

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.

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

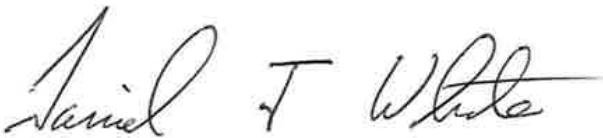
This report is based upon information furnished by KPPA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy 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.



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.

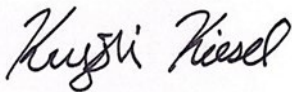
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Table of Contents

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

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

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

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

Exhibit 1

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

Plan (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
KERS Non-Hazardous Plan	\$ 16,273,602	\$ 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:

¹ Based on derived compensation using the provided employer contribution information for fiscal year ending 2024.



Exhibit 2

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

Change in the Net Pension Liability	Measurement Period Ending June 30, 2024	
	KERS Non-Hazardous (2)	KERS Hazardous (3)
(1)		
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)	(84,662)
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 Position¹		
Contributions - Employer	\$ 1,295,695	\$ 89,899
Contributions - Member ²	96,615	21,568
Refunds of contributions to members	(11,693)	(4,133)
Retirement benefits	(1,032,124)	(80,529)
Net Investment Income ²	349,628	101,135
Administrative Expense	(14,128)	(1,583)
Other	-	-
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 Payroll³	\$ 1,912,421	\$ 279,218
Net Pension Liability as a Percentage of Covered Payroll	630.07%	133.86%

Notes:

¹ Does not include 401(h) assets

² Does not include 401(h) contributions or associated investment income

³ Based on derived compensation using the provided employer contributions information for fiscal year 2024



Exhibit 3

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

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

Note:

¹ Actuarially determined contribution for fiscal year ending 2024 is based on the required contribution calculated with the June 30, 2021 actuarial valuation.

² 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.

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

Exhibit 4

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

Plan (1)	1.00% Decrease (4.25% for Non-Hazardous) (5.25% for Hazardous) (2)	Current Discount Rate (5.25% for Non-Hazardous) (6.25% for Hazardous) (3)	1.00% Increase (6.25% for Non-Hazardous) (7.25% for Hazardous) (4)
KERS Non-Hazardous Plan	\$ 13,948,313	\$ 12,049,666	\$ 10,476,712
KERS Hazardous Plan	\$ 541,741	\$ 373,761	\$ 238,565



Exhibit 5

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

Component (1)	KERS Non-Hazardous (2)	KERS Hazardous (3)
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/ (inflows) due to liabilities: ¹	54,177,078	15,284,919
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(40,807,826)	(11,758,716)
10. Total Aggregate Pension Expense:	\$ 726,005,392	\$ 39,276,104

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 6a

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

Differences Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2019-2020	\$ 115,515,243	\$ -	2.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020-2021	(130,269,427)	-	2.13	-	-	-	-	-	-
2021-2022	(15,034,400)	-	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 Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
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)	(31,000,814)	-
		\$ (101,667,261)		\$ (40,807,826)	\$ (53,876,455)	\$ 24,112,831	\$ (40,902,823)	\$ (31,000,814)	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
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 Between Expected and Actual Liability Experience

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
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	<u>21,019,054</u>	1.74	<u>28,404,128</u>	<u>21,019,054</u>	-	-	-	-
		\$ 21,019,054		\$ 26,879,465	\$ 21,019,054	\$ -	\$ -	\$ -	\$ -

Differences Between Projected and Actual Earnings on Pension Plan Investments

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
2019-2020	\$ 35,903,305	\$ -	5.00	\$ 7,180,661	\$ -	\$ -	\$ -	\$ -	\$ -
2020-2021	(129,923,862)	(25,984,774)	5.00	(25,984,772)	(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)	<u>(35,600,346)</u>	5.00	<u>(8,900,087)</u>	<u>(8,900,087)</u>	<u>(8,900,087)</u>	<u>(8,900,087)</u>	<u>(8,900,085)</u>	-
		\$ (34,814,939)		\$ (11,758,716)	\$ (18,939,379)	\$ 7,045,395	\$ (14,020,870)	\$ (8,900,085)	\$ -

Effects of Changes of Assumptions

Year	Original Outflow/(Inflow)	Deferred Outflow/(Inflow) as of June 30, 2024	Recognition Period (Years)	Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions					
				2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Thereafter
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

	Period		KERS Non-Hazardous		KERS 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.

Asset Class	KERS Non-Hazardous		KERS Hazardous	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real 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 Assumption		2.50%		2.50%
Expected Nominal Return for Portfolio		6.64%		6.93%

