



FINANCE AND BUDGET

March 3, 2023

PERSONNEL ACTIONS

REQUEST:

Approval of faculty and staff personnel actions which have been approved through administrative channels and executed through the human resources information system during the period 10/01/2022 – 12/31/2022 and one-time compensation payments executed through the payroll system covering the period 10/01/2022 – 12/31/2022.

FACTS:

This request includes a variety of customary actions pertaining to people and positions, except for those actions specifically delegated to the President. Actions are identified by “type” and “funding source” and those transactions associated with a change in salary are sorted largest to smallest in terms of dollar change. Stipend payments are included under a separate tab of the personnel actions report. One-time compensation payments associated with extra duties/special assignments are included as a separate report.

BUDGETARY IMPLICATIONS:

Funding is provided as indicated for each transaction.

RECOMMENDATION:

President Timothy C. Caboni recommends approval of all faculty and staff personnel actions.

MOTION:

Approve faculty and staff personnel actions.

Completed Faculty Personnel Actions Subject to Board Approval
Entered October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
School of Leadership & Prof Studies	Frank Lyle Coffey	Practitioner in Residence	01/01/2023		52,500.00	Initial Appointment	E&G
School of Nursing and Allied Health	Lori Ann Jackson	Instructor I	10/17/2022		49,992.00	Initial Appoinment	E&G
English	Jacqueline Renee Gibbons	Instructor I	01/01/2023	19,677.00	20,070.54	Reappointment	E&G
School of Nursing and Allied Health	Talitha Winquist Richards	Instructor I	01/01/2023		24,996.00	Rehire	E&G
School of Kinesiology, Rec. & Sport	Paula Ann Upright	Director, School of KRS	01/01/2023	107,062.00	114,203.44	Status Change: INTRM to REG	E&G
Applied Human Sciences	Angela G Gott	Instructor I	01/01/2023	50,000.00	51,000.00	Status Change: TEMP to REG	E&G
Communication Sciences & Disorders	Kimberly Jones Green	Department Chair	07/01/2022	92,608.00	100,189.22	Salary Increase MKTEQ	E&G
Engineering & Applied Sciences	Huanjing Wang	Professor	01/01/2023		102,204.00	Sabbatical	E&G
Economics	Susane Leguizamon	Associate Professor	01/01/2023		95,557.68	Sabbatical	E&G
Modern Languages	Ke Peng	Director	01/01/2023		92,069.28	Sabbatical	E&G
Psychology	Frederick G. Grieve	Professor	01/01/2023		83,635.92	Sabbatical	E&G
Biology	Rodney A. King	Professor	01/01/2023		80,070.00	Sabbatical	E&G
History	Andrew J. Rosa	Associate Professor	01/01/2023		65,165.76	Sabbatical	E&G
Physics & Astronomy	A. Gordon Emslie	Professor	01/01/2023	222,228.00	226,672.56	Salary Increase SALCY	E&G
Psychological Sciences	Gordon C. Baylis	Professor	01/01/2023	180,768.00	184,383.36	Salary Increase SALCY	E&G
Finance	Indudeep S. Chhachhi	Department Chair	01/01/2023	167,064.00	170,405.28	Salary Increase SALCY	E&G
Management	Whitney Oliver Peake	Department Chair	01/01/2023	162,863.00	166,120.32	Salary Increase SALCY	E&G
Department of Marketing	Lukas Forbes	Department Chair	01/01/2023	159,528.00	162,718.56	Salary Increase SALCY	E&G
Doctor of Physical Therapy	Elizabeth Stone Norris	Director of DPT	01/01/2023	152,842.91	155,899.80	Salary Increase SALCY	E&G
Analytics & Information Systems	Ray Blankenship	Department Chair	01/01/2023	147,228.00	150,172.56	Salary Increase SALCY	E&G
Accounting	Mark T. Ross	Department Chair	01/01/2023	142,848.00	145,704.96	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Mary P. Bennett	Director	01/01/2023	141,216.00	144,040.32	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Stacy Wilson	Director	01/01/2023	139,092.00	141,873.84	Salary Increase SALCY	E&G
Accounting	Charles Owen Kile	Assistant Professor	01/01/2023	138,552.00	141,323.04	Salary Increase SALCY	E&G
Center for Gifted Studies	Julia Link Roberts	Professor	01/01/2023	137,472.00	140,221.44	Salary Increase SALCY	E&G
Finance	Jonathan Firpo Handy	Assistant Professor	01/01/2023	137,025.00	139,765.50	Salary Increase SALCY	E&G
Accounting	Jason Marlin Bergner	Associate Professor	01/01/2023	136,284.00	139,009.68	Salary Increase SALCY	E&G
Physics & Astronomy	Charles H. McGruder	Professor	01/01/2023	135,917.00	138,635.34	Salary Increase SALCY	FDN
Accounting	Nicholas Jerome Fessler	Assistant Professor	01/01/2023	134,808.00	137,504.16	Salary Increase SALCY	E&G
Finance	Mohsen Aram	Assistant Professor	01/01/2023	132,624.00	135,276.48	Salary Increase SALCY	E&G
Accounting	Yining Chen	Professor	01/01/2023	129,744.00	132,338.88	Salary Increase SALCY	E&G
Accounting	Pinky Rusli	Assistant Professor	01/01/2023	129,420.00	132,008.40	Salary Increase SALCY	E&G
Department of Marketing	Craig A. Martin	Professor	01/01/2023	126,300.00	128,826.00	Salary Increase SALCY	E&G
Finance	Yung Ling Lo	Professor	01/01/2023	126,000.00	128,520.00	Salary Increase SALCY	E&G
Management	Kathryn Joanna Phillips Melancon	Professor	01/01/2023	125,652.00	128,165.04	Salary Increase SALCY	E&G
Finance	Christopher Lloyd Brown	Professor	01/01/2023	125,520.00	128,030.40	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Marguerita Kalekas Desander	Dir, SLPS & Assoc Dean, RPDC	01/01/2023	121,800.00	124,236.00	Salary Increase SALCY	E&G
Economics	Hak Youn Kim	Professor	01/01/2023	121,608.00	124,040.16	Salary Increase SALCY	E&G
Management	Feng Helen Liang	Associate Professor	01/01/2023	120,792.00	123,207.84	Salary Increase SALCY	E&G
School of Teacher Education	Susan Keesey	Director, School of Teacher Ed	01/01/2023	119,784.00	122,179.68	Salary Increase SALCY	E&G
Management	Paula Wurth Burt	Professor	01/01/2023	119,232.00	121,616.64	Salary Increase SALCY	E&G
Management	Ismail Civelek	Professor	01/01/2023	118,812.00	121,188.24	Salary Increase SALCY	E&G

Completed Faculty Personnel Actions Subject to Board Approval
Entered October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Management	Robert D. Hatfield	Professor	01/01/2023	118,608.00	120,980.16	Salary Increase SALCY	E&G
Economics	Alexander G. Lebedinsky	Department Chair	01/01/2023	118,308.00	120,674.16	Salary Increase SALCY	E&G
School of Media	Ronald R. DeMarse	Director	01/01/2023	118,008.00	120,368.16	Salary Increase SALCY	E&G
Public Health	William N. Mkanta	Department Chair	01/01/2023	117,792.00	120,147.84	Salary Increase SALCY	E&G
Analytics & Information Systems	Mark D. Ciampa	Professor	01/01/2023	117,600.00	119,952.00	Salary Increase SALCY	E&G
Accounting	Stacy Rickard Bibelhauser	Associate Professor	01/01/2023	116,976.00	119,315.52	Salary Increase SALCY	E&G
Doctor of Physical Therapy	Karen E Furgal	Director of Clinical Education	01/01/2023	116,758.00	119,093.16	Salary Increase SALCY	E&G
Management	Yuhan Zhan	Assistant Professor	01/01/2023	116,736.00	119,070.72	Salary Increase SALCY	E&G
Management	Yeongsu Kim	Assistant Professor	01/01/2023	116,733.00	119,067.72	Salary Increase SALCY	E&G
Analytics & Information Systems	John Kirk Atkinson	Professor	01/01/2023	116,184.00	118,507.68	Salary Increase SALCY	E&G
Analytics & Information Systems	Lily Popova Zhuhadar	Associate Professor	01/01/2023	115,956.00	118,275.12	Salary Increase SALCY	E&G
Department of Marketing	Patricia R. Todd	Professor	01/01/2023	115,152.00	117,455.04	Salary Increase SALCY	E&G
Management	LeAnne Coder	Professor	01/01/2023	114,708.00	117,002.16	Salary Increase SALCY	E&G
Analytics & Information Systems	Thaddeus Reed Crews	Associate Professor	01/01/2023	114,408.00	116,696.16	Salary Increase SALCY	E&G
Physics & Astronomy	Michael T. Carini	Department Chair	01/01/2023	114,156.00	116,439.12	Salary Increase SALCY	E&G
Management	Michael Shane Spiller	Professor	01/01/2023	113,736.00	116,010.72	Salary Increase SALCY	E&G
Accounting	Minwoo Lee	Associate Professor	01/01/2023	113,076.00	115,337.52	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Farhad Ashrafzadeh	Professor	01/01/2023	112,524.00	114,774.48	Salary Increase SALCY	E&G
Management	Mariah Danielle Yates	Assistant Professor	01/01/2023	110,352.00	112,559.04	Salary Increase SALCY	E&G
Analytics & Information Systems	Sean R. Marston	Associate Professor	01/01/2023	110,028.00	112,228.56	Salary Increase SALCY	E&G
Department of Marketing	Mary Jane Gardner	Assistant Professor	01/01/2023	109,860.00	112,057.20	Salary Increase SALCY	E&G
Counseling and Student Affairs	Jill Duba Sauerheber	Department Chair	01/01/2023	108,984.00	111,163.68	Salary Increase SALCY	E&G
Management	Gihan S Edirisinghe	Assistant Professor	01/01/2023	108,612.00	110,784.24	Salary Increase SALCY	E&G
Department of Marketing	Ruomeng Wu	Assistant Professor	01/01/2023	108,108.00	110,270.16	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Mustafa Atici	Professor	01/01/2023	107,784.00	109,939.68	Salary Increase SALCY	E&G
Chemistry	Kevin M. Williams	Department Chair	01/01/2023	107,748.00	109,902.96	Salary Increase SALCY	E&G
Analytics & Information Systems	John Andres Erickson	Assistant Professor	01/01/2023	107,508.00	109,658.16	Salary Increase SALCY	E&G
Biology	Michael E. Smith	Department Chair	01/01/2023	106,584.00	108,715.68	Salary Increase SALCY	E&G
Social Work	Patricia L. Desrosiers	Department Chair	01/01/2023	106,031.00	108,151.68	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Henry Joel Lenoir	Professor	01/01/2023	105,912.00	108,030.24	Salary Increase SALCY	E&G
Doctor of Physical Therapy	Matthew P Condo	Assistant Professor	01/01/2023	104,431.63	106,520.28	Salary Increase SALCY	E&G
Doctor of Physical Therapy	Melissa Ann Tolbert	Assistant Professor	01/01/2023	104,431.64	106,520.28	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Kevin S. Schmaltz	Professor	01/01/2023	104,388.00	106,475.76	Salary Increase SALCY	E&G
English	Alison Louise Langdon	Department Chair	01/01/2023	103,536.00	105,606.72	Salary Increase SALCY	E&G
Psychology	Steven Richard Wininger	Co-Department Chair	01/01/2023	103,140.00	105,202.80	Salary Increase SALCY	E&G
Agriculture & Food Science	Paul B. Woosley	Director, AREC	01/01/2023	101,988.00	104,027.76	Salary Increase SALCY	E&G
Finance	Ronald A Rhoades	Pedagogical Assc Professor	01/01/2023	101,256.00	103,281.12	Salary Increase SALCY	E&G
Applied Human Sciences	Travis K. Wilson	Department Chair	01/01/2023	101,100.00	103,122.00	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Guangming Xing	Professor	01/01/2023	100,872.00	102,889.44	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Gregory Keith Arbuckle	Professor	01/01/2023	100,826.00	102,842.52	Salary Increase SALCY	E&G
Agriculture & Food Science	Fred John DeGraves	Department Chair	01/01/2023	100,536.00	102,546.72	Salary Increase SALCY	E&G
Economics	Dennis P. Wilson	Professor	01/01/2023	100,468.00	102,477.36	Salary Increase SALCY	E&G
Doctor of Physical Therapy	Anthony Robert Mancini	Clinical Assistant Professor	01/01/2023	100,368.00	102,375.36	Salary Increase SALCY	E&G

