENT	16,940		9,641	420,524	447,105	-	-	17,178	, , , , <u>-</u>	17,178
31099	FAITH BASED/NONPROFIT SOC	-	-	_	-	_	_	-	, <u> </u>	-	_
31110	OFF OF SECRETARY TO CABIN	-	-	-	-	-			-	134,807	134,807
31112	GOV OFF LOCAL DEVELOPMENT	396,286	_	225,524	587,480	1,209,290	_	_	401,853	-	401,853
31120	SECRETARY OF STATE	252,336		143,603	-	395,939			255,881	520,892	776,773
			-				-	-			
31125	STATE TREASURERS OFFICE	212,428	-	120,891	-	333,319	-	-	215,412	849,493	1,064,905
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	20,546	-	11,692	30,394	62,632	-	-	20,834		20,834
31137	KY COMM NETWORK AUTH	119,168	-	67,818	-	186,986	-	-	120,842	194,517	315,359
31150	BOARD OF ACCOUNTANCY	31,408	-	17,874	-	49,282	-	-	31,849	29,640	61,489
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-	-	-	-	-
31165	BOARD OF BARBERING	14,651	-	8,338	-	22,989	-	-	14,857	56,215	71,072
31170	BOARD OF CHIROPRACTIC EXM	-	-	-	-	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	60,373	-	34,358	126,393	221,124	-	-	61,222	-	61,222
31180	BOARD OF DENTISTRY	34,184	-	19,454	-	53,638	-	-	34,664	144,845	179,509
31185	BOARD OF ELECTIONS	77,373	-	44,033	-	121,406	-	-	78,460	95,900	174,360
31190	BRD OF EMBALMERS/FUN DIR	28,591	-	16,271	-	44,862	-	-	28,992	84,849	113,841
31200	BOARD OF EXM ARCHITECTS	21,165	-	12,045	-	33,210	-	-	21,462	70,952	92,414
31205	KY LANDSCAPE ARCH REG BD	3,592	-	2,044	-	5,636	-	-	3,642	10,903	14,545
31215	BD EXAMINERS OF SOCIAL WK	17,390	_	9,897	16,946	44,233			17,635	-	17,635
31225	BD OF HAIRDRESSERS/CSMTG	93,472	-	53,195	-	146,667	_	_	94,786	475,619	570,405
31245	BD OF MEDICAL LICENSURE	126,375	-	71,919	-	198,294	-	-	128,150	90,829	218,979
	BOARD OF NURSING	488,787					-	-			
31250			-	278,166	-	766,953	-	-	495,654	25,269	520,923
31260	BOARD OF OPTOMETRIC EXM	10,862	-	6,182	-	17,044	-	-	11,015	63,082	74,097
31263	KY RESPIRATORY CARE BD	13,307	-	7,573	-	20,880	-	-	13,494	103,297	116,791
31268	PERSONNEL BOARD	47,786	-	27,195	-	74,981	-	-	48,457	184,364	232,821
31270	KY BOARD OF PHARMACY	155,726	-	88,623	-	244,349	-	-	157,914	539,823	697,737
31275	BD OF PHYSICAL THERAPY	25,403	-	14,457	-	39,860	-	-	25,760	63,606	89,366
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	85,918	-	48,896	152,613	287,427	-	-	87,126	-	87,126
31345	SCHOOL FAC CONSTR COMM	20,066	-	11,419	-	31,485	-	-	20,348	65,270	85,618
31343		37,305		21,230		58,535			37,829	131,761	169,590



			Outstanding	Balance of Deferred C	Outflows of Resources			Outstandin	g Balance of Deferred	Inflows of Resources	
					Change in Proportion & Differences Between Employer Contrib.	Total Deferred			<u> </u>	Change in Proportion & Differences Between Employer Contrib.	Total Deferred
Participating		Liability	Assumption	Investment	& Proportionate Share	Outflow of	Liability	Assumption	Investment	& Proportionate Share	Inflow of
<b>Employer Code</b>	Participating Employer Name	Experience	Changes	Experience	of Plan Contributions	Resources	Experience	Changes	Experience	of Plan Contributions	Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
24270	COMMUNICATION ON THINMAN DIGHT	140.604		90.000		220.762			142 671	100.420	242.004
31370 31395	COMMISSION ON HUMAN RIGHT COMMISSION- REAL ESTATE	140,694	-	80,068	-	220,762	-	-	142,671	100,420	243,091
31400	COMMISSION ON WOMEN	-	-	-	- -	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	293,361	-	166,950	-	460,311	-	-	297,482	950,087	1,247,569
31765	OFFICE OF STATE BUD DIREC	186,122	-	105,921	-	292,043	-	-	188,737	149,563	338,300
35605	TRAN OFF OF THE SECRETARY	573,181	-	326,194	122,870	1,022,245	-	-	581,234	-	581,234
35607	TRAN OFFICE OF LEGAL SVC	317,393	-	180,626	-	498,019	-	-	321,852	356,309	678,161
35609 35615	DIVISION OF FACILITY MANA TRAN DEPT OF AVIATION	225,182 197,686	-	128,150 112,502	- 94,384	353,332 404,572	-	-	228,346 200,463	41,567	269,913 200,463
35616	TRAN OFFICE OF PERSONNEL	225,726	-	128,459	-	354,185	-	-	228,897	587,137	816,034
35617	OFFICE OF INFORMAT TECHNO	252,185	-	143,517	-	395,702	-	-	255,728	699,696	955,424
35618	OFFICE OF AUDITS	302,573	-	172,193	-	474,766	-	-	306,825	1,078,623	1,385,448
35619	DOT PAYROLL DIVISION	183,501	-	104,429	1,863,032	2,150,962	-	-	186,079	-	186,079
35625 35628	TRAN DEPT OF HIGHWAYS TRAN DEPT OF INTERGOV PRO	27,407,876 94,023	-	15,597,651 53,508	-	43,005,527 147,531	-	-	27,792,966 95,344	34,554,060 166,273	62,347,026
35630	TRAN DEPT OF INTERGOV PRO	1,316,765	-	749,363	-	2,066,128	-	-	1,335,265	403,739	261,617 1,739,004
36635	CAB FOR ECONOMIC DEVELOPMENT	668,772	-	380,594	-	1,049,366	-	-	678,168	189,445	867,613
39075	KHEAA DIV OF FINANCIAL AF	47,043	-	26,772	-	73,815	-	-	47,704	613,910	661,614
39079	COMMONWEALTH OF TECHNOL	1,795,398	-	1,021,750	-	2,817,148	-	-	1,820,623	5,405,258	7,225,881
39084	KY RIVER AUTHORITY	49,906	-	28,401	-	78,307	-	-	50,608	110,338	160,946
39103	OFFICE OF PVA'S	4,215,439	-	2,398,980	-	6,614,419	-	-	4,274,665	10,804,856	15,079,521
39130	DEPT OF REVENUE	4,829,717	-	2,748,562	-	7,578,279	-	-	4,897,573	4,781,741	9,679,314
39750 39757	OFFICE OF SECRETARY FIN OFFICE OF INSP GENERAL	857,853 -	-	488,199 -	-	1,346,052	-	-	869,905 -	1,152,594 -	2,022,499
39758	OFF OF THE CONTROLLER	607,448	-	345,695	-	953,143	-	-	615,982	696,136	1,312,118
39785	DEPT FACILITIES SUPP SVCS	1,470,910	-	837,086	-	2,307,996	-		1,491,576	789,309	2,280,885
50235	KY STATE FAIR BOARD	1,451,447	-	826,010	-	2,277,457	-	-	1,471,840	293,708	1,765,548
50410	COMM KY HERITAGE COUNCIL	161,829	-	92,096	795,412	1,049,337	-	-	164,103	-	164,103
50529	KY ARTS COUNCIL	62,224	-	35,411	-	97,635	-	-	63,098	600,875	663,973
50550	KY HISTORICAL SOCIETY DEPT OF FISH & WILDLIFE	248,988	-	141,698	-	390,686	-	-	252,487	199,354	451,841
50660 50665	COMM KY HORSE PARK	2,097,567 357,093	-	1,193,712 203,219	- 317,200	3,291,279 877,512	-	-	2,127,037 362,110	5,471,425 -	7,598,462 362,110
50670	DEPT OF PARKS	3,380,550	-	1,923,850	-	5,304,400	-	-	3,428,045	428,994	3,857,039
50850	COMM OFFICE OF SECRETARY	169,040	-	96,200	-	265,240	-	-	171,415	671,907	843,322
50852	KY ARTISANS CTR AT BEREA	93,977	-	53,482	-	147,459	-	-	95,298	201,571	296,869
50860	DEPT OF TOURISM	153,784	-	87,518	-	241,302	-	-	155,945	372,844	528,789
51106	DEPT OF WORKPLACE STANDARDS	667,826	-	380,056	158,820	1,206,702	-	-	677,209	- 1 250 000	677,209
51107 51113	DEPARTMENT OF WORKERS' CLAIMS KY OSH REVIEW COMMISSION	1,063,172 29,612	-	605,045 16,852	•	1,668,217 46,464	-	-	1,078,110 30,028	1,259,808 62,168	2,337,918 92,196
51113	WORKERS' COMP FUNDING COMMISSION	112,256	-	63,884	-	176,140	-	-	113,834	337,226	451,060
51142	OFFICE OF UNEMPLOYMENT INSURANCE	1,343,960	-	764,839	-	2,108,799	-	-	1,362,842	9,270,451	10,633,293
51183	EDUC PROF STANDARDS BD	-	-	-	-	-	-	-	-	-	-
51340	KY COMM DEAF/HARD OF HEAR	63,061	-	35,887	-	98,948	-	-	63,946	582,327	646,273
51407	KY ENVIRONMENTAL EDUC COU	10,938	-	6,225	-	17,163	-	-	11,091	123,276	134,367
51507	OFFICE OF THE SECRETARY	1,162,521	-	661,584	-	1,824,105 128,573	-	-	1,178,855	654,835 326,166	1,833,690
51508 51509	KY UNEMPLOYMENT INSURANCE COMMISSION OFFICE OR EDUCATIONAL PROGRAMS	81,941 7,382	-	46,632 4,201	- 38,627	50,210	-	-	83,092 7,486	320,100	409,258 7,486
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	31,796	-	18,095	335,211	385,102	-	-	32,243	-	32,243
51531	DEPT WORKFORCE INVESTMENT	2,417,620	-	1,375,852	-	3,793,472	-	-	2,451,586	3,702,434	6,154,020
51532	KY COMM ON PROPRIETARY ED	15,311	-	8,713	-	24,024	-	-	15,526	49,900	65,426
51540	EDUC DEPT OF EDUCATION	1,943,518	-	1,106,044	11,459	3,061,021	-	-	1,970,823	0.001.000	1,970,823
51545 51555	KY EDUCATIONAL TV AUTHOR KY DEPT LIBRARY & ARCHIVE	937,474	-	533,511 175 102	•	1,470,985	-	-	950,645	2,604,038	3,554,683
51555 53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	307,687	-	175,103 -	-	482,790	-	-	312,010	1,135,567 -	1,447,577
53721	H&FS OFF OF THE SECRETARY	4,000,235	-	2,276,509	- 6,377,552	12,654,296	_	-	4,056,437	-	4,056,437
53723	OFFICE INSPECTOR GENERAL	1,514,631	-	861,967	6,345,847	8,722,445	-	-	1,535,911	-	1,535,911
53724	OFFICE OF HEALTH POLICY	-	-	-	-	, , , , , , , , , , , , , , , , , , ,	-	-	-	-	-
53725	DEPT OF AGING/INDEP LIVIN	1,749,015	-	995,353	5,031,514	7,775,882	-	-	1,773,588	-	1,773,588
53727	DEPT FOR INCOME SUPPORT	3,368,101	-	1,916,766	1,337,884	6,622,751	-	-	3,415,422	-	3,415,422
53728	DEPT FOR PUBLIC HEALTH	3,958,063	-	2,252,509	15,271,144	21,481,716	-	-	4,013,673	-	4,013,673
53729 53730	OFF HUMAN RESOURCE MANAGE SERVE KY	2,764,504 155,596	-	1,573,262 88,549	6,894,983 393,060	11,232,749 637,205	-	-	2,803,344 157,782	-	2,803,344 157,782
53736	H&FS DEPT FOR COMM BASE S	34,074,072	-	19,391,342	67,953,270	121,418,684	-	-	34,552,803	-	34,552,803
53739	HEALTH DATA AND ANALYTICS	-	-	,552,512	-	,, -	-	-		147,284	147,284
53746	DEPT FOR MEDICAID SERVICE	1,734,117	-	986,875	9,123,305	11,844,297	-	-	1,758,481	-	1,758,481
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	965,409	-	549,408	2,647,486	4,162,303	-	-	978,973	-	978,973
54500	J&PS OFF OF SECRETARY	1,396,171	-	794,552	-	2,190,723	-	-	1,415,787	230,247	1,646,034
54515	DEPT OF PUBLIC ADVOCACY	4,509,045	-	2,566,069	-	7,075,114	-	-	4,572,395	4,472,974	9,045,369