Source: Kentucky Public Pensions Authority

APPENDIX A

COLLECTIVE PENSION AMOUNTS – KERS NON-HAZARDOUS PENSION PLAN

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

Participating Employer Code	Participating Employer Name	FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate 5.25%	Discount Rate Less 1.00% 4.25%	Discount Rate Plus 1.00% 6.25%	Proportionate Share of Aggregate Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					(6)	(7)	(8)					
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
W062	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
W063	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
W065	LEE COUNTY ATTORNEY	42,846	0.004129%	0.004550%	497,531	575,926	432,583	29,977	(29,397)	580	(9,910)	(9,330)
W067	LETCHER COUNTY ATTORNEY	2,437	0.000220%	0.000000%	26,509	30,686	23,049	1,597	14,153	15,750	(528)	15,222
W073	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)
W105	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
W107	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)
W110	TODD COUNTY ATTORNEY	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
W111	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)
W112	TRIMBLE COUNTY ATTORNEY	41,790	0.003993%	0.003891%	481,143	556,956	418,335	28,989	289	29,278	(9,583)	19,695
W113	UNION COUNTY ATTORNEY	23,225	0.002181%	0.002193%	262,803	304,213	228,497	15,834	684	16,518	(5,234)	11,284
W117	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
W118	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
X034	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		1,043,128,326	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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
1430	EASTERN KY UNIV	2,618,253	-	1,490,031	-	4,108,284	-	-	2,655,039	1,000,456	3,655,495
1433	KET FOUNDATION	212,942	-	121,184	-	334,126	-	-	215,934	41,194	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	O A S I S	41,023	-	23,346	-	64,369	-	-	41,599	12,785	54,384
1439	BARREN RIVER CHILD ADVOCA	15,546	-	8,847	-	24,393	-	-	15,765	36,919	52,684
1440	MOREHEAD STATE UNIVERSITY	1,351,164	-	768,939	-	2,120,103	-	-	1,370,147	435,366	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	SILVERLEAF	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	GATEWAY CHILD ADVOCACY	-	-	-	-	-	-	-	-	-	-
1456	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	-	-	-	-	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	9,565	-	5,443	3,442	18,450	-	-	9,699	-	9,699
1484	BUFFALO TR CHILD ADV INC	7,878	-	4,483	6,182	18,543	-	-	7,989	-	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 SHEL	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	CHILD ADV CTR OF GRN RVR	10,805	-	6,149	-	16,954	-	-	10,957	4,357	15,314
1492	CSG HEADQUARTERS	261,468	-	148,800	-	410,268	-	-	265,142	205,611	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	BARREN RVR DIST HLTH DEPT	806,559	-	459,008	-	1,265,567	-	-	817,891	232,349	1,050,240
3027	GREEN RVR DIST HLTH DEPT	1,000,196	-	569,206	-	1,569,402	-	-	1,014,249	59,666	1,073,915
3028	LINCOLN TRL DIST HLTH DEP	790,060	-	449,618	-	1,239,678	-	-	801,160	52,431	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	CLARK CO HEALTH DEPT	202,418	-	115,195	-	317,613	-	-	205,262	37,880	243,142
3036	GATEWAY DIST HEALTH DEPT	362,627	-	206,369	-	568,996	-	-	367,722	48,835	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	-	-	-	-	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	264,114	-	150,306	-	414,420	-	-	267,825	29,513	297,338
3045	PENNYRILE DIST HLTH DEPT	196,521	-	111,839	-	308,360	-	-	199,282	44,555	243,837
3047	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	BULLITT CO HEALTH DEPT	172,794	-	98,336	16,450	287,580	-	-	175,222	-	175,222
3054	THREE RIVERS DIST HLTH	287,571	-	163,655	49,253	500,479	-	-	291,611	-	291,611
3055	ESTILL CO HEALTH DEPT	66,353	-	37,761	16,048	120,162	-	-	67,285	-	67,285
3056	OLDHAM CO HEALTH DEPT	131,454	-	74,810	-	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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources						
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Deferred Inflow of Resources
					(17)	(18)					(22)	(23)	
(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	POWELL CO HEALTH DEPT	53,976	-	30,717	33,409	118,102	-	-	54,734	-	54,734		
3061	ANDERSON CO HEALTH DEPT	61,299	-	34,885	-	96,184	-	-	62,160	87,899	150,059		
3062	MADISON CO HEALTH DEPT	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	MUHLBERG CO.HEALTH DEPT	100,254	-	57,054	-	157,308	-	-	101,662	37,063	138,725		
3073	MARSHALL CO HEALTH DEPT	185,768	-	105,719	-	291,487	-	-	188,378	34,834	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	55,792	-	31,751	33,409	120,952	-	-	56,576	-	56,576		
3083	GRAVES CO HEALTH CENTER	84,495	-	48,086	-	132,581	-	-	85,682	82,717	168,399		
3084	CALLOWAY CO HEALTH DEPT	56,361	-	32,075	-	88,436	-	-	57,153	24,791	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	KCTS	1,905,173	-	1,084,222	-	2,989,395	-	-	1,931,940	1,206,498	3,138,438		
7403	ASST OF COMMONWEALTH ATTY	80,650	-	45,897	-	126,547	-	-	81,783	78,979	160,762		
7407	KENTUCKY HOUSING CORP	-	-	-	-	-	-	-	-	-	-		
7408	FRANKLIN CO COUNCIL AGING	27,944	-	15,903	-	43,847	-	-	28,337	18,924	47,261		
7409	MUN ELEC POW ASSOC OF KY	18,798	-	10,698	-	29,496	-	-	19,062	89,406	108,468		
7410	COMMONWEALTH CREDIT UNION	-	-	-	-	-	-	-	-	-	-		
7415	HIGHSCHOOL ATHLETIC ASSOC	14,948	-	8,507	-	23,455	-	-	15,158	6,677	21,835		
7416	KY OFFICE OF BAR ADMISSIO	-	-	-	-	-	-	-	-	-	-		
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		
7718	MASTER COMM BOONE CO	2,623	-	1,493	1,701	5,817	-	-	2,660	-	2,660		
7719	MASTER COMM BOURBON CO	-	-	-	-	-	-	-	-	-	-		
7720	MASTER COMM CAMPBELL CO	1,184	-	674	-	1,858	-	-	1,200	171	1,371		
7724	MASTER COMM CHRISTIAN CO	720	-	410	203	1,333	-	-	730	-	730		
7725	MASTER COMM CLARK CO	338	-	192	-	530	-	-	343	812	1,155		
7727	MASTER COMM CLINTON/CUMBE	190	-	108	-	298	-	-	192	10,568	10,760		
7730	MASTER COMM DAVIESS CO	1,695	-	965	-	2,660	-	-	1,719	4,186	5,905		
7734	MASTER COMM FAYETTE CO	2,657	-	1,512	1,160	5,329	-	-	2,695	-	2,695		
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-	-	-	-	-		
7741	MASTER COMM GRANT CO	967	-	550	1,024	2,541	-	-	980	-	980		
7743	MASTER COMM GRAYSON CO	713	-	406	-	1,119	-	-	723	13,671	14,394		
7747	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	HENRY/ TRIMBLE MASTER COM	1,691	-	962	18,391	21,044	-	-	1,715	-	1,715		
7753	MASTER COMM HOPKINS CO	893	-	508	23,901	25,302	-	-	906	-	906		
7756	MASTER COMM JEFF CIRCUIT	6,804	-	3,872	4,252	14,928	-	-	6,900	-	6,900		
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	1,078	-	614	-	1,692	-	-	1,094	241	1,335		
7759	MASTER COMM KENTON CO	3,071	-	1,748	233	5,052	-	-	3,114	-	3,114		
7763	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		
7776	MASTER COMM MADISON CO	1,810	-	1,030	1,363	4,203	-	-	1,835	-	1,835		
7781	MASTER COMM MASON CO	-	-	-	-	-	-	-	-	-	-		
7782	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	MASTER COMM OHIO COUNTY	-	-	-	-	-	-	-	-	-	-		
7793	MASTER COMM OLDHAM CO	1,561	-	888	9,915	12,364	-	-	1,583	-	1,583		
7794	MASTER COMM OWEN CO	535	-	304	-	839	-	-	542	7,485	8,027		
7798	MASTER COMM PIKE CO	1,677	-	954	2,628	5,259	-	-	1,701	-	1,701		
7799	MASTER COMM FOR FLEMING	-	-	-	-	-	-	-	-	-	-		
7805	MASTER COMM SCOTT CO	1,837	-	1,045	457	3,339	-	-	1,863	-	1,863		



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
7807	MASTER COMM SIMPSON CO	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	-	953,304	-	-	616,087	236,616	852,703
8204	COMMUNICARE INC	836,937	-	476,296	-	1,313,233	-	-	848,696	244	848,940
8205	ADANTA/BEHAVIORAL HLTH SR	1,031,136	-	586,813	224,017	1,841,966	-	-	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	-	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	-	17,178
31099	FAITH BASED/NONPROFIT SOC	-	-	-	-	-	-	-	-	-	-
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
31250	BOARD OF NURSING	488,787	-	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
31354	EXECUTIVE BRANCH ETH COMM	37,305	-	21,230	-	58,535	-	-	37,829	131,761	169,590