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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Economics	David Michael Zimmer	Professor	01/01/2023	100,200.00	102,204.00	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Mark Edward Cambron	Professor	01/01/2023	100,200.00	102,204.00	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Warren Campbell	Professor	01/01/2023	100,200.00	102,204.00	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Qi Li	Professor	01/01/2023	100,200.00	102,204.00	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Shane M. Palmquist	Professor	01/01/2023	100,200.00	102,204.00	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Huanjing Wang	Professor	01/01/2023	100,200.00	102,204.00	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Zhonghang Xia	Professor	01/01/2023	100,200.00	102,204.00	Salary Increase SALCY	E&G
Mathematics	Kanita K DuCloux	Department Chair	01/01/2023	100,000.00	102,000.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Lizbeth Price Sturgeon	Professor/Asst Director, SONAH	01/01/2023	100,000.00	102,000.00	Salary Increase SALCY	E&G
Psychology	Pitt Derryberry	Co-Department Chair	01/01/2023	99,768.00	101,763.36	Salary Increase SALCY	E&G
Folk Studies & Anthropology	Darlene Ann Applegate	Department Chair	01/01/2023	99,756.00	101,751.12	Salary Increase SALCY	E&G
Communication	Anthony A. Harkins	Department Chair	01/01/2023	99,429.00	101,417.58	Salary Increase SALCY	E&G
Art and Design	Kristina Elisabeth Arnold	Department Chair	01/01/2023	97,560.00	99,511.20	Salary Increase SALCY	E&G
Doctor of Physical Therapy	Kurt Richard Neelly	Associate Professor	01/01/2023	96,746.67	98,681.64	Salary Increase SALCY	E&G
Biology	Douglas McElroy	Professor	01/01/2023	96,084.00	98,005.68	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Leslie A. North	Department Chair	01/01/2023	95,150.00	97,053.00	Salary Increase SALCY	E&G
Economics	Stephen L Locke	Associate Professor	01/01/2023	95,124.00	97,026.48	Salary Increase SALCY	E&G
Economics	Juan Sebastian Leguizamon	Associate Professor	01/01/2023	95,088.00	96,989.76	Salary Increase SALCY	E&G
School of Media	James Harris Kenney	Professor	01/01/2023	94,404.00	96,292.08	Salary Increase SALCY	E&G
Modern Languages	Alexander B. Poole	Department Chair	01/01/2023	92,016.00	96,055.44	Salary Increase SALCY	E&G
School of Media	Timothy A. Broekema	Professor	01/01/2023	93,996.00	95,875.92	Salary Increase SALCY	E&G
Economics	Susane Leguizamon	Associate Professor	01/01/2023	93,684.00	95,557.68	Salary Increase SALCY	E&G
Finance	Andrew James Head	Pedagogical Assc Professor	01/01/2023	93,432.00	95,300.64	Salary Increase SALCY	E&G
Political Science	Michael J. Seidler	Professor	01/01/2023	93,408.00	95,276.16	Salary Increase SALCY	E&G
Sociology & Criminology	Holli R. Drummond	Department Chair	01/01/2023	93,396.00	95,263.92	Salary Increase SALCY	E&G
Political Science	Scott J. Lasley	Department Chair	01/01/2023	93,204.00	95,068.08	Salary Increase SALCY	E&G
School of Media	Jeanie L. Adams-Smith	Professor	01/01/2023	93,180.00	95,043.60	Salary Increase SALCY	E&G
Mathematics	Thomas A. Richmond	Professor	01/01/2023	91,824.00	93,660.48	Salary Increase SALCY	E&G
Music	Gary Thomas Schallert	Professor	01/01/2023	91,680.00	93,513.60	Salary Increase SALCY	E&G
Physics & Astronomy	Douglas L. Harper	Professor	01/01/2023	91,404.00	93,232.08	Salary Increase SALCY	E&G
Theatre & Dance	David A. Young	Department Chair	01/01/2023	91,392.00	93,219.84	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Jon Robert Akers	Professional-In-Residence	01/01/2023	91,350.00	93,177.00	Salary Increase SALCY	E&G
Management	Aquesha D Daniels	Pedagogical Associate Professor	01/01/2023	90,962.00	92,781.24	Salary Increase SALCY	E&G
Agriculture & Food Science	Martin James Stone	Associate Professor	01/01/2023	90,753.00	92,568.06	Salary Increase SALCY	Split
School of Kinesiology, Rec. & Sport	Kenneth Jason Crandall	Associate Professor	01/01/2023	92,243.16	92,243.16	Salary Increase SALCY	E&G
Modern Languages	Ke Peng	Director	01/01/2023	90,264.00	92,069.28	Salary Increase SALCY	E&G
History	Audra Renee Jennings	Department Chair	01/01/2023	89,592.00	91,383.84	Salary Increase SALCY	E&G
Psychological Sciences	James F. Norman	Professor	01/01/2023	89,292.00	91,077.84	Salary Increase SALCY	E&G
Economics	Christopher John Biolsi	Assistant Professor	01/01/2023	89,040.00	90,820.80	Salary Increase SALCY	E&G
Music	Scott Holden Harris	Professor	01/01/2023	88,824.00	90,600.48	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Christopher G Groves	Professor	01/01/2023	88,608.00	90,380.16	Salary Increase SALCY	E&G
Doctor of Physical Therapy	Sonia Nicole Young	Associate Professor	01/01/2023	88,344.00	90,110.88	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Mark A. Revels	Associate Professor	01/01/2023	88,344.00	90,110.88	Salary Increase SALCY	E&G

Completed Faculty Personnel Actions Subject to Board Approval
Entered October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Doctor of Physical Therapy	Penny Lanette Head	Associate Professor	01/01/2023	88,308.00	90,074.16	Salary Increase SALCY	E&G
Communication	Cliff P. Shaluta	Professor	01/01/2023	88,032.00	89,792.64	Salary Increase SALCY	E&G
Political Science	Saundra C. Ardrey	Associate Professor	01/01/2023	86,868.00	88,605.36	Salary Increase SALCY	E&G
Counseling and Student Affairs	Aaron Wilson Hughey	Professor	01/01/2023	86,856.00	88,593.12	Salary Increase SALCY	E&G
School of Media	Gordon Donald McKerral	Professor	01/01/2023	86,604.00	88,336.08	Salary Increase SALCY	E&G
Economics	Golnaz Baradaran Motie	Assistant Professor	01/01/2023	86,292.00	88,017.84	Salary Increase SALCY	E&G
Economics	Jacob P Byl	Assistant Professor	01/01/2023	86,292.00	88,017.84	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Maria Eve Main	Professor	01/01/2023	86,064.00	87,785.28	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Anthony Mark Doggett	Professor	01/01/2023	85,944.00	87,662.88	Salary Increase SALCY	E&G
School of Teacher Education	Daniel J. Super	Dir, Brch Inst/Clncl Assc Prof	01/01/2023	85,176.00	86,879.52	Salary Increase SALCY	E&G
Biology	Noah Todd Ashley	Professor	01/01/2023	85,149.00	86,852.04	Salary Increase SALCY	E&G
Mathematics	Mark P. Robinson	Professor	01/01/2023	85,140.00	86,842.80	Salary Increase SALCY	E&G
Economics	Louis Claude Rouanet	Assistant Professor	01/01/2023	85,008.00	86,708.16	Salary Increase SALCY	E&G
SKyTeach	Lester L. Pesterfield	Professor	01/01/2023	84,684.00	86,377.68	Salary Increase SALCY	E&G
Chemistry	Darwin Bradley Dahl	Professor	01/01/2023	84,612.00	86,304.24	Salary Increase SALCY	E&G
Chemistry	Eric D. Conte	Professor	01/01/2023	84,432.00	86,120.64	Salary Increase SALCY	E&G
Biology	Michael Kent Stokes	Professor	01/01/2023	84,192.00	85,875.84	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Rong Yang	Associate Professor	01/01/2023	84,060.00	85,741.20	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Hanna A. Khouryieh	Professor	01/01/2023	83,781.00	85,456.68	Salary Increase SALCY	E&G
Library Technical Services	Deana Joann Groves	Department Chair	01/01/2023	83,712.00	85,386.24	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Morteza Nurcheshmeh	Associate Professor	01/01/2023	83,472.00	85,141.44	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Michael T. May	Professor	01/01/2023	83,124.00	84,786.48	Salary Increase SALCY	E&G
School of Teacher Education	Lynn Ann Hines	Professional-In-Residence	01/01/2023	82,788.00	84,443.76	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Bryan Reaka	Associate Professor	01/01/2023	82,764.00	84,419.28	Salary Increase SALCY	E&G
Music	Elizabeth H. Forrester Kelly	Co-Department Chair	01/01/2023	82,524.00	84,174.48	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Maire M Blankenship	Associate Professor	01/01/2023	82,164.00	83,807.28	Salary Increase SALCY	E&G
Psychology	Frederick G. Grieve	Professor	01/01/2023	81,996.00	83,635.92	Salary Increase SALCY	E&G
Psychological Sciences	Amy M. Brausch	Professor	01/01/2023	81,816.00	83,452.32	Salary Increase SALCY	E&G
Biology	Albert J. Meier	Professor	01/01/2023	81,744.00	83,378.88	Salary Increase SALCY	E&G
Public Health	Ritchie Don Taylor	Professor	01/01/2023	81,624.00	83,256.48	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Dawn Garrett Wright	Professor	01/01/2023	81,552.00	83,183.04	Salary Increase SALCY	E&G
Modern Languages	Melissa A. Stewart	Professor	01/01/2023	81,540.00	83,170.80	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Joshua David Durkee	Professor	01/01/2023	81,252.00	82,877.04	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Crista L. Briggs	Professor	01/01/2023	81,252.00	82,877.04	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	MD Royhan Gani	Professor	01/01/2023	81,237.00	82,861.80	Salary Increase SALCY	E&G
Management	Sedrik R. Newbern	Entrepreneur-in-Residence	01/01/2023	81,204.00	82,828.08	Salary Increase SALCY	E&G
Psychology	Carl L. Myers	Professor	01/01/2023	81,036.00	82,656.72	Salary Increase SALCY	E&G
History	Robert L. Dietle	Associate Professor	01/01/2023	80,724.00	82,338.48	Salary Increase SALCY	E&G
History	Patricia Hagler Minter	Professor	01/01/2023	80,700.00	82,314.00	Salary Increase SALCY	E&G
Biology	Scott Allen Grubbs	Professor	01/01/2023	80,580.00	82,191.60	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Lora Wills Moore	Pedagogical Professor	01/01/2023	80,556.00	82,167.12	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Jeffrey Michael Galloway	Assistant Professor	01/01/2023	80,484.00	82,093.68	Salary Increase SALCY	E&G
Public Health	Grace K. Lartey	Professor	01/01/2023	80,316.00	81,922.32	Salary Increase SALCY	E&G