W046 HANCOCK COUNTY ATTORNEY 4,570 - 2,601 267 7,438 4,634 - 4,634				Outstanding	Ralance of Deferred (	Outflows of Resources	1		Outstandin	g Balance of Deferred	Inflows of Resources	
Proteing				Outstanding	balance of Deferred C	Change in Proportion & Differences Between			Outstandin	g balance of belefied	Change in Proportion & Differences Between	
Mail		Participating Employer Name	-	-		& Proportionate Share	Outflow of		-		& Proportionate Share	Inflow of
1897-1997   1997-1997-1997   1997-1997	4				· · · · · · · · · · · · · · · · · · ·					<u> </u>		
AST												
Section   Sect				-				-	-		141,835	
Add				-				-	-		- 2 595 843	
STOKE   1985				-		-		-	-			
Section (Section (S				-		-		-	-			
9900 PFECTOR SECTION		DEPT PERSONNEL ADMIN	-	-		84,520		-	-		-	
Series			333,390	-	189,730	-	523,120	-	-	338,074		
SET OF COMMENT CAME.			-	-	-	-	-	-		-		
Property			-	-	-	-		-	-	-		
ModRES COMP PRINTING COMPO   1.483   13.2   1.264   1.283   1.284   1.283   1.284   1.283   1.284   1.283   1.284   1.283   1.284   1.283   1.284   1.283   1.284   1.283   1.283   1.284   1.283			-	-	-	-	-	-	-	-		
Section   Sect		WORKERS COMP FUNDING COMM	-	-	-	-	-	-	-	-		
Section   Sect			-	-	-	-	-	-	-	-	-	-
STOCK   STOC				-		-		-	-	- 4.450		-
MORE ADMITY FIRE COMM   1.00			1,433	-	815	-		-	-	1,453	3,138,946	3,140,399
19-22   19-22   19-22   19-27   19-20   19-22   19-27   19-22   19-2			-	-	-	-		-	-	-	- -	-
			690,522	-	392,972	967,711	2,051,205	-	-	700,223		700,223
STATE   CONTROLLEGE FOR A SHOOL   STATE   ST			-	-	´-			-	-	-	-	
			404,171	-	230,011	-	634,182	-	-	409,849	524,387	934,236
STYTE   CONTRICT   STATE   S				-	-			-			-	
Page				-				-				
\$7140   PYMATURE PRESENTES   19,3951   18,1941   . 25,5035   . 186,514   . 71,305   . 19,785   . 18,785   .				-				-	-			
\$7.14   OFFICE OFFINE POLICY   \$1.503   \$3.03   \$37,817   \$494,200   \$2.424   \$3.05.03   \$37,817   \$494,200   \$3.05.03   \$37,817   \$494,200   \$3.05.03			-	-		-	·	-	-			
\$2500   Free Death Of Pint Amphals		OFFICE OF ENERGY POLICY		-		337,617		-	-		· -	
SSS7   VENER EACTION   COLUMN ATTORING   COLUM			-	-	-	-	-	-	-	-	-	-
Sept   Colon Colon May Park   Sept			-	-	-	-	-	-	-	-	-	-
S8672   OFFICE OF CLARIA AND APPEALS   68,78   391,07   10,825   69,688   273,742   341,925   341,925   386,73   DEFTOR INCURRANCE   510,522   290,330   807,042   573,304   810,745   10,835   1,834,735   1,334,735   1,33			449,320	-	255,705	1,410,964	2,115,989	-	-	455,633		455,633
SAFF   OFFICE OF THE SCRETARY   \$14,70   \$30,204   \$90,704   \$90,704   \$90,705   \$11,548   \$14,748   \$90,8359   \$18,707   \$70,700   \$10,000   \$1			68.718	-	39.107	-	107.825	-	-	69.683		341.425
Sept				-		-		-	-			
\$650   \$650	58676	DEPT OF INSURANCE	510,162	-		-		-	-	517,330	1,116,849	
5888   DET FO ALCOHOL & REVERA   99.086   55.838   18.037   173.512   100.478   100.478   100.478   100.478   100.478   18.538   19.070   14.05.000   18.538   19.070   14.05.000   18.538   19.070   14.05.000   19.071   10.05.000   1				-				-	-			
Sees   DePTO FICHARTIAGE GAMING   182,574   103,902   286,476   185,139   277,077   662,165   185,855   DEPTO FINANCIA, INSTITU   190,963   16,176   679,321   210,000   190,719   1920,71				-				-				
5885         DEP OF FINANCIAL INSTITU         907,963         - \$16,716         679,321         2,10,000         - \$20,719         - \$200,719         - \$200,719         - \$21,512         2,24 and 1,24 and				-								
58800         DEP OF HOLSING & BULD C         148/407         846,474         - 2,33,3881         - 1,508,304         705,824         2,214,122           044A         DERICKINISDES CONTRONEY         10,833         6,165         - 16,998         - 10,985         5,169         16,159           031A         DEMONSON COUNTY ATTORNEY         10,833         6,165         - 16,998         - 5,473         10,317         15,790           060A         KNOTT COUNTY ATTORNEY         10,389         5,913         - 16,302         - 10,535         10,239         20,774           070A         LOGAN COUNTY ATTORNEY         21,315         12,028         6700         39,663         - 21,432         - 2,432           086A         MONROE CO ATTORNEY         6,521         3,711         - 10,222         - 6,613         2,877         3,400           116A         WART COUNT ATTORNEY         7,157         3,141         - 10,222         - 6,613         2,877         3,400           WWO SA         ALER COUNT ATTORNEY         7,158         4,116         - 30,349         - 19,628         4,602         2,217           WOOTA         BLEE COUNT ATTORNEY         2,250         18,496         - 30,349         - 19,628         4,832         2,335				-				-				
O24A   CHISTIAN COUNTY ATTORNEY   10,833   - 6,165   - 16,998   - 10,988   5,169   16,154				-				-	-		705,824	
GAIA   EMONSON COUNTY ATTORNEY   5,997   3,071   - 8,468   - 5,473   10,317   15,790				-		249		-	-			
GOAL   MONT COUNTY ATTORNEY   10,389   5,913   - 16,302   - 10,335   10,239   20,774				-		-		-	-			
071A LOGAN COUNTY ATTORNEY				-				-	-			
MONROE CO ATTORNEY				-				-	-			
MAYNE COUNTY ATTORNEY   7,058   4,017   - 11,075   - 7,157   3,141   10,298				-				-	-			
MO03   ANDERSON COUNTY ATTORNEY   20,834   11,856   - 32,690   - 21,126   9,292   30,418				-				-	-			
W005   BARER COUNTY ATTORNEY   32,500   18,496   - 50,996   - 32,957   40,770   73,727				-		-		-	-			
W006   BATH COUNTY ATTORNEY   21   12   2   35   -   21   -   21   -   21   10   -   25,179     -   25,179     -   25,179     W008   BOONE COUNTY ATTORNEY   24,810   -   37,050   -   102,153   -   -   25,179   -   25,179     W018   BOVNE COUNTY ATTORNEY   21,87   -   1,244   4,562   7,993   -   -   2,217   -   2,217   -   2,217     W019   BULLITH COUNTY ATTORNEY   14,118   -   8,035   43,995   66,148   -   -   14,317   -   14,317     W019   BULLITH COUNTY ATTORNEY   14,118   -   8,035   43,995   66,148   -   -   10,767   67   13,944   W019   CARROLL COUNTY ATTORNEY   10,618   -   6,043   -   16,661   -   -   10,767   67   13,944   W019   CARROLL COUNTY ATTORNEY   40,63   -   2,312   -   6,375   -   -   4,120   1,649   5,768   W019   CARROLL COUNTY ATTORNEY   11,44   -   6,370   -   1,354   -   -   4,120   1,649   5,768   W019   CARROLL COUNTY ATTORNEY   11,44   -   6,370   -   1,354   -   -   4,120   1,649   5,768   W019   CARROLL COUNTY ATTORNEY   11,44   -   6,370   -   1,354   -   -   4,120   1,649   5,768   W019   CARROLL COUNTY ATTORNEY   11,44   -   6,370   -   1,354   -   -   4,120   1,649   5,768   W019   CARROLL COUNTY ATTORNEY   1,463   -   9,353   -   25,788   -   -   1,351   4,767   1,138   W019   CARROLL COUNTY ATTORNEY   1,476   -   2,195   -   6,052   -   -   3,911   1,7190   2,1,101   W030   DAVIESS COUNTY ATTORNEY   1,500   -   8,537   18   23,555   -   -   1,561   -   1,561   -   1,561   W037   FANKLIN COUNTY ATTORNEY   1,500   -   8,537   18   23,555   -   -   1,511   -   1,5211   W037   FANKLIN COUNTY ATTORNEY   1,033   -   5,88   13,994   15,151   -   -   4,578   4,881   9,459   W049   GARRARD COUNTY ATTORNEY   1,833   -   2,569   -   7,084   -   -   4,578   4,881   9,459   W049   GRANES COUNTY ATTORNEY   36,387   -   2,0707   -   7,084   -   -   4,578   4,881   -   4,648   W049   W049   GRANES COUNTY ATTORNEY   4,561   -   4,661   -   4,648   W049   W049   GRANES COUNTY ATTORNEY   4,561   -   4,661   -   4,648   W049   W049   GRANES COUNTY ATTORNEY   4,561   -   4,578   4,881   -   4,648				-				-	-			
W007   BELL COUNTY ATTORNEY   24,830   14,131   2,859   41,820   - 25,179   - 25,179   W008   BOONE COUNTY ATTORNEY   65,103   - 37,050   - 10,24   4,562   7,993   - 2,217   - 2,217   - 2,217   W1015   BULLITIT COUNTY ATTORNEY   2,187   - 1,244   4,562   7,993   - 2,217   - 2,217   - 2,217   W1015   BULLITIT COUNTY ATTORNEY   14,118   - 8,035   43,995   66,148   - 4,4317   - 4,4317   - 4,4317   W108   CALICWAY COUNTY ATTORNEY   576   - 328   - 904   - 5,844   261   84,347   W108   CALICWAY COUNTY ATTORNEY   10,618   - 6,043   - 16,661   - 4,043   - 10,767   627   11,394   W108   CAPPOLIT COUNTY ATTORNEY   10,618   - 6,043   - 16,661   - 4,043   - 10,767   627   11,394   W108   CAPPOLIT COUNTY ATTORNEY   11,914   - 6,370   - 17,564   11,351   4,767   16,118   W108   CAPPOLIT COUNTY ATTORNEY   11,914   - 6,370   - 17,564   11,351   4,767   16,118   W108   CAPPOLIT COUNTY ATTORNEY   16,435   - 9,333   - 25,788   16,665   20,234   36,900   W108   CAPPOLIT COUNTY ATTORNEY   13,857   - 2,195   - 6,605   3,911   17,190   21,119   W108   W108   CAPPOLIT COUNTY ATTORNEY   17,436   - 9,923   - 27,359   17,681   9,155   26,836   W108   FLOYD COUNTY ATTORNEY   15,000   - 8,537   18   23,555   17,681   9,155   26,836   W108   FLOYD COUNTY ATTORNEY   15,000   - 8,537   18   23,555   17,681   9,155   26,836   W108   FLOYD COUNTY ATTORNEY   1,033   - 8,588   13,994   15,615   10,407				-				-	-			
W008         BOONE COUNTY ATTORNEY         65,103         37,050         - 102,153         - 66,018         46,617         112,635           W011         BOYLE COUNTY ATTORNEY         2,187         - 1,244         4,562         7,93         - 2,217         - 2,217         - 1,317           W015         BULLIT COUNTY ATTORNEY         14,118         - 8,035         43,955         66,18         - 14,317         - 14,317         - 14,317           W018         CALLOWAY COUNTY ATTORNEY         576         - 328         - 904         - 584         261         84           W021         CARROLL COUNTY ATTORNEY         10,618         - 6,043         - 16,661         - 584         261         84           W022         CHILD SUPPORT ENCORCEMENT         4,063         - 2,312         - 6,375         - 6,375         - 4,120         1,649         5,769           W023         CASEY COUNTY ATTORNEY         11,94         - 6,370         - 17,564         - 11,351         4,767         16,118           W025         CLARK COUNTY ATTORNEY         13,857         - 2,195         - 6,052         - 11,351         4,762         19,210           W036         CHILD SUPPORT         13,857         - 2,195         - 2,215         - 2,258				-				-	-			
W011   BOYLE COUNTY ATTORNEY   2,187   1,244   4,562   7,993   -   2,217   - 2,217   - 2,217   W015   BULLIT COUNTY ATTORNEY   14,118   -   8,035   43,995   66,148   -   -   14,317   -   14,317   -   14,317   W18   CALLOWAY COUNTY ATTORNEY   576   328   -   904   -   904   -   584   261   845   845   W021   CARROLL COUNTY ATTORNEY   10,618   -   6,043   -   16,661   -     10,767   627   11,394   W022   CHILD SUPPORT ENCORCEMENT   4,063   -   2,312   -   6,375   -     4,120   1,649   5,769   W023   CASEY COUNTY ATTORNEY   11,194   -   6,370   -   1,7,564   -   -   1,564   -     1,564   W025   CLARK COUNTY ATTORNEY   16,435   -   9,353   -   25,788   -   -   16,666   20,234   36,900   W028   CRITTENDEN CO ATTORNEY   3,857   -   2,195   -   6,052   -   -   3,911   17,190   21,101   W030   DAVIESS COUNTY ATTORNEY   17,436   -   9,923   -   6,052   -   -   1,564   9,923   -   1,564   W036   FLOYD COUNTY ATTORNEY   15,000   -   8,537   18   23,555   -   -   15,211   -   15,211   -   15,211   W037   FRANKLIN COUNTY ATTORNEY   15,000   -   8,537   18   23,555   -   -   15,211   -   15,211   -   15,211   W037   FRANKLIN COUNTY ATTORNEY   11,434   -   6,440   -   86,289   -   -   5,5765   29,463   85,228   W039   GALLAIN COUNTY ATTORNEY   11,843   -   6,740   -   18,583   -   -   12,009   7,861   19,870   W040   GARRARD COUNTY ATTORNEY   11,843   -   6,740   -   18,583   -   -   12,009   7,861   19,870   W040   GARRARD COUNTY ATTORNEY   11,843   -   6,740   -   18,583   -   -   12,009   7,861   19,870   W040   GARRARD COUNTY ATTORNEY   14,570   -   2,569   -   7,084   -   -   4,540   -   4,578   4,881   9,459   W040   GRAND COUNTY ATTORNEY   4,570   -   2,601   -   2,601   -   4,634   -				-				-	-			
W018         CALLOWAY COUNTY ATTORNEY         576         328         -         904         -         584         261         845           W021         CARROLL COUNTY ATTORNEY         10,618         -         6,043         -         16,661         -         -         10,767         627         1,334           W022         CHILD SUPPORT ENCORCEMENT         4,063         -         2,312         -         6,375         -         4,120         1,649         1,739           W023         CASEY COUNTY ATTORNEY         11,194         -         6,370         -         17,564         -         -         11,351         4,767         16,118           W025         CLARK COUNTY ATTORNEY         16,435         -         9,353         -         25,788         -         -         16,666         20,234         36,900           W028         CRITTENDER CO ATTORNEY         3,857         -         2,195         -         6,052         -         17,681         9,150         20,234         36,900           W036         FLOYD COUNTY ATTORNEY         17,436         -         9,923         -         27,359         -         -         15,211         -         15,211           W036 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>4,562</td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td>				-		4,562		-	-			
W021         CARROLL COUNTY ATTORNEY         10,618         -         6,043         -         16,661         -         -         10,767         627         11,394           W022         CHILD SUPPORT ENCORCEMENT         4,063         -         2,312         -         6,375         -         -         4,120         1,649         5,769           W023         CASEY COUNTY ATTORNEY         11,194         -         6,370         -         17,564         -         -         11,666         20,34         36,900           W025         CLARK COUNTY ATTORNEY         16,435         -         9,353         -         25,788         -         -         16,666         20,34         36,900           W028         CRITTENDEN CO ATTORNEY         3,857         -         2,195         -         6,052         -         -         3,911         17,190         21,101           W030         DAVIESS COUNTY ATTORNEY         17,436         -         9,923         -         27,359         -         -         15,681         9,155         26,836           W036         FLOYD COUNTY ATTORNEY         15,000         -         8,537         18         23,555         -         -         15,615         -				-		43,995		-	-			
W022         CHILD SUPPORT ENCORCEMENT         4,063         -         2,312         -         6,375         -         4,120         1,649         5,769           W023         CASEY COUNTY ATTORNEY         11,194         -         6,370         -         17,564         -         -         11,351         4,767         16,118           W025         CLARK COUNTY ATTORNEY         16,435         -         9,353         -         25,788         -         -         16,666         20,244         36,900           W026         CRITTENDEN CO ATTORNEY         3,857         -         2,195         -         6,052         -         -         16,666         20,234         36,900           W030         DAVIESS COUNTY ATTORNEY         17,436         -         9,923         -         27,359         -         -         17,681         9,155         26,386           W036         FLOYD COUNTY ATTORNEY         15,000         -         8,537         18         23,555         -         -         15,211         -         -         15,211         -         -         15,211         -         -         15,211         -         -         15,214         -         -         5,765         29,23 </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td>				-		-		-	-			
W023         CASEY COUNTY ATTORNEY         11,194         - 6,370         - 17,564         - 11,351         4,767         16,188           W025         CLARK COUNTY ATTORNEY         16,435         - 9,353         - 25,788         - 16,666         20,234         36,900           W028         CRITTENDEN CO ATTORNEY         3,857         - 2,195         - 6,052         - 6,052         - 3,911         17,190         21,101           W030         DAVIESS COUNTY ATTORNEY         15,000         - 8,537         18         23,555         - 6         15,011         - 15,212         - 15,212         - 15,212				-		-		-	-			
W025         CLARK COUNTY ATTORNEY         16,435         -         9,353         -         25,788         -         -         16,666         20,234         36,900           W028         CRITTENDEN CO ATTORNEY         3,857         -         2,195         -         6,052         -         -         3,911         17,190         21,101           W030         DAVIESS COUNTY ATTORNEY         17,436         -         9,923         -         27,359         -         -         15,081         9,155         26,836           W036         FLOYD COUNTY ATTORNEY         15,000         -         8,537         18         23,555         -         -         15,681         9,155         29,463         85,228           W037         FRANKLIN COUNTY ATTORNEY         54,993         -         588         13,994         15,615         -         -         55,765         29,463         85,228           W039         GALLATIN COUNTY ATTORNEY         1,033         -         588         13,994         15,615         -         -         1,047         -         1,047           W040         GARARD COUNTY ATTORNEY         1,1843         -         6,740         -         18,583         -         -				-				-				
W028         CRITTENDEN CO ATTORNEY         3,857         -         2,195         -         6,052         -         -         3,911         17,190         21,101           W030         DAVIESS COUNTY ATTORNEY         17,436         -         9,923         -         27,359         -         -         17,681         9,155         26,836           W036         FLOYD COUNTY ATTORNEY         15,000         -         8,537         18         23,555         -         -         15,211         -         15,211           W037         FRANKLIN COUNTY ATTORNEY         54,993         -         31,296         -         86,289         -         -         55,765         29,463         85,228           W039         GALLATIN COUNTY ATTORNEY         1,033         -         588         13,994         15,615         -         -         1,047         -         1,047           W040         GARRAD COUNTY ATTORNEY         11,843         -         6,740         -         18,583         -         -         -         12,047         -         -         1,047         -         -         1,970           W041         GRAVES COUNTY ATTORNEY         4,515         -         2,569         -				-				-				
W030         DAVIESS COUNTY ATTORNEY         17,436         -         9,923         -         27,359         -         -         17,681         9,155         26,836           W036         FLOYD COUNTY ATTORNEY         15,000         -         8,537         18         23,555         -         -         -         15,211         -         15,211           W037         FRANKLIN COUNTY ATTORNEY         54,993         -         31,296         -         86,289         -         -         55,765         29,463         85,228           W039         GALLATIN COUNTY ATTORNEY         1,033         -         588         13,994         15,615         -         -         1,047         -         1,047           W040         GARRARD COUNTY ATTORNEY         11,843         -         6,740         -         18,583         -         -         -         12,009         7,861         19,870           W041         GRANT COUNTY CHILD SUPPOR         4,515         -         2,569         -         7,084         -         -         4,578         4,881         9,459           W042         GRAVES COUNTY ATTORNEY         36,387         -         2,001         -         57,094         -         -<				-				-				
W037         FRANKLIN COUNTY ATTORNEY         55,993         -         31,296         -         86,289         -         -         55,765         29,463         85,228           W039         GALLATIN COUNTY ATTORNEY         1,033         -         588         13,994         15,615         -         -         1,047         -         1,047           W040         GARRARD COUNTY ATTORNEY         11,843         -         6,740         -         18,583         -         -         12,009         7,861         19,870           W041         GRANT COUNTY CHILD SUPPOR         4,515         -         2,569         -         7,084         -         -         4,578         4,881         9,459           W042         GRAVES COUNTY ATTORNEY         36,387         -         20,707         -         57,094         -         -         4,634         -         4,634           W046         HANCOCK COUNTY ATTORNEY         4,570         -         2,601         267         7,438         -         -         4,634         -         4,634	W030		17,436	-	9,923		27,359	-	-	17,681		26,836
W039         GALLATIN COUNTY ATTORNEY         1,033         -         588         13,994         15,615         -         -         1,047         -         1,047           W040         GARRARD COUNTY ATTORNEY         11,843         -         6,740         -         18,583         -         12,009         7,861         19,870           W041         GRANT COUNTY CHILD SUPPOR         4,515         -         2,569         -         7,084         -         4,578         4,881         9,459           W042         GRAVES COUNTY ATTORNEY         36,387         -         20,707         -         57,094         -         -         4,634         2,5701         62,599           W046         HANCOCK COUNTY ATTORNEY         4,570         -         2,601         267         7,438         -         -         4,634         -         4,634				-		18		-				
W040       GARRARD COUNTY ATTORNEY       11,843       -       6,740       -       18,583       -       -       12,009       7,861       19,870         W041       GRANT COUNTY CHILD SUPPOR       4,515       -       2,569       -       7,084       -       -       4,578       4,881       9,459         W042       GRAVES COUNTY ATTORNEY       36,387       -       20,707       -       57,094       -       -       36,898       25,701       62,599         W046       HANCOCK COUNTY ATTORNEY       4,570       -       2,601       267       7,438       -       -       4,634       -       4,634				-		-		-	-		29,463	
W041       GRANT COUNTY CHILD SUPPOR       4,515       -       2,569       -       7,084       -       -       4,578       4,881       9,459         W042       GRAVES COUNTY ATTORNEY       36,387       -       20,707       -       57,094       -       -       36,898       25,701       62,599         W046       HANCOCK COUNTY ATTORNEY       4,570       -       2,601       267       7,438       -       -       4,634       -       4,634				-				-	-		- 7 961	
W042       GRAVES COUNTY ATTORNEY       36,387       -       20,707       -       57,094       -       -       36,898       25,701       62,599         W046       HANCOCK COUNTY ATTORNEY       4,570       -       2,601       267       7,438       -       -       4,634       -       4,634												
W046 HANCOCK COUNTY ATTORNEY 4,570 - 2,601 267 7,438 4,634 - 4,634							·					62,599
W049       HARRISON COUNTY ATTORNEY       2,395       -       1,363       -       3,758       -       -       2,428       880       3,308	W046	HANCOCK COUNTY ATTORNEY	4,570	-	2,601	267	7,438	-	-	4,634	-	4,634
	W049	HARRISON COUNTY ATTORNEY	2,395	-	1,363	-	3,758	-	-	2,428	880	3,308



			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
					Change in Proportion & Differences Between Employer Contrib.	e in on & Between Total				Change in Proportion & Differences Between Employer Contrib.	Total Deferred	
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	& Proportionate Share of Plan Contributions	Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	& Proportionate Share of Plan Contributions	Inflow of Resources	
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
	HICKMAN COUNTY ATTORNEY	11,790	-	6,710	-	18,500	-	-	11,956	4,336	16,292	
	HOPKINS COUNTY ATTORNEY	25,239	-	14,363	1,376	40,978	-	-	25,593	-	25,593	
	JACKSON COUNTY ATTORNEY	7,634	-	4,344	-	11,978	-	-	7,741	388	8,129	
	JEFFERSON CO ATTORNEY	190,214	-	108,250	-	298,464	-	-	192,887	7,628	200,515	
	JOHNSON COUNTY ATTORNEY	2,445	-	1,391	-	3,836	-	-	2,479	1,065	3,544	
	KNOX COUNTY ATTORNEY	59	-	34	5	98	-	-	60	-	60	
	LARUE COUNTY ATTORNEY	12,357	-	7,032	-	19,389	-	-	12,530	2,835	15,365	
	LAUREL COUNTY ATTORNEY	4,195	-	2,387	-	6,582	-	-	4,254	276	4,530	
	LEE COUNTY ATTORNEY	9,434	-	5,369	-	14,803	-	-	9,567	25,985	35,552	
	LETCHER COUNTY ATTORNEY	503	-	286	13,445	14,234	-	-	510	-	510	
	MCCRACKEN COUNTY ATTORNEY	12,085	-	6,877	-	18,962	-	-	12,255	12,809	25,064	
W074	MCCREARY COUNTY ATTORNEY	22,310	-	12,696	-	35,006	-	-	22,623	9,340	31,963	
W076	MADISON COUNTY ATTORNEY	76,185	-	43,356	-	119,541	-	-	77,255	38,530	115,785	
W077	MAGOFFIN CO ATTORNEY	3,484	-	1,983	510	5,977	-	-	3,533	-	3,533	
W082	MEADE COUNTY ATTORNEY	17,520	-	9,971	-	27,491	-	-	17,767	4,008	21,775	
W083	MENIFEE COUNTY ATTORNEY	6,295	-	3,582	-	9,877	-	-	6,383	3,790	10,173	
W084	MERCER COUNTY ATTORNEY	5,993	-	3,411	-	9,404	-	-	6,077	2,570	8,647	
W087	MONTGOMERY CO ATTORNEY	19,232	-	10,945	-	30,177	-	-	19,502	9,735	29,237	
	MORGAN COUNTY ATTORNEY	20,941	-	11,917	-	32,858	-	-	21,235	15,301	36,536	
	OHIO COUNTY ATTORNEY	206	-	117	-	323	-	-	209	1,317	1,526	
	OLDHAM COUNTY ATTORNEY	23,054	-	13,120	-	36,174	-	-	23,378	11,734	35,112	
	OWEN COUNTY ATTORNEY	6,183	-	3,519	-	9,702	-	-	6,270	3,981	10,251	
	PENDLETON COUNTY ATTORNEY	1,650	-	939		2,589		-	1,673	734	2,407	
	POWELL COUNTY ATTORNEY	279		159	-	438	-		283	126	409	
	PULASKI COUNTY ATTORNEY	22,351	_	12,720	18,390	53,461	_		22,665	-	22,665	
W102	ROCKCASTLE CO ATTORNEY	10,147	_	5,775	-	15,922	_	_	10,290	2,347	12,637	
	ROWAN COUNTY ATTORNEY	9,041	_	5,145	-	14,186	_	_	9,168	4,804	13,972	
	SCOTT COUNTY ATTORNEY	377	-	215	4,790	5,382	_	-	382	-	382	
	SHELBY COUNTY ATTORNEY	6,311		3,591	22,959	32,861	_		6,400	-	6,400	
	SIMPSON COUNTY ATTORNEY	6,158	-	3,504	-	9,662	-	-	6,244	- 2,267	8,511	
	SPENCER COUNTY ATTORNEY	12,898	-	7,340		20,238	-		13,079	24,338	37,417	
	TODD COUNTY ATTORNEY				-			-				
		- 0.850	-	- 5 611	•	- 15 <i>4</i> 70	-	-	- 0.009	- 26.260	- 46 259	
	TRIGG COUNTY ATTORNEY	9,859	-	5,611 5,102	- 6 021	15,470	-	-	9,998	36,360	46,358	
	TRIMBLE COUNTY ATTORNEY	9,124	-	5,192	6,031	20,347	-	•	9,252	-	9,252	
	UNION COUNTY ATTORNEY	4,983	-	2,836	-	7,819	-	-	5,053	633	5,686	
	WEBSTER COUNTY ATTORNEY	16,200	-	9,219	-	25,419	-	-	16,427	6,353	22,780	
	WHITLEY COUNTY ATTORNEY	23,706	-	13,491	-	37,197	-	-	24,039	12,071	36,110	
	FAYETTE CO ATTORNEY OFF	34,509	-	19,639	-	54,148	-	-	34,993	3,901	38,894	
X059	KENTON COUNTY ATTORNEY	12,341	-	7,023	-	19,364	-	-	12,514	2,619	15,133	
TOTAL		228,488,379		130,031,314	176,440,099	534,959,792	-		231,698,575	182,562,333	414,260,908	