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
31370	COMMISSION ON HUMAN RIGHT	140,694	-	80,068	-	220,762	-	-	142,671	100,420	243,091
31395	COMMISSION- REAL ESTATE	-	-	-	-	-	-	-	-	-	-
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	DIVISION OF FACILITY MANA	225,182	-	128,150	-	353,332	-	-	228,346	41,567	269,913
35615	TRAN DEPT OF AVIATION	197,686	-	112,502	94,384	404,572	-	-	200,463	-	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	TRAN DEPT OF HIGHWAYS	27,407,876	-	15,597,651	-	43,005,527	-	-	27,792,966	34,554,060	62,347,026
35628	TRAN DEPT OF INTERGOV PRO	94,023	-	53,508	-	147,531	-	-	95,344	166,273	261,617
35630	TRAN DEPT OF VEH REGULAT	1,316,765	-	749,363	-	2,066,128	-	-	1,335,265	403,739	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	OFFICE OF SECRETARY	857,853	-	488,199	-	1,346,052	-	-	869,905	1,152,594	2,022,499
39757	FIN OFFICE OF INSP GENERAL	-	-	-	-	-	-	-	-	-	-
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	248,988	-	141,698	-	390,686	-	-	252,487	199,354	451,841
50660	DEPT OF FISH & WILDLIFE	2,097,567	-	1,193,712	-	3,291,279	-	-	2,127,037	5,471,425	7,598,462
50665	COMM KY HORSE PARK	357,093	-	203,219	317,200	877,512	-	-	362,110	-	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 BERA	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	-	677,209
51107	DEPARTMENT OF WORKERS' CLAIMS	1,063,172	-	605,045	-	1,668,217	-	-	1,078,110	1,259,808	2,337,918
51113	KY OSH REVIEW COMMISSION	29,612	-	16,852	-	46,464	-	-	30,028	62,168	92,196
51114	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	-	-	1,178,855	654,835	1,833,690
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	81,941	-	46,632	-	128,573	-	-	83,092	326,166	409,258
51509	OFFICE OR EDUCATIONAL PROGRAMS	7,382	-	4,201	38,627	50,210	-	-	7,486	-	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	-	1,970,823
51545	KY EDUCATIONAL TV AUTHOR	937,474	-	533,511	-	1,470,985	-	-	950,645	2,604,038	3,554,683
51555	KY DEPT LIBRARY & ARCHIVE	307,687	-	175,103	-	482,790	-	-	312,010	1,135,567	1,447,577
53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	-	-	-	-	-	-	-	-	-	-
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	OFF HUMAN RESOURCE MANAGE	2,764,504	-	1,573,262	6,894,983	11,232,749	-	-	2,803,344	-	2,803,344
53730	SERVE KY	155,596	-	88,549	393,060	637,205	-	-	157,782	-	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	-	-	-	-	-	-	-	-	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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
54520	J&PS DEPT OF KY STATE POL	5,452,133	-	3,102,775	-	8,554,908	-	-	5,528,733	141,835	5,670,568
54523	J&PS OF JUVENILE JUSTICE	4,816,343	-	2,740,951	5,041,376	12,598,670	-	-	4,884,011	-	4,884,011
54525	DEPT OF CRIMINAL JUST TRN	1,095,780	-	623,602	-	1,719,382	-	-	1,111,175	2,595,843	3,707,018
54527	J&PS DEPT OF CORRECTIONS	2,518,607	-	1,433,323	-	3,951,930	-	-	2,553,993	4,241,006	6,794,999
55790	OFFICE OF THE SECRETARY	652,174	-	371,148	-	1,023,322	-	-	661,337	2,573,534	3,234,871
55793	DEPT PERSONNEL ADMIN	298,027	-	169,605	84,520	552,152	-	-	302,214	-	302,214
55794	DEPT FOR EMPLOYEE INS	333,390	-	189,730	-	523,120	-	-	338,074	1,187,736	1,525,810
56102	OFFICE OF THE SECRETARY	-	-	-	-	-	-	-	-	877,982	877,982
56106	DEPT OF WRKPLACE STANDARD	-	-	-	-	-	-	-	-	2,187,347	2,187,347
56107	DEPT OF WORKERS CLAIMS	-	-	-	-	-	-	-	-	1,108,523	1,108,523
56113	KY OSH REVIEW COMMISSION	-	-	-	-	-	-	-	-	34,204	34,204
56114	WORKERS COMP FUNDING COMM	-	-	-	-	-	-	-	-	145,336	145,336
56115	GEN ADM PROG SUPP S SERVI	-	-	-	-	-	-	-	-	-	-
56116	OFF OF INSPCT GEN S SVCS	-	-	-	-	-	-	-	-	-	-
56142	OFFICE OF UNEMPLOYMENT INSURANCE	1,433	-	815	-	2,248	-	-	1,453	3,138,946	3,140,399
57121	ENVIRONMENTAL QUAL COMM	-	-	-	-	-	-	-	-	-	-
57122	MINE SAFETY REV COMM	-	-	-	-	-	-	-	-	-	-
57123	KY PUBLIC SVC COMMISSION	690,522	-	392,972	967,711	2,051,205	-	-	700,223	-	700,223
57124	KY STATE NATURE PRES COMM	-	-	-	-	-	-	-	-	-	-
57126	OFFICE OF THE SECRETARY	404,171	-	230,011	-	634,182	-	-	409,849	524,387	934,236
57127	DEPT FOR ENERGY DEV & IND	-	-	-	-	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	3,550,118	-	2,020,350	-	5,570,468	-	-	3,599,996	1,517,601	5,117,597
57129	DEPT FOR ENVIRONM PROTECT	4,921,327	-	2,800,696	-	7,722,023	-	-	4,990,470	2,488,841	7,479,311
57139	OFFICE OF ADMINISTRATIVE SERVICES	618,879	-	352,200	-	971,079	-	-	627,574	1,574,281	2,201,855
57140	KY NATURE PRESERVES	143,991	-	81,944	-	225,935	-	-	146,014	471,369	617,383
57141	OFFICE OF ENERGY POLICY	61,559	-	35,033	337,617	434,209	-	-	62,424	-	62,424
58175	BRD OF CLMS & CRIME VICTI	-	-	-	-	-	-	-	-	-	-
58300	KY BOARD OF TAX APPEALS	-	-	-	-	-	-	-	-	-	-
58374	KY HORSE RACING AUTHORITY	449,320	-	255,705	1,410,964	2,115,989	-	-	455,633	-	455,633
58671	KY CLAIMS COMMISSION	-	-	-	-	-	-	-	-	-	-
58672	OFFICE OF CLAIMS AND APPEALS	68,718	-	39,107	-	107,825	-	-	69,683	271,742	341,425
58675	OFFICE OF THE SECRETARY	541,570	-	308,204	-	849,774	-	-	549,179	419,380	968,559
58676	DEPT OF INSURANCE	510,162	-	290,330	-	800,492	-	-	517,330	1,116,849	1,634,179
58677	OFF OF OCCUP & PROFESSION	225,269	-	128,199	-	353,468	-	-	228,434	330,599	559,033
58678	KY BOXING & WRESTLING AUT	8,038	-	4,575	-	12,613	-	-	8,151	14,762	22,913
58680	DEPT OF ALCOHOL & BEVERA	99,086	-	56,389	18,037	173,512	-	-	100,478	-	100,478
58681	DEPT OF CHARITABLE GAMING	182,574	-	103,902	-	286,476	-	-	185,139	277,027	462,166
58685	DEPT OF FINANCIAL INSTITU	907,963	-	516,716	679,321	2,104,000	-	-	920,719	-	920,719
58690	DEPT OF HOUSING & BUILD C	1,487,407	-	846,474	-	2,333,881	-	-	1,508,304	705,824	2,214,128
014A	BRECKINRIDGE CO ATTORNEY	12,533	-	7,132	249	19,914	-	-	12,709	-	12,709
024A	CHRISTIAN COUNTY ATTORNEY	10,833	-	6,165	-	16,998	-	-	10,985	5,169	16,154
031A	EDMONSON COUNTY ATTORNEY	5,397	-	3,071	-	8,468	-	-	5,473	10,317	15,790
060A	KNOTT COUNTY ATTORNEY	10,389	-	5,913	-	16,302	-	-	10,535	10,239	20,774
071A	LOGAN COUNTY ATTORNEY	21,135	-	12,028	6,700	39,863	-	-	21,432	-	21,432
086A	MONROE CO ATTORNEY	6,521	-	3,711	-	10,232	-	-	6,613	2,877	9,490
116A	WAYNE COUNTY ATTORNEY	7,058	-	4,017	-	11,075	-	-	7,157	3,141	10,298
W002	ALLEN COUNTY ATTORNEY	19,353	-	11,014	-	30,367	-	-	19,625	4,689	24,314
W003	ANDERSON COUNTY ATTORNEY	20,834	-	11,856	-	32,690	-	-	21,126	9,292	30,418
W005	BARREN COUNTY ATTORNEY	32,500	-	18,496	-	50,996	-	-	32,957	40,770	73,727
W006	BATH COUNTY ATTORNEY	21	-	12	2	35	-	-	21	-	21
W007	BELL COUNTY ATTORNEY	24,830	-	14,131	2,859	41,820	-	-	25,179	-	25,179
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	7,993	-	-	2,217	-	2,217
W015	BULLITT COUNTY ATTORNEY	14,118	-	8,035	43,995	66,148	-	-	14,317	-	14,317
W018	CALLOWAY COUNTY ATTORNEY	576	-	328	-	904	-	-	584	261	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	-	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	CRITTENDEN CO ATTORNEY	3,857	-	2,195	-	6,052	-	-	3,911	17,190	21,101
W030	DAVISS 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	-	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
W049	HARRISON COUNTY ATTORNEY	2,395	-	1,363	-	3,758	-	-	2,428	880	3,308