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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Kentucky Museum	Brent Alan Bjorkman	Director	01/01/2023	80,280.00	81,885.60	Salary Increase SALCY	E&G
Sociology & Criminology	Matthew Virgil Pruitt	Professor	01/01/2023	80,232.00	81,836.64	Salary Increase SALCY	E&G
English	William David LeNoir	Professor	01/01/2023	80,112.00	81,714.24	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Gary Wayne Houchens	Professor	01/01/2023	79,968.00	81,567.36	Salary Increase SALCY	E&G
Sociology & Criminology	Douglas C. Smith	Professor	01/01/2023	79,896.00	81,493.92	Salary Increase SALCY	E&G
Doctor of Physical Therapy	David Lynn Bell	Assistant Professor	01/01/2023	79,500.00	81,090.00	Salary Increase SALCY	E&G
Biology	Thomas Keith Philips	Professor	01/01/2023	78,660.00	80,233.20	Salary Increase SALCY	E&G
Agriculture & Food Science	William T. Willian	Professor	01/01/2023	78,552.00	80,123.04	Salary Increase SALCY	E&G
Agriculture & Food Science	Becky A. Gilfillen	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Applied Human Sciences	Darbi Jean Haynes-Lawrence	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Biology	Carl Willard Dick	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Biology	Stephen H. Huskey	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Biology	Rodney A. King	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Biology	Ajay Srivastava	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Counseling and Student Affairs	Cynthia Palmer Mason	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Mathematics	Ferhan Atici	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Mathematics	Tilak Bhattacharya	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Mathematics	Mikhail Khenner	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Mathematics	Dominic Andrew Lanphier	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Mathematics	Thanh Lan Nguyen	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Psychological Sciences	Reagan Dwayne Brown	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Psychology	Lisa C. Duffin	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Psychology	Qin Zhao	Professor	01/01/2023	78,500.00	80,070.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Laura M. DeLancey	Department Chair	01/01/2023	78,036.00	79,596.72	Salary Increase SALCY	E&G
School of Teacher Education	Janet Lynne Tassell	Professor	01/01/2023	77,832.00	79,388.64	Salary Increase SALCY	E&G
Agriculture & Food Science	Jean Dominique Gumirakiza	Associate Professor	01/01/2023	77,784.00	79,339.68	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Shahnaz Aly	Associate Professor	01/01/2023	77,748.00	79,302.96	Salary Increase SALCY	E&G
Music	Brian A St John	Associate Professor	01/01/2023	77,355.00	78,902.16	Salary Increase SALCY	FDN
Music	Robert W. Pope	Professor	01/01/2023	76,836.00	78,372.72	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Mark Andrew Staynings	Associate Professor	01/01/2023	76,720.00	78,254.40	Salary Increase SALCY	E&G
Music	John Michael Cipolla	Professor	01/01/2023	76,404.00	77,932.08	Salary Increase SALCY	E&G
Modern Languages	Inmaculada Pertusa	Professor	01/01/2023	76,344.00	77,870.88	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Kirolos Maged Haleem Mesiha	Assistant Professor	01/01/2023	76,128.00	77,650.56	Salary Increase SALCY	E&G
Art and Design	Yvonne Petkus	Professor	01/01/2023	75,852.00	77,369.04	Salary Increase SALCY	E&G
Political Science	Julia F. Shadoan	Pedagogical Professor	01/01/2023	75,708.00	77,222.16	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Jun Yan	Professor	01/01/2023	75,636.00	77,148.72	Salary Increase SALCY	E&G
School of Teacher Education	Martha M. Day	Professor	01/01/2023	75,540.00	77,050.80	Salary Increase SALCY	E&G
Music	Paul Lawrence Hondorp	Professor	01/01/2023	75,492.00	77,001.84	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Kimberly W. Harris	Pedagogical Assc Professor	01/01/2023	75,492.00	77,001.84	Salary Increase SALCY	E&G
Social Work	Wesley Jay Gabbard	Professor	01/01/2023	75,444.00	76,952.88	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Terry R. Dean	Associate Professor	01/01/2023	75,420.00	76,928.40	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Bashar Fayeze Haddad	Assistant Professor	01/01/2023	75,400.00	76,908.00	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Yaser Abdallah Mowafi	Assistant Professor	01/01/2023	75,400.00	76,908.00	Salary Increase SALCY	E&G

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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Art and Design	Matthew L. Tullis	Professor	01/01/2023	75,168.00	76,671.36	Salary Increase SALCY	E&G
Public Health	Marilyn M. Gardner	Associate Professor	01/01/2023	75,144.00	76,646.88	Salary Increase SALCY	E&G
Mathematics	Melanie A. Autin	Professor	01/01/2023	75,069.00	76,570.44	Salary Increase SALCY	E&G
Physics & Astronomy	Paolo Massa	Research Professor	01/01/2023	75,000.00	76,500.00	Salary Increase SALCY	Grant
Music	Zachary Antonio Lopes	Co-Department Chair	01/01/2023	74,856.00	76,353.12	Salary Increase SALCY	E&G
Chemistry	Rui Zhang	Professor	01/01/2023	74,820.00	76,316.40	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Carol Wallace Evans	Pedagogical Asst Professor	01/01/2023	74,532.00	76,022.64	Salary Increase SALCY	E&G
Chemistry	Matthew J. Nee	Professor	01/01/2023	74,388.00	75,875.76	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Jason Polk	Professor	01/01/2023	74,388.00	75,875.76	Salary Increase SALCY	E&G
Psychological Sciences	Andrew S. Mienaltowski	Professor	01/01/2023	74,388.00	75,875.76	Salary Increase SALCY	E&G
Physics & Astronomy	Vladimir Dobrokhotov	Professor	01/01/2023	74,352.00	75,839.04	Salary Increase SALCY	E&G
Mathematics	Hope Lynnette Marchionda	Professor	01/01/2023	74,289.00	75,774.84	Salary Increase SALCY	E&G
Biology	Jarrett Reed Johnson	Professor	01/01/2023	74,217.00	75,701.40	Salary Increase SALCY	E&G
Psychological Sciences	Leslie Lee Baylis	Associate Professor	01/01/2023	74,201.00	75,685.08	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Sonya Lakay House	Associate Professor	01/01/2023	74,148.00	75,630.96	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Raymond Arthur Poff	Professor	01/01/2023	74,124.00	75,606.48	Salary Increase SALCY	E&G
History	Eric S. Reed	Professor	01/01/2023	74,040.00	75,520.80	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Tonya Monique Bragg-Underwood	Associate Professor	01/01/2023	74,040.00	75,520.80	Salary Increase SALCY	E&G
Art and Design	Miwon Choe	Professor	01/01/2023	74,028.00	75,508.56	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Nicholas L. Brake	Assistant Professor	01/01/2023	74,000.00	75,480.00	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Ronald D. Ramsing	Professor	01/01/2023	73,848.00	75,324.96	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Margaret Mary Gripshover	Professor	01/01/2023	73,692.00	75,165.84	Salary Increase SALCY	E&G
Agriculture & Food Science	Thomas W. Kingery	Associate Professor	01/01/2023	73,560.00	75,031.20	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Xingang Fan	Professor	01/01/2023	73,500.00	74,970.00	Salary Increase SALCY	E&G
Social Work	Dana June Sullivan	Professor	01/01/2023	76,171.00	74,889.42	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Joseph William Evans	Associate Professor	01/01/2023	73,212.00	74,676.24	Salary Increase SALCY	E&G
Accounting	Heather Lynne Glass	Pedagogical Asst Professor	01/01/2023	73,080.00	74,541.60	Salary Increase SALCY	E&G
School of Teacher Education	Pamela M. Jukes	Professor	01/01/2023	73,056.00	74,517.12	Salary Increase SALCY	E&G
Communication	Holly J. Payne	Professor	01/01/2023	73,020.00	74,480.40	Salary Increase SALCY	E&G
Psychological Sciences	Aaron L. Wichman	Professor	01/01/2023	72,993.00	74,452.92	Salary Increase SALCY	E&G
Chemistry	Bangbo Yan	Professor	01/01/2023	72,924.00	74,382.48	Salary Increase SALCY	E&G
Biology	Kerrie Lynn McDaniel	Pedagogical Asst Professor	01/01/2023	72,732.00	74,186.64	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Manohar Chidurala	Instructor I	01/01/2023	72,648.00	74,100.96	Salary Increase SALCY	E&G
Social Work	Amy C. Cappiccie	Professor	01/01/2023	72,580.00	74,031.60	Salary Increase SALCY	E&G
Communication	Angela Marie Jerome	Professor	01/01/2023	72,420.00	73,868.40	Salary Increase SALCY	E&G
Music	Heidi Pintner Alvarez	Professor	01/01/2023	72,420.00	73,868.40	Salary Increase SALCY	E&G
Sociology & Criminology	John M. Musalia	Professor	01/01/2023	72,300.00	73,746.00	Salary Increase SALCY	E&G
Sociology & Criminology	Anne Bernice Onyekwuluje	Professor	01/01/2023	72,280.00	73,725.60	Salary Increase SALCY	E&G
Physics & Astronomy	Scott W. Bonham	Associate Professor	01/01/2023	72,216.00	73,660.32	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Said Ghezal	Associate Professor	01/01/2023	72,004.00	73,444.08	Salary Increase SALCY	E&G
Psychological Sciences	Katrina Ann Burch	Assistant Professor	01/01/2023	72,000.00	73,440.00	Salary Increase SALCY	E&G
School of Teacher Education	Rebecca R. Stobaugh	Professor	01/01/2023	72,000.00	73,440.00	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Fatemeh Orooji	Associate Professor	01/01/2023	71,966.00	73,405.32	Salary Increase SALCY	E&G

