

**Kentucky American  
FAS 106 Costs**

<b>Years</b>	<b>Total Participants</b>	<b>Kentucky Participants</b>	<b>Allocation %</b>	<b>Total Cost</b>	<b>Kentucky's Allocated Cost</b>	<b>Retiree Contributions</b>	<b>Total FAS 106</b>	<b>Expensed</b>	<b>% Expensed</b>
<b>1999</b>	10,008	322	3.22%	17,429,797	561,239	16,750	<b>577,989</b>	577,989	100.00%
<b>2000</b>	10,081	331	3.28%	14,503,712	475,722	23,121	<b>498,843</b>	437,463	87.70%
<b>2001</b>	10,301	331	3.21%	16,847,667	540,810	20,250	<b>561,060</b>	498,823	88.91%
<b>2002</b>	10,185	293	2.88%	18,712,668	538,925	21,525	<b>560,450</b>	493,066	87.98%
<b>2003</b>	10,149	320	3.15%	24,314,174	765,896	28,305	<b>794,201</b>	670,966	84.48%