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
					Total Deferred Outflow of Resources	Total Deferred Inflow of Resources					
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
W053	HICKMAN COUNTY ATTORNEY	11,790	-	6,710	-	18,500	-	-	11,956	4,336	16,292
W054	HOPKINS COUNTY ATTORNEY	25,239	-	14,363	1,376	40,978	-	-	25,593	-	25,593
W055	JACKSON COUNTY ATTORNEY	7,634	-	4,344	-	11,978	-	-	7,741	388	8,129
W056	JEFFERSON CO ATTORNEY	190,214	-	108,250	-	298,464	-	-	192,887	7,628	200,515
W058	JOHNSON COUNTY ATTORNEY	2,445	-	1,391	-	3,836	-	-	2,479	1,065	3,544
W061	KNOX COUNTY ATTORNEY	59	-	34	5	98	-	-	60	-	60
W062	LARUE COUNTY ATTORNEY	12,357	-	7,032	-	19,389	-	-	12,530	2,835	15,365
W063	LAUREL COUNTY ATTORNEY	4,195	-	2,387	-	6,582	-	-	4,254	276	4,530
W065	LEE COUNTY ATTORNEY	9,434	-	5,369	-	14,803	-	-	9,567	25,985	35,552
W067	LETCHER COUNTY ATTORNEY	503	-	286	13,445	14,234	-	-	510	-	510
W073	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
W088	MORGAN COUNTY ATTORNEY	20,941	-	11,917	-	32,858	-	-	21,235	15,301	36,536
W092	OHIO COUNTY ATTORNEY	206	-	117	-	323	-	-	209	1,317	1,526
W093	OLDHAM COUNTY ATTORNEY	23,054	-	13,120	-	36,174	-	-	23,378	11,734	35,112
W094	OWEN COUNTY ATTORNEY	6,183	-	3,519	-	9,702	-	-	6,270	3,981	10,251
W096	PENDLETON COUNTY ATTORNEY	1,650	-	939	-	2,589	-	-	1,673	734	2,407
W099	POWELL COUNTY ATTORNEY	279	-	159	-	438	-	-	283	126	409
W100	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
W103	ROWAN COUNTY ATTORNEY	9,041	-	5,145	-	14,186	-	-	9,168	4,804	13,972
W105	SCOTT COUNTY ATTORNEY	377	-	215	4,790	5,382	-	-	382	-	382
W106	SHELBY COUNTY ATTORNEY	6,311	-	3,591	22,959	32,861	-	-	6,400	-	6,400
W107	SIMPSON COUNTY ATTORNEY	6,158	-	3,504	-	9,662	-	-	6,244	2,267	8,511
W108	SPENCER COUNTY ATTORNEY	12,898	-	7,340	-	20,238	-	-	13,079	24,338	37,417
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	9,859	-	5,611	-	15,470	-	-	9,998	36,360	46,358
W112	TRIMBLE COUNTY ATTORNEY	9,124	-	5,192	6,031	20,347	-	-	9,252	-	9,252
W113	UNION COUNTY ATTORNEY	4,983	-	2,836	-	7,819	-	-	5,053	633	5,686
W117	WEBSTER COUNTY ATTORNEY	16,200	-	9,219	-	25,419	-	-	16,427	6,353	22,780
W118	WHITLEY COUNTY ATTORNEY	23,706	-	13,491	-	37,197	-	-	24,039	12,071	36,110
X034	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



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	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	-	-	-	-	-	-
1435	CHILD WATCH ADVOCACY CTR	(22,944)	1,269	(2,153)	(1,632)	-	-
1436	LOTUS	41,099	3,179	(5,393)	(4,087)	-	-
1437	SANCTUARY INC	43,984	4,211	(7,143)	(5,414)	-	-
1438	O A S I S	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	NORTHERN KY UNIVERSITY	-	-	-	-	-	-
1451	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	-	-	-	-	-	-
1456	JUDI'S PLACE FOR KIDS, INC.	17,394	1,541	(2,615)	(1,980)	-	-
1457	KY RIVER CHILD ADVOCACY	(11,489)	778	(1,320)	(1,000)	-	-
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	(42,954)	3,823	(6,484)	(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	-	-	-	-	-	-
1483	PENNYRILE CHILD ADV CTR	10,751	1,009	(1,712)	(1,297)	-	-
1484	BUFFALO TR CHILD ADV INC	12,203	831	(1,410)	(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 SHEL	1,349	2,896	(4,913)	(3,724)	-	-
1490	HOPE HARBOR INC	(25,563)	2,071	(3,514)	(2,662)	-	-
1491	CHILD ADV CTR OF GRN RVR	3,900	1,140	(1,934)	(1,466)	-	-
1492	CSG HEADQUARTERS	(5,796)	27,593	(46,807)	(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 HLTH DEP	807,517	77,435	(131,354)	(99,554)	-	-
3026	BARREN RVR DIST HLTH DEPT	384,028	85,118	(144,386)	(109,433)	-	-
3027	GREEN RVR DIST HLTH DEPT	704,689	105,553	(179,050)	(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	BOURBON CO HEALTH CENTER	26,266	10,034	(17,020)	(12,901)	-	-
3035	CLARK CO HEALTH DEPT	116,809	21,362	(36,236)	(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	BUFFALO TRACE HEALTH DEPT	27,051	13,389	(22,712)	(17,214)	-	-
3043	LITTLE SANDY DIST HEALTH	-	-	-	-	-	-
3044	N CENTRAL DIST HLTH DEPT	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	LAUREL CO HEALTH DEPT	45,619	18,128	(30,750)	(23,306)	-	-
3051	KNOX CO HEALTH DEPT	91,804	34,586	(58,669)	(44,465)	-	-
3052	MONROE CO HEALTH DEPT	41,609	4,404	(7,470)	(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)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	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	MAGOFFIN CO HEALTH DEPT	49,128	8,268	(14,025)	(10,630)	-	-
3066	ALLEN CO HEALTH DEPT	91,868	10,534	(17,869)	(13,543)	-	-
3067	FRANKLIN CO HEALTH DEPT	113,848	29,517	(50,070)	(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	MUHLBERG 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	TODD CO HEALTH DEPT	49,982	7,123	(12,082)	(9,158)	-	-
3077	BRACKEN CO HEALTH DEPT	11,497	3,355	(5,690)	(4,314)	-	-
3078	MONTGOMERY CO HEALTH DEPT	69,750	15,486	(26,269)	(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	HARLAN CO HEALTH DEPT	42,249	9,351	(15,862)	(12,021)	-	-
3088	CARTER CO HEALTH DEPT	25,898	7,305	(12,392)	(9,391)	-	-
3801	KENTUCKY STATE UNIVERSITY	(225,741)	53,630	(90,973)	(68,950)	-	-
5470	KCTS	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	-	-	-	-	-	-
7417	KY ASSOC OF REGIONAL PROG	6,639	2,228	(3,780)	(2,864)	-	-
7716	MASTER COMMISSIONER BULLITT COUNTY	(152)	252	(427)	(324)	-	-
7718	MASTER COMM BOONE CO	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 FAYETTE CO	3,191	280	(476)	(361)	-	-
7740	MASTER COMM GARRARD CO	-	-	-	-	-	-
7741	MASTER COMM GRANT CO	1,763	102	(173)	(131)	-	-
7743	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	MASTER COMM LAUREL CO	3,139	121	(205)	(156)	-	-
7773	MASTER COMM MCCracken CO	(1,388)	213	(362)	(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	MASTER COMM FOR FLEMING	-	-	-	-	-	-
7805	MASTER COMM SCOTT CO	1,861	194	(329)	(250)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	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	ADANTA/BEHAVIORAL HLTH SR	1,012,016	108,818	(184,589)	(139,902)	-	-
8208	CUMBERLAND RIVER MHMR	597,411	142,415	(241,579)	(183,097)	-	-
8209	FOUR RIVERS BEHAVIORAL HEALTH	1,093,861	54,999	(93,296)	(70,710)	-	-
8210	NEW VISTA OF THE BLUEGRASS, INC.	2,023,943	268,770	(455,917)	(345,546)	-	-
8211	PENNYROYAL REG MHMR BD	-	-	-	-	-	-
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	KY INFRASTRUCTURE	457,225	15,304	(25,961)	(19,675)	-	-
31085	LT GOVERNORS OFFICE	(103,635)	7,410	(12,569)	(9,527)	-	-
31089	AGRICULTURAL DEVELOP BD	-	-	-	-	-	-
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 EMPWOMENT	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	-	-	-	-	-	-
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	172,531	6,371	(10,808)	(8,192)	-	-
31180	BOARD OF DENTISTRY	(118,721)	3,608	(6,119)	(4,639)	-	-
31185	BOARD OF ELECTIONS	(36,771)	8,165	(13,851)	(10,497)	-	-
31190	BRD OF EMBALMERS/FUN DIR	(63,000)	3,017	(5,118)	(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)	-	-