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Counseling and Student Affairs	Monica Galloway Burke	Professor	01/01/2023	71,784.00	73,219.68	Salary Increase SALCY	E&G
English	Jane Loring Mathison Fife	Professor	01/01/2023	71,748.00	73,182.96	Salary Increase SALCY	E&G
School of Teacher Education	Jeremy Ray Logsdon	Assistant Professor	01/01/2023	71,666.67	73,100.04	Salary Increase SALCY	E&G
English	Thomas Christian Hunley	Professor	01/01/2023	71,620.00	73,052.40	Salary Increase SALCY	E&G
Art and Design	Michael Anthony Nichols	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Art and Design	Joon Gi Sung	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Communication	Kumi Ishii	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Communication	Jennifer Mize Smith	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Communication	Blair C. Thompson	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
English	David J. Bell	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
English	Kenneth W. Berry	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
English	Nikolai Endres	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
English	Elizabeth D. Hall	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
English	Sandra S. Hughes	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
History	Isabel Mukonyora	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Larry S. Kinder	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Library Special Collections	Nancy Carol Richey	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Music	Mark S. Berry	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Political Science	Jeffrey Paul Kash	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Political Science	Joel Frederick Turner	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Theatre & Dance	Amanda Gail Clark	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Theatre & Dance	Elena Shura Pollatsek	Professor	01/01/2023	71,600.00	73,032.00	Salary Increase SALCY	E&G
Physics & Astronomy	Ali Er	Associate Professor	01/01/2023	71,508.00	72,938.16	Salary Increase SALCY	E&G
Music	Matthew J McCurry	Ped. Asst Prof/Assoc Dir Bands	01/01/2023	71,064.00	72,485.28	Salary Increase SALCY	E&G
Finance	Jean C. Snavely	Instructor II	01/01/2023	70,860.00	72,277.20	Salary Increase SALCY	E&G
Social Work	Larry W. Owens	Professor	01/01/2023	70,857.00	72,274.20	Salary Increase SALCY	E&G
Political Science	Shannon K Vaughan	Professor	01/01/2023	70,533.00	71,943.72	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Lauren E. Bland	Associate Professor	01/01/2023	70,524.00	71,934.48	Salary Increase SALCY	E&G
Applied Human Sciences	Soyeon Kim	Associate Professor	01/01/2023	70,276.00	71,681.52	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Stacy R Leggett	Associate Professor	01/01/2023	70,152.00	71,555.04	Salary Increase SALCY	E&G
Sociology & Criminology	James W. Kanan	Associate Professor	01/01/2023	69,948.00	71,346.96	Salary Increase SALCY	E&G
Mathematics	Ahmet Ozkan Ozer	Associate Professor	01/01/2023	69,852.00	71,249.04	Salary Increase SALCY	E&G
Public Health	Gregory Earle Ellis-Griffith	Associate Professor	01/01/2023	69,480.00	70,869.60	Salary Increase SALCY	E&G
English	Kelly L. Reames	Professor	01/01/2023	69,333.00	70,719.72	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Melissa Kaye Travelsted	Assistant Professor	01/01/2023	69,288.00	70,673.76	Salary Increase SALCY	E&G
Chemistry	Moon-Soo Kim	Associate Professor	01/01/2023	68,736.00	70,110.72	Salary Increase SALCY	E&G
Management	Kay H Meggers	Executive-In-Residence	01/01/2023	68,622.00	69,994.44	Salary Increase SALCY	FDN
Earth, Environmental, & Atmos. Sci.	Gregory B. Goodrich	Associate Professor	01/01/2023	68,472.00	69,841.44	Salary Increase SALCY	E&G
School of Teacher Education	Jeanine M. Huss	Professor	01/01/2023	68,472.00	69,841.44	Salary Increase SALCY	E&G
Applied Human Sciences	Karen Gail Mason	Associate Professor	01/01/2023	68,076.00	69,437.52	Salary Increase SALCY	E&G
Political Science	Timothy S. Rich	Professor	01/01/2023	67,821.00	69,177.48	Salary Increase SALCY	E&G
Psychological Sciences	Lance William Hahn	Associate Professor	01/01/2023	67,800.00	69,156.00	Salary Increase SALCY	E&G
Agriculture & Food Science	Stephen Andrew King	Associate Professor	01/01/2023	67,776.00	69,131.52	Salary Increase SALCY	E&G

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Library Public & Technical Services	Dan Forrest	Associate Professor	01/01/2023	67,668.00	69,021.36	Salary Increase SALCY	E&G
Department of Marketing	Gregory Alan Siegelman	Executive-In-Residence	01/01/2023	67,536.00	68,886.72	Salary Increase SALCY	E&G
Department of Marketing	Kristin Hill Bennett	Executive-in-Residence	01/01/2023	67,512.00	68,862.24	Salary Increase SALCY	E&G
Department of Marketing	Jeffrey Wayne Peake	Executive-in-Residence	01/01/2023	67,512.00	68,862.24	Salary Increase SALCY	E&G
Public Health	Xiuhua Ding	Associate Professor	01/01/2023	67,442.00	68,790.84	Salary Increase SALCY	E&G
Public Health	Gretchen Marie Brown Macy	Associate Professor	01/01/2023	67,296.00	68,641.92	Salary Increase SALCY	E&G
Chemistry	Jeremy B. Maddox	Associate Professor	01/01/2023	67,272.00	68,617.44	Salary Increase SALCY	E&G
Physics & Astronomy	Steven John Gibson	Associate Professor	01/01/2023	67,272.00	68,617.44	Salary Increase SALCY	E&G
Mathematics	Richard C. Schugart	Associate Professor	01/01/2023	67,176.00	68,519.52	Salary Increase SALCY	E&G
Public Health	Michelle Cheriane Reece	Associate Professor	01/01/2023	67,142.00	68,484.84	Salary Increase SALCY	E&G
Art and Design	William M. Simpson	Associate Professor	01/01/2023	67,128.00	68,470.56	Salary Increase SALCY	E&G
Mathematics	Ngoc Bao Nguyen	Associate Professor	01/01/2023	66,708.00	68,042.16	Salary Increase SALCY	E&G
Biology	Philip W. Lienesch	Associate Professor	01/01/2023	66,624.00	67,956.48	Salary Increase SALCY	E&G
Applied Human Sciences	Heather Marie Payne-Emerson	Associate Professor	01/01/2023	66,612.00	67,944.24	Salary Increase SALCY	E&G
Public Health	Janice Ray Hunt-Shepherd	Pedagogical Assc. Professor	01/01/2023	66,528.00	67,858.56	Salary Increase SALCY	E&G
History	Juan Lennart Michel Romero	Professor	01/01/2023	66,501.00	67,831.08	Salary Increase SALCY	E&G
History	Jennifer A. Hanley	Pedagogical Professor	01/01/2023	66,393.00	67,720.92	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Mark Anthony Schafer	Associate Professor	01/01/2023	66,312.00	67,638.24	Salary Increase SALCY	E&G
History	Paul A. Fischer	Professor	01/01/2023	66,045.00	67,365.96	Salary Increase SALCY	E&G
School of Teacher Education	Christina Roantree Noel	Associate Professor	01/01/2023	66,024.00	67,344.48	Salary Increase SALCY	E&G
Psychological Sciences	Xiaowen Chen	Assistant Professor	01/01/2023	65,988.00	67,307.76	Salary Increase SALCY	E&G
Management	Tamara Louise Strom	Instructor I	01/01/2023	65,976.00	67,295.52	Salary Increase SALCY	E&G
Biology	Chandrakanth Emani	Associate Professor	01/01/2023	65,952.00	67,271.04	Salary Increase SALCY	E&G
Mathematics	Samangi Munasinghe	Associate Professor	01/01/2023	65,880.00	67,197.60	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Kimberlee Kaye Everson	Associate Professor	01/01/2023	65,496.00	66,805.92	Salary Increase SALCY	E&G
Folk Studies & Anthropology	Timothy Henry Evans	Associate Professor	01/01/2023	65,472.00	66,781.44	Salary Increase SALCY	E&G
Mathematics	Molly Dunkum	Associate Professor	01/01/2023	65,232.00	66,536.64	Salary Increase SALCY	E&G
Mathematics	Attila Por	Associate Professor	01/01/2023	65,232.00	66,536.64	Salary Increase SALCY	E&G
Physics & Astronomy	Ivan Sergejevich Novikov	Associate Professor	01/01/2023	65,232.00	66,536.64	Salary Increase SALCY	E&G
English	Lawrence Dale Rigby	Associate Professor	01/01/2023	65,184.00	66,487.68	Salary Increase SALCY	E&G
History	Eric Kondratieff	Associate Professor	01/01/2023	65,064.00	66,365.28	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Osama E Mansour	Assistant Professor	01/01/2023	64,980.00	66,279.60	Salary Increase SALCY	E&G
Counseling and Student Affairs	Lacretia Toniece Dye	Associate Professor	01/01/2023	64,944.00	66,242.88	Salary Increase SALCY	E&G
Communication	Kenneth David Payne	Associate Professor	01/01/2023	64,812.00	66,108.24	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Keri A. Esslinger	Associate Professor	01/01/2023	64,788.00	66,083.76	Salary Increase SALCY	E&G
Mathematics	Daniel Lee Clark	Assistant Professor	01/01/2023	64,632.00	65,924.64	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Brian Kenneth Weiler	Associate Professor	01/01/2023	64,598.00	65,889.96	Salary Increase SALCY	E&G
Agriculture & Food Science	Roger L. Dennis	Clinical Assistant Professor	01/01/2023	64,512.00	65,802.24	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Tanja N. Bibbs	Assistant Professor	01/01/2023	64,500.00	65,790.00	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Wren Allen Mills	Pedagogical Asst Professor	01/01/2023	64,492.00	65,781.84	Salary Increase SALCY	E&G
School of Teacher Education	Antonia M Szymanski	Associate Professor	01/01/2023	64,488.00	65,777.76	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Rheanna Painter Plemons	Pedagogical Asst Professor	01/01/2023	64,481.00	65,770.68	Salary Increase SALCY	E&G
Psychology	Jenni Lynne Redifer	Associate Professor	01/01/2023	64,476.00	65,765.52	Salary Increase SALCY	E&G

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Engineering & Applied Sciences	Jason Cyle Wilson	Instructor I	01/01/2023	64,440.00	65,728.80	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Nahid Gani	Associate Professor	01/01/2023	64,284.00	65,569.68	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Amy Tracy Nemon	ESRI Univ Ste Lic/Acdmc GIS Mgr	01/01/2023	64,236.00	65,520.72	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Kara Sue Haughtigan	Associate Professor	01/01/2023	64,010.00	65,290.20	Salary Increase SALCY	E&G
Sociology & Criminology	Amy C. Krull	Associate Professor	01/01/2023	63,984.00	65,263.68	Salary Increase SALCY	E&G
Psychological Sciences	Diane Marie Lickenbrock	Associate Professor	01/01/2023	63,972.00	65,251.44	Salary Increase SALCY	E&G
Psychological Sciences	Jenni Beth Teeters	Assistant Professor	01/01/2023	63,948.00	65,226.96	Salary Increase SALCY	E&G
Psychological Sciences	Matthew Jacob Woodward	Assistant Professor	01/01/2023	63,948.00	65,226.96	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Yuchun Chen	Associate Professor	01/01/2023	63,948.00	65,226.96	Salary Increase SALCY	E&G
School of Teacher Education	Nancy Franklin Hulan	Associate Professor	01/01/2023	63,900.00	65,178.00	Salary Increase SALCY	E&G
Social Work	Gayle Marcus Mallinger	Associate Professor	01/01/2023	63,900.00	65,178.00	Salary Increase SALCY	E&G
History	Andrew J. Rosa	Associate Professor	01/01/2023	63,888.00	65,165.76	Salary Increase SALCY	E&G
Political Science	Soleiman Kiasatpour	Associate Professor	01/01/2023	63,636.00	64,908.72	Salary Increase SALCY	E&G
School of Teacher Education	Andrea Paganelli	Associate Professor	01/01/2023	63,504.00	64,774.08	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Lori Kay Fox	Clinical Associate Professor	01/01/2023	63,484.00	64,753.68	Salary Increase SALCY	E&G
Analytics & Information Systems	James Hubert Lindsey	Instructor II	01/01/2023	63,420.00	64,688.40	Salary Increase SALCY	E&G
Biology	Simran Banga	Assistant Professor	01/01/2023	63,396.00	64,663.92	Salary Increase SALCY	E&G
School of Teacher Education	Erin Elizabeth Margarella	Associate Professor	01/01/2023	63,362.00	64,629.24	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Deanna Len Melloan	Instructor II	01/01/2023	63,288.00	64,553.76	Salary Increase SALCY	E&G
Social Work	Simon Peter Funge	Associate Professor	01/01/2023	63,276.00	64,541.52	Salary Increase SALCY	E&G
Kentucky Museum	Sandra L. Staebell	Associate Professor	01/01/2023	63,252.00	64,517.04	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Rachel Ann Tinius	Associate Professor	01/01/2023	63,180.00	64,443.60	Salary Increase SALCY	E&G
Folk Studies & Anthropology	Kathryn Ann Hudepohl	Associate Professor	01/01/2023	63,108.00	64,370.16	Salary Increase SALCY	E&G
Applied Human Sciences	Dora Babb	Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
Applied Human Sciences	Adam R. West	Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Jeffrey Allen Barefoot	Clinical Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Leisa S. Hutchison	Clinical Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Leigh Anne Roden	Clinical Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
Mathematics	Janice Dianne Brockman	Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
Mathematics	Lee D. Emanuel	Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
Mathematics	Michelle A. Jackson	Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
Mathematics	Michelle Sharmaine Jones	Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Neena White Jones	Clinical Associate Professor	01/01/2023	63,100.00	64,362.00	Salary Increase SALCY	E&G
Applied Human Sciences	Tannaz Soltani	Assistant Professor	01/01/2023	63,076.00	64,337.52	Salary Increase SALCY	E&G
English	Angela L. Jones	Associate Professor	01/01/2023	63,072.00	64,333.44	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Thomas Bradley Stinnett	Associate Professor	01/01/2023	63,024.00	64,284.48	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Leanna Miller	Assistant Professor	01/01/2023	63,000.00	64,260.00	Salary Increase SALCY	E&G
Psychology	Sungjin Im	Assistant Professor	01/01/2023	62,940.00	64,198.80	Salary Increase SALCY	E&G
Psychology	Christopher Sean Peters	Assistant Professor	01/01/2023	62,940.00	64,198.80	Salary Increase SALCY	E&G
Social Work	April Lynn Murphy	Associate Professor	01/01/2023	62,940.00	64,198.80	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Janice Carter Smith	Instructor II	01/01/2023	62,904.00	64,162.08	Salary Increase SALCY	E&G
School of Teacher Education	Kandy C. Smith	Associate Professor	01/01/2023	62,892.00	64,149.84	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Kimberly Ann Link	Associate Professor	01/01/2023	62,750.00	64,005.00	Salary Increase SALCY	E&G