		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,								
Participating										
Employer Code		2025	2026	2027	2028	2029	Thereafter			
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)			
1430	EASTERN KY UNIV	1,000,426	276,309	(468,706)	(355,240)	-	-			
1433	KET FOUNDATION	121,537	22,472	(38,120)	(28,891)	-	-			
1434	KY BAR ASSOCIATION	- (22.241)	-	- (2.450)	- (4.500)	-	-			
1435 1436	CHILD WATCH ADVOCACY CTR LOTUS	(22,944) 41,099	1,269 3,179	(2,153) (5,393)	(1,632) (4,087)	-	-			
1437	SANCTUARY INC	43,984	4,211	(7,143)	(5,414)	-	-			
1438	OASIS	18,565	4,329	(7,344)	(5,565)	-	-			
1439	BARREN RIVER CHILD ADVOCA	(25,038)	1,641	(2,783)	(2,111)	-	-			
1440	MOREHEAD STATE UNIVERSITY	597,200	142,591	(241,878)	(183,323)	-	-			
1445	MURRAY STATE UNIV	434,625	159,513	(270,583)	(205,080)	-	-			
1450 1451	NORTHERN KY UNIVERSITY SILVERLEALF	- 81,641	- 3,399	- (5,766)	- (4,371)	-	-			
1452	SPRINGHAVEN INC	67,889	3,104	(5,265)	(3,990)	-	-			
1453	SAFE HARBOR	(9,352)	3,297	(5,592)	(4,239)	-	-			
1454	D.O.V.E.S.	905	2,785	(4,724)	(3,581)	-	-			
1455	GATEWAY CHILD ADVOCACY	-	-	- (2.645)	- (4 000)	-	-			
1456 1457	JUDI'S PLACE FOR KIDS, INC.	17,394	1,541	(2,615)	(1,980)	-	-			
1457	KY RIVER CHILD ADVOCACY  AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	(11,489) (42,954)	778 3,823	(1,320) (6,484)	(1,000) (4,915)	-	-			
1459	NURSING HOME OMBUDSMAN	4,572	1,524	(2,586)	(1,959)	-	-			
1465	WESTERN KENTUCKY UNIV	436,912	222,465	(377,370)	(286,013)	-	-			
1480	KASAP	30,462	2,451	(4,157)	(3,152)	-	-			
1481	ZEROV	12,294	5,123	(8,691)	(6,586)	-	-			
1482	KACAC	10.751	1 000	- /1 712\	- (1 207)	-	-			
1483 1484	PENNYRILE CHILD ADV CTR BUFFALO TR CHILD ADV INC	10,751 12,203	1,009 831	(1,712) (1,410)	(1,297) (1,070)	-	-			
1485	CUMBERLAND V C A CENTER	47,138	1,724	(2,925)	(2,216)	-	_			
1486	LAKE CUMB CHILD ADV CTR	(7,899)	1,227	(2,082)	(1,577)	-	-			
1487	B.R.A.S.S.	8,857	4,086	(6,932)	(5,253)	-	-			
1488	WOMEN AWARE	2,484	1,476	(2,504)	(1,897)	-	-			
1489	BETHANY HOUSE ABUSE SHELT	1,349	2,896	(4,913)	(3,724)	-	-			
1490 1491	HOPE HARBOR INC CHILD ADV CTR OF GRN RVR	(25,563) 3,900	2,071	(3,514) (1,934)	(2,662)	-	-			
1491	CSG HEADQUARTERS	(5,796)	1,140 27,593	(46,807)	(1,466) (35,475)	-	-			
1994	KY HIGHER ED STUD LN CORP	220,508	108,909	(184,743)	(140,019)	-	-			
3022	LEX FAYETTE CO HLTH DEPT	694,104	112,689	(191,156)	(144,880)	-	-			
3023	LAKE CUMBERLAND DISTRICT	493,772	94,315	(159,987)	(121,256)	-	-			
3024	WEDCO DIST HEALTH DEPT	105,206	34,219	(58,046)	(43,994)	-	-			
3025	NORTHERN KY DIST HITH DEPT	807,517	77,435	(131,354)	(99,554)	-	-			
3026 3027	BARREN RVR DIST HLTH DEPT GREEN RVR DIST HLTH DEPT	384,028 704,689	85,118 105,553	(144,386) (179,050)	(109,433) (135,705)	-	-			
3028	LINCOLN TRL DIST HLTH DEP	551,337	83,377	(141,433)	(107,194)	-	-			
3029	PURCHASE DIST HLTH DEPT	215,096	53,227	(90,289)	(68,431)	-	-			
3030	MERCER CO HEALTH DEPT	54,018	11,130	(18,879)	(14,310)	-	-			
3031	CUMBERLAND VLY DIST HEALT	630,560	107,816	(182,889)	(138,614)	-	-			
3033	KY RIVER DIST HEALTH DEPT	439,475	85,632	(145,258)	(110,093)	-	-			
3034 3035	BOURBON CO HEALTH CENTER CLARK CO HEALTH DEPT	26,266 116,809	10,034 21,362	(17,020) (36,236)	(12,901) (27,464)	-	-			
3036	GATEWAY DIST HEALTH DEPT	228,286	38,269	(64,916)	(49,200)	-	-			
3037	BOYLE CO HEALTH DEPT	57,913	8,332	(14,134)	(10,711)	-	-			
3038	PIKE CO HEALTH DEPT	173,578	30,905	(52,424)	(39,733)	-	-			
3039	FLOYD CO HEALTH CENTER	127,218	15,919	(27,003)	(20,466)	-	-			
3040	MARTIN CO HEALTH DEPT	27,316	6,626	(11,240)	(8,518)	-	-			
3042 3043	BUFFALO TRACE HEALTH DEPT LITTLE SANDY DIST HEALTH	27,051	13,389	(22,712)	(17,214)	-	-			
3044	N CENTRAL DIST HEALTH	172,324	- 27,873	- (47,280)	- (35,835)	-	-			
3045	PENNYRILE DIST HLTH DEPT	105,627	20,739	(35,180)	(26,663)	-	_			
3047	BREATHITT CO HEALTH DEPT	21,157	22,461	(38,101)	(28,877)	-	-			
3048	GREENUP CO HLTH DEPT	44,573	15,062	(25,550)	(19,365)	-	-			
3049	WHITLEY CO HEALTH DEPT	167,823	35,992	(61,054)	(46,273)	-	-			
3050 3051	LAUREL CO HEALTH DEPT KNOX CO HEALTH DEPT	45,619 91,804	18,128 34,586	(30,750)	(23,306)	-	-			
3051 3052	MONROE CO HEALTH DEPT	41,609	34,586 4,404	(58,669) (7,470)	(44,465) (5,661)	-	-			
3053	BULLITT CO HEALTH DEPT	148,500	18,235	(30,933)	(23,444)	-	-			
3054	THREE RIVERS DIST HLTH	269,016	30,348	(51,479)	(39,017)	-	-			
3055	ESTILL CO HEALTH DEPT	66,755	7,002	(11,878)	(9,002)	-	-			
3056	OLDHAM CO HEALTH DEPT	83,582	13,873	(23,532)	(17,836)	-	-			
3057	LEWIS CO HEALTH DEPT	33,714	4,760	(8,075)	(6,120)	-	-			
3058	FLEMING CO HEALTH DEP	4,612	5,602	(9,502)	(7,202)	-	-			



			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
Participating										
Employer Code		2025	2026	2027	2028	2029	Thereafter			
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)			
3059	JESSAMINE CO HEALTH DEPT	75,345	12,188	(20,675)	(15,668)	-	-			
3060	POWELL CO HEALTH DEPT	74,658	5,696	(9,662)	(7,324)	-	-			
3061	ANDERSON CO HEALTH DEPT	(41,054)	6,469	(10,973)	(8,317)	-	-			
3062	MADISON CO HEALTH DEP	256,255	65,052	(110,348)	(83,634)	-	-			
3064	JOHNSON CO HEALTH DEPT	64,537	19,722	(33,455)	(25,357)	-	-			
3065 3066	MAGOFFIN CO HEALTH DEPT ALLEN CO HEALTH DEPT	49,128 91,868	8,268 10,534	(14,025) (17,869)	(10,630)	-	-			
3067	FRANKLIN CO HEALTH DEPT	113,848	29,517	(50,070)	(13,543) (37,950)	-	-			
3068	LINCOLN CO HEALTH DEPT	33,540	6,443	(10,929)	(8,284)	-	-			
3069	WOODFORD CO HEALTH DEPT	3,809	7,806	(13,241)	(10,036)	-	-			
3072	MUHLENBERG CO.HEALTH DEPT	39,551	10,580	(17,947)	(13,601)	-	-			
3073	MARSHALL CO HEALTH DEPT	107,131	19,604	(33,255)	(25,205)	-	-			
3074	CHRISTIAN CO HEALTH DEPT	153,675	17,582	(29,824)	(22,605)	-	-			
3075	HOPKINS CO HEALTH DEPT	70,764	22,764	(38,615)	(29,266)	-	-			
3076 3077	TODD CO HEALTH DEPT BRACKEN CO HEALTH DEPT	49,982 11,497	7,123 3,355	(12,082)	(9,158)	-	-			
3077	MONTGOMERY CO HEALTH DEPT	69,750	15,486	(5,690) (26,269)	(4,314) (19,910)	-	-			
3079	GARRARD COUNTY HEALTH DPT	57,599	5,180	(8,787)	(6,660)	-	-			
3080	BRECKINRIDGE CO HEALTH BD	47,827	9,376	(15,905)	(12,054)	-	-			
3081	ASHLAND BOYD CO HEALTH DP	57,055	21,539	(36,536)	(27,693)	-	-			
3082	LAWRENCE CO HEALTH DEPT	76,046	5,888	(9,988)	(7,570)	-	-			
3083	GRAVES CO HEALTH CENTER	(18,146)	8,917	(15,126)	(11,463)	-	-			
3084	CALLOWAY CO HEALTH DEPT	18,281	5,948	(10,089)	(7,648)	-	-			
3085	BELL CO HEALTH DEPT	63,299	13,560	(23,003)	(17,433)	-	-			
3086	GRAYSON COUNTY HEALTH DEPT	85,425	6,684	(11,338)	(8,593)	-	-			
3087 3088	HARLAN CO HEALTH DEPT	42,249	9,351	(15,862)	(12,021)	-	-			
3801	CARTER CO HEALTH DEPT KENTUCKY STATE UNIVERSITY	25,898 (225,741)	7,305 53,630	(12,392) (90,973)	(9,391) (68,950)	-	-			
5470	KCTCS	249,444	201,057	(341,054)	(258,490)	-	-			
7403	ASST OF COMMONWEALTH ATTY	(17,346)	8,511	(14,437)	(10,943)	-	-			
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-			
7408	FRANKLIN CO COUNCIL AGING	2,431	2,949	(5,002)	(3,792)	-	-			
7409	MUN ELEC POW ASSOC OF KY	(75,041)	1,984	(3,365)	(2,550)	-	-			
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-			
7415	HIGHSCHOOL ATHLETIC ASSOC	4,746	1,577	(2,676)	(2,027)	-	-			
7416	KY OFFICE OF BAR ADMISSIO	-	2 220	- (2.700)	- (2.064)	-	-			
7417 7716	KY ASSOC OF REGIONAL PROG MASTER COMMISSIONER BULLITT COUNTY	6,639 (152)	2,228 252	(3,780) (427)	(2,864) (324)		-			
7718	MASTER COMMISSIONER BOLLITT COONTY	3,706	277	(470)	(356)	-	-			
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-			
7720	MASTER COMM CAMPBELL CO	733	125	(212)	(159)	-	-			
7724	MASTER COMM CHRISTIAN CO	753	76	(129)	(97)	-	-			
7725	MASTER COMM CLARK CO	(554)	36	(61)	(46)	-	-			
7727	MASTER COMM CLINTON/CUMBE	(10,423)	20	(34)	(25)	-	-			
7730	MASTER COMM DAVIESS CO	(2,890)	179	(303)	(231)	-	-			
7734	MASTER COMM CARRARD CO	3,191	280	(476)	(361)	-	-			
7740 7741	MASTER COMM GARRARD CO MASTER COMM GRANT CO	1,763	- 102	(173)	(131)	-	-			
7741	MASTER COMM GRAYSON CO	(13,126)	75	(128)	(96)	_	_			
7747	MASTER COMM HARDIN CO	3,887	313	(531)	(402)	-	-			
7750	MASTER COMMISSIONER HART COUNTY	-	-	-	-	-	-			
7751	MASTER COMM HENDERSON CO	15,404	59	(100)	(76)	-	-			
7752	HENRY/ TRIMBLE MASTER COM	19,683	178	(303)	(229)	-	-			
7753	MASTER COMM HOPKINS CO	24,584	94	(160)	(122)	-	-			
7756	MASTER COMM JEFF CIRCUIT	9,452	718	(1,218)	(924)	-	-			
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	583	114	(193)	(147)	-	-			
7759	MASTER COMM KENTON CO	2,580	324	(550)	(416)	-	-			
7763 7773	MASTER COMM LAUREL CO MASTER COMM MCCRACKEN CO	3,139 (1,388)	121 213	(205) (362)	(156) (274)	-	-			
7776	MASTER COMM MADISON CO	2,746	191	(324)	(245)	-	-			
7781	MASTER COMM MASON CO	-	-	-	-	-	-			
7782	MASTER COMM MEADE CO	24,503	179	(304)	(231)	-	-			
7790	MASTER COMM NELSON CO	1,763	102	(173)	(131)	-	-			
7792	MASTER COMM OHIO COUNTY	-	-	-	-	-	-			
7793	MASTER COMM OLDHAM CO	11,108	165	(279)	(213)	-	-			
7794	MASTER COMM OWEN CO	(7,076)	56	(96)	(72)	-	-			
7798	MASTER COMM PIKE CO	3,910	177	(300)	(229)	-	-			
7799 7805	MASTER COMM FOR FLEMING MASTER COMM SCOTT CO	1,861	- 194	- (329)	- (250)	-	-			
/805	IVIAGIER COIVIIVI SCOTT CO	1,801	194	(329)	(230)	-	-			



Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
7807	MASTER COMM SIMPSON CO	(1,290)	64	(109)	(81)		
7814	MASTER COMM WARREN CO	11,826	258	(437)	(332)	-	_
7817	LOGAN CO MASTER COM	-	-	-	-	-	-
7819	MASTER COMM FLOYD CO	-	-	-	-	-	-
7820	MASTER COMM BARREN CO	540	58	(98)	(74)	-	-
7821	MASTER COMM MUHLENBERG CO	4,190	152	(258)	(196)	-	-
8024	SEVEN CO SERVICES INC	(3,086,167)	171,966	(291,708)	(221,089)	-	-
8201	KY RIVER COMM CARE INC	(534,097)	29,760	(50,481)	(38,262)	-	-
8202	NORTHERN KY REG MHMR BD	227,677	64,116	(108,761)	(82,431)	-	-
8204	COMMUNICARE INC	639,347	88,324	(149,824)	(113,554)	-	-
8205 8208	ADANTA/BEHAVIORAL HLTH SR CUMBERLAND RIVER MHMR	1,012,016 597,411	108,818	(184,589)	(139,902)	-	-
8209	FOUR RIVERS BEHAVIORAL HEALTH	1,093,861	142,415 54,999	(241,579) (93,296)	(183,097) (70,710)	-	_
8210	NEW VISTA OF THE BLUEGRASS, INC.	2,023,943	268,770	(455,917)	(345,546)	-	-
8211	PENNYROYAL REG MHMR BD	-	200,770	(433,317)	(545,540)	-	-
8213	GREEN RVR REG MHMR BD	2,795,415	63,729	(108,105)	(81,933)	-	-
8216	COMPREHEND INC REG MHMR B	(26,480)	39,157	(66,423)	(50,342)	-	-
8220	LIFESKILLS INC	1,984,175	181,789	(308,370)	(233,719)	-	-
8221	MOUNTAIN COMP CARE CENTER	(52,450)	59,590	(101,082)	(76,612)	-	-
9940	KY EMPLOYERS MUTUAL INS	-	-	-	-	-	-
10005	LEGS GENERAL ASSEMBLY	173,040	3,061	(5,193)	(3,935)	-	-
10010	LEGS LEGISLATIVE RES COMM	2,014,325	428,111	(726,210)	(550,404)	-	-
20020	JUDL JUDICIAL RET SYSTEM	5,772	357	(605)	(459)	-	-
20025	JUDL ADM OFF OF THE COURT	6,433,996	671,135	(1,138,453)	(862,849)	-	-
31030	UNIFIED PROSECUTORIAL SYS	(11,788,747)	878,500	(1,490,208)	(1,129,449)	-	-
31035	DEPT OF AGRICULTURE	(1,815,282)	156,252	(265,052)	(200,886)	-	-
31040	ATTORNEY GENERALS OFFICE	(3,061,839)	142,066	(240,988)	(182,648)	-	-
31045	AUDITOR OF PUBLIC ACCOUNT	2,834,867	134,543	(228,227)	(172,976)	-	-
31066	REGISTRY OF ELECTION	(51,075)	9,812	(16,644)	(12,616)	-	-
31070	GOVERNORS OFFICE	(112,023)	29,050	(49,277)	(37,349)	-	-
31074	DEPT OF VETERANS AFFAIRS	36,086,003	489,097	(829,659)	(628,811)	-	-
31076	MILITARY AFFAIRS COMM	(23,285)	987	(1,674)	(1,269)	-	-
31082 31085	KY INFRASTRUCTURE LT GOVERNORS OFFICE	457,225 (103,635)	15,304 7,410	(25,961) (12,569)	(19,675) (9,527)	-	-
31089	AGRICULTURAL DEVELOP BD	(103,033)	7,410	(12,569)	(9,527)	-	-
31094	OFF OF HOMELAND SECURITY	42,782	16,014	(27,165)	(20,589)	_	_
31095	DEPT MILITARY AFFAIRS	(8,182,640)	231,835	(393,263)	(298,060)	-	-
31097	OFF OF MINORITY EMPOWMENT	433,470	1,788	(3,033)	(2,298)	-	-
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-
31110	OFF OF SECRETARY TO CABIN	(134,807)	-	-	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	890,323	41,821	(70,941)	(53,766)	-	-
31120	SECRETARY OF STATE	(328,056)	26,629	(45,172)	(34,235)	-	-
31125	STATE TREASURERS OFFICE	(687,155)	22,418	(38,028)	(28,821)	-	-
31135	EARLY CHILDHOOD ADVISORY COUNCIL	-	-	-	-	-	-
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	46,095	2,168	(3,678)	(2,787)	-	-
31137	KY COMM NETWORK AUTH	(103,448)	12,576	(21,333)	(16,168)	-	-
31150	BOARD OF ACCOUNTANCY	(5,638)	3,315	(5,623)	(4,261)	-	-
31155	BOARD OF AUCTIONEERS	-	-	-	-	-	-
31165	BOARD OF BARBERING	(45,019)	1,546	(2,623)	(1,987)	-	-
31170	BOARD OF CHIROPRACTIC EXM	472.524		- (40.000)	- (0.402)	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	172,531	6,371	(10,808)	(8,192)	-	-
31180 31185	BOARD OF DENTISTRY BOARD OF ELECTIONS	(118,721) (36,771)	3,608	(6,119)	(4,639)	-	-
31190	BRD OF EMBALMERS/FUN DIR	(63,000)	8,165 3,017	(13,851) (5,118)	(10,497) (3,878)	-	-
31200	BOARD OF EXM ARCHITECTS	(54,778)	2,234	(3,789)	(2,871)		_
31205	KY LANDSCAPE ARCH REG BD	(8,158)	379	(643)	(487)	-	-
31215	BD EXAMINERS OF SOCIAL WK	30,236	1,835	(3,113)	(2,360)	-	-
31225	BD OF HAIRDRESSERS/CSMTG	(404,187)	9,864	(16,733)	(12,682)	-	-
31245	BD OF MEDICAL LICENSURE	5,747	13,337	(22,623)	(17,146)	-	-
31250	BOARD OF NURSING	348,264	51,583	(87,500)	(66,317)	-	-
31260	BOARD OF OPTOMETRIC EXM	(54,781)	1,146	(1,945)	(1,473)	-	-
31263	KY RESPIRATORY CARE BD	(93,128)	1,404	(2,382)	(1,805)	-	-
31268	PERSONNEL BOARD	(147,846)	5,043	(8,554)	(6,483)	-	-
31270	KY BOARD OF PHARMACY	(420,816)	16,434	(27,877)	(21,129)	-	-
31275	BD OF PHYSICAL THERAPY	(44,193)	2,681	(4,548)	(3,446)	-	-
31284	BOARD OF REAL ESTATE APPR	-	-	-	-	-	-
31290	BD OF PROF ENGINEERS & LA	218,272	9,067	(15,381)	(11,657)	-	-
31345	SCHOOL FAC CONSTR COMM	(49,936)	2,118	(3,592)	(2,723)	-	-
31354	EXECUTIVE BRANCH ETH COMM	(103,252)	3,937	(6,678)	(5,062)	-	-