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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	-	-	-	-	-	-
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	OFFICE OF INFORMAT TECHNO	(506,975)	26,614	(45,145)	(34,216)	-	-
35618	OFFICE OF AUDITS	(847,395)	31,931	(54,165)	(41,053)	-	-
35619	DOT PAYROLL DIVISION	2,003,265	19,365	(32,849)	(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	(9,420)	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	-	-	-	-	-	-
39758	OFF OF THE CONTROLLER	(231,921)	64,105	(108,742)	(82,417)	-	-
39785	DEPT FACILITIES SUPP SVCS	334,767	155,228	(263,315)	(199,569)	-	-
50235	KY STATE FAIR BOARD	815,495	153,174	(259,831)	(196,929)	-	-
50410	COMM KY HERITAGE COUNCIL	919,083	17,078	(28,970)	(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 BERA	(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	EDUC PROF STANDARDS BD	-	-	-	-	-	-
51340	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	-	-	-	-	-	-
53721	H&FS OFF OF THE SECRETARY	9,434,551	422,153	(716,102)	(542,743)	-	-
53723	OFFICE INSPECTOR GENERAL	7,503,335	159,842	(271,142)	(205,501)	-	-
53724	OFFICE OF HEALTH POLICY	-	-	-	-	-	-
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)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	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	575,374	(976,013)	(739,732)	-	-
54523	J&PS OF JUVENILE JUSTICE	8,722,049	508,278	(862,197)	(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 WRKPLACE STANDARD	(2,187,347)	-	-	-	-	-
56107	DEPT OF WORKERS CLAIMS	(1,108,523)	-	-	-	-	-
56113	KY OSH REVIEW COMMISSION	(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	-	-	-	-	-	-
57128	DEPT FOR NATURAL RESOURCE	1,195,416	374,651	(635,524)	(481,672)	-	-
57129	DEPT FOR ENVIRONM PROTECT	1,272,061	519,357	(880,991)	(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	DEPT OF INSURANCE	(726,981)	53,838	(91,327)	(69,217)	-	-
58677	OFF OF OCCUP & PROFESSION	(158,447)	23,773	(40,327)	(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	MONROE CO ATTORNEY	2,106	688	(1,167)	(885)	-	-
116A	WAYNE COUNTY ATTORNEY	2,253	745	(1,263)	(958)	-	-
W002	ALLEN COUNTY ATTORNEY	10,101	2,042	(3,464)	(2,626)	-	-
W003	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	CHILD SUPPORT ENCORCEMENT	1,456	429	(727)	(552)	-	-
W023	CASEY COUNTY ATTORNEY	3,787	1,181	(2,004)	(1,518)	-	-
W025	CLARK COUNTY ATTORNEY	(7,674)	1,734	(2,942)	(2,230)	-	-
W028	CRITTENDEN CO ATTORNEY	(14,243)	407	(690)	(523)	-	-
W030	DAVISS 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)	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
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)	-	-
W110	TODD COUNTY ATTORNEY	-	-	-	-	-	-
W111	TRIGG COUNTY ATTORNEY	(28,825)	1,040	(1,765)	(1,338)	-	-
W112	TRIMBLE COUNTY ATTORNEY	13,003	963	(1,633)	(1,238)	-	-
W113	UNION COUNTY ATTORNEY	3,175	526	(892)	(676)	-	-
W117	WEBSTER COUNTY ATTORNEY	6,027	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

Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

Participating Employer Code	Participating Employer Name	Actual FYE 2024 Contributions	2024 Proportionate Share	2023 Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense				
					Discount Rate	Discount Rate	Discount Rate	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
					6.25%	Less 1.00% 5.25%	Plus 1.00% 7.25%					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1430	EASTERN KY UNIV	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



Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

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

Appendix B: Collective Pension Amounts - KERS Hazardous Pension Plan

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
1430	EASTERN KY UNIV	(76,968)	40,351	(80,301)	(50,973)	-	-
1440	MOREHEAD STATE UNIVERSITY	(100,076)	7,865	(15,653)	(9,935)	-	-
1445	MURRAY STATE UNIV	(167,936)	12,718	(25,310)	(16,066)	-	-
1450	NORTHERN KY UNIVERSITY	(136,054)	22,729	(45,232)	(28,711)	-	-
1465	WESTERN KENTUCKY UNIV	(117,826)	29,252	(58,213)	(36,953)	-	-
3801	KENTUCKY STATE UNIVERSITY	(23,879)	5,078	(10,107)	(6,414)	-	-
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-
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	(12,342)	9,198	(18,304)	(11,619)	-	-
58680	DEPT OF ALCOHOL & BEVERA	(227,492)	50,283	(100,068)	(63,519)	-	-
TOTAL		47,323	7,045,395	(14,020,870)	(8,900,085)	-	-

APPENDIX C

PROPORTIONATE SHARE CALCULATION – KERS NON-HAZARDOUS PENSION PLAN

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

Participating Employer Code	Participating Employer Name	FYE 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)
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	MASTER COMMISSIONER BULLITT COUNTY	148,285	0.000000%	0.008038%	0.001045%
7718	MASTER COMM BOONE CO	162,896	0.000000%	0.008830%	0.001148%
7720	MASTER COMM CAMPBELL CO	73,440	0.000000%	0.003981%	0.000518%
7724	MASTER COMM CHRISTIAN CO	44,651	0.000000%	0.002420%	0.000315%
7725	MASTER COMM CLARK CO	21,020	0.000000%	0.001139%	0.000148%
7727	MASTER COMM CLINTON/CUMBE	11,784	0.000000%	0.000639%	0.000083%
7730	MASTER COMM DAVIESS CO	105,302	0.000000%	0.005708%	0.000742%
7734	MASTER COMM FAYETTE CO	165,084	0.000000%	0.008948%	0.001163%
7741	MASTER COMM GRANT CO	60,017	0.000000%	0.003253%	0.000423%
7743	MASTER COMM GRAYSON CO	44,318	0.000000%	0.002402%	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	LT GOVERNORS OFFICE	549,892	0.030867%	0.029806%	0.030729%
31094	OFF OF HOMELAND SECURITY	1,188,474	0.066712%	0.064420%	0.066414%
31095	DEPT MILITARY AFFAIRS	17,205,165	0.965771%	0.932586%	0.961457%
31097	OFF OF MINORITY EMPOWMENT	132,675	0.007447%	0.007191%	0.007414%
31110	OFF OF SECRETARY TO CABIN	-	0.000000%	0.000000%	0.000000%
31112	GOV OFF LOCAL DEVELOPMENT	3,103,655	0.174216%	0.168230%	0.173438%
31120	SECRETARY OF STATE	1,976,257	0.110932%	0.107121%	0.110437%
31125	STATE TREASURERS OFFICE	1,663,702	0.093388%	0.090179%	0.092971%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	160,903	0.009032%	0.008722%	0.008992%
31137	KY COMM NETWORK AUTH	933,312	0.052389%	0.050589%	0.052155%
31150	BOARD OF ACCOUNTANCY	245,994	0.013808%	0.013334%	0.013746%
31165	BOARD OF BARBERING	114,751	0.006441%	0.006220%	0.006412%
31179	OFF OF THE KY BRD OF EMERGENCY MED SRVS	472,843	0.026542%	0.025630%	0.026423%
31180	BOARD OF DENTISTRY	267,730	0.015028%	0.014512%	0.014961%
31185	BOARD OF ELECTIONS	605,982	0.034015%	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%