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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
English	Kristi R. Branham	Associate Professor	01/01/2023	62,508.00	63,758.16	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Scott W. Arnett	Associate Professor	01/01/2023	62,376.00	63,623.52	Salary Increase SALCY	E&G
Social Work	Whitney R Harper	Associate Professor	01/01/2023	62,210.00	63,454.20	Salary Increase SALCY	E&G
Mathematics	Lukun Zheng	Assistant Professor	01/01/2023	62,124.00	63,366.48	Salary Increase SALCY	E&G
Chemistry	Lawrence J Hill	Assistant Professor	01/01/2023	62,016.00	63,256.32	Salary Increase SALCY	E&G
Sociology & Criminology	Carrie Trojan	Associate Professor	01/01/2023	61,944.00	63,182.88	Salary Increase SALCY	E&G
Folk Studies & Anthropology	Ann Katherine Ferrell	Associate Professor	01/01/2023	61,752.00	62,987.04	Salary Increase SALCY	E&G
Psychology	Erin Anne Jant	Assistant Professor	01/01/2023	61,728.00	62,962.56	Salary Increase SALCY	E&G
Sociology & Criminology	Donielle M. Lovell	Associate Professor	01/01/2023	61,728.00	62,962.56	Salary Increase SALCY	E&G
Folk Studies & Anthropology	Jean-Luc Houle	Associate Professor	01/01/2023	61,560.00	62,791.20	Salary Increase SALCY	E&G
Biology	Natalie Jeanne Jones Mountjoy	Pedagogical Asst Professor	01/01/2023	61,392.00	62,619.84	Salary Increase SALCY	E&G
School of Teacher Education	Julia Anne Mittelberg	Associate Professor	01/01/2023	61,248.00	62,472.96	Salary Increase SALCY	E&G
Applied Human Sciences	Qingfang Song	Associate Professor	01/01/2023	61,166.00	62,389.32	Salary Increase SALCY	E&G
School of Media	Travis Alan Newton	Associate Professor	01/01/2023	61,092.00	62,313.84	Salary Increase SALCY	E&G
School of Media	Bradley J. Pfranger	Associate Professor	01/01/2023	60,984.00	62,203.68	Salary Increase SALCY	E&G
History	Marc V. Eagle	Associate Professor	01/01/2023	60,972.00	62,191.44	Salary Increase SALCY	E&G
Agriculture & Food Science	Phillip Allen Gunter	Assistant Professor	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Agriculture & Food Science	Luiz Henrique Pereira Silva	Assistant Professor	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Agriculture & Food Science	William Daniel Strunk	Assistant Professor	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Analytics & Information Systems	Adam Patrick Brownlee	Instructor I	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Mathematics	Nicholas Charles Fortune	Assistant Professor	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Physics & Astronomy	Jasminka Terzic	Assistant Professor	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Public Health	Kristen Lee Brewer	Assistant Professor	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Public Health	Susan S. Eagle	Assistant Professor	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Public Health	Edrisa Sanyang	Assistant Professor	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Art and Design	Ingrid Adriana Cartwright	Associate Professor	01/01/2023	60,816.00	62,032.32	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Tricia Ann Jordan	Associate Professor	01/01/2023	60,780.00	61,995.60	Salary Increase SALCY	E&G
Political Science	Audrey L. Anton	Associate Professor	01/01/2023	60,768.00	61,983.36	Salary Increase SALCY	E&G
Chemistry	Brooke Blairanne Williams	Assistant Professor	01/01/2023	60,756.00	61,971.12	Salary Increase SALCY	E&G
Communication	Jie-Young Kong	Associate Professor	01/01/2023	60,564.00	61,775.28	Salary Increase SALCY	E&G
Sociology & Criminology	Lauren Nicole McClain	Associate Professor	01/01/2023	60,468.00	61,677.36	Salary Increase SALCY	E&G
Art and Design	Marilee Diane Salvator	Associate Professor	01/01/2023	60,456.00	61,665.12	Salary Increase SALCY	E&G
SKyTeach	Melissa Irene Rudloff	Professional-In-Residence	01/01/2023	60,420.00	61,628.40	Salary Increase SALCY	E&G
History	Alexander I Olson	Associate Professor	01/01/2023	60,408.00	61,616.16	Salary Increase SALCY	E&G
Theatre & Dance	Julie Lyn Barber	Associate Professor	01/01/2023	60,372.00	61,579.44	Salary Increase SALCY	E&G
History	James W Barker	Associate Professor	01/01/2023	60,300.00	61,506.00	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Evelyn Montaal Oregon	Associate Professor	01/01/2023	60,276.00	61,481.52	Salary Increase SALCY	E&G
Folk Studies & Anthropology	Kate Greene Parker Horigan	Associate Professor	01/01/2023	60,228.00	61,432.56	Salary Increase SALCY	E&G
English	Trini G Stickle	Associate Professor	01/01/2023	60,204.00	61,408.08	Salary Increase SALCY	E&G
English	Gillian Beth Knoll	Associate Professor	01/01/2023	60,156.00	61,359.12	Salary Increase SALCY	E&G
School of Media	Bradley Lucas Pennington	Associate Professor	01/01/2023	60,156.00	61,359.12	Salary Increase SALCY	E&G
Art and Design	Guy D. Jordan	Associate Professor	01/01/2023	60,060.00	61,261.20	Salary Increase SALCY	E&G
History	Jeffrey David Miner	Associate Professor	01/01/2023	60,036.00	61,236.72	Salary Increase SALCY	E&G

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History	Dorothea Browder	Associate Professor	01/01/2023	60,000.00	61,200.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Tracy L Jenkins	Pedagogical Asst Professor	01/01/2023	60,000.00	61,200.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Miranda Dawn Peterson	Pedagogical Asst Professor	01/01/2023	60,000.00	61,200.00	Salary Increase SALCY	E&G
Modern Languages	Sonia Elizabeth Lenk	Associate Professor	01/01/2023	59,988.00	61,187.76	Salary Increase SALCY	E&G
History	Sophia Rose Arjana	Associate Professor	01/01/2023	59,772.00	60,967.44	Salary Increase SALCY	E&G
Theatre & Dance	Michelle G. Dvoskin	Associate Professor	01/01/2023	59,688.00	60,881.76	Salary Increase SALCY	E&G
History	Selena Sanderfer Doss	Associate Professor	01/01/2023	59,496.00	60,685.92	Salary Increase SALCY	E&G
Music	Ching-Yi Lin	Associate Professor	01/01/2023	59,412.00	60,600.24	Salary Increase SALCY	E&G
English	Peggy D. Otto	Associate Professor	01/01/2023	59,388.00	60,575.76	Salary Increase SALCY	E&G
English	Jeffrey A. Rice	Associate Professor	01/01/2023	59,388.00	60,575.76	Salary Increase SALCY	E&G
School of Teacher Education	Soyoung Park	Assistant Professor	01/01/2023	59,388.00	60,575.76	Salary Increase SALCY	E&G
School of Teacher Education	Jessica Nicole Torelli	Assistant Professor	01/01/2023	59,388.00	60,575.76	Salary Increase SALCY	E&G
School of Teacher Education	John Clayton Wright	Assistant Professor	01/01/2023	59,388.00	60,575.76	Salary Increase SALCY	E&G
Theatre & Dance	Meghen Leigh McKinley	Associate Professor	01/01/2023	59,364.00	60,551.28	Salary Increase SALCY	E&G
Art and Design	Kelley Katherine Coppinger	Professional-In-Residence	01/01/2023	58,944.00	60,122.88	Salary Increase SALCY	E&G
History	Tamara Van Dyken	Associate Professor	01/01/2023	58,836.00	60,012.72	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Brittney Rae Vickous	Extrnshp Crd/Clnical Asst Prof	01/01/2023	58,720.00	59,894.40	Salary Increase SALCY	E&G
Counseling and Student Affairs	Andrea Kirk Jenkins	Assistant Professor	01/01/2023	58,668.00	59,841.36	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Christy DeHay	Instructor II	01/01/2023	58,668.00	59,841.36	Salary Increase SALCY	E&G
English	Cheryl R Hopson	Associate Professor	01/01/2023	58,656.00	59,829.12	Salary Increase SALCY	E&G
Art and Design	David M. Marquez	Associate Professor	01/01/2023	58,562.00	59,733.24	Salary Increase SALCY	E&G
Counseling and Student Affairs	Hannah Marie Coyt	Assistant Professor	01/01/2023	58,500.00	59,670.00	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Will Robert Perry	Pedagogical Asst Professor	01/01/2023	58,500.00	59,670.00	Salary Increase SALCY	E&G
School of Teacher Education	Ellen G Casale	Assistant Professor	01/01/2023	58,500.00	59,670.00	Salary Increase SALCY	E&G
School of Teacher Education	Leslee K Tarbett	Assistant Professor	01/01/2023	58,500.00	59,670.00	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Ashley Chance Fox	Assistant Professor	01/01/2023	58,260.00	59,425.20	Salary Increase SALCY	E&G
Communication	Heather Meenach Strode	Pedagogical Assc Professor	01/01/2023	58,032.00	59,192.64	Salary Increase SALCY	E&G
Psychology	Sarah Elizabeth Bonis	Assistant Professor	01/01/2023	57,996.00	59,155.92	Salary Increase SALCY	E&G
Psychology	Thomas Jai Gross	Assistant Professor	01/01/2023	57,996.00	59,155.92	Salary Increase SALCY	E&G
Social Work	Allison Gibson	Instructor II	01/01/2023	57,965.00	59,124.36	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Chandra Chalette Ellis-Griffith	Instructor II	01/01/2023	57,864.00	59,021.28	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Vickie Lee Shoumake	Instructor II	01/01/2023	57,864.00	59,021.28	Salary Increase SALCY	E&G
Social Work	Daniel Agyei Boamah	Assistant Professor	01/01/2023	57,864.00	59,021.28	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Kaylee Woodard	Assistant Professor	01/01/2023	57,855.00	59,012.16	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Wendi J. Hulsey	Instructor II	01/01/2023	57,672.00	58,825.44	Salary Increase SALCY	E&G
SKyTeach	Catherine G. Poteet	Professional-In-Residence	01/01/2023	57,600.00	58,752.00	Salary Increase SALCY	E&G
Psychology	Quentin Maurice Hollis	Associate Professor	01/01/2023	57,268.00	58,413.36	Salary Increase SALCY	E&G
Kentucky Museum	Christy Leigh Spurlock	Associate Professor	01/01/2023	57,252.00	58,397.04	Salary Increase SALCY	E&G
Library Public & Technical Services	Carol Lewis Watwood	Associate Professor	01/01/2023	57,112.00	58,254.24	Salary Increase SALCY	E&G
Mathematics	Patrick T. Brown	Instructor II	01/01/2023	57,048.00	58,188.96	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Dianna Lynn Ransdell	Instructor II	01/01/2023	57,024.00	58,164.48	Salary Increase SALCY	E&G
History	Charles Terry Borders	Associate Professor	01/01/2023	56,932.00	58,070.64	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Whitley Jo Stone	Assistant Professor	01/01/2023	56,856.00	57,993.12	Salary Increase SALCY	E&G