			_	xisting Deferred Outfure Measurement Peri	•	ources for	
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
31370	COMMISSION ON HUMAN RIGHT	7,099	14,848	(25,186)	(19,090)	_	
31395	COMMISSION- REAL ESTATE	7,033	14,040	(23,180)	(19,090)	-	-
31400	COMMISSION ON WOMEN	-	-	-	-	-	-
31415	KY COUNCIL POSTSEC EDUCAT	(725,899)	30,959	(52,516)	(39,802)	-	-
31765	OFFICE OF STATE BUD DIREC	(7,328)	19,642	(33,319)	(25,252)	-	-
35605	TRAN OFF OF THE SECRETARY	560,898	60,489	(102,608)	(77,768)	-	-
35607	TRAN OFFICE OF LEGAL SVC	(113,756)	33,495	(56,818)	(43,063)	-	-
35609	DIVISION OF FACILITY MANA	130,518	23,764	(40,311)	(30,552)	-	-
35615	TRAN DEPT OF AVIATION	245,456	20,862	(35,389)	(26,820)	-	-
35616	TRAN OFFICE OF PERSONNEL	(414,636)	23,821	(40,408)	(30,626)	-	-
35617 35618	OFFICE OF INFORMAT TECHNO OFFICE OF AUDITS	(506,975) (847,395)	26,614 31,931	(45,145) (54,165)	(34,216)	-	-
35619	DOT PAYROLL DIVISION	2,003,265	19,365	(54,165) (32,849)	(41,053) (24,898)	-	-
35625	TRAN DEPT OF HIGHWAYS	(13,608,824)	2,892,410	(4,906,415)	(3,718,670)	-	_
35628	TRAN DEPT OF INTERGOV PRO	(94,420)	9,922	(16,832)	(12,756)	-	-
35630	TRAN DEPT OF VEH REGULATE	602,539	138,961	(235,721)	(178,655)	-	-
36635	CAB FOR ECONOMIC DEVELOPMENT	321,634	70,577	(119,720)	(90,738)	-	-
39075	KHEAA DIV OF FINANCIAL AF	(577,959)	4,965	(8,421)	(6,384)	-	-
39079	COMMONWEALTH OF TECHNOL	(4,033,206)	189,472	(321,403)	(243,596)	-	-
39084	KY RIVER AUTHORITY	(72,199)	5,267	(8,934)	(6,773)	-	-
39103	OFFICE OF PVA'S	(7,583,397)	444,864	(754,626)	(571,943)	-	-
39130	DEPT OF REVENUE	(1,090,848)	509,690	(864,591)	(655,286)	-	-
39750	OFFICE OF SECRETARY	(497,019)	90,531	(153,568)	(116,391)	-	-
39757	FIN OFFICE OF INSP GENERAL	(224 224)	-	(400 740)	- (02.447)	-	-
39758	OFF OF THE CONTROLLER	(231,921)	64,105	(108,742)	(82,417)	-	-
39785 50235	DEPT FACILITIES SUPP SVCS	334,767	155,228	(263,315)	(199,569)	-	-
50233	KY STATE FAIR BOARD COMM KY HERITAGE COUNCIL	815,495 919,083	153,174 17,078	(259,831) (28,970)	(196,929) (21,957)	-	-
50529	KY ARTS COUNCIL	(553,323)	6,567	(11,139)	(8,443)	-	_
50550	KY HISTORICAL SOCIETY	(9,076)	26,276	(44,573)	(33,782)	-	-
50660	DEPT OF FISH & WILDLIFE	(3,868,454)	221,360	(375,496)	(284,593)	-	-
50665	COMM KY HORSE PARK	590,092	37,685	(63,925)	(48,450)	-	-
50670	DEPT OF PARKS	2,154,438	356,756	(605,169)	(458,664)	-	-
50850	COMM OFFICE OF SECRETARY	(542,726)	17,839	(30,261)	(22,934)	-	-
50852	KY ARTISANS CTR AT BEREA	(129,753)	9,918	(16,823)	(12,752)	-	-
50860	DEPT OF TOURISM	(255,321)	16,229	(27,530)	(20,865)	-	-
51106	DEPT OF WORKPLACE STANDARDS	669,176	70,477	(119,551)	(90,609)	-	-
51107	DEPARTMENT OF WORKERS' CLAIMS	(447,326)	112,199	(190,324)	(144,250)	-	-
51113	KY OSH REVIEW COMMISSION	(39,538)	3,125	(5,301)	(4,018)	-	-
51114	WORKERS' COMP FUNDING COMMISSION	(251,439)	11,847	(20,096)	(15,232)	-	-
51142	OFFICE OF UNEMPLOYMENT INSURANCE	(8,243,391)	141,831	(240,589)	(182,345)	-	-
51183 51340	EDUC PROF STANDARDS BD KY COMM DEAF/HARD OF HEAR	(534,136)	- 6,655	- (11,289)	- (8,555)	-	-
51407	KY ENVIRONMENTAL EDUC COU	(114,917)	1,154	(1,958)	(1,483)		-
51507	OFFICE OF THE SECRETARY	233,570	122,683	(208,109)	(157,729)	-	_
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	(263,547)	8,647	(14,669)	(11,116)	-	-
51509	OFFICE OR EDUCATIONAL PROGRAMS	44,269	779	(1,322)	(1,002)	-	-
51512	KY WORKFORCE INNOVATION BOARD	-	-	-	-	-	-
51530	EDUC OFFICE OF SECRETARY	359,510	3,356	(5,692)	(4,315)	-	-
51531	DEPT WORKFORCE INVESTMENT	(1,854,877)	255,136	(432,790)	(328,017)	-	-
51532	KY COMM ON PROPRIETARY ED	(38,199)	1,616	(2,741)	(2,078)	-	-
51540	EDUC DEPT OF EDUCATION	1,496,705	205,103	(347,919)	(263,691)	-	-
51545	KY EDUCATIONAL TV AUTHOR	(1,887,616)	98,933	(167,822)	(127,193)	-	-
51555	KY DEPT LIBRARY & ARCHIVE	(900,431)	32,471	(55,081)	(41,746)	-	-
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	- 0.424.554	422.452	(74.6.4.02)	- (5.42.7.42)	-	-
53721 53723	H&FS OFF OF THE SECRETARY	9,434,551	422,153	(716,102)	(542,743)	-	-
53723	OFFICE INSPECTOR GENERAL OFFICE OF HEALTH POLICY	7,503,335	159,842 -	(271,142)	(205,501)	-	-
53725	DEPT OF AGING/INDEP LIVIN	6,368,119	- 184,577	(313,100)	(237,302)	-	-
53727	DEPT FOR INCOME SUPPORT	3,911,803	355,442	(602,940)	(456,976)	-	_
53728	DEPT FOR PUBLIC HEALTH	18,295,915	417,702	(708,552)	(537,022)	-	-
53729	OFF HUMAN RESOURCE MANAGE	9,007,630	291,744	(494,887)	(375,082)	-	-
53730	SERVE KY	511,967	16,420	(27,854)	(21,110)	-	-
53736	H&FS DEPT FOR COMM BASE S	93,992,841	3,595,904	(6,099,766)	(4,623,098)	-	-
53739	HEALTH DATA AND ANALYTICS	(147,284)	-	-	-	-	-
53746	DEPT FOR MEDICAID SERVICE	10,448,526	183,005	(310,433)	(235,282)	-	-
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	3,385,256	101,882	(172,823)	(130,985)	-	-
54500	J&PS OFF OF SECRETARY	836,714	147,341	(249,935)	(189,431)	-	-
54515	DEPT OF PUBLIC ADVOCACY	(1,027,140)	475,848	(807,186)	(611,777)	-	-



				xisting Deferred Outf re Measurement Peri		ources for	
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
54520	J&PS DEPT OF KY STATE POL	4 024 711	E7E 274	(076 012)	/720 722 <b>\</b>		
54523	J&PS OF JUVENILE JUSTICE	4,024,711 8,722,049	575,374 508,278	(976,013) (862,197)	(739,732) (653,471)	-	-
54525	DEPT OF CRIMINAL JUST TRN	(1,758,443)	115,640	(196,161)	(148,672)	-	-
54527	J&PS DEPT OF CORRECTIONS	(2,316,274)	265,794	(450,868)	(341,721)	-	-
55790	OFFICE OF THE SECRETARY	(2,075,139)	68,825	(116,749)	(88,486)	-	-
55793	DEPT PERSONNEL ADMIN	312,273	31,451	(53,351)	(40,435)	-	-
55794	DEPT FOR EMPLOYEE INS	(932,958)	35,183	(59,682)	(45,233)	-	-
56102	OFFICE OF THE SECRETARY	(877,982)	-	-	-	-	-
56106	DEPT OF WORKERS CLAIMS	(2,187,347)	-	-	-	-	-
56107 56113	DEPT OF WORKERS CLAIMS KY OSH REVIEW COMMISSION	(1,108,523) (34,204)	-	-	-	-	-
56114	WORKERS COMP FUNDING COMM	(145,336)	-	-	-	-	-
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	_
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	(3,137,851)	151	(256)	(195)	-	-
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	1,495,411	72,872	(123,614)	(93,687)	-	-
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	(215,518)	42,653	(72,353)	(54,836)	-	-
57127	DEPT FOR ENERGY DEV & IND	1 105 416	274.651	- (635 534)	- (491 672)	-	-
57128 57129	DEPT FOR NATURAL RESOURCE DEPT FOR ENVIRONM PROTECT	1,195,416 1,272,061	374,651 519,357	(635,524) (880,991)	(481,672) (667,715)		-
57139	OFFICE OF ADMINISTRATIVE SERVICES	(1,101,331)	65,312	(110,789)	(83,968)	-	-
57140	KY NATURE PRESERVES	(361,330)	15,196	(25,777)	(19,537)	-	-
57141	OFFICE OF ENERGY POLICY	384,661	6,496	(11,020)	(8,352)	-	-
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	1,754,337	47,418	(80,435)	(60,964)	-	-
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	(219,227)	7,252	(12,302)	(9,323)	-	-
58675	OFFICE OF THE SECRETARY	(5,510)	57,153	(96,949)	(73,479)	-	-
58676 58677	DEPT OF INSURANCE OFF OF OCCUP & PROFESSION	(726,981) (158,447)	53,838 23,773	(91,327) (40,327)	(69,217) (30,564)	-	-
58678	KY BOXING & WRESTLING AUT	(8,619)	848	(1,439)	(1,090)	-	-
58680	DEPT OF ALCOHOL & BEVERA	93,759	10,457	(17,738)	(13,444)	-	-
58681	DEPT OF CHARITABLE GAMING	(137,503)	19,267	(32,683)	(24,771)	-	-
58685	DEPT OF FINANCIAL INSTITU	1,373,190	95,819	(162,539)	(123,189)	-	-
58690	DEPT OF HOUSING & BUILD C	430,859	156,969	(266,268)	(201,807)	-	-
014A	BRECKINRIDGE CO ATTORNEY	9,826	1,323	(2,244)	(1,700)	-	-
024A	CHRISTIAN COUNTY ATTORNEY	3,109	1,143	(1,939)	(1,469)	-	-
031A	EDMONSON COUNTY ATTORNEY	(6,193)	570	(966)	(733)	-	-
060A	KNOTT COUNTY ATTORNEY	(2,299)	1,096	(1,860)	(1,409)	-	-
071A	LOGAN COUNTY ATTORNEY	22,852	2,230	(3,784)	(2,867)	-	-
086A 116A	MONROE CO ATTORNEY WAYNE COUNTY ATTORNEY	2,106 2,253	688 745	(1,167)	(885) (958)	-	-
W002	ALLEN COUNTY ATTORNEY	10,101	2,042	(1,263) (3,464)	(2,626)	-	
W002	ANDERSON COUNTY ATTORNEY	6,629	2,199	(3,730)	(2,826)	-	-
W005	BARREN COUNTY ATTORNEY	(15,933)	3,430	(5,818)	(4,410)	-	-
W006	BATH COUNTY ATTORNEY	18	2	(4)	(2)	-	-
W007	BELL COUNTY ATTORNEY	21,834	2,620	(4,445)	(3,368)	-	-
W008	BOONE COUNTY ATTORNEY	3,135	6,870	(11,654)	(8,833)	-	-
W011	BOYLE COUNTY ATTORNEY	6,233	231	(391)	(297)	-	-
W015	BULLITT COUNTY ATTORNEY	54,784	1,490	(2,527)	(1,916)	-	-
W018	CALLOWAY COUNTY ATTORNEY	179	61	(103)	(78)	-	-
W021	CARROLL COUNTY ATTORNEY	7,487	1,121	(1,901)	(1,440)	-	-
W022 W023	CHILD SUPPORT ENCORCEMENT CASEY COUNTY ATTORNEY	1,456 3,787	429 1 181	(727) (2.004)	(552) (1.518)	-	-
W023 W025	CLARK COUNTY ATTORNEY  CLARK COUNTY ATTORNEY	(7,674)	1,181 1,734	(2,004) (2,942)	(1,518) (2,230)	-	-
W028	CRITTENDEN CO ATTORNEY	(14,243)	407	(690)	(523)	-	-
W030	DAVIESS COUNTY ATTORNEY	4,170	1,840	(3,121)	(2,366)	_	-
W036	FLOYD COUNTY ATTORNEY	11,481	1,583	(2,685)	(2,035)	-	-
W037	FRANKLIN COUNTY ATTORNEY	12,563	5,803	(9,844)	(7,461)	-	-
W039	GALLATIN COUNTY ATTORNEY	14,783	109	(185)	(139)	-	-
W040	GARRARD COUNTY ATTORNEY	1,189	1,250	(2,120)	(1,606)	-	-
W041	GRANT COUNTY CHILD SUPPOR	(1,431)	476	(808)	(612)	-	-
W042	GRAVES COUNTY ATTORNEY	2,106	3,840	(6,514)	(4,937)	-	-
W046	HANCOCK COUNTY ATTORNEY	3,759	482	(818)	(619)	-	-
W049	HARRISON COUNTY ATTORNEY	950	253	(429)	(324)	-	-



			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,						
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter		
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)		
				(5.444)	(, ===)				
W053	HICKMAN COUNTY ATTORNEY	4,674	1,244	(2,111)	(1,599)	-	-		
W054	HOPKINS COUNTY ATTORNEY	20,664	2,664	(4,518)	(3,425)	-	-		
W055	JACKSON COUNTY ATTORNEY	5,446	806	(1,367)	(1,036)	-	-		
W056	JEFFERSON CO ATTORNEY	137,735	20,074	(34,051)	(25,809)	-	-		
W058	JOHNSON COUNTY ATTORNEY	803	258	(438)	(331)	-	-		
W061	KNOX COUNTY ATTORNEY	50	6	(11)	(7)	-	-		
W062	LARUE COUNTY ATTORNEY	6,608	1,304	(2,212)	(1,676)	-	-		
W063	LAUREL COUNTY ATTORNEY	2,930	443	(751)	(570)	-	-		
W065	LEE COUNTY ATTORNEY	(18,775)	996	(1,689)	(1,281)	-	-		
W067	LETCHER COUNTY ATTORNEY	13,829	53	(90)	(68)	-	-		
W073	MCCRACKEN COUNTY ATTORNEY	(3,574)	1,275	(2,163)	(1,640)	-	-		
W074	MCCREARY COUNTY ATTORNEY	7,709	2,354	(3,994)	(3,026)	-	-		
W076	MADISON COUNTY ATTORNEY	19,691	8,040	(13,638)	(10,337)	-	-		
W077	MAGOFFIN CO ATTORNEY	3,173	368	(624)	(473)	-	-		
W082	MEADE COUNTY ATTORNEY	9,381	1,849	(3,136)	(2,378)	-	-		
W083	MENIFEE COUNTY ATTORNEY	1,021	664	(1,127)	(854)	-	-		
W084	MERCER COUNTY ATTORNEY	2,010	632	(1,073)	(812)	-	-		
W087	MONTGOMERY CO ATTORNEY	4,962	2,030	(3,443)	(2,609)	-	-		
W088	MORGAN COUNTY ATTORNEY	702	2,210	(3,749)	(2,841)	-	-		
W092	OHIO COUNTY ATTORNEY	(1,160)	22	(37)	(28)	-	-		
W093	OLDHAM COUNTY ATTORNEY	5,884	2,433	(4,127)	(3,128)	-	-		
W094	OWEN COUNTY ATTORNEY	744	652	(1,107)	(838)	-	-		
W096	PENDLETON COUNTY ATTORNEY	527	174	(295)	(224)	-	-		
W099	POWELL COUNTY ATTORNEY	87	29	(50)	(37)	_	-		
W100	PULASKI COUNTY ATTORNEY	35,471	2,359	(4,001)	(3,033)	-	-		
W102	ROCKCASTLE CO ATTORNEY	5,408	1,071	(1,816)	(1,378)	-	-		
W103	ROWAN COUNTY ATTORNEY	2,105	954	(1,619)	(1,226)	_	_		
W105	SCOTT COUNTY ATTORNEY	5,078	40	(67)	(51)	_	-		
W106	SHELBY COUNTY ATTORNEY	27,782	666	(1,130)	(857)	_	_		
W107	SIMPSON COUNTY ATTORNEY	2,439	650	(1,102)	(836)	_			
W108	SPENCER COUNTY ATTORNEY	(14,481)	1,361	(2,309)	(1,750)	_	_		
W108 W110	TODD COUNTY ATTORNEY	(14,401)	1,301	(2,309)	(1,730)	_	-		
W111	TRIGG COUNTY ATTORNEY	(28,825)	1,040	(1,765)	(1,338)	_	_		
W112	TRIMBLE COUNTY ATTORNEY	13,003	963		(1,238)	-	-		
W113	UNION COUNTY ATTORNEY	3,175	526	(1,633) (892)	(1,238)	_	-		
		6,027				-	-		
W117	WEBSTER COUNTY ATTORNEY	·	1,710	(2,900)	(2,198)	-	-		
W118	WHITLEY COUNTY ATTORNEY	6,045	2,502	(4,244)	(3,216)	-	-		
X034	FAYETTE CO ATTORNEY OFF	22,471	3,642	(6,178)	(4,681)	-	-		
X059	KENTON COUNTY ATTORNEY	6,812	1,302	(2,209)	(1,674)	-	-		
TOTAL		168,489,691	24,112,831	(40,902,823)	(31,000,814)	-			