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

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)
31245	BD OF MEDICAL LICENSURE	989,738	0.055557%	0.053648%	0.055309%
31250	BOARD OF NURSING	3,828,114	0.214882%	0.207498%	0.213922%
31260	BOARD OF OPTOMETRIC EXM	85,069	0.004775%	0.004611%	0.004754%
31263	KY RESPIRATORY CARE BD	104,212	0.005850%	0.005649%	0.005824%
31268	PERSONNEL BOARD	374,262	0.021008%	0.020286%	0.020914%
31270	KY BOARD OF PHARMACY	1,219,624	0.068461%	0.066108%	0.068155%
31275	BD OF PHYSICAL THERAPY	198,961	0.011168%	0.010784%	0.011118%
31290	BD OF PROF ENGINEERS & LA	672,911	0.037772%	0.036474%	0.037603%
31345	SCHOOL FAC CONSTR COMM	157,152	0.008821%	0.008518%	0.008782%
31354	EXECUTIVE BRANCH ETH COMM	292,163	0.016400%	0.015836%	0.016327%
31370	COMMISSION ON HUMAN RIGHT	1,101,896	0.061852%	0.059727%	0.061576%
31415	KY COUNCIL POSTSEC EDUCAT	2,297,568	0.128968%	0.124537%	0.128392%
31765	OFFICE OF STATE BUD DIREC	1,457,686	0.081824%	0.079012%	0.081458%
35605	TRAN OFF OF THE SECRETARY	4,489,077	0.251984%	0.243325%	0.250858%
35607	TRAN OFFICE OF LEGAL SVC	2,485,770	0.139533%	0.134738%	0.138910%
35609	DIVISION OF FACILITY MANA	1,763,594	0.098995%	0.095594%	0.098553%
35615	TRAN DEPT OF AVIATION	1,548,245	0.086907%	0.083921%	0.086519%
35616	TRAN OFFICE OF PERSONNEL	1,767,846	0.099234%	0.095824%	0.098791%
35617	OFFICE OF INFORMAT TECHNO	1,975,074	0.110866%	0.107057%	0.110371%
35618	OFFICE OF AUDITS	2,369,708	0.133018%	0.128447%	0.132424%
35619	DOT PAYROLL DIVISION	1,437,155	0.080671%	0.077899%	0.080311%
35625	TRAN DEPT OF HIGHWAYS	214,654,912	12.049140%	11.635119%	11.995309%
35628	TRAN DEPT OF INTERGOV PRO	736,387	0.041335%	0.039915%	0.041150%
35630	TRAN DEPT OF VEH REGULATE	10,312,724	0.578880%	0.558989%	0.576294%
36635	CAB FOR ECONOMIC DEVELOPMENT	5,237,727	0.294007%	0.283905%	0.292694%
39075	KHEAA DIV OF FINANCIAL AF	368,432	0.020681%	0.019970%	0.020589%
39079	COMMONWEALTH OF TECHNOL	14,061,310	0.789298%	0.762177%	0.785772%
39084	KY RIVER AUTHORITY	390,852	0.021940%	0.021186%	0.021842%
39103	OFFICE OF PVA'S	33,014,737	1.853203%	1.789525%	1.844925%
39130	DEPT OF REVENUE	37,825,667	2.123253%	2.050296%	2.113769%
39750	OFFICE OF SECRETARY	6,718,596	0.377132%	0.364174%	0.375447%
39758	OFF OF THE CONTROLLER	4,757,458	0.267048%	0.257872%	0.265855%
39785	DEPT FACILITIES SUPP SVCS	11,519,969	0.646646%	0.624426%	0.643757%
50235	KY STATE FAIR BOARD	11,367,527	0.638089%	0.616163%	0.635239%
50410	COMM KY HERITAGE COUNCIL	1,267,431	0.071144%	0.068700%	0.070826%
50529	KY ARTS COUNCIL	487,329	0.027355%	0.026415%	0.027233%
50550	KY HISTORICAL SOCIETY	1,950,042	0.109461%	0.105700%	0.108972%
50660	DEPT OF FISH & WILDLIFE	16,427,850	0.922138%	0.890452%	0.918019%
50665	COMM KY HORSE PARK	2,796,701	0.156986%	0.151592%	0.156285%
50670	DEPT OF PARKS	26,476,015	1.486167%	1.435101%	1.479528%
50850	COMM OFFICE OF SECRETARY	1,323,897	0.074314%	0.071760%	0.073982%
50852	KY ARTISANS CTR AT BERA	736,024	0.041315%	0.039895%	0.041130%
50860	DEPT OF TOURISM	1,204,411	0.067607%	0.065284%	0.067305%
51106	DEPT OF WORKPLACE STANDARDS	5,230,317	0.293591%	0.283503%	0.292280%
51107	DEPARTMENT OF WORKERS' CLAIMS	8,326,626	0.467395%	0.451335%	0.465307%
51113	KY OSH REVIEW COMMISSION	231,920	0.013018%	0.012571%	0.012960%
51114	WORKERS' COMP FUNDING COMMISSION	879,172	0.049350%	0.047655%	0.049130%
51142	OFFICE OF UNEMPLOYMENT INSURANCE	10,525,698	0.590835%	0.570533%	0.588196%
51340	KY COMM DEAF/HARD OF HEAR	493,886	0.027723%	0.026771%	0.027599%
51407	KY ENVIRONMENTAL EDUC COU	85,657	0.004808%	0.004643%	0.004787%
51507	OFFICE OF THE SECRETARY	9,104,710	0.511071%	0.493510%	0.508788%
51508	KY UNEMPLOYMENT INSURANCE COMMISSION	641,743	0.036023%	0.034785%	0.035862%
51509	OFFICE OR EDUCATIONAL PROGRAMS	57,824	0.003246%	0.003134%	0.003231%
51530	EDUC OFFICE OF SECRETARY	249,025	0.013978%	0.013498%	0.013916%
51531	DEPT WORKFORCE INVESTMENT	18,934,471	1.062841%	1.026321%	1.058093%
51532	KY COMM ON PROPRIETARY ED	119,921	0.006731%	0.006500%	0.006701%
51540	EDUC DEPT OF EDUCATION	15,221,363	0.854415%	0.825056%	0.850598%
51545	KY EDUCATIONAL TV AUTHOR	7,342,167	0.412135%	0.397974%	0.410294%
51555	KY DEPT LIBRARY & ARCHIVE	2,409,764	0.135266%	0.130618%	0.134662%
53721	H&FS OFF OF THE SECRETARY	31,329,293	1.758595%	1.698167%	1.750739%
53723	OFFICE INSPECTOR GENERAL	11,862,384	0.665866%	0.642987%	0.662892%
53725	DEPT OF AGING/INDEP LIVIN	13,698,044	0.768907%	0.742486%	0.765472%
53727	DEPT FOR INCOME SUPPORT	26,378,502	1.480694%	1.429816%	1.474080%
53728	DEPT FOR PUBLIC HEALTH	30,999,011	1.740055%	1.680265%	1.732282%
53729	OFF HUMAN RESOURCE MANAGE	21,651,214	1.215339%	1.173579%	1.209910%
53730	SERVE KY	1,218,610	0.068404%	0.066053%	0.068098%
53736	H&FS DEPT FOR COMM BASE S	266,863,447	14.979738%	14.465019%	14.912825%
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	0.000000%	0.000000%
53746	DEPT FOR MEDICAID SERVICE	13,581,364	0.762357%	0.736162%	0.758952%