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School of Nursing and Allied Health	Elizabeth Ann Groves	Pedagogical Asst Professor	01/01/2023	56,856.00	57,993.12	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Shea Marie Brgoch	Assistant Professor	01/01/2023	56,832.00	57,968.64	Salary Increase SALCY	E&G
Chemistry	Carnetta Charlotte Skipworth	Associate Professor	01/01/2023	56,644.00	57,776.88	Salary Increase SALCY	E&G
Communication	Clint Haynes	Pedagogical Asst Professor	01/01/2023	56,400.00	57,528.00	Salary Increase SALCY	E&G
English	Patricia A. Jagers	Associate Professor	01/01/2023	56,400.00	57,528.00	Salary Increase SALCY	E&G
English	Megan Kathleen Miller	Ped. Associate Professor	01/01/2023	56,400.00	57,528.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Laura Michelle Bohuski	Associate Professor	01/01/2023	56,400.00	57,528.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Amanda Drost	Associate Professor	01/01/2023	56,400.00	57,528.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Joseph J Shankweiler	Associate Professor	01/01/2023	56,400.00	57,528.00	Salary Increase SALCY	E&G
Modern Languages	Francesca D. Sunkin	Ped. Associate Professor	01/01/2023	56,400.00	57,528.00	Salary Increase SALCY	E&G
Mathematics	Robin Latrice Ayers	Instructor II	01/01/2023	56,364.00	57,491.28	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	William Andrew Czekanski	Assistant Professor	01/01/2023	56,232.00	57,356.64	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Lester Adrian Archer	Assistant Professor	01/01/2023	55,908.00	57,026.16	Salary Increase SALCY	E&G
Physics & Astronomy	Ting-Hui Lee	Instructor II	01/01/2023	55,812.00	56,928.24	Salary Increase SALCY	E&G
School of Nursing and Allied Health	William Spencer Cole	Instructor I	01/01/2023	55,512.00	56,622.24	Salary Increase SALCY	E&G
Communication	Gary Kent Hughes	Senior Instructor	01/01/2023	55,476.00	56,585.52	Salary Increase SALCY	E&G
Applied Human Sciences	Ann Elizabeth Embry	Assistant Professor	01/01/2023	55,452.00	56,561.04	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Stacey A. Forsythe	Assistant Professor	01/01/2023	55,188.00	56,291.76	Salary Increase SALCY	E&G
Social Work	Austin Garrett Griffiths	Assistant Professor	01/01/2023	55,068.00	56,169.36	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Danilo Vincenzo Tulusso	Assistant Professor	01/01/2023	55,056.00	56,157.12	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Brian Scott Myers	Assistant Professor	01/01/2023	55,020.00	56,120.40	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Eric Glenn Knackmuhs	Assistant Professor	01/01/2023	54,864.00	55,961.28	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Anne Lawson Heintzman	Pedagogical Asst Professor	01/01/2023	54,500.00	55,590.00	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Patricia N. Kambesis	Instructor II	01/01/2023	54,396.00	55,483.92	Salary Increase SALCY	E&G
Sociology & Criminology	Pavel Vladimirovich Vasiliev	Assistant Professor	01/01/2023	54,372.00	55,459.44	Salary Increase SALCY	E&G
Applied Human Sciences	Julie Kathryn Lee	Instructor II	01/01/2023	54,324.00	55,410.48	Salary Increase SALCY	E&G
Sociology & Criminology	Kyle Demori Maksuta	Assistant Professor	01/01/2023	54,312.00	55,398.24	Salary Increase SALCY	E&G
Sociology & Criminology	Brittany Taylor Martin	Assistant Professor	01/01/2023	54,312.00	55,398.24	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Allie Elizabeth McCreary	Assistant Professor	01/01/2023	54,012.00	55,092.24	Salary Increase SALCY	E&G
Biology	Nilesh Chandra Sharma	Senior Instructor	01/01/2023	53,868.00	54,945.36	Salary Increase SALCY	E&G
Political Science	Landon David Colquitt Elkind	Assistant Professor	01/01/2023	53,808.00	54,884.16	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Jenny Marie Burton	Assistant Professor	01/01/2023	53,800.00	54,876.00	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Courtney Allison Hatcher	Assistant Professor	01/01/2023	53,800.00	54,876.00	Salary Increase SALCY	E&G
Mathematics	Leslie Ford Plumlee	Instructor II	01/01/2023	53,628.00	54,700.56	Salary Increase SALCY	E&G
Theatre & Dance	Michael Peter Frohling	Assistant Professor	01/01/2023	53,544.00	54,614.88	Salary Increase SALCY	E&G
School of Media	Sara Ruth Corkern Thomason	Assistant Professor	01/01/2023	53,316.00	54,382.32	Salary Increase SALCY	E&G
English	Mark Michael McAndrews	Assistant Professor	01/01/2023	53,292.00	54,357.84	Salary Increase SALCY	E&G
Music	Lauren Elizabeth Whitham	Assistant Professor	01/01/2023	53,292.00	54,357.84	Salary Increase SALCY	E&G
Music	Tiffany Irene Brown	Artist-in-Residence	01/01/2023	53,288.00	54,353.76	Salary Increase SALCY	E&G
Physics & Astronomy	Jason Robert Boyles	Instructor II	01/01/2023	53,138.00	54,200.76	Salary Increase SALCY	E&G
Music	Matthew J. Herman	Assistant Professor	01/01/2023	53,112.00	54,174.24	Salary Increase SALCY	E&G
Applied Human Sciences	Seth Allen Howard	Instructor I	01/01/2023	53,076.00	54,137.52	Salary Increase SALCY	E&G
Applied Human Sciences	Matthew E VanSchenkof	Instructor I	01/01/2023	53,076.00	54,137.52	Salary Increase SALCY	E&G

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Applied Human Sciences	Julia Graves Williams	Instructor I	01/01/2023	53,076.00	54,137.52	Salary Increase SALCY	E&G
Art and Design	Kara Elaine Williams Glenn	Assistant Professor	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
Art and Design	Truc T Tran	Assistant Professor	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
English	Nancy Wayson Dinan	Assistant Professor	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
History	Katherine Elizabeth Brown	Assistant Professor	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
Music	Sarah Herbert	Assistant Professor	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Terry L. Obee	Pedagogical Asst Professor	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Sarah Lynn Scali	Pedagogical Asst Professor	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
School of Media	Brian David Elliott	Assistant Professor	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
Theatre & Dance	Alan Redmond White	Assistant Professor	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Anthony Lee Paganelli	Librarian, FYE&SS	01/01/2023	52,788.00	53,843.76	Salary Increase SALCY	E&G
English	Jessica Leigh Folk	Assistant Professor	01/01/2023	52,752.00	53,807.04	Salary Increase SALCY	E&G
English	Daniel Joseph Liddle	Assistant Professor	01/01/2023	52,752.00	53,807.04	Salary Increase SALCY	E&G
English	Marla Katherine Zubele	Assistant Professor	01/01/2023	52,752.00	53,807.04	Salary Increase SALCY	E&G
Applied Human Sciences	Sheila S. Flener	Instructor II	01/01/2023	52,668.00	53,721.36	Salary Increase SALCY	E&G
Music	Catherine Marie Wilson	Assistant Professor	01/01/2023	52,620.00	53,672.40	Salary Increase SALCY	E&G
Art and Design	Natalie Carroll Tyree	Assistant Professor	01/01/2023	52,536.00	53,586.72	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Rhonda Brooks Quenzer	Instructor I	01/01/2023	52,524.00	53,574.48	Salary Increase SALCY	E&G
Theatre & Dance	Anna Livia Patsfall	Assistant Professor	01/01/2023	52,524.00	53,574.48	Salary Increase SALCY	E&G
Political Science	Kelsey L Truxal	Pedagogical Asst Professor	01/01/2023	52,500.00	53,550.00	Salary Increase SALCY	E&G
English	Fabian Alvarez	Pedagogical Asst Prof	01/01/2023	52,284.00	53,329.68	Salary Increase SALCY	E&G
Public Health	Melanie D. Eaton	Instructor I	01/01/2023	52,116.00	53,158.32	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Margaret Elizabeth Crowder	Instructor II	01/01/2023	52,104.00	53,146.08	Salary Increase SALCY	E&G
School of Media	Ryan Dearbone	Assistant Professor	01/01/2023	52,008.00	53,048.16	Salary Increase SALCY	E&G
Library Public & Technical Services	Sara Beth McCaslin	Assistant Professor	01/01/2023	52,000.00	53,040.00	Salary Increase SALCY	E&G
Public Health	Roberta Darnez Pope	Instructor I	01/01/2023	51,996.00	53,035.92	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Edmund Richard Martelli	Instructor II	01/01/2023	51,806.00	52,842.12	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Kelly Ann Watson	Instructor I	01/01/2023	51,756.00	52,791.12	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Ismail Abumuhfouz	Instructor I	01/01/2023	51,754.00	52,789.08	Salary Increase SALCY	E&G
Mathematics	Leigh A. Wells	Instructor II	01/01/2023	51,744.00	52,778.88	Salary Increase SALCY	E&G
School of Media	Jonathan Daniel Adams	Visiting Prof-in-Residence	01/01/2023	51,266.00	52,291.32	Salary Increase SALCY	FDN
English	Elisa Leah Berry	Pedagogical Asst Professor	01/01/2023	51,264.00	52,289.28	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Cortney S. Basham	Pedagogical Asst Professor	01/01/2023	51,156.00	52,179.12	Salary Increase SALCY	E&G
Library Public & Technical Services	Katherine Elizabeth Howell	Librarian, OL&IL	01/01/2023	50,760.00	51,775.20	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Matthew Tyler Atkinson	Instructor I	01/01/2023	50,748.00	51,762.96	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Alexandria Taylor Colovos	Instructor I	01/01/2023	50,748.00	51,762.96	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Gina Michelle Miller	Instructor I	01/01/2023	50,748.00	51,762.96	Salary Increase SALCY	E&G
Social Work	Shannon Marie Sales	Instructor I	01/01/2023	50,736.00	51,750.72	Salary Increase SALCY	E&G
Communication	Bruce A. Crawley	Instructor II	01/01/2023	50,544.00	51,554.88	Salary Increase SALCY	E&G
Chemistry	Sarah Jane Edwards	Instructor II	01/01/2023	50,426.00	51,434.52	Salary Increase SALCY	E&G
Music	John E. Martin	Instructor II	01/01/2023	50,424.00	51,432.48	Salary Increase SALCY	E&G
Theatre & Dance	Carol Jordan	Instructor II	01/01/2023	50,250.00	51,255.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Heather Joyce Scarborough	Instructor I	01/01/2023	50,184.00	51,187.68	Salary Increase SALCY	E&G