#### **APPENDIX B**

COLLECTIVE PENSION AMOUNTS — KERS HAZARDOUS PENSION PLAN

				Г	Not Donois	un Linkiliku na af luma	20. 2024	4 Pension Expense				
				-	Net Pensio	n Liability as of June	30, 2024			on Expense		
									Deferred Amounts			
								Proportionate	from Changes in	_	_	
								Share of	Proportion & Differences	Gross	Proportionate	Net
			2024	2023		Discount Rate	Discount Rate	Aggregate Plan	Between Employer Contrib.	Employer	Share of	Employer
Participating		Actual FYE 2024	Proportionate	Proportionate	Discount Rate	Less 1.00%	Plus 1.00%	Pension	& Proportionate Share	Pension	Nonemployer	Pension
Employer Code	Participating Employer Name	Contributions	Share	Share	6.25%	5.25%	7.25%	Expense	of Plan Contributions	Expense	Contributions	Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1430	EASTERN KY UNIV	487,503	0.572726%	0.614174%	2,140,628	3,102,693	1,366,321	224,944	(371,548)	(146,604)	-	(146,604)
1440	MOREHEAD STATE UNIVERSITY	95,028	0.111640%	0.165371%	417,267	604,800	266,334	43,848	(150,118)	(106,270)	-	(106,270)
1445	MURRAY STATE UNIV	153,655	0.180516%	0.270679%	674,699	977,930	430,647	70,900	(385,659)	(314,759)	-	(314,759)
1450	NORTHERN KY UNIVERSITY	274,601	0.322605%	0.395696%	1,205,773	1,747,684	769,621	126,707	(195,952)	(69,245)	-	(69,245)
1465	WESTERN KENTUCKY UNIV	353,407	0.415188%	0.478521%	1,551,812	2,249,245	990,492	163,070	(401,105)	(238,035)	-	(238,035)
3801	KENTUCKY STATE UNIVERSITY	61,356	0.072082%	0.084914%	269,415	390,498	171,962	28,311	(100,320)	(72,009)	-	(72,009)
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	366,898	0.431037%	0.485636%	1,611,050	2,335,105	1,028,302	169,295	(362,645)	(193,350)	-	(193,350)
31095	DEPT MILITARY AFFAIRS	750,766	0.882011%	1.039841%	3,296,616	4,778,218	2,104,166	346,420	(485,309)	(138,889)	-	(138,889)
35615	TRAN DEPT OF AVIATION	59,240	0.069596%	0.089769%	260,123	377,030	166,031	27,335	(14,687)	12,648	-	12,648
39079	COMMONWEALTH OF TECHNOL	89,465	0.105104%	0.129891%	392,838	569,392	250,741	41,281	(87,818)	(46,537)	-	(46,537)
50660	DEPT OF FISH & WILDLIFE	2,133,888	2.506923%	2.852739%	9,369,909	13,581,037	5,980,631	984,622	(1,736,001)	(751,379)	-	(751,379)
50665	COMM KY HORSE PARK	123,455	0.145036%	0.172934%	542,088	785,720	346,005	56,964	(67,115)	(10,151)	-	(10,151)
50670	DEPT OF PARKS	404,361	0.475049%	0.564120%	1,775,549	2,573,537	1,133,299	186,581	(405,550)	(218,969)	-	(218,969)
53729	OFF HUMAN RESOURCE MANAGE	1,164,131	1.367638%	1.154078%	5,111,702	7,409,060	3,262,700	537,155	(132,110)	405,045	-	405,045
54520	J&PS DEPT OF KY STATE POL	2,377,698	2.793355%	3.318695%	10,440,481	15,132,757	6,663,956	1,097,121	(736,392)	360,729	-	360,729
54523	J&PS OF JUVENILE JUSTICE	10,230,810	12.019307%	9.634201%	44,923,521	65,113,549	28,673,811	4,720,716	8,564,564	13,285,280	-	13,285,280
54527	J&PS DEPT OF CORRECTIONS	65,274,913	76.685935%	77.575575%	286,622,364	415,439,373	182,945,487	30,119,245	(7,243,572)	22,875,673	-	22,875,673
58676	DEPT OF INSURANCE	111,122	0.130548%	0.137204%	487,938	707,232	311,441	51,274	(72,745)	(21,471)	-	(21,471)
58680	DEPT OF ALCOHOL & BEVERA	607,504	0.713704%	0.835962%	2,667,550	3,866,429	1,702,645	280,315	(453,018)	(172,703)	-	(172,703)
TOTAL		85,119,798	100.000000%	100.000000%	373,761,323	541,741,289	238,564,592	39,276,104	(4,837,099)	34,439,005	-	34,439,005



			Outstanding	Balance of Deferred C	Outflows of Resources			Outstandin	g Balance of Deferred	Inflows of Resources	
Participating Employer Code	Participating Employer Name	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1430	EASTERN KY UNIV	120,382	-	241,304	-	361,686	-	-	440,698	88,879	529,577
1440	MOREHEAD STATE UNIVERSITY	23,466	-	47,037	-	70,503	-	-	85,904	102,398	188,302
1445	MURRAY STATE UNIV	37,943	-	76,056	-	113,999	-	-	138,903	171,690	310,593
1450	NORTHERN KY UNIVERSITY	67,809	-	135,922	-	203,731	-	-	248,236	142,763	390,999
1465	WESTERN KENTUCKY UNIV	87,269	-	174,929	-	262,198	-	-	319,477	126,461	445,938
3801	KENTUCKY STATE UNIVERSITY	15,151	-	30,370	-	45,521	-	-	55,465	25,378	80,843
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-	-	-	-	-
31040	ATTORNEY GENERALS OFFICE	90,600	-	181,607	-	272,207	-	-	331,672	110,507	442,179
31095	DEPT MILITARY AFFAIRS	185,390	-	371,614	-	557,004	-	-	678,685	312,045	990,730
35615	TRAN DEPT OF AVIATION	14,628	-	29,323	-	43,951	-	-	53,552	39,007	92,559
39079	COMMONWEALTH OF TECHNOL	22,092	-	44,283	-	66,375	-	-	80,875	48,327	129,202
50660	DEPT OF FISH & WILDLIFE	526,931	-	1,056,230	-	1,583,161	-	-	1,929,014	695,385	2,624,399
50665	COMM KY HORSE PARK	30,485	-	61,107	-	91,592	-	-	111,602	54,936	166,538
50670	DEPT OF PARKS	99,851	-	200,150	-	300,001	-	-	365,538	175,641	541,179
53729	OFF HUMAN RESOURCE MANAGE	287,465	-	576,221	370,179	1,233,865	-	-	1,052,363	-	1,052,363
54520	J&PS DEPT OF KY STATE POL	587,137	-	1,176,911	-	1,764,048	-	-	2,149,416	1,035,754	3,185,170
54523	J&PS OF JUVENILE JUSTICE	2,526,345	-	5,064,039	4,200,425	11,790,809	-	-	9,248,553	· · · -	9,248,553
54527	J&PS DEPT OF CORRECTIONS	16,118,656	-	32,309,726	· · · · · -	48,428,382	-	-	59,007,890	3,216,392	62,224,282
58676	DEPT OF INSURANCE	27,440	-	55,003	-	82,443	-	-	100,453	15,057	115,510
58680	DEPT OF ALCOHOL & BEVERA	150,014	-	300,702	-	450,716	-	-	549,177	242,335	791,512
TOTAL		21,019,054	-	42,132,534	4,570,604	67,722,192	-	-	76,947,473	6,602,955	83,550,428



		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,							
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter		
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)		
4.420	EACTEDN 19/11NIV	(76.060)	40.254	(00.204)	(50.073)				
1430	EASTERN KY UNIV	(76,968)	40,351	(80,301)	(50,973)	-	-		
1440 1445	MOREHEAD STATE UNIVERSITY	(100,076)	7,865	(15,653)	(9,935)	-	-		
	MURRAY STATE UNIV NORTHERN KY UNIVERSITY	(167,936)	12,718	(25,310)	(16,066)	-	-		
1450		(136,054)	22,729	(45,232)	(28,711)	-	-		
1465 3801	WESTERN KENTUCKY UNIV KENTUCKY STATE UNIVERSITY	(117,826) (23,879)	29,252 5,078	(58,213)	(36,953)	-	-		
31030	UNIFIED PROSECUTORIAL SYS	(23,679)	5,076	(10,107)	(6,414)	-	-		
31040	ATTORNEY GENERALS OFFICE	(101,543)	30,368	(60,435)	(38,362)	-	-		
31095	DEPT MILITARY AFFAIRS	(293,702)	62,141	(123,666)	(78,499)	-	-		
35615	TRAN DEPT OF AVIATION	(37,560)	4,903	(9,758)	(6,193)	-	-		
39079	COMMONWEALTH OF TECHNOL	(46,141)	7,405	(14,736)	(9,355)	-	-		
50660	DEPT OF FISH & WILDLIFE	(643,249)	176,623	(351,492)	(223,120)	-	-		
50665	COMM KY HORSE PARK	(51,920)	10,218	(20,335)	(12,909)	-	-		
50670	DEPT OF PARKS	(165,762)	33,469	(66,606)	(42,279)	-	-		
53729	OFF HUMAN RESOURCE MANAGE	398,621	96,355	(191,755)	(121,719)		- -		
54520	J&PS DEPT OF KY STATE POL	(977,661)	196,803	(391,653)	(248,611)	_	_		
54523	J&PS OF JUVENILE JUSTICE	4,450,388	846,808	(1,685,211)	(1,069,729)	_			
54527	J&PS DEPT OF CORRECTIONS	(1,621,574)	5,402,828	(10,752,035)	(6,825,119)	_	_		
58676	DEPT OF INSURANCE	(1,021,374)	9,198	(18,304)	(11,619)	-			
58680	DEPT OF ALCOHOL & BEVERA	(227,492)	50,283	(100,068)	(63,519)		-		
30000	ZZ G. / ZZG/IOE & DEFENVI	(227,-732)	30,203	(100,000)	(00,010)				
TOTAL		47,323	7,045,395	(14,020,870)	(8,900,085)	-	-		



### **APPENDIX C**

PROPORTIONATE SHARE CALCULATION — KERS Non-Hazardous Pension Plan

Participating		FYE 2024	Allocation of Amortization Cost Portion of Required	Allocation of Normal Cost Portion of Required	2024 Proportionate
Employer Code (1)	Participating Employer Name (2)	Salary (3)	Contribution (4)	Contribution (5)	Share (6)
(±)	(2)	(3)	(4)	(5)	(0)
10005	LEGS GENERAL ASSEMBLY	1,801,715	0.000000%	0.097660%	0.012696%
10010	LEGS LEGISLATIVE RES COMM	26,631,261	1.825050%	1.443516%	1.775451%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	28,432,976	1.825050%	1.541176%	1.788147%
7716	NAACTED COMMANGEIONED DUILLITT COUNTY	140 205	0.0000000/	0.0000380/	0.0040450/
7716 7718	MASTER COMMISSIONER BULLITT COUNTY	148,285 162,896	0.000000%	0.008038%	0.001045%
7718	MASTER COMM BOONE CO MASTER COMM CAMPBELL CO	73,440	0.000000% 0.000000%	0.008830% 0.003981%	0.001148% 0.000518%
7724	MASTER COMM CHRISTIAN CO	44,651	0.000000%	0.003420%	0.000315%
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.002420%	0.000313%
7727	MASTER COMM CLINTON/CUMBE	11,784	0.000000%	0.000133%	0.000148%
7730	MASTER COMM DAVIESS CO	105,302	0.000000%	0.005708%	0.000742%
7734	MASTER COMM FAYETTE CO	165,084	0.000000%	0.003768%	0.001163%
7741	MASTER COMM GRANT CO	60,017	0.000000%	0.003253%	0.0001103%
7743	MASTER COMM GRAYSON CO	44,318	0.000000%	0.003233%	0.000312%
7747	MASTER COMM HARDIN CO	184,119	0.000000%	0.009980%	0.001297%
7751	MASTER COMM HENDERSON CO	34,786	0.000000%	0.001886%	0.000245%
7752	HENRY/ TRIMBLE MASTER COM	104,973	0.000000%	0.005690%	0.000740%
7753	MASTER COMM HOPKINS CO	55,529	0.000000%	0.003010%	0.000391%
7756	MASTER COMM JEFF CIRCUIT	422,589	0.000000%	0.022906%	0.002978%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	66,969	0.000000%	0.003630%	0.000472%
7759	MASTER COMM KENTON CO	190,757	0.000000%	0.010340%	0.001344%
7763	MASTER COMM LAUREL CO	71,141	0.000000%	0.003856%	0.000501%
7773	MASTER COMM MCCRACKEN CO	125,437	0.000000%	0.006799%	0.000884%
7776	MASTER COMM MADISON CO	112,340	0.000000%	0.006089%	0.000792%
7782	MASTER COMM MEADE CO	105,637	0.000000%	0.005726%	0.000744%
7790	MASTER COMM NELSON CO	60,017	0.000000%	0.003253%	0.000423%
7793	MASTER COMM OLDHAM CO	96,849	0.000000%	0.005250%	0.000683%
7794	MASTER COMM OWEN CO	33,222	0.000000%	0.001801%	0.000234%
7798	MASTER COMM PIKE CO	104,167	0.000000%	0.005646%	0.000734%
7805	MASTER COMM SCOTT CO	114,140	0.000000%	0.006187%	0.000804%
7807	MASTER COMM SIMPSON CO	37,787	0.000000%	0.002048%	0.000266%
7814	MASTER COMM WARREN CO	151,715	0.000000%	0.008224%	0.001069%
7820	MASTER COMM BARREN CO	33,899	0.000000%	0.001837%	0.000239%
7821	MASTER COMM MUHLENBERG CO	89,547	0.000000%	0.004854%	0.000631%
20020	JUDL JUDICIAL RET SYSTEM	209,990	0.000000%	0.011382%	0.001480%
20025	JUDL ADM OFF OF THE COURT	85,339,156	2.508010%	4.625709%	2.783311%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	88,581,562	2.508010%	4.801461%	2.806159%
31030	UNIFIED PROSECUTORIAL SYS	65,196,266	3.659636%	3.533887%	3.643289%
31035	DEPT OF AGRICULTURE	11,595,953	0.650911%	0.628545%	0.648003%
31040	ATTORNEY GENERALS OFFICE	10,543,188	0.591817%	0.571481%	0.589173%
31045	AUDITOR OF PUBLIC ACCOUNT	9,984,899	0.560478%	0.541220%	0.557974%
31066	REGISTRY OF ELECTION	728,193	0.040875%	0.039471%	0.040692%
31070	GOVERNORS OFFICE	2,155,886	0.121015%	0.116857%	0.120474%
31074	DEPT OF VETERANS AFFAIRS	36,297,407	2.037468%	1.967458%	2.028367%
31076	MILITARY AFFAIRS COMM	73,231	0.004111%	0.003969%	0.004093%
31082	KY INFRASTRUCTURE	1,135,777	0.063754%	0.061563%	0.063469%
31085 31094	LT GOVERNORS OFFICE OFF OF HOMELAND SECURITY	549,892 1 199 474	0.030867%	0.029806%	0.030729% 0.066414%
		1,188,474	0.066712%	0.064420%	
31095	DEPT MILITARY AFFAIRS	17,205,165	0.965771%	0.932586%	0.961457%
31097 31110	OFF OF MINORITY EMPOWMENT OFF OF SECRETARY TO CABIN	132,675	0.007447% 0.000000%	0.007191% 0.000000%	0.007414%
31110	GOV OFF LOCAL DEVELOPMENT	2 102 655	0.00000%	0.168230%	0.000000% 0.173438%
31120	SECRETARY OF STATE	3,103,655		0.107121%	
31125	STATE TREASURERS OFFICE	1,976,257 1,663,702	0.110932% 0.093388%	0.107121%	0.110437% 0.092971%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	1,663,702	0.0093388%	0.090179%	0.092971%
31137	KY COMM NETWORK AUTH	933,312	0.052389%	0.050589%	0.052155%
31150	BOARD OF ACCOUNTANCY	245,994	0.032389%	0.030389%	0.032135%
31165	BOARD OF BARBERING	114,751	0.006441%	0.015354%	0.013746%
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	472,843	0.006542%	0.005220%	0.026423%
31179	BOARD OF DENTISTRY	267,730	0.015028%	0.023030%	0.014961%
31185	BOARD OF ELECTIONS	605,982	0.013028%	0.032847%	0.033863%
31190	BRD OF EMBALMERS/FUN DIR	223,919	0.012569%	0.012137%	0.012513%
31200	BOARD OF EXM ARCHITECTS	165,757	0.009304%	0.008985%	0.009263%
31205	KY LANDSCAPE ARCH REG BD	28,137	0.001579%	0.001525%	0.001572%
31215	BD EXAMINERS OF SOCIAL WK	136,196	0.007645%	0.007382%	0.007611%
31225	BD OF HAIRDRESSERS/CSMTG	732,073	0.041093%	0.039681%	0.040909%
_	,	, 3	- 300.		



Employer Code Participating Employer Name Salary	Contribution Contribution Share
(1) (2) (3)	(4) (5) (6)
24245 PD OF MEDICAL HOSPIGUES	20 720 0 0555579/ 0 0525409/ 0 052500
	39,738 0.055557% 0.053648% <b>0.055309%</b> 28,114 0.214882% 0.207498% <b>0.213922%</b>
	85,069 0.004775% 0.004611% <b>0.004754</b> %
	04,212 0.005850% 0.005649% <b>0.005824%</b>
31268 PERSONNEL BOARD 37	74,262 0.021008% 0.020286% <b>0.020914%</b>
	19,624 0.068461% 0.066108% <b>0.068155%</b>
	98,961 0.011168% 0.010784% <b>0.011118%</b>
	72,911 0.037772% 0.036474% <b>0.037603%</b> 57,152 0.008821% 0.008518% <b>0.008782%</b>
	92,163 0.016400% 0.015836% <b>0.016327%</b>
	01,896 0.061852% 0.059727% <b>0.061576%</b>
	97,568 0.128968% 0.124537% <b>0.128392%</b>
	57,686 0.081824% 0.079012% <b>0.081458%</b>
·	39,077 0.251984% 0.243325% <b>0.250858%</b>
·	35,770 0.139533% 0.134738% <b>0.138910%</b>
	53,594 0.098995% 0.095594% <b>0.098553%</b> 48,245 0.086907% 0.083921% <b>0.086519%</b>
	67,846 0.099234% 0.095824% <b>0.098791%</b>
	75,074 0.110866% 0.107057% <b>0.110371%</b>
	59,708 0.133018% 0.128447% <b>0.132424</b> %
	37,155 0.080671% 0.077899% <b>0.080311%</b>
35625 TRAN DEPT OF HIGHWAYS 214,65	
	36,387 0.041335% 0.039915% <b>0.041150%</b>
	12,724
	68,432 0.020681% 0.019970% <b>0.020589</b> %
	51,310 0.789298% 0.762177% <b>0.785772%</b>
39084 KY RIVER AUTHORITY 39	90,852 0.021940% 0.021186% <b>0.021842%</b>
	14,737 1.853203% 1.789525% <b>1.844925</b> %
	25,667 2.123253% 2.050296% <b>2.113769</b> %
	18,596 0.377132% 0.364174% <b>0.375447%</b> 57,458 0.267048% 0.257872% <b>0.265855%</b>
	57,458 0.267048% 0.257872% <b>0.265855%</b> 19,969 0.646646% 0.624426% <b>0.643757%</b>
	57,527 0.638089% 0.616163% <b>0.635239</b> %
	57,431 0.071144% 0.068700% <b>0.070826</b> %
50529 KY ARTS COUNCIL 48	37,329 0.027355% 0.026415% <b>0.027233%</b>
	50,042 0.109461% 0.105700% <b>0.108972</b> %
	27,850 0.922138% 0.890452% <b>0.918019</b> %
	96,701 0.156986% 0.151592% <b>0.156285%</b> 76,015 1.486167% 1.435101% <b>1.479528%</b>
	76,015
	36,024 0.041315% 0.039895% <b>0.041130%</b>
	04,411 0.067607% 0.065284% <b>0.067305</b> %
51106 DEPT OF WORKPLACE STANDARDS 5,23	30,317 0.293591% 0.283503% <b>0.292280%</b>
	26,626 0.467395% 0.451335% <b>0.465307</b> %
	31,920 0.013018% 0.012571% <b>0.012960%</b>
	79,172 0.049350% 0.047655% <b>0.049130%</b> 25,698 0.590835% 0.570533% <b>0.588196%</b>
·	93,886 0.027723% 0.026771% <b>0.027599</b> %
·	85,657 0.004808% 0.004643% <b>0.004787%</b>
	04,710 0.511071% 0.493510% <b>0.508788%</b>
	41,743 0.036023% 0.034785% <b>0.035862%</b>
	57,824 0.003246% 0.003134% <b>0.003231%</b>
	49,025 0.013978% 0.013498% <b>0.013916%</b>
	34,471       1.062841%       1.026321%       1.058093%         19,921       0.006731%       0.006500%       0.006701%
	21,363 0.854415% 0.825056% <b>0.850598%</b>
	42,167 0.412135% 0.397974% <b>0.410294</b> %
51555 KY DEPT LIBRARY & ARCHIVE 2,40	09,764 0.135266% 0.130618% <b>0.134662%</b>
	29,293 1.758595% 1.698167% <b>1.750739</b> %
	52,384
	98,044 0.768907% 0.742486% <b>0.765472%</b>
	78,502 1.480694% 1.429816% <b>1.474080%</b> 99,011 1.740055% 1.680265% <b>1.732282%</b>
	51,214 1.215339% 1.173579% <b>1.209910</b> %
	18,610 0.068404% 0.066053% <b>0.068098</b> %
	53,447 14.979738% 14.465019% <b>14.912825</b> %
53739 HEALTH DATA AND ANALYTICS	- 0.000000% 0.000000% <b>0.000000</b> %
53746 DEPT FOR MEDICAID SERVICE 13,58	31,364 0.762357% 0.736162% <b>0.758952%</b>