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

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)
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	0.613789%	0.592698%	0.611047%
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 ALCOHOL & BEVERA	776,033	0.043561%	0.042064%	0.043366%
58681	DEPT OF CHARITABLE GAMING	1,429,904	0.080264%	0.077506%	0.079905%
58685	DEPT OF FINANCIAL INSTITU	7,111,041	0.399161%	0.385446%	0.397378%
58690	DEPT OF HOUSING & BUILD C	11,649,160	0.653898%	0.631429%	0.650977%
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	O A S I S	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	SPRINGHAVEN INC	824,042	0.008120%	0.044666%	0.012871%
1453	SAFE HARBOR	1,078,420	0.006980%	0.058454%	0.013672%
1454	D.O.V.E.S.	773,412	0.007010%	0.041922%	0.011549%
1456	JUDI'S PLACE FOR KIDS, INC.	397,143	0.004130%	0.021527%	0.006392%
1457	KY RIVER CHILD ADVOCACY	266,736	0.001550%	0.014458%	0.003228%
1458	AMPERSAND SEXUAL VIOLENCE RESOURCE CENTER	448,428	0.014590%	0.024306%	0.015853%
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 SHEL	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%
1994	KY HIGHER ED STUD LN CORP	10,349,396	0.435330%	0.560977%	0.451664%
3022	LEX FAYETTE CO HLTH DEPT	8,780,202	0.466060%	0.475921%	0.467342%
3023	LAKE CUMBERLAND DISTRICT	7,191,262	0.391340%	0.389794%	0.391139%



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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)
3024	WEDCO DIST HEALTH DEPT	1,649,120	0.149760%	0.089389%	0.141912%
3025	NORTHERN KY DIST HLTH DEP	10,006,035	0.288080%	0.542365%	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	CUMBERLAND VLY DIST HEALT	4,420,389	0.478140%	0.239602%	0.447130%
3033	KY RIVER DIST HEALTH DEPT	4,312,030	0.373270%	0.233728%	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	BUFFALO TRACE HEALTH DEPT	799,391	0.057350%	0.043330%	0.055527%
3044	N CENTRAL DIST HLTH DEPT	2,252,532	0.114620%	0.122096%	0.115592%
3045	PENNYRILE DIST HLTH DEPT	1,927,474	0.083250%	0.104476%	0.086009%
3047	BREATHITT CO HEALTH DEPT	1,324,678	0.096340%	0.071803%	0.093150%
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	OLDHAM CO HEALTH DEPT	1,286,389	0.055710%	0.069727%	0.057532%
3057	LEWIS CO HEALTH DEPT	792,915	0.016270%	0.042979%	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	FRANKLIN CO HEALTH DEPT	2,736,496	0.118540%	0.148329%	0.122413%
3068	LINCOLN CO HEALTH DEPT	578,049	0.026030%	0.031332%	0.026719%
3069	WOODFORD CO HEALTH DEPT	1,014,879	0.028990%	0.055010%	0.032373%
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	BRECKINRIDGE CO HEALTH BD	462,369	0.040950%	0.025062%	0.038885%
3081	ASHLAND BOYD CO HEALTH DP	1,147,321	0.093380%	0.062189%	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	KCTCS	15,819,541	0.830280%	0.857480%	0.833816%
7403	ASST OF COMMONWEALTH ATTY	1,197,787	0.030870%	0.064925%	0.035297%
7408	FRANKLIN CO COUNCIL AGING	326,841	0.011410%	0.017716%	0.012230%
7409	MUN ELEC POW ASSOC OF KY	21,815	0.009280%	0.001182%	0.008227%
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%



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

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 ENFORCEMENT	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	DAVISS 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%



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

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, $3.659636\% = 65,196,266 / 1,388,373,866 \times 77.933030\%$

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 = $87.00\% \times \text{Column 4} + 13.00\% \times \text{Column 5}$

APPENDIX D

EMPLOYER CONTRIBUTION AMOUNTS – KERS NON-HAZARDOUS PENSION PLAN

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	LEGS GENERAL ASSEMBLY	-	0.000000%	140,894	-	140,894
10010	LEGS LEGISLATIVE RES COMM	18,070,764	1.825050%	2,082,564	16,464,273	18,546,837
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	MASTER COMM CAMPBELL CO	-	0.000000%	5,743	-	5,743
7724	MASTER COMM CHRISTIAN CO	-	0.000000%	3,492	-	3,492
7725	MASTER COMM CLARK CO	-	0.000000%	1,644	-	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	MASTER COMM HARDIN CO	-	0.000000%	14,398	-	14,398
7751	MASTER COMM HENDERSON CO	-	0.000000%	2,720	-	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	MASTER COMM NELSON CO	-	0.000000%	4,693	-	4,693
7793	MASTER COMM OLDHAM CO	-	0.000000%	7,574	-	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	JUDL JUDICIAL RET SYSTEM	-	0.000000%	16,421	-	16,421
20025	JUDL ADM OFF OF THE COURT	24,833,112	2.508010%	6,673,282	22,625,448	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	AUDITOR OF PUBLIC ACCOUNT	5,552,399	0.560478%	1,172,373	5,058,791	6,231,164
31066	REGISTRY OF ELECTION	404,930	0.040875%	56,945	368,932	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	OFF OF SECRETARY TO CABIN	-	0.000000%	-	-	-
31112	GOV OFF LOCAL DEVELOPMENT	1,725,878	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	0.015028%	20,937	135,640	156,577
31185	BOARD OF ELECTIONS	336,971	0.034015%	47,388	307,014	354,402
31190	BRD OF EMBALMERS/FUN DIR	124,515	0.012569%	17,511	113,446	130,956
31200	BOARD OF EXM ARCHITECTS	92,170	0.009304%	12,962	83,977	96,939
31205	KY LANDSCAPE ARCH REG BD	15,642	0.001579%	2,200	14,252	16,452
31215	BD EXAMINERS OF SOCIAL WK	75,736	0.007645%	10,650	69,003	79,653
31225	BD OF HAIRDRESSERS/CSMTG	407,090	0.041093%	57,248	370,899	428,148

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)
31245	BD OF MEDICAL LICENSURE	550,378	0.055557%	77,398	501,449	578,847
31250	BOARD OF NURSING	2,128,738	0.214882%	299,358	1,939,493	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	SCHOOL FAC CONSTR COMM	87,386	0.008821%	12,289	79,617	91,906
31354	EXECUTIVE BRANCH ETH COMM	162,467	0.016400%	22,847	148,024	170,871
31370	COMMISSION ON HUMAN RIGHT	612,739	0.061852%	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	TRAN DEPT OF HIGHWAYS	119,365,318	12.049140%	16,912,577	108,753,742	125,666,319
35628	TRAN DEPT OF INTERGOV PRO	409,487	0.041335%	57,585	373,084	430,669
35630	TRAN DEPT OF VEH REGULATE	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	2,410,335	2,782,368
39785	DEPT FACILITIES SUPP SVCS	6,406,026	0.646646%	900,861	5,836,530	6,737,391
50235	KY STATE FAIR BOARD	6,321,256	0.638089%	888,940	5,759,296	6,648,237
50410	COMM KY HERITAGE COUNCIL	704,791	0.071144%	99,113	642,135	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	1,416,932	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 BERA	409,289	0.041315%	57,557	372,903	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	DEPARTMENT OF WORKERS' CLAIMS	4,630,268	0.467395%	651,143	4,218,638	4,869,780
51113	KY OSH REVIEW COMMISSION	128,963	0.013018%	18,136	117,499	135,635
51114	WORKERS' COMP FUNDING COMMISSION	488,888	0.049350%	68,751	445,426	514,177
51142	OFFICE OF UNEMPLOYMENT INSURANCE	5,853,132	0.590835%	823,109	5,332,789	6,155,898
51340	KY COMM DEAF/HARD OF HEAR	274,639	0.027723%	38,622	250,224	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	126,163	250,325
51531	DEPT WORKFORCE INVESTMENT	10,529,080	1.062841%	1,557,178	9,593,044	11,150,222
51532	KY COMM ON PROPRIETARY ED	66,681	0.006731%	9,378	60,753	70,131
51540	EDUC DEPT OF EDUCATION	8,464,299	0.854415%	1,198,226	7,711,822	8,910,048
51545	KY EDUCATIONAL TV AUTHOR	4,082,833	0.412135%	574,157	3,719,869	4,294,026
51555	KY DEPT LIBRARY & ARCHIVE	1,340,018	0.135266%	188,444	1,220,891	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	677,647	0.068404%	95,295	617,404	712,700
53736	H&FS DEPT FOR COMM BASE S	148,397,412	14.979738%	21,238,537	135,204,882	156,443,420
53739	HEALTH DATA AND ANALYTICS	-	0.000000%	-	-	-
53746	DEPT FOR MEDICAID SERVICE	7,552,322	0.762357%	1,062,063	6,880,921	7,942,983