Completed Faculty Personnel Actions Subject to Board Approval
Entered October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Applied Human Sciences	Angela G Gott	Instructor I	01/01/2023	50,000.00	51,000.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Todd Joseph Seguin	Assistant Professor	01/01/2023	50,000.00	51,000.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Beverly Jill Phelps	Instructor I	01/01/2023	49,992.00	50,991.84	Salary Increase SALCY	E&G
Communication	Charlotte Ann Elder	Instructor II	01/01/2023	49,956.00	50,955.12	Salary Increase SALCY	E&G
Communication	Donna Kay Schiess	Instructor II	01/01/2023	49,872.00	50,869.44	Salary Increase SALCY	E&G
Public Health	Pamela Annette Chandler	Instructor I	01/01/2023	49,752.00	50,747.04	Salary Increase SALCY	E&G
Public Health	Jae Jang Kim	Instructor I	01/01/2023	49,668.00	50,661.36	Salary Increase SALCY	E&G
Communication	Patricia Lynn Witcher	Instructor II	01/01/2023	49,188.00	50,171.76	Salary Increase SALCY	E&G
Public Health	Nadia Farah Houchens	Instructor I	01/01/2023	49,176.00	50,159.52	Salary Increase SALCY	E&G
Theatre & Dance	Mary Katherine Samouce	Professional-in-Residence	01/01/2023	48,900.00	49,878.00	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Jill Renee Brown	Assistant Professor	01/01/2023	48,800.00	49,776.00	Salary Increase SALCY	E&G
School of Media	Shaina Samantha Miranda Feldman	Instructor I	01/01/2023	48,720.00	49,694.40	Salary Increase SALCY	E&G
Social Work	Lynn Michelle Hazlett	Instructor I	01/01/2023	48,720.00	49,694.40	Salary Increase SALCY	E&G
Social Work	Monica Gail Hines	Instructor I	01/01/2023	48,720.00	49,694.40	Salary Increase SALCY	E&G
Social Work	Erin Taylor Warfel	Instructor I	01/01/2023	48,720.00	49,694.40	Salary Increase SALCY	E&G
English	Marya Lyn Davis Turley	Instructor II	01/01/2023	48,648.00	49,620.96	Salary Increase SALCY	E&G
Economics	Kevin J Owens	Instructor I	01/01/2023	48,221.00	49,185.48	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Brian M Janes	Instructor I	01/01/2023	47,988.00	48,947.76	Salary Increase SALCY	E&G
Biology	Michael W. Killen	Instructor II	01/01/2023	47,858.00	48,815.16	Salary Increase SALCY	E&G
Communication	Jessica Marie McClanahan	Instructor II	01/01/2023	47,700.00	48,654.00	Salary Increase SALCY	E&G
English	Debra Hays	Instructor II	01/01/2023	47,568.00	48,519.36	Salary Increase SALCY	E&G
Applied Human Sciences	Deborah Carr Linville Shivel	Instructor I	01/01/2023	47,508.00	48,458.16	Salary Increase SALCY	E&G
School of Media	Philip Lee Holsinger	Instructor I	01/01/2023	47,500.00	48,450.00	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Tracy Lane	Instructor I	01/01/2023	47,496.00	48,445.92	Salary Increase SALCY	E&G
Modern Languages	Yerty Marcela Vandermolen	Instructor II	01/01/2023	47,472.00	48,421.44	Salary Increase SALCY	E&G
Chemistry	David Edward Wolfgang	Instructor II	01/01/2023	46,838.00	47,774.76	Salary Increase SALCY	E&G
Art and Design	Harold Gregory Strange	Instructor I	01/01/2023	46,698.00	47,631.96	Salary Increase SALCY	E&G
Mahurin Honors College	Leah Beth Thompson	Instructor I	01/01/2023	45,675.00	46,588.50	Salary Increase SALCY	E&G
Agriculture & Food Science	Paige Anne Smith	Instructor I	01/01/2023	44,660.00	45,553.20	Salary Increase SALCY	E&G
Public Health	Angel Nichole Parker	Instructor I	01/01/2023	43,992.00	44,871.84	Salary Increase SALCY	E&G
Mathematics	Erica Cole Billingsley	Instructor II	01/01/2023	43,836.00	44,712.72	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Holly Bean Bryant	Instructor I	01/01/2023	43,656.00	44,529.12	Salary Increase SALCY	E&G
Psychology	James R. Prather	Instructor I	01/01/2023	43,548.00	44,418.96	Salary Increase SALCY	E&G
Music	Sarah Grace Berry	Professional-In-Residence	01/01/2023	43,488.00	44,357.76	Salary Increase SALCY	E&G
WKU - Glasgow	Anne Downing Patterson	Instructor I	01/01/2023	43,368.00	44,235.36	Salary Increase SALCY	E&G
Public Health	Jacqueline Royce Basham	Instructor I	01/01/2023	43,344.00	44,210.88	Salary Increase SALCY	E&G
Psychological Sciences	Kelli R. Truelove	Instructor I	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Mathematics	Twyla Diane Harris	Instructor I	01/01/2023	42,630.00	43,482.60	Salary Increase SALCY	E&G
History	David Anthony Serafini	Instructor I	01/01/2023	42,240.00	43,084.80	Salary Increase SALCY	E&G
History	Kathryn Marie McClurkin	Instructor I	01/01/2023	41,616.00	42,448.32	Salary Increase SALCY	E&G
Music	David Kyle Humphreys	Instructor	01/01/2023	41,616.00	42,448.32	Salary Increase SALCY	E&G
Theatre & Dance	Austin Hunter Elledge	Instructor I	01/01/2023	41,616.00	42,448.32	Salary Increase SALCY	E&G
Communication	Emily Jo Adkins	Instructor I	01/01/2023	39,354.00	40,141.08	Salary Increase SALCY	E&G

Completed Faculty Personnel Actions Subject to Board Approval
 Entered October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Communication	Michael Craig Catlett	Instructor I	01/01/2023	39,354.00	40,141.08	Salary Increase SALCY	E&G
English	John Evins Conley	Instructor I	01/01/2023	39,354.00	40,141.08	Salary Increase SALCY	E&G
English	Joseph Andrew Hurtgen	Instructor I	01/01/2023	39,354.00	40,141.08	Salary Increase SALCY	E&G
English	Jon Randall Meyers	Instructor I	01/01/2023	39,354.00	40,141.08	Salary Increase SALCY	E&G
English	Samantha Faye Raphaeline Williams	Instructor I	01/01/2023	39,354.00	40,141.08	Salary Increase SALCY	E&G
Modern Languages	Na Li	Instructor I	01/01/2023	39,354.00	40,141.08	Salary Increase SALCY	Grant
School of Leadership & Prof Studies	Hannah Grace Cady	Instructor I	01/01/2023	37,368.00	38,115.36	Salary Increase SALCY	E&G
English	Jacqueline Renee Gibbons	Instructor I	01/01/2023	19,677.00	20,070.54	Salary Increase SALCY	E&G

Funding Source Codes:

E&G - Education and General

Grant - Grant Funded

Aux - Auxiliary

RD - Revenue Dependent

Split - Split between sources

FDN - Foundation

Salary Increase Codes:

ADDED - Added Duties

DEGRE - Degree

MKTEQ - Market Equity

MSGIN - Minimum Salary Grade Increase

REORG - Departmental Reorganization

OTHSI - Other Salary Increase

Action Definitions:

INITIAL APPOINTMENT - Used when an employee is added to payroll for the first time.

REAPPOINTMENT - Used when an employee comes to the end date of an appointment and is continued in the same position. Used only when there is no break in employment.

REHIRE - Used when an employee is rehired following a separation from WKU.

REHIRE OF A RETIREE - Used when a WKU retired employee is rehired.

ADDED DUTIES - Used when an employee receives a salary increase due to added responsibilities in their job but when their job is not reclassified.

DEGREE - Used when an employee receives a degree resulting in an increase to their base salary or payment of a lump sum.

MARKET/EQUITY INCREASE - Used when an employee receives a salary increase as the result of market or equity factors.

MSGIN - Used when an employee receives a salary increase in order to reach the range of the assigned salary grade.

OTHER SALARY INCREASE - Used when an employee receives a salary increase due to reasons not covered by other salary increase reason codes.

RECLASSIFICATION - Used when an employee's job title, salary grade and/or salary are changed as the result of a material increase in duties/responsibilities.

REORGANIZATION - Used when an employee receives a salary increase as the result of a departmental reorganization.

FISCAL YEAR SALARY INCREASE - Used when a salary increase is effective on July 1.

STATUS CHANGE - used when an employee changes part time/full time status or temporary/ongoing status.

TRANSFER - Used when an employee moves from one position to another position regardless of department and/or salary change.

STIPEND - Compensation that is in addition to base pay for a finite period and typically associated with increased job responsibilities

SALARY INCREASE SALCY - Used when a salary increase is effective January 1

FACULTY LOAD AND COMPENSATION - Part-time teaching assignments

Explanation for Salary Increases Greater Than \$5,000

Kimberly Jones Green Due to an oversight in reporting, employee did not receive the wage adjustment due to all Associate Professors in FY22.