Participating		FYE 2024	Allocation of Amortization Cost Portion of Required	Allocation of Normal Cost Portion of Required	2024 Proportionate
<b>Employer Code</b>		Salary	Contribution	Contribution	Share
(1)	(2)	(3)	(4)	(5)	(6)
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	7,560,947	0.424416%	0.409832%	0.422520%
54500	J&PS OFF OF SECRETARY	10,934,623	0.424416%	0.409832%	0.422320%
54515	DEPT OF PUBLIC ADVOCACY	35,314,220	1.982279%	1.914166%	1.973424%
54520	J&PS DEPT OF KY STATE POL	42,700,360	2.396882%	2.314523%	2.386175%
54523	J&PS OF JUVENILE JUSTICE	37,720,930	2.117374%	2.044619%	2.107916%
54525	DEPT OF CRIMINAL JUST TRN	8,581,997	0.481730%	0.465177%	0.479578%
54527	J&PS DEPT OF CORRECTIONS	19,725,392	1.107237%	1.069192%	1.102291%
55790	OFFICE OF THE SECRETARY	5,107,746	0.286711%	0.276859%	0.285430%
55793	DEPT PERSONNEL ADMIN	2,334,096	0.131019%	0.126517%	0.130434%
55794	DEPT FOR EMPLOYEE INS	2,611,067	0.146566%	0.141530%	0.145911%
56102	OFFICE OF THE SECRETARY	-	0.000000%	0.000000%	0.000000%
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	0.000000%	0.000000%
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	0.000000%	0.000000%
56113	KY OSH REVIEW COMMISSION	-	0.000000%	0.000000%	0.000000%
56114	WORKERS COMP FUNDING COMM	-	0.000000%	0.000000%	0.000000%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	11,215	0.000630%	0.000608%	0.000627%
57123	KY PUBLIC SVC COMMISSION	5,408,069	0.303569%	0.293138%	0.302213%
57126	OFFICE OF THE SECRETARY	3,165,420	0.177683%	0.171578%	0.176889%
57128	DEPT FOR NATURAL RESOURCE	27,804,042	1.560713%	1.507085%	1.553741%
57129	DEPT FOR ENVIRONM PROTECT	38,543,154	2.163527%	2.089186%	2.153863%
57139	OFFICE OF ADMINISTRATIVE SERVICES	4,846,971	0.272073%	0.262724%	0.270858%
57140	KY NATURE PRESERVES	1,127,724	0.063302%	0.061127%	0.063019%
57141	OFFICE OF ENERGY POLICY	482,129	0.027063%	0.026133%	0.026942%
58374	KY HORSE RACING AUTHORITY	3,519,005	0.197531%	0.190744%	0.196649%
58672	OFFICE OF CLAIMS AND APPEALS	538,184	0.030210%	0.029172%	0.030075%
58675	OFFICE OF THE SECRETARY	4,241,508	0.238087%	0.229906%	0.237023%
58676	DEPT OF INSURANCE	3,995,518	0.224279%	0.216572%	0.223277%
58677	OFF OF OCCUP & PROFESSION	1,764,269	0.099033%	0.095630%	0.098591%
58678	KY BOXING & WRESTLING AUT	62,966	0.003534%	0.003413%	0.003518%
58680	DEPT OF CLARITARIE CAMBING	776,033	0.043561%	0.042064% 0.077506%	0.043366%
58681 58685	DEPT OF CHARITABLE GAMING DEPT OF FINANCIAL INSTITU	1,429,904 7,111,041	0.080264% 0.399161%	0.385446%	0.079905% 0.397378%
58690	DEPT OF FINANCIAL INSTITO  DEPT OF HOUSING & BUILD C	11,649,160	0.653898%	0.631429%	0.650977%
30030	DEFT OF HOOSING & BOILD C	11,043,100	0.03303070	0.03142370	0.03037770
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	1,388,373,866	77.933030%	75.255172%	77.584898%
1430	EASTERN KY UNIV	5,744,723	1.270600%	0.311386%	1.145902%
1433	KET FOUNDATION	3,337,462	0.080090%	0.180903%	0.093196%
1435	CHILD WATCH ADVOCACY CTR	275,396	0.003820%	0.014928%	0.005264%
1436	LOTUS	1,165,966	0.005710%	0.063200%	0.013184%
1437	SANCTUARY INC	831,315	0.013340%	0.045060%	0.017464%
1438	OASIS	1,035,525	0.012250%	0.056129%	0.017954%
1439	BARREN RIVER CHILD ADVOCA	698,922	0.002160%	0.037884%	0.006804%
1440	MOREHEAD STATE UNIVERSITY	4,509,170	0.643190%	0.244414%	0.591349%
1445	MURRAY STATE UNIV	6,795,002	0.705340%	0.368315%	0.661527%
1451	SILVERLEALF	675,981	0.010730%	0.036641%	0.014098%
1452 1453	SPRINGHAVEN INC SAFE HARBOR	824,042	0.008120% 0.006980%	0.044666% 0.058454%	0.012871% 0.013672%
1454	D.O.V.E.S.	1,078,420		0.038434%	0.013672%
1454	JUDI'S PLACE FOR KIDS, INC.	773,412 397,143	0.007010% 0.004130%	0.041922%	0.011549%
1456	KY RIVER CHILD ADVOCACY	266,736	0.004130%	0.021327%	0.008392%
1457	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	448,428	0.001530%	0.024306%	0.003228%
1459	NURSING HOME OMBUDSMAN	319,364	0.004680%	0.017311%	0.006322%
1465	WESTERN KENTUCKY UNIV	12,272,623	0.961060%	0.665223%	0.922601%
1480	KASAP	822,409	0.005020%	0.044578%	0.010163%
1481	ZEROV	1,420,029	0.012920%	0.076971%	0.021247%
1483	PENNYRILE CHILD ADV CTR	291,500	0.002450%	0.015800%	0.004186%
1484	BUFFALO TR CHILD ADV INC	323,882	0.001340%	0.017556%	0.003448%
1485	CUMBERLAND V C A CENTER	475,139	0.004370%	0.025754%	0.007150%
1486	LAKE CUMB CHILD ADV CTR	364,324	0.002900%	0.019748%	0.005090%
1487	B.R.A.S.S.	1,006,190	0.011330%	0.054539%	0.016947%
1488	WOMEN AWARE	227,853	0.005190%	0.012351%	0.006121%
1489	BETHANY HOUSE ABUSE SHELT	605,776	0.008900%	0.032835%	0.012012%
1490	HOPE HARBOR INC	678,236	0.004380%	0.036763%	0.008590%
1491	CHILD ADV CTR OF GRN RVR	295,846	0.003040%	0.016036%	0.004729%
1492	CSG HEADQUARTERS	3,589,567	0.102460%	0.194568%	0.114434%
	·				0122110111
1994	KY HIGHER ED STUD LN CORP	10,349,396	0.435330%	0.560977%	0.451664%
	·				0.451664% 0.467342% 0.391139%



Participating		FYE 2024	Allocation of Amortization Cost Portion of Required	Allocation of Normal Cost Portion of Required	2024 Proportionate
Employer Code	Participating Employer Name	Salary	Contribution	Contribution	Share
(1)	(2)	(3)	(4)	(5)	(6)
2024	WEDCO DIST HEALTH DEDT	1 640 120	0.1407600/	0.0003000/	0.1410139/
3024 3025	WEDCO DIST HEALTH DEPT NORTHERN KY DIST HLTH DEP	1,649,120 10,006,035	0.149760% 0.288080%	0.089389% 0.542365%	0.141912% 0.321137%
3026	BARREN RVR DIST HLTH DEPT	5,218,257	0.363480%	0.282849%	0.352998%
3027	GREEN RVR DIST HLTH DEPT	8,476,537	0.434500%	0.459461%	0.437745%
3028	LINCOLN TRL DIST HLTH DEP	5,426,866	0.353490%	0.294157%	0.345777%
3029	PURCHASE DIST HLTH DEPT	2,474,737	0.233680%	0.134140%	0.220740%
3030	MERCER CO HEALTH DEPT	723,827	0.047190%	0.039234%	0.046156%
3031 3033	CUMBERLAND VLY DIST HEALT KY RIVER DIST HEALTH DEPT	4,420,389 4,312,030	0.478140% 0.373270%	0.239602% 0.233728%	0.447130% 0.355130%
3034	BOURBON CO HEALTH CENTER	802,310	0.041330%	0.043488%	0.041611%
3035	CLARK CO HEALTH DEPT	1,767,740	0.087510%	0.095818%	0.088590%
3036	GATEWAY DIST HEALTH DEPT	3,179,526	0.156670%	0.172342%	0.158707%
3037	BOYLE CO HEALTH DEPT	737,916	0.033740%	0.039998%	0.034554%
3038	PIKE CO HEALTH DEPT	2,317,196	0.128550%	0.125601%	0.128167%
3039	FLOYD CO HEALTH CENTER	1,297,788	0.065370%	0.070345%	0.066017%
3040	MARTIN CO HEALTH DEPT	430,399	0.028100%	0.023329%	0.027480%
3042 3044	BUFFALO TRACE HEALTH DEPT	799,391	0.057350%	0.043330%	0.055527%
3044	N CENTRAL DIST HLTH DEPT PENNYRILE DIST HLTH DEPT	2,252,532 1,927,474	0.114620% 0.083250%	0.122096% 0.104476%	0.115592% 0.086009%
3045	BREATHITT CO HEALTH DEPT	1,324,678	0.083230%	0.104476%	0.088009%
3048	GREENUP CO HLTH DEPT	1,310,990	0.061180%	0.071061%	0.062465%
3049	WHITLEY CO HEALTH DEPT	2,222,443	0.153570%	0.120465%	0.149266%
3050	LAUREL CO HEALTH DEPT	1,168,183	0.076950%	0.063320%	0.075178%
3051	KNOX CO HEALTH DEPT	1,927,170	0.149260%	0.104460%	0.143436%
3052	MONROE CO HEALTH DEPT	532,357	0.016680%	0.028856%	0.018263%
3053	BULLITT CO HEALTH DEPT	1,660,078	0.073480%	0.089983%	0.075625%
3054	THREE RIVERS DIST HLTH	2,863,654	0.121470%	0.155221%	0.125858%
3055	ESTILL CO HEALTH DEPT	459,214	0.029660%	0.024891%	0.029040%
3056 3057	OLDHAM CO HEALTH DEPT LEWIS CO HEALTH DEPT	1,286,389 792,915	0.055710% 0.016270%	0.069727% 0.042979%	0.057532% 0.019742%
3058	FLEMING CO HEALTH DEP	417,540	0.023320%	0.022632%	0.023231%
3059	JESSAMINE CO HEALTH DEPT	1,654,312	0.044700%	0.089670%	0.050546%
3060	POWELL CO HEALTH DEPT	595,476	0.022330%	0.032277%	0.023623%
3061	ANDERSON CO HEALTH DEPT	476,128	0.026980%	0.025808%	0.026828%
3062	MADISON CO HEALTH DEP	3,201,768	0.284160%	0.173548%	0.269780%
3064	JOHNSON CO HEALTH DEPT	1,445,060	0.082310%	0.078328%	0.081792%
3065	MAGOFFIN CO HEALTH DEPT	621,179	0.034380%	0.033670%	0.034288%
3066	ALLEN CO HEALTH DEPT	1,008,158	0.042050%	0.054646%	0.043687%
3067 3068	FRANKLIN CO HEALTH DEPT LINCOLN CO HEALTH DEPT	2,736,496 578,049	0.118540% 0.026030%	0.148329% 0.031332%	0.122413% 0.026719%
3069	WOODFORD CO HEALTH DEPT	1,014,879	0.028990%	0.051332%	0.026719%
3072	MUHLENBERG CO.HEALTH DEPT	1,051,117	0.041920%	0.056975%	0.043877%
3073	MARSHALL CO HEALTH DEPT	1,521,305	0.081130%	0.082461%	0.081303%
3074	CHRISTIAN CO HEALTH DEPT	1,578,962	0.071020%	0.085586%	0.072914%
3075	HOPKINS CO HEALTH DEPT	1,705,349	0.094700%	0.092436%	0.094406%
3076	TODD CO HEALTH DEPT	1,115,241	0.024920%	0.060450%	0.029539%
3077	BRACKEN CO HEALTH DEPT	392,673	0.012810%	0.021284%	0.013912%
3078	MONTGOMERY CO HEALTH DEPT	2,091,455	0.056880%	0.113365%	0.064223%
3079	GARRARD COUNTY HEALTH DPT	471,992	0.020870%	0.025584%	0.021483%
3080 3081	BRECKINRIDGE CO HEALTH BD ASHLAND BOYD CO HEALTH DP	462,369 1,147,321	0.040950% 0.093380%	0.025062% 0.062189%	0.038885% 0.089325%
3082	LAWRENCE CO HEALTH DEPT	926,755	0.020560%	0.050234%	0.024418%
3083	GRAVES CO HEALTH CENTER	1,237,776	0.032480%	0.067092%	0.036980%
3084	CALLOWAY CO HEALTH DEPT	785,569	0.021990%	0.042581%	0.024667%
3085	BELL CO HEALTH DEPT	937,075	0.057050%	0.050793%	0.056237%
3086	GRAYSON COUNTY HEALTH DEPT	916,419	0.024440%	0.049673%	0.027720%
3087	HARLAN CO HEALTH DEPT	765,971	0.038370%	0.041519%	0.038779%
3088	CARTER CO HEALTH DEPT	653,480	0.029530%	0.035421%	0.030296%
3801	KENTUCKY STATE UNIVERSITY	2,429,468	0.235970%	0.131686%	0.222413%
5470 7403	KCTCS ASST OF COMMONWEALTH ATTY	15,819,541 1,197,787	0.830280% 0.030870%	0.857480% 0.064925%	0.833816% 0.035297%
7403 7408	FRANKLIN CO COUNCIL AGING	326,841	0.030870%	0.064925%	0.035297%
7409	MUN ELEC POW ASSOC OF KY	21,815	0.009280%	0.0017710%	0.012230%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006542%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.006437%	0.009241%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.713174%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.123418%
8202	NORTHERN KY REG MHMR BD	148,371	0.304430%	0.008042%	0.265900%
8204	COMMUNICARE INC	8,291,535	0.353870%	0.449433%	0.366293%



Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
8205	ADANTA/BEHAVIORAL HLTH SR	5,625,107	0.473160%	0.304902%	0.451286%
8208	CUMBERLAND RIVER MHMR	19,334,839	0.522270%	1.048022%	0.590618%
8209	FOUR RIVERS BEHAVIORAL HEALTH	9,053,031	0.188850%	0.490709%	0.228092%
8210	NEW VISTA OF THE BLUEGRASS, INC.	37,567,881	0.976910%	2.036323%	1.114634%
8213	GREEN RVR REG MHMR BD	17,917,260	0.158670%	0.971184%	0.264297%
8216	COMPREHEND INC REG MHMR B	3,970,214	0.154500%	0.215201%	0.162391%
8220	LIFESKILLS INC	22,187,122	0.686860%	1.202627%	0.753910%
8221	MOUNTAIN COMP CARE CENTER	5,007,152	0.243500%	0.271407%	0.247128%
014A	BRECKINRIDGE CO ATTORNEY	102,973	0.005470%	0.005582%	0.005485%
024A	CHRISTIAN COUNTY ATTORNEY	27,140	0.005230%	0.001471%	0.004741%
031A	EDMONSON COUNTY ATTORNEY	24,029	0.002520%	0.001302%	0.002362%
060A	KNOTT COUNTY ATTORNEY	53,846	0.004790%	0.002919%	0.004547%
071A	LOGAN COUNTY ATTORNEY	143,488	0.009470%	0.007778%	0.009250%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002854%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003089%
W002	ALLEN COUNTY ATTORNEY	113,058	0.008820%	0.006128%	0.008470%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009118%
W005	BARREN COUNTY ATTORNEY	131,976	0.015280%	0.007154%	0.014224%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	274,125	0.010270%	0.014859%	0.010867%
W008	BOONE COUNTY ATTORNEY	701,300	0.027070%	0.038013%	0.028493%
W011	BOYLE COUNTY ATTORNEY	33,355	0.000830%	0.001808%	0.000957%
W015	BULLITT COUNTY ATTORNEY	415,147	0.003740%	0.022503%	0.006179%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000252%
W021	CARROLL COUNTY ATTORNEY	86,583	0.004640%	0.004693%	0.004647%
W022	CHILD SUPPORT ENCORCEMENT	84,477	0.001360%	0.004579%	0.001778%
W023	CASEY COUNTY ATTORNEY	72,982	0.005040%	0.003956%	0.004899%
W025	CLARK COUNTY ATTORNEY	152,869	0.007030%	0.008286%	0.007193%
W028	CRITTENDEN CO ATTORNEY	-	0.001940%	0.000000%	0.001688%
W030	DAVIESS COUNTY ATTORNEY	47,081	0.008390%	0.002552%	0.007631%
W036	FLOYD COUNTY ATTORNEY	195,810	0.005960%	0.010614%	0.006565%
W037	FRANKLIN COUNTY ATTORNEY	242,509	0.025700%	0.013145%	0.024068%
W039	GALLATIN COUNTY ATTORNEY	64,118	0.000000%	0.003475%	0.000452%
W040	GARRARD COUNTY ATTORNEY	86,140	0.005260%	0.004669%	0.005183%
W041	GRANT COUNTY CHILD SUPPOR	42,115	0.001930%	0.002283%	0.001976%
W042	GRAVES COUNTY ATTORNEY	111,643	0.017400%	0.006051%	0.015925%
W046	HANCOCK COUNTY ATTORNEY	30,730	0.002050%	0.001666%	0.002000%
W049	HARRISON COUNTY ATTORNEY	73,481	0.000610%	0.003983%	0.001048%
W053	HICKMAN COUNTY ATTORNEY	56,965	0.005470%	0.003088%	0.005160%
W054	HOPKINS COUNTY ATTORNEY	418,158	0.009310%	0.022666%	0.011046%
W055	JACKSON COUNTY ATTORNEY	14,827	0.003720%	0.000804%	0.003341%
W056	JEFFERSON CO ATTORNEY	603,507	0.090800%	0.032712%	0.083249%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001070%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000026%
W062	LARUE COUNTY ATTORNEY	83,533	0.005540%	0.004528%	0.005408%
W063	LAUREL COUNTY ATTORNEY	28,425	0.001880%	0.001541%	0.001836%
W065	LEE COUNTY ATTORNEY	3,196	0.004720%	0.000173%	0.004129%
W067	LETCHER COUNTY ATTORNEY	31,169	0.000000%	0.001689%	0.000220%
W073	MCCRACKEN COUNTY ATTORNEY	33,298	0.005810%	0.001805%	0.005289%
W074	MCCREARY COUNTY ATTORNEY	125,114	0.010210%	0.006782%	0.009764%
W076	MADISON COUNTY ATTORNEY	484,702	0.034400%	0.026273%	0.033343%
W077	MAGOFFIN CO ATTORNEY	87,984	0.001040%	0.004769%	0.001525%
W082	MEADE COUNTY ATTORNEY	112,793	0.007900%	0.006114%	0.007668%
W083	MENIFEE COUNTY ATTORNEY	18,150	0.003020%	0.000984%	0.002755%
W084	MERCER COUNTY ATTORNEY	38,900	0.002700%	0.002109%	0.002623%
W087	MONTGOMERY CO ATTORNEY	88,229	0.008960%	0.004782%	0.008417%
W088	MORGAN COUNTY ATTORNEY	109,179	0.009650%	0.005918%	0.009165%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000690%	0.000090%
W093	OLDHAM COUNTY ATTORNEY	322,023	0.008990%	0.017455%	0.010090%
W094	OWEN COUNTY ATTORNEY	61,757	0.002610%	0.003347%	0.002706%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000722%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000122%
W100	PULASKI COUNTY ATTORNEY	336,223	0.008520%	0.018225%	0.009782%
W102	ROCKCASTLE CO ATTORNEY	121,538	0.004120%	0.006588%	0.004441%
W103	ROWAN COUNTY ATTORNEY	23,265	0.004360%	0.001261%	0.003957%
W105	SCOTT COUNTY ATTORNEY	23,400	0.000000%	0.001268%	0.000165%
W106	SHELBY COUNTY ATTORNEY	128,922	0.002130%	0.006988%	0.002762%
W107	SIMPSON COUNTY ATTORNEY	40,494	0.002770%	0.002195%	0.002695%
W108	SPENCER COUNTY ATTORNEY	13,344	0.006380%	0.000723%	0.005645%



Participating Employer Code	Participating Employer Name	FYE 2024 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2024 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W111	TRIGG COUNTY ATTORNEY	-	0.004960%	0.000000%	0.004315%
W112	TRIMBLE COUNTY ATTORNEY	74,009	0.003990%	0.004012%	0.003993%
W113	UNION COUNTY ATTORNEY	116,919	0.001560%	0.006337%	0.002181%
W117	WEBSTER COUNTY ATTORNEY	78,931	0.007510%	0.004278%	0.007090%
W118	WHITLEY COUNTY ATTORNEY	150,052	0.010710%	0.008133%	0.010375%
X034	FAYETTE CO ATTORNEY OFF	85,144	0.016670%	0.004615%	0.015103%
X059	KENTON COUNTY ATTORNEY	96,067	0.005430%	0.005207%	0.005401%
SUBTOTAL	ALL OTHER AGENCIES	339,499,894	17.733910%	18.402191%	17.820796%
TOTAL		1,844,888,298	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, 2024, within the Executive Branch.