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)
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
1430	EASTERN KY UNIV	12,580,860	1.270600%	449,000	11,462,422	11,911,421
1433	KET FOUNDATION	793,020	0.080090%	260,989	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	O A S I S	125,316	0.012250%	80,978	114,175	195,154
1439	BARREN RIVER CHILD ADVOCA	22,056	0.002160%	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	SILVERLEAF	109,716	0.010730%	52,862	99,962	152,824
1452	SPRINGHAVEN INC	83,100	0.008120%	64,440	75,712	140,153
1453	SAFE HARBOR	71,352	0.006980%	84,333	65,009	149,341
1454	D.O.V.E.S.	71,760	0.007010%	60,481	65,381	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
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 SHEL	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

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)
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 HLTH DEPT	3,717,360	0.363480%	408,068	3,386,887	3,794,955
3027	GREEN RVR DIST HLTH DEPT	4,443,708	0.434500%	662,865	4,048,662	4,711,528
3028	LINCOLN TRL DIST HLTH DEP	3,615,264	0.353490%	424,382	3,293,867	3,718,249
3029	PURCHASE DIST HLTH 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	GATEWAY DIST HEALTH DEPT	1,602,324	0.156670%	248,639	1,459,877	1,708,516
3037	BOYLE CO HEALTH DEPT	345,024	0.033740%	57,705	314,351	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	LAUREL CO HEALTH DEPT	786,960	0.076950%	91,352	716,999	808,351
3051	KNOX CO HEALTH DEPT	1,526,508	0.149260%	150,705	1,390,801	1,541,506
3052	MONROE CO HEALTH DEPT	170,544	0.016680%	41,630	155,383	197,013
3053	BULLITT CO HEALTH DEPT	751,512	0.073480%	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	208,059	254,625
3061	ANDERSON CO HEALTH DEPT	275,988	0.026980%	37,233	251,453	288,686
3062	MADISON CO HEALTH DEP	2,906,184	0.284160%	250,378	2,647,824	2,898,203
3064	JOHNSON CO HEALTH DEPT	841,764	0.082310%	113,004	766,931	879,935
3065	MAGOFFIN CO HEALTH DEPT	351,588	0.034380%	48,576	320,332	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	1,104,494	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	270,116	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	882,419	1,015,777
3076	TODD CO HEALTH DEPT	254,880	0.024920%	87,212	232,221	319,433
3077	BRACKEN CO HEALTH DEPT	131,028	0.012810%	30,707	119,380	150,087
3078	MONTGOMERY CO HEALTH DEPT	581,712	0.056880%	163,552	529,998	693,550
3079	GARRARD COUNTY HEALTH DPT	213,492	0.020870%	36,910	194,513	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	191,670	264,142
3083	GRAVES CO HEALTH CENTER	332,244	0.032480%	96,794	302,708	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	227,760	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	KENTUCKY STATE UNIVERSITY	2,336,472	0.235970%	189,985	2,128,760	2,318,744
5470	KCTCS	8,221,008	0.830280%	1,237,088	7,490,160	8,727,248
7403	ASST OF COMMONWEALTH ATTY	305,676	0.030870%	93,667	278,501	372,168
7408	FRANKLIN CO COUNCIL AGING	112,980	0.011410%	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



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)
8205	ADANTA/BEHAVIORAL HLTH SR	4,839,060	0.473160%	439,884	4,408,868	4,848,752
8208	CUMBERLAND RIVER MHMR	5,341,404	0.522270%	1,511,988	4,866,553	6,378,541
8209	FOUR RIVERS BEHAVIORAL HEALTH	1,931,436	0.188850%	707,947	1,759,731	2,467,678
8210	NEW VISTA OF THE BLUEGRASS, INC.	9,991,092	0.976910%	2,937,838	9,102,884	12,040,722
8213	GREEN RVR REG MHMR BD	1,622,796	0.158670%	1,401,130	1,478,529	2,879,659
8216	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
8221	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
024A	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	KNOTT COUNTY ATTORNEY	39,530	0.004790%	4,211	36,016	40,227
071A	LOGAN COUNTY ATTORNEY	93,780	0.009470%	11,221	85,443	96,664
086A	MONROE CO ATTORNEY	32,484	0.003280%	-	29,596	29,596
116A	WAYNE COUNTY ATTORNEY	35,160	0.003550%	-	32,034	32,034
W002	ALLEN COUNTY ATTORNEY	87,336	0.008820%	8,841	79,572	88,413
W003	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
W018	CALLOWAY COUNTY ATTORNEY	2,880	0.000290%	-	2,624	2,624
W021	CARROLL COUNTY ATTORNEY	45,960	0.004640%	6,771	41,874	48,645
W022	CHILD SUPPORT ENFORCEMENT	13,476	0.001360%	6,606	12,278	18,884
W023	CASEY COUNTY ATTORNEY	49,908	0.005040%	5,707	45,471	51,178
W025	CLARK COUNTY ATTORNEY	69,612	0.007030%	11,954	63,423	75,378
W028	CRITTENDEN CO ATTORNEY	19,224	0.001940%	-	17,515	17,515
W030	DAVISS 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
W040	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
W042	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	HARRISON COUNTY ATTORNEY	6,048	0.000610%	5,746	5,510	11,257
W053	HICKMAN COUNTY ATTORNEY	54,180	0.005470%	4,455	49,363	53,818
W054	HOPKINS COUNTY ATTORNEY	92,184	0.009310%	32,700	83,989	116,689
W055	JACKSON COUNTY ATTORNEY	36,840	0.003720%	1,159	33,565	34,724
W056	JEFFERSON CO ATTORNEY	899,052	0.090800%	47,194	819,126	866,320
W058	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
W074	MCCREARY COUNTY ATTORNEY	101,100	0.010210%	9,784	92,112	101,896
W076	MADISON COUNTY ATTORNEY	340,620	0.034400%	37,904	310,339	348,243
W077	MAGOFFIN CO ATTORNEY	10,308	0.001040%	6,880	9,392	16,272
W082	MEADE COUNTY ATTORNEY	78,228	0.007900%	8,820	71,274	80,094
W083	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
W087	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
W092	OHIO COUNTY ATTORNEY	-	0.000000%	996	-	996
W093	OLDHAM COUNTY ATTORNEY	89,028	0.008990%	25,182	81,113	106,296
W094	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	PULASKI COUNTY ATTORNEY	84,372	0.008520%	26,293	76,871	103,164
W102	ROCKCASTLE CO ATTORNEY	40,812	0.004120%	9,504	37,184	46,688
W103	ROWAN COUNTY ATTORNEY	43,176	0.004360%	1,819	39,338	41,157
W105	SCOTT COUNTY ATTORNEY	-	0.000000%	1,830	-	1,830
W106	SHELBY COUNTY ATTORNEY	21,108	0.002130%	10,082	19,231	29,313
W107	SIMPSON COUNTY ATTORNEY	27,444	0.002770%	3,167	25,004	28,171
W108	SPENCER COUNTY ATTORNEY	63,180	0.006380%	1,043	57,563	58,607



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)
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, $36,254,340 = 772,046,880 \times 3.659636\% / 77.933030\%$

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