Department	Employee	Title	Begin Date	End Date	Proposed Salary	Funding Source
Analytics & Information Systems	Michael Scott Greene	MP PT Temp Faculty	11/01/2022	12/31/2022	5,200.00	E&G
Accounting	Meredith L. Rozanski	MP PT Temp Faculty	11/01/2022	12/31/2022	5,000.00	E&G
Gordon Ford College of Business	Janie Kay Pruitt	MN FT Faculty - Temp PT	11/01/2022	12/31/2022	2,668.00	E&G
Educational Enhancement Programs	Melanie Jan Duvall	SM PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
School of Leadership & Prof Studies	Nathan P. Bolton	MP PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
School of Leadership & Prof Studies	Kelli S Bush	MP PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
School of Leadership & Prof Studies	Gregg T Cobb	MP PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
School of Leadership & Prof Studies	Stacy Rhae Edds-Ellis	MP PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
School of Leadership & Prof Studies	Robert Michael Brandon Flak	MP PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
School of Leadership & Prof Studies	Laura Meeks Hudson	MP PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
School of Leadership & Prof Studies	Amy Melton Shutt	MP PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
School of Leadership & Prof Studies	Amy Melton Shutt	MP PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
Social Work	Kevin Durrelle Haggard	MP PT Temp Faculty	10/01/2022	12/31/2022	2,280.00	E&G
WKU - Glasgow	Jennifer Bruton Sims	MP PT Temp Faculty	11/01/2022	12/31/2022	2,280.00	E&G
Communication Sciences & Disorders	Edward Sean Sweeney	MP PT Temp Faculty	12/01/2022	12/31/2022	2,136.00	E&G
Environment, Health & Safety	James B. Williams	MP PT Temp Faculty	11/01/2022	12/31/2022	2,136.00	E&G
Environment, Health & Safety	James B. Williams	MP PT Temp Faculty	11/01/2022	12/31/2022	2,136.00	E&G
Environment, Health & Safety	Jonathan Le Mar Oglesby	MN FT Faculty - Temp PT	10/01/2022	10/31/2022	2,136.00	E&G
School of Professional Studies	Michael A Armstead	MP PT Temp Faculty	11/01/2022	12/31/2022	2,136.00	E&G
School of Teacher Education	Terri Ann Webb	MP PT Temp Faculty	11/01/2022	12/31/2022	2,136.00	E&G
School of Media	Hudson Arthur Curry	MP PT Temp Faculty	11/01/2022	12/31/2022	1,842.00	E&G
Athletics	John Daryl McCammon	MN FT Faculty - Temp PT	11/01/2022	12/31/2022	1,692.00	E&G
Chemistry	Amanda Lee Houchens	MP PT Temp Faculty	11/01/2022	12/31/2022	1,692.00	E&G
School of Leadership & Prof Studies	Michael W Sweeney	MP PT Temp Faculty	11/01/2022	12/31/2022	1,692.00	E&G
Gordon Ford College of Business	Janie Kay Pruitt	MN FT Faculty - Temp PT	11/01/2022	12/31/2022	1,334.00	E&G
Social Work	Sarah Lee Whitledge	MP PT Temp Faculty	11/01/2022	12/31/2022	1,068.00	E&G
Social Work	Sarah Lee Whitledge	MP PT Temp Faculty	11/01/2022	12/31/2022	1,068.00	E&G
School of Professional Studies	Pamela Jo Decker	MP PT Temp Faculty	11/01/2022	12/31/2022	846.00	E&G
School of Professional Studies	Pamela Jo Decker	MP PT Temp Faculty	11/01/2022	12/31/2022	846.00	E&G
College of Health & Human Services	Amy Kremer Wininger	MN FT Faculty - Temp PT	11/01/2022	11/30/2022	760.00	E&G
College of Health & Human Services	Amy Kremer Wininger	MN FT Faculty - Temp PT	11/01/2022	11/30/2022	760.00	E&G
College of Health & Human Services	Amy Kremer Wininger	MN FT Faculty - Temp PT	11/01/2022	11/30/2022	760.00	E&G
College of Health & Human Services	Amy Kremer Wininger	MN FT Faculty - Temp PT	11/01/2022	11/30/2022	760.00	E&G
Theatre & Dance	Kylene Nicole Stephens	MP PT Temp Faculty	11/01/2022	12/31/2022	760.00	E&G
Campus Recreation and Wellness	Alissa Denise Arnold	MN FT Faculty - Temp PT	11/01/2022	12/31/2022	712.00	E&G
Physics & Astronomy	Valentino Anthony Simpao	MP PT Temp Faculty	11/01/2022	12/31/2022	614.00	E&G
Physics & Astronomy	Valentino Anthony Simpao	MP PT Temp Faculty	11/01/2022	12/31/2022	614.00	E&G
School of Kinesiology, Rec. & Sport	James Andrew Wright	MP PT Temp Faculty	11/01/2022	12/31/2022	614.00	E&G
South Central AHEC	Angelyn Brewer Drexler	MP PT Temp Faculty	11/01/2022	12/31/2022	614.00	E&G
South Central AHEC	Angelyn Brewer Drexler	MP PT Temp Faculty	11/01/2022	12/31/2022	614.00	E&G
School of Leadership & Prof Studies	Virginia Ann Estes	MP PT Temp Faculty	11/01/2022	12/31/2022	600.00	E&G
School of Leadership & Prof Studies	Leslie Burns Peveler	MP PT Temp Faculty	11/01/2022	12/31/2022	600.00	E&G
School of Leadership & Prof Studies	Daryl Wayne Woods	MP PT Temp Faculty	11/01/2022	12/31/2022	600.00	E&G
Environment, Health & Safety	Robert H. Austin	MN FT Faculty - Temp PT	11/01/2022	12/31/2022	564.00	E&G
Student Publications	Samual Joseph Oldenburg	SM PT Temp Faculty	11/16/2022	12/31/2022	534.00	E&G

Department	Employee	Title	Begin Date	End Date	Proposed Salary	Funding Source
Student Publications	Samual Joseph Oldenburg	SM PT Temp Faculty	12/01/2022	12/31/2022	534.00	E&G
Art and Design	Stephen L. Ogden	MP PT Temp Faculty	11/01/2022	11/30/2022	200.00	E&G
Art and Design	Stephen L. Ogden	MP PT Temp Faculty	11/01/2022	11/30/2022	200.00	E&G

Meeting Date: March 3, 2023

Completed Faculty Stipend Actions Subject to Board Approval
Entered October 1, 2022 through December 31, 2022

Department	Name	Start Date	End Date	Amount	Source
School-Engineering & Apl. Sciences	Jason Cyle Wilson	1/1/2023	12/31/2023	25,008.00	FDN
School-Engineering & Apl. Sciences	Farhad Ashrafzadeh	1/1/2023	12/31/2023	16,872.00	FDN
Department of Marketing	Lukas Forbes	12/1/2022	6/30/2023	10,000.00	FDN
Department of Marketing	Kathryn Joanna Phillips Melancon	10/1/2022	9/30/2023	6,000.00	FDN
School-Engineering & Apl. Sciences	Shahnaz Aly	1/1/2023	12/31/2023	5,040.00	E&G
University Senate	Michelle Sharmaine Jones	1/1/2023	6/30/2023	4,800.00	E&G
School of Kinesiology, Rec. & Sport	Sarah Lynn Scali	1/16/2023	6/30/2023	4,560.00	E&G
University Senate	Daniel Lee Clark	7/1/2022	6/30/2023	3,600.00	E&G
University Senate	Sheila S. Flener	7/1/2022	6/30/2023	3,600.00	E&G
University Senate	Stacy R Leggett	7/1/2022	6/30/2023	3,600.00	E&G
University Senate	Dana June Sullivan	7/1/2022	6/30/2023	3,600.00	E&G
Sociology & Criminology	Amy C. Krull	11/1/2022	6/30/2023	3,500.00	E&G
CUSA Bands	Scott Holden Harris	8/1/2022	12/31/2022	3,000.00	E&G
University Senate	Michelle Sharmaine Jones	10/1/2022	12/31/2022	3,000.00	E&G
Psychology	Carl L. Myers	8/1/2022	12/31/2022	2,500.00	E&G
Dean Gordon Ford College Business	LeAnne Coder	1/1/2023	1/31/2023	2,400.00	FDN
Doctor of Physical Therapy	Kurt Richard Neelly	1/1/2023	6/30/2023	2,280.00	E&G
School of Kinesiology, Rec. & Sport	Whitley Jo Stone	1/1/2023	6/30/2023	2,280.00	E&G
English	Trini G Stickle	1/1/2023	5/31/2023	2,000.00	E&G
Ctr -Innovative Teaching & Learning	Sarah Lynn Scali	1/16/2023	5/31/2023	1,750.00	RD
Public Health	Kristen Lee Brewer	10/6/2022	12/31/2022	1,710.00	E&G
English	Dawn Marie Winters	1/1/2023	5/31/2023	1,500.00	E&G

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
School-Engineering & Apl. Sciences	Ashrafzadeh, Farhad	Professor	12/16/2022	7,970.41	Consulting	Grant
School-Engineering & Apl. Sciences	Ashrafzadeh, Farhad	Professor	10/31/2022	1,000.00	Overload	E&G
School-Engineering & Apl. Sciences	Ashrafzadeh, Farhad	Professor	11/30/2022	1,000.00	Overload	E&G
	Ashrafzadeh, Farhad Total			9,970.41		
OCSE - Research Incentive	Dobrokhotov, Vladimir	Professor	12/16/2022	8,922.24	Supplemental Pay	E&G
	Dobrokhotov, Vladimir Total			8,922.24		
OCSE - Research Incentive	Doggett, Anthony Mark	Professor	12/16/2022	8,594.40	Supplemental Pay	E&G
	Doggett, Anthony Mark Total			8,594.40		
Dean Ogden College	King, Stephen Andrew	Associate Professor	10/31/2022	4,278.00	Supplemental Pay	E&G
Dean Ogden College	King, Stephen Andrew	Associate Professor	11/30/2022	4,277.00	Supplemental Pay	E&G
	King, Stephen Andrew Total			8,555.00		
Dean Ogden College	Pereira Silva, Luiz Henrique	Assistant Professor	10/31/2022	2,851.00	Supplemental Pay	E&G
Dean Ogden College	Pereira Silva, Luiz Henrique	Assistant Professor	11/30/2022	2,851.00	Supplemental Pay	E&G
Dean Ogden College	Pereira Silva, Luiz Henrique	Assistant Professor	12/16/2022	2,853.00	Supplemental Pay	E&G
	Pereira Silva, Luiz Henrique Total			8,555.00		
Dean Ogden College	Sharma, Nilesh Chandra	Senior Instructor	10/31/2022	2,851.00	Supplemental Pay	E&G
Dean Ogden College	Sharma, Nilesh Chandra	Senior Instructor	11/30/2022	2,851.00	Supplemental Pay	E&G
Dean Ogden College	Sharma, Nilesh Chandra	Senior Instructor	12/16/2022	2,853.00	Supplemental Pay	E&G
	Sharma, Nilesh Chandra Total			8,555.00		
Dean Ogden College	Smith, Michael E.	Department Chair	10/31/2022	4,278.00	Supplemental Pay	E&G
Dean Ogden College	Smith, Michael E.	Department Chair	11/30/2022	4,277.00	Supplemental Pay	E&G
	Smith, Michael E. Total			8,555.00		
Dean Ogden College	Emani, Chandrakanth	Associate Professor	10/31/2022	4,032.00	Supplemental Pay	E&G
Dean Ogden College	Emani, Chandrakanth	Associate Professor	11/30/2022	4,032.00	Supplemental Pay	E&G
	Emani, Chandrakanth Total			8,064.00		
Intl Pathway Student Success	Mills, Wren Allen	Pedagogical Asst Professor	10/31/2022	1,600.00	Supplemental Pay	RD
Intl Pathway Student Success	Mills, Wren Allen	Pedagogical Asst Professor	11/30/2022	1,600.00	Supplemental Pay	RD
MEC Contract Program	Mills, Wren Allen	Pedagogical Asst Professor	10/31/2022	2,400.00	Supplemental Pay	RD
MEC Contract Program	Mills, Wren Allen	Pedagogical Asst Professor	11/30/2022	2,400.00	Supplemental Pay	RD
	Mills, Wren Allen Total			8,000.00		
Analytics & Information Systems	Atkinson, John Kirk	Professor	10/31/2022	1,300.00	Overload	E&G
Analytics & Information Systems	Atkinson, John Kirk	Professor	11/30/2022	3,800.00	Overload	E&G
Analytics & Information Systems	Atkinson, John Kirk	Professor	12/16/2022	2,400.00	Overload	E&G
	Atkinson, John Kirk Total			7,500.00		
Ed Leadership Doctoral Program	Burke, Monica Galloway	Professor	10/31/2022	2,400.00	Overload	E&G
Ed Leadership Doctoral Program	Burke, Monica Galloway	Professor	11/30/2022	2,400.00	Overload	E&G
Ctr -Innovative Teaching & Learning	Burke, Monica Galloway	Professor	12/16/2022	2,500.00	Supplemental Pay	RD
	Burke, Monica Galloway Total			7,300.00		
Mathematics	Jones, Michelle Sharmaine	Associate Professor	10/31/2022	1,500.00	Overload	E&G
Mathematics	Jones, Michelle Sharmaine	Associate Professor	11/30/2022	1,500.00	Overload	E&G
Ctr -Innovative Teaching & Learning	Jones, Michelle Sharmaine	Associate Professor	12/16/2022	4,250.00	Supplemental Pay	RD
	Jones, Michelle Sharmaine Total			7,250.00		
Ctr -Innovative Teaching