  For example, for agency 31030, 3.659636% = 65,196,266 / 1,388,373,866 x 77.933030%
- Column 5 Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2024 for the entire plan. For example, for agency 31030, 3.533887% = 65,196,266 / 1,844,888,298
- 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 87% of the aggregate required contribution for the plan.
- Column 6 = 87.00% x Column 4 + 13.00% x Column 5



#### **APPENDIX D**

EMPLOYER CONTRIBUTION AMOUNTS – KERS Non-Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	FYE 2024 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2024 Payroll Based Contributions (Pension Only)	FYE 2024 Amortization Cost Contributions (Pension Only)	FYE 2024 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10005 10010	LEGS GENERAL ASSEMBLY LEGS LEGISLATIVE RES COMM	- 18,070,764	0.000000% 1.825050%	140,894 2,082,564	- 16,464,273	140,894 18,546,837
10010	LEGS LEGISLATIVE RES COMINI	18,070,704	1.823030%	2,082,304	10,404,273	18,540,837
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	18,070,764	1.825050%	2,223,458	16,464,273	18,687,731
7716	MASTER COMMISSIONER BULLITT COUNTY	-	0.000000%	11,596	-	11,596
7718	MASTER COMM BOONE CO	-	0.000000%	12,738	-	12,738
7720 7724	MASTER COMM CAMPBELL CO MASTER COMM CHRISTIAN CO	-	0.000000% 0.000000%	5,743 3,492	-	5,743 3,492
7725	MASTER COMM CLARK CO	-	0.000000%	1,644	<del>-</del>	1,644
7727	MASTER COMM CLINTON/CUMBE	-	0.000000%	922	-	922
7730	MASTER COMM DAVIESS CO	-	0.000000%	8,235	-	8,235
7734	MASTER COMM FAYETTE CO	-	0.000000%	12,910	-	12,910
7741	MASTER COMM GRANT CO	-	0.000000%	4,693	-	4,693
7743	MASTER COMM GRAYSON CO	-	0.000000%	3,466	-	3,466
7747 7751	MASTER COMM HARDIN CO MASTER COMM HENDERSON CO	-	0.000000% 0.000000%	14,398 2,720	-	14,398 2,720
7752	HENRY/ TRIMBLE MASTER COM	-	0.000000%	8,209	-	8,209
7753	MASTER COMM HOPKINS CO	-	0.000000%	4,342	-	4,342
7756	MASTER COMM JEFF CIRCUIT	-	0.000000%	33,046	-	33,046
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	-	0.000000%	5,237	-	5,237
7759	MASTER COMM KENTON CO	-	0.000000%	14,917	-	14,917
7763	MASTER COMM LAUREL CO	-	0.000000%	5,563	-	5,563
7773	MASTER COMM MCCRACKEN CO	-	0.000000%	9,809	-	9,809
7776	MASTER COMM MADISON CO	-	0.000000%	8,785	-	8,785
7782	MASTER COMM MEADE CO	-	0.000000%	8,261	-	8,261
7790 7793	MASTER COMM NELSON CO MASTER COMM OLDHAM CO	-	0.000000% 0.000000%	4,693 7,574	-	4,693 7,574
7794	MASTER COMM OWEN CO	- -	0.000000%	2,598	-	2,598
7798	MASTER COMM PIKE CO	-	0.000000%	8,146	-	8,146
7805	MASTER COMM SCOTT CO	-	0.000000%	8,926	-	8,926
7807	MASTER COMM SIMPSON CO	-	0.000000%	2,955	-	2,955
7814	MASTER COMM WARREN CO	-	0.000000%	11,864	-	11,864
7820	MASTER COMM BARREN CO	-	0.000000%	2,651	-	2,651
7821	MASTER COMM MUHLENBERG CO	-	0.000000%	7,003	-	7,003
20020 20025	JUDL JUDICIAL RET SYSTEM JUDL ADM OFF OF THE COURT	- 24,833,112	0.000000% 2.508010%	16,421 6,673,282	- 22,625,448	16,421 29,298,730
SUBTOTAL	JUDICIAL BRANCH AGENCIES	24,833,112	2.508010%	6,926,838	22,625,448	29,552,286
31030	UNIFIED PROSECUTORIAL SYS	36,254,340	3.659636%	5,098,366	33,031,329	38,129,695
31035	DEPT OF AGRICULTURE	6,448,278	0.650911%	903,069	5,875,026	6,778,094
31040	ATTORNEY GENERALS OFFICE	5,862,860	0.591817%	824,478	5,341,652	6,166,130
31045 31066	AUDITOR OF PUBLIC ACCOUNT REGISTRY OF ELECTION	5,552,399 404,930	0.560478% 0.040875%	1,172,373 56,945	5,058,791 368,932	6,231,164 425,876
31070	GOVERNORS OFFICE	1,198,840	0.121015%	169,198	1,092,263	1,261,461
31074	DEPT OF VETERANS AFFAIRS	20,184,263	2.037468%	2,838,458	18,389,882	21,228,340
31076	MILITARY AFFAIRS COMM	40,726	0.004111%	5,727	37,105	42,832
31082	KY INFRASTRUCTURE	631,582	0.063754%	88,818	575,434	664,252
31085	LT GOVERNORS OFFICE	305,785	0.030867%	43,002	278,601	321,603
31094	OFF OF HOMELAND SECURITY	660,885	0.066712%	92,939	602,133	695,071
31095	DEPT MILITARY AFFAIRS	9,567,452	0.965771%	1,349,911	8,716,905	10,066,816
31097	OFF OF MINORITY EMPOWMENT	73,774	0.007447%	10,375	67,216	77,591
31110 31112	OFF OF SECRETARY TO CABIN GOV OFF LOCAL DEVELOPMENT	- 1,725,878	0.000000% 0.174216%	- 365,190	- 1,572,448	- 1,937,638
31120	SECRETARY OF STATE	1,098,953	0.110932%	154,539	1,001,256	1,155,795
31125	STATE TREASURERS OFFICE	925,152	0.093388%	130,102	842,906	973,008
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	89,476	0.009032%	12,583	81,521	94,104
31137	KY COMM NETWORK AUTH	518,994	0.052389%	72,985	472,855	545,840
31150	BOARD OF ACCOUNTANCY	136,790	0.013808%	19,237	124,629	143,866
31165	BOARD OF BARBERING	63,808	0.006441%	8,974	58,136	67,109
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	262,939	0.026542%	36,976	239,564	276,540
31180	BOARD OF DENTISTRY	148,876 336,971	0.015028%	20,937	135,640	156,577
24405		446 U / 1	0.034015%	47,388	307,014	354,402
31185	BOARD OF ELECTIONS				112 440	120.050
31190	BRD OF EMBALMERS/FUN DIR	124,515	0.012569%	17,511	113,446 83,977	130,956
31190 31200	BRD OF EMBALMERS/FUN DIR BOARD OF EXM ARCHITECTS	124,515 92,170	0.012569% 0.009304%	17,511 12,962	83,977	96,939
31190	BRD OF EMBALMERS/FUN DIR	124,515	0.012569%	17,511		



Participating Employer Code	Participating Employer Name	FYE 2024 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2024 Payroll Based Contributions (Pension Only)	FYE 2024 Amortization Cost Contributions (Pension Only)	FYE 2024 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
21245	DD OF MEDICAL LICENSLIDE	EEO 270	0.0555570/	77 209	E01 440	E70 0/17
31245 31250	BD OF MEDICAL LICENSURE BOARD OF NURSING	550,378 2,128,738	0.055557% 0.214882%	77,398 299,358	501,449 1,939,493	578,847 2,238,851
31260	BOARD OF OPTOMETRIC EXM	47,304	0.004775%	6,652	43,098	49,751
31263	KY RESPIRATORY CARE BD	57,953	0.005850%	8,149	52,801	60,951
31268	PERSONNEL BOARD	208,117	0.021008%	29,267	189,615	218,882
31270	KY BOARD OF PHARMACY	678,212	0.068461%	95,375	617,919	713,293
31275	BD OF PHYSICAL THERAPY	110,636	0.011168%	15,559	100,801	116,359
31290	BD OF PROF ENGINEERS & LA	374,190	0.037772%	52,622	340,924	393,546
31345 31354	SCHOOL FAC CONSTR COMM EXECUTIVE BRANCH ETH COMM	87,386	0.008821% 0.016400%	12,289 22,847	79,617 148,024	91,906 170,871
31370	COMMISSION ON HUMAN RIGHT	162,467 612,739	0.016400%	86,168	558,267	644,435
31415	KY COUNCIL POSTSEC EDUCAT	1,277,627	0.128968%	179,670	1,164,046	1,343,716
31765	OFFICE OF STATE BUD DIREC	810,593	0.081824%	113,991	738,531	852,522
35605	TRAN OFF OF THE SECRETARY	2,496,290	0.251984%	351,046	2,274,370	2,625,416
35607	TRAN OFFICE OF LEGAL SVC	1,382,290	0.139533%	194,387	1,259,404	1,453,791
35609	DIVISION OF FACILITY MANA	980,698	0.098995%	137,913	893,514	1,031,427
35615	TRAN DEPT OF AVIATION	860,948	0.086907%	121,073	784,410	905,482
35616	TRAN OFFICE OF PERSONNEL	983,066	0.099234%	138,245	895,671	1,033,917
35617	OFFICE OF INFORMAT TECHNO	1,098,299	0.110866%	154,451	1,000,660	1,155,111
35618	OFFICE OF AUDITS	1,317,748	0.133018%	185,311	1,200,601	1,385,912
35619	DOT PAYROLL DIVISION	799,171	0.080671%	291,891	728,124	1,020,015
35625 35628	TRAN DEPT OF HIGHWAYS TRAN DEPT OF INTERGOV PRO	119,365,318 409,487	12.049140% 0.041335%	16,912,577 57,585	108,753,742 373,084	125,666,319 430,669
35630	TRAN DEPT OF INTERGOV PRO	5,734,699	0.578880%	806,455	5,224,885	6,031,340
36635	CAB FOR ECONOMIC DEVELOPMENT	2,912,593	0.294007%	409,590	2,653,663	3,063,254
39075	KHEAA DIV OF FINANCIAL AF	204,877	0.020681%	28,811	186,664	215,475
39079	COMMONWEALTH OF TECHNOL	7,819,214	0.789298%	1,102,304	7,124,086	8,226,390
39084	KY RIVER AUTHORITY	217,350	0.021940%	30,565	198,027	228,592
39103	OFFICE OF PVA'S	18,358,834	1.853203%	2,581,755	16,726,734	19,308,489
39130	DEPT OF REVENUE	21,034,096	2.123253%	3,081,687	19,164,165	22,245,852
39750	OFFICE OF SECRETARY	3,736,074	0.377132%	525,394	3,403,937	3,929,331
39758	OFF OF THE CONTROLLER	2,645,522	0.267048%	372,033		2,782,368
39785	DEPT FACILITIES SUPP SVCS KY STATE FAIR BOARD	6,406,026	0.646646%	900,861	5,836,530	6,737,391
50235 50410	COMM KY HERITAGE COUNCIL	6,321,256 704,791	0.638089% 0.071144%	888,940 99,113	5,759,296 642,135	6,648,237 741,248
50529	KY ARTS COUNCIL	270,993	0.027355%	38,109	246,902	285,011
50550	KY HISTORICAL SOCIETY	1,084,380	0.109461%	152,493	987,979	1,140,472
50660	DEPT OF FISH & WILDLIFE	9,135,199	0.922138%	1,284,670	8,323,080	9,607,750
50665	COMM KY HORSE PARK	1,555,188	0.156986%	218,702		1,635,634
50670	DEPT OF PARKS	14,722,777	1.486167%	2,072,367	13,413,922	15,486,289
50850	COMM OFFICE OF SECRETARY	736,195	0.074314%	103,529	670,747	774,276
50852	KY ARTISANS CTR AT BEREA	409,289	0.041315%	57,557		430,460
50860	DEPT OF TOURISM	669,752	0.067607%	94,185	610,211	704,396
51106	DEPT OF WORKPLACE STANDARDS	2,908,472	0.293591%	409,011	2,649,909	3,058,920
51107 51113	DEPARTMENT OF WORKERS' CLAIMS KY OSH REVIEW COMMISSION	4,630,268 128,963	0.467395% 0.013018%	651,143 18,136	4,218,638 117,499	4,869,780 135,635
51113	WORKERS' COMP FUNDING COMMISSION	488,888	0.013018%	68,751		514,177
51142	OFFICE OF UNEMPLOYMENT INSURANCE	5,853,132	0.590835%	823,109		6,155,898
51340	KY COMM DEAF/HARD OF HEAR	274,639	0.027723%	38,622		288,846
51407	KY ENVIRONMENTAL EDUC COU	47,631	0.004808%	6,698	43,396	50,095
51507	OFFICE OF THE SECRETARY	5,062,947	0.511071%	711,988	4,612,851	5,324,839
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	356,863	0.036023%	50,184	325,138	375,323
51509	OFFICE OR EDUCATIONAL PROGRAMS	32,157	0.003246%	4,522	29,298	33,820
51530	EDUC OFFICE OF SECRETARY	138,474	0.013978%	124,162		250,325
51531 51532	DEPT WORKFORCE INVESTMENT KY COMM ON PROPRIETARY ED	10,529,080	1.062841% 0.006731%	1,557,178	9,593,044 60,753	11,150,222
51540	EDUC DEPT OF EDUCATION	66,681 8,464,299	0.854415%	9,378 1,198,226		70,131 8,910,048
51545	KY EDUCATIONAL TV AUTHOR	4,082,833	0.412135%	574,157		4,294,026
51555	KY DEPT LIBRARY & ARCHIVE	1,340,018	0.135266%	188,444		1,409,335
53721	H&FS OFF OF THE SECRETARY	17,421,596	1.758595%	2,449,956	15,872,816	18,322,773
53723	OFFICE INSPECTOR GENERAL	6,596,430	0.665866%	946,730	6,010,007	6,956,738
53725	DEPT OF AGING/INDEP LIVIN	7,617,210	0.768907%	1,103,424	6,940,040	8,043,464
53727	DEPT FOR INCOME SUPPORT	14,668,558	1.480694%	2,062,795	13,364,523	15,427,318
53728	DEPT FOR PUBLIC HEALTH	17,237,929	1.740055%	2,424,122	15,705,477	18,129,599
53729	OFF HUMAN RESOURCE MANAGE	12,039,808	1.215339%	1,693,124	10,969,469	12,662,592
53730	SERVE KY H&FS DEPT FOR COMM BASE S	677,647	0.068404%	95,295	617,404	712,700
53736 53739	HEALTH DATA AND ANALYTICS	148,397,412	14.979738% 0.000000%	21,238,537	135,204,882	156,443,420 -
53746	DEPT FOR MEDICAID SERVICE	- 7,552,322	0.762357%	1,062,063	6,880,921	- 7,942,983
33740	21 I OR MEDICAND SERVICE	,,,,,,,,	0.702337/0	1,002,003	0,000,021	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,



Participating Employer Code	Participating Employer Name	FYE 2024 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2024 Payroll Based Contributions (Pension Only)	FYE 2024 Amortization Cost Contributions (Pension Only)	FYE 2024 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,204,495	0.424416%	591,267	3,830,716	4,421,982
54500	J&PS OFF OF SECRETARY	6,080,527	0.613789%	855,088	5,539,968	6,395,056
54515	DEPT OF PUBLIC ADVOCACY	19,637,531	1.982279%	2,763,835	17,891,755	20,655,590
54520	J&PS DEPT OF KY STATE POL	23,744,814	2.396882%	3,391,745	21,633,900	25,025,644
54523	J&PS OF JUVENILE JUSTICE	20,975,856	2.117374%	3,016,159	19,111,102	22,127,262
54525	DEPT OF CRIMINAL JUST TRN	4,772,279	0.481730%	754,466	4,348,023	5,102,489
54527	J&PS DEPT OF CORRECTIONS	10,968,890	1.107237%	1,497,737	9,993,756	11,491,493
55790	OFFICE OF THE SECRETARY	2,840,315	0.286711%	399,426	2,587,811	2,987,237
55793	DEPT PERSONNEL ADMIN	1,297,945	0.131019%	182,526	1,182,558	1,365,084
55794	DEPT FOR EMPLOYEE INS	1,451,962	0.146566%	204,185	1,322,883	1,527,068
56102	OFFICE OF THE SECRETARY	-	0.000000%	-	-	-
56106	DEPT OF WRKPLACE STANDARD	-	0.000000%	-	-	-
56107	DEPT OF WORKERS CLAIMS	-	0.000000%	-	-	-
56113	KY OSH REVIEW COMMISSION	-	0.000000%	-	-	-
56114	WORKERS COMP FUNDING COMM	-	0.000000%	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	6,241	0.000630%	9,228	5,686	14,914
57123	KY PUBLIC SVC COMMISSION	3,007,319	0.303569%	422,911	2,739,969	3,162,879
57126	OFFICE OF THE SECRETARY	1,760,224	0.177683%	247,536	1,603,740	1,851,276
57128	DEPT FOR NATURAL RESOURCE	15,461,270	1.560713%	2,174,275	14,086,763	16,261,038
57129	DEPT FOR ENVIRONM PROTECT	21,433,072	2.163527%	3,014,069	19,527,672	22,541,741
57139	OFFICE OF ADMINISTRATIVE SERVICES	2,695,303	0.272073%	379,033	2,455,690	2,834,724
57140	KY NATURE PRESERVES	627,104	0.063302%	88,188	571,354	659,543
57141	OFFICE OF ENERGY POLICY	268,101	0.027063%	37,702	244,267	281,969
58374	KY HORSE RACING AUTHORITY	1,956,849	0.197531%	275,185	1,782,885	2,058,070
58672	OFFICE OF CLAIMS AND APPEALS	299,277	0.030210%	42,086	272,671	314,757
58675	OFFICE OF THE SECRETARY	2,358,619	0.238087%	331,719	2,148,938	2,480,656
58676	DEPT OF INSURANCE	2,221,829	0.224279%	312,477	2,024,309	2,336,786
58677	OFF OF OCCUP & PROFESSION	981,075	0.099033%	137,966	893,857	1,031,823
58678	KY BOXING & WRESTLING AUT	35,010	0.003534%	4,924	31,897	36,821
58680	DEPT OF ALCOHOL & BEVERA	431,539	0.043561%	60,686	393,175	453,861
58681	DEPT OF CHARITABLE GAMING	795,139	0.080264%	111,881	724,451	836,332
58685	DEPT OF FINANCIAL INSTITU	3,954,305	0.399161%	556,082	3,602,768	4,158,850
58690	DEPT OF HOUSING & BUILD C	6,477,868	0.653898%	967,810	5,901,986	6,869,795
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	772,046,880	77.933030%	110,356,031	703,411,912	813,767,943
1420	EASTERN KY UNIV	12 590 960	1.270600%	449,000	11 462 422	11,911,421
1430 1433	KET FOUNDATION	12,580,860 793,020	0.080090%	260,989	11,462,422 722,521	983,510
1435	CHILD WATCH ADVOCACY CTR	39,000	0.003820%	21,536	35,533	57,069
1436	LOTUS	58,452	0.005710%	91,179	53,256	144,434
1437	SANCTUARY INC	136,440	0.013340%	65,009	124,310	189,319
1438	OASIS	125,316	0.013340%	80,978	114,175	195,154
1439	BARREN RIVER CHILD ADVOCA	22,056	0.012230%	54,656	20,095	74,751
1440	MOREHEAD STATE UNIVERSITY	6,368,508	0.643190%	352,617	5,802,348	6,154,965
1445	MURRAY STATE UNIV	6,983,868	0.705340%	531,369	6,363,002	6,894,371
1451	SILVERLEALF	109,716	0.010730%	52,862	99,962	152,824
1452 1453	SPRINGHAVEN INC SAFE HARBOR	83,100 71,352	0.008120% 0.006980%	64,440	75,712 65,009	140,153 149,341
1453 1454	D.O.V.E.S.	71,352	0.006980%	84,333		
		71,760 42,228		60,481	65,381 38,474	125,861
1456	JUDI'S PLACE FOR KIDS, INC.	42,228	0.004130%	31,056	38,474	69,530
1457	KY RIVER CHILD ADVOCACY	15,828	0.001550%	20,859	14,421	35,280 171,022
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	149,232	0.014590%	35,067	135,965	171,032
1459	NURSING HOME OMBUDSMAN	46,356	0.004680%	24,974	42,235	67,209
1465	WESTERN KENTUCKY UNIV	9,515,964	0.961060%	1,058,513	8,669,995	9,728,508
1480	KASAP	51,276	0.005020%	64,312	46,718	111,030
1481	ZEROV	132,180	0.012920%	111,046	120,429	231,475
1483	PENNYRILE CHILD ADV CTR	25,068	0.002450%	22,795	22,839	45,635
1484	BUFFALO TR CHILD ADV INC	13,740	0.001340%	25,328	12,519	37,846
1485	CUMBERLAND V C A CENTER	44,724	0.004370%	37,156	40,748	77,904
1486	LAKE CUMB CHILD ADV CTR	29,652	0.002900%	28,490	27,016	55,506
1487	B.R.A.S.S.	115,944	0.011330%	78,684	105,637	184,321
1488	WOMEN AWARE	53,040	0.005190%	17,818	48,325	66,143
1489	BETHANY HOUSE ABUSE SHELT	91,104	0.008900%	47,372	83,005	130,377
1490	HOPE HARBOR INC	44,820	0.004380%	53,038	40,836	93,874
1491	CHILD ADV CTR OF GRN RVR	31,104	0.003040%	23,135	28,339	51,474
1492	CSG HEADQUARTERS	1,014,516	0.102460%	280,704	924,326	1,205,030
1994	KY HIGHER ED STUD LN CORP	4,310,436	0.435330%	809,322	3,927,238	4,736,561
3022	LEX FAYETTE CO HLTH DEPT	4,766,472	0.466060%	686,612	4,342,733	5,029,344
3023	LAKE CUMBERLAND DISTRICT	4,002,288	0.391340%	562,357	3,646,485	4,208,841



Participating		FYE 2024 Amortization Cost Contributions	Allocation of Amortization Cost Portion of Required	FYE 2024 Payroll Based Contributions	FYE 2024 Amortization Cost Contributions	FYE 2024 Contributions
Employer Code	Participating Employer Name	(Pension + Insurance)	Contribution	(Pension Only)	(Pension Only)	(Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3024	WEDCO DIST HEALTH DEPT	1,531,608	0.149760%	128,961	1,395,448	1,524,409
3025	NORTHERN KY DIST HLTH DEP	2,946,216	0.288080%	782,472	2,684,297	3,466,770
3026	BARREN RVR DIST HITH DEPT	3,717,360	0.363480%	408,068	3,386,887	3,794,955
3027 3028	GREEN RVR DIST HLTH DEPT LINCOLN TRL DIST HLTH DEP	4,443,708 3,615,264	0.434500% 0.353490%	662,865 424,382	4,048,662 3,293,867	4,711,528 3,718,249
3029	PURCHASE DIST HETH DEPT	2,389,896	0.233680%	193,524	2,177,434	2,370,958
3030	MERCER CO HEALTH DEPT	482,604	0.047190%	56,603	439,701	496,304
3031	CUMBERLAND VLY DIST HEALT	4,890,000	0.478140%	345,675	4,455,279	4,800,954
3033	KY RIVER DIST HEALTH DEPT	3,817,500	0.373270%	337,201	3,478,124	3,815,325
3034	BOURBON CO HEALTH CENTER	422,712	0.041330%	62,741	385,133	447,874
3035	CLARK CO HEALTH DEPT	895,008	0.087510%	138,237	815,442	953,679
3036 3037	GATEWAY DIST HEALTH DEPT BOYLE CO HEALTH DEPT	1,602,324 345,024	0.156670% 0.033740%	248,639 57,705	1,459,877 314,351	1,708,516 372,056
3038	PIKE CO HEALTH DEPT	1,314,696	0.128550%	181,205	1,197,820	1,379,024
3039	FLOYD CO HEALTH CENTER	668,532	0.065370%	101,487	609,100	710,586
3040	MARTIN CO HEALTH DEPT	287,424	0.028100%	33,657	261,872	295,529
3042	BUFFALO TRACE HEALTH DEPT	586,488	0.057350%	62,512	534,349	596,862
3044	N CENTRAL DIST HLTH DEPT	1,172,232	0.114620%	176,148	1,068,021	1,244,169
3045	PENNYRILE DIST HLTH DEPT	851,436	0.083250%	150,729	775,743	926,472
3047	BREATHITT CO HEALTH DEPT	985,260	0.096340%	103,590	897,670	1,001,260
3048	GREENUP CO HLTH DEPT	625,692	0.061180%	102,519	570,068	672,587
3049	WHITLEY CO HEALTH DEPT	1,570,608	0.153570%	173,795	1,430,981	1,604,776
3050 3051	LAUREL CO HEALTH DEPT KNOX CO HEALTH DEPT	786,960 1,526,508	0.076950% 0.149260%	91,352 150,705	716,999 1,390,801	808,351 1,541,506
3052	MONROE CO HEALTH DEPT	1,526,508	0.016680%	41,630	1,590,801	197,013
3053	BULLITT CO HEALTH DEPT	751,512	0.010080%	129,818	684,703	814,521
3054	THREE RIVERS DIST HLTH	1,242,324	0.121470%	223,938	1,131,881	1,355,819
3055	ESTILL CO HEALTH DEPT	303,336	0.029660%	35,910	276,369	312,280
3056	OLDHAM CO HEALTH DEPT	569,748	0.055710%	100,596	519,097	619,693
3057	LEWIS CO HEALTH DEPT	166,392	0.016270%	62,006	151,600	213,606
3058	FLEMING CO HEALTH DEP	238,452	0.023320%	32,652	217,254	249,905
3059	JESSAMINE CO HEALTH DEPT	457,236	0.044700%	129,367	416,588	545,955
3060	POWELL CO HEALTH DEPT	228,360	0.022330%	46,566	•	254,625
3061	ANDERSON CO HEALTH DEPT	275,988	0.026980%	37,233	251,453	288,686
3062 3064	MADISON CO HEALTH DEP JOHNSON CO HEALTH DEPT	2,906,184 841,764	0.284160% 0.082310%	250,378	2,647,824 766,931	2,898,203
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.082310%	113,004 48,576	•	879,935 368,908
3066	ALLEN CO HEALTH DEPT	430,104	0.042050%	78,838	391,868	470,706
3067	FRANKLIN CO HEALTH DEPT	1,212,264	0.118540%	213,994		1,318,488
3068	LINCOLN CO HEALTH DEPT	266,220	0.026030%	45,203	242,553	287,756
3069	WOODFORD CO HEALTH DEPT	296,472	0.028990%	79,364		349,479
3072	MUHLENBERG CO.HEALTH DEPT	428,748	0.041920%	82,197	390,632	472,830
3073	MARSHALL CO HEALTH DEPT	829,812	0.081130%	118,966	756,042	875,008
3074	CHRISTIAN CO HEALTH DEPT	726,348	0.071020%	123,475	661,776	785,250
3075	HOPKINS CO HEALTH DEPT	968,520	0.094700%	133,358		1,015,777
3076	TODD CO HEALTH DEPT	254,880	0.024920%	87,212	232,221	319,433
3077 3078	BRACKEN CO HEALTH DEPT MONTGOMERY CO HEALTH DEPT	131,028 581,712	0.012810% 0.056880%	30,707 163 552	119,380	150,087 693 550
3078 3079	GARRARD COUNTY HEALTH DPT	581,712 213,492	0.056880%	163,552 36,910	529,998 194,513	693,550 231,422
3080	BRECKINRIDGE CO HEALTH BD	418,860	0.040950%	36,157	381,623	417,781
3081	ASHLAND BOYD CO HEALTH DP	955,008	0.093380%	89,721	870,108	959,828
3082	LAWRENCE CO HEALTH DEPT	210,372	0.020560%	72,472		264,142
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	96,794	· · · · · · · · · · · · · · · · · · ·	399,502
3084	CALLOWAY CO HEALTH DEPT	224,928	0.021990%	61,432	204,932	266,363
3085	BELL CO HEALTH DEPT	583,476	0.057050%	73,279	531,605	604,884
3086	GRAYSON COUNTY HEALTH DEPT	249,984	0.024440%	71,664		299,424
3087	HARLAN CO HEALTH DEPT	392,448	0.038370%	59,899	357,559	417,458
3088	CARTER CO HEALTH DEPT	301,992	0.029530%	51,102	275,145	326,247
3801 5470	KENTUCKY STATE UNIVERSITY KCTCS	2,336,472 8,221,008	0.235970% 0.830280%	189,985 1,237,088	2,128,760 7,490,160	2,318,744 8,727,248
7403	ASST OF COMMONWEALTH ATTY	305,676	0.030870%	93,667	7,490,160 278,501	372,168
7408	FRANKLIN CO COUNCIL AGING	112,980	0.030870%	25,559	102,936	128,495
7409	MUN ELEC POW ASSOC OF KY	22,974	0.009280%	1,706	20,932	22,638
7415	HIGHSCHOOL ATHLETIC ASSOC	74,472	0.007520%	-	67,851	67,851
7417	KY ASSOC OF REGIONAL PROG	98,796	0.009660%	9,286	90,013	99,299
8024	SEVEN CO SERVICES INC	-	0.819740%	-	-	-
8201	KY RIVER COMM CARE INC	-	0.141860%	-	-	-
8202	NORTHERN KY REG MHMR BD	3,113,532	0.304430%	11,603	2,836,739	2,848,342
8204	COMMUNICARE INC	3,619,104	0.353870%	648,398	3,297,366	3,945,764



Participating Employer Code	Participating Employer Name	FYE 2024 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2024 Payroll Based Contributions (Pension Only)	FYE 2024 Amortization Cost Contributions (Pension Only)	FYE 2024 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
0205	ADANTA /DELIAN/IODAL LILTUCO	4 020 000	0.4734.600/	420.004	4 400 000	4 040 753
	ADANTA/BEHAVIORAL HLTH SR CUMBERLAND RIVER MHMR	4,839,060 5,341,404	0.473160% 0.522270%	439,884 1,511,988	4,408,868 4,866,553	4,848,752 6,378,541
8209	FOUR RIVERS BEHAVIORAL HEALTH	1,931,436	0.188850%	707,947	1,759,731	2,467,678
	NEW VISTA OF THE BLUEGRASS, INC.	9,991,092	0.976910%	2,937,838	9,102,884	12,040,722
	GREEN RVR REG MHMR BD	1,622,796	0.158670%	1,401,130	1,478,529	2,879,659
	COMPREHEND INC REG MHMR B	1,580,064	0.154500%	310,471	1,439,596	1,750,067
8220	LIFESKILLS INC	7,024,704	0.686860%	1,735,032	6,400,208	8,135,240
	MOUNTAIN COMP CARE CENTER	2,490,348	0.243500%	391,560	2,268,956	2,660,516
014A	BRECKINRIDGE CO ATTORNEY	54,180	0.005470%	8,053	49,363	57,416
	CHRISTIAN COUNTY ATTORNEY	51,792	0.005230%	2,122	47,188	49,310
031A	EDMONSON COUNTY ATTORNEY	24,960	0.002520%	1,879	22,741	24,620
060A 071A	KNOTT COUNTY ATTORNEY LOGAN COUNTY ATTORNEY	39,530 93,780	0.004790% 0.009470%	4,211 11,221	36,016 85,443	40,227 96,664
	MONROE CO ATTORNEY	32,484	0.003280%	11,221	29,596	29,596
116A	WAYNE COUNTY ATTORNEY	35,160	0.003550%	-	32,034	32,034
	ALLEN COUNTY ATTORNEY	87,336	0.008820%	8,841	79,572	88,413
	ANDERSON COUNTY ATTORNEY	103,776	0.010480%	-	94,550	94,550
W005	BARREN COUNTY ATTORNEY	151,308	0.015280%	10,321	137,857	148,177
W006	BATH COUNTY ATTORNEY	108	0.000010%	-	98	98
W007	BELL COUNTY ATTORNEY	101,700	0.010270%	21,437	92,659	114,095
W008	BOONE COUNTY ATTORNEY	268,044	0.027070%	54,842	244,215	299,057
W011	BOYLE COUNTY ATTORNEY	8,220	0.000830%	2,608	7,489	10,098
W015	BULLITT COUNTY ATTORNEY	37,044	0.003740%	32,464	33,751	66,215
	CALLOWAY COUNTY ATTORNEY	2,880	0.000290%	-	2,624	2,624
	CARROLL COUNTY ATTORNEY	45,960 13,476	0.004640%	6,771	41,874	48,645
_	CHILD SUPPORT ENCORCEMENT CASEY COUNTY ATTORNEY	13,476 49,908	0.001360% 0.005040%	6,606 5,707	12,278 45,471	18,884 51,178
	CLARK COUNTY ATTORNEY	69,612	0.003040%	11,954	63,423	75,378
W028	CRITTENDEN CO ATTORNEY	19,224	0.001940%	-	17,515	17,515
W030	DAVIESS COUNTY ATTORNEY	83,088	0.008390%	3,682	75,701	79,383
W036	FLOYD COUNTY ATTORNEY	59,028	0.005960%	15,312	53,780	69,093
W037	FRANKLIN COUNTY ATTORNEY	254,484	0.025700%	18,964	231,860	250,825
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%	5,014	-	5,014
	GARRARD COUNTY ATTORNEY	52,092	0.005260%	6,736	47,461	54,197
W041	GRANT COUNTY CHILD SUPPOR	19,116	0.001930%	3,293	17,417	20,710
-	GRAVES COUNTY ATTORNEY	172,296	0.017400%	8,730	156,979	165,709
W046	HANCOCK COUNTY ATTORNEY	20,316	0.002050%	2,403	18,510	20,913
W049 W053	HARRISON COUNTY ATTORNEY HICKMAN COUNTY ATTORNEY	6,048	0.000610% 0.005470%	5,746	5,510	11,257
W054	HOPKINS COUNTY ATTORNEY	54,180 92,184	0.009310%	4,455 32,700	49,363 83,989	53,818 116,689
	JACKSON COUNTY ATTORNEY	36,840	0.003720%	1,159	33,565	34,724
	JEFFERSON CO ATTORNEY	899,052	0.090800%	47,194	819,126	866,320
	JOHNSON COUNTY ATTORNEY	12,192	0.001230%	-	11,108	11,108
W061	KNOX COUNTY ATTORNEY	312	0.000030%	-	284	284
W062	LARUE COUNTY ATTORNEY	54,864	0.005540%	6,532	49,987	56,519
W063	LAUREL COUNTY ATTORNEY	18,624	0.001880%	2,223	16,968	19,191
W065	LEE COUNTY ATTORNEY	46,752	0.004720%	250	42,596	42,846
W067	LETCHER COUNTY ATTORNEY	-	0.000000%	2,437	-	2,437
W073	MCCRACKEN COUNTY ATTORNEY	57,540	0.005810%	2,604	52,425	55,029
	MCCREARY COUNTY ATTORNEY	101,100	0.010210%	9,784	92,112	101,896
W076 W077	MADISON COUNTY ATTORNEY MAGOFFIN CO ATTORNEY	340,620 10,308	0.034400% 0.001040%	37,904 6,880	310,339 9,392	348,243 16,272
W077	MEADE COUNTY ATTORNEY	78,228	0.001040%	8,820	71,274	80,094
	MENIFEE COUNTY ATTORNEY	29,916	0.003020%	1,419	27,256	28,676
W084	MERCER COUNTY ATTORNEY	26,748	0.002700%	3,042	24,370	27,412
	MONTGOMERY CO ATTORNEY	88,728	0.008960%	6,900	80,840	87,740
W088	MORGAN COUNTY ATTORNEY	79,630	0.009650%	8,538	72,551	81,089
	OHIO COUNTY ATTORNEY	-	0.000000%	996	-	996
W093	OLDHAM COUNTY ATTORNEY	89,028	0.008990%	25,182	81,113	106,296
	OWEN COUNTY ATTORNEY	25,860	0.002610%	4,829	23,561	28,391
W096	PENDLETON COUNTY ATTORNEY	8,220	0.000830%	-	7,489	7,489
W099	POWELL COUNTY ATTORNEY	1,404	0.000140%	-	1,279	1,279
W100 W102	PULASKI COUNTY ATTORNEY ROCKCASTLE CO ATTORNEY	84,372 40.812	0.008520% 0.004120%	26,293	76,871 37 184	103,164 46,688
W102 W103	ROWAN COUNTY ATTORNEY	40,812 43,176	0.004120%	9,504 1,819	37,184 39,338	46,688 41,157
	SCOTT COUNTY ATTORNEY	45,170	0.004360%	1,830	<i>39,</i> 336 -	1,830
	SHELBY COUNTY ATTORNEY	21,108	0.002130%	10,082	19,231	29,313
			0.002770%	3,167		
W107	SIMPSON COUNTY ATTORNEY	27,444	0.00277070	3,107	25,004	28,171



Participating Employer Code	Participating Employer Name	FYE 2024 Amortization Cost Contributions (Pension + Insurance)	Allocation of Amortization Cost Portion of Required Contribution	FYE 2024 Payroll Based Contributions (Pension Only)	FYE 2024 Amortization Cost Contributions (Pension Only)	FYE 2024 Contributions (Pension Only)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
W111	TRIGG COUNTY ATTORNEY	49,116	0.004960%	-	44,750	44,750
W112	TRIMBLE COUNTY ATTORNEY	39,516	0.003990%	5,787	36,003	41,790
W113	UNION COUNTY ATTORNEY	15,456	0.001560%	9,143	14,082	23,225
W117	WEBSTER COUNTY ATTORNEY	74,364	0.007510%	6,172	67,753	73,926
W118	WHITLEY COUNTY ATTORNEY	106,056	0.010710%	11,734	96,628	108,362
X034	FAYETTE CO ATTORNEY OFF	165,072	0.016670%	6,658	150,397	157,055
X059	KENTON COUNTY ATTORNEY	53,784	0.005430%	7,512	49,003	56,515
SUBTOTAL	ALL OTHER AGENCIES	169,545,474	17.733910%	26,647,485	154,472,881	181,120,366
TOTAL		984,496,230	100.000000%	146,153,811	896,974,515	1,043,128,326

#### Notes:

Column 3 - Amortization Cost contributions for the Legislative Branch, Judicial Branch, and Executive Branch were available in aggregate from KPPA.

Within each Branch, the amortization cost contribution was allocated based on the proportionate share calculation determined in Appendix C.

For example, for agency 31030, 36,254,340 = 772,046,880 x 3.659636% / 77.933030%

Column 4 - See Appendix C, Column 4

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

Column 6 = Column 3 x 91.11%

The amortization cost contribution attributable to the pension fund is 91.11% of the total amortization contribution for FY2024, as determined in the June 30, 2021 Actuarial Valuation.

Column 7 = Column 5 + Column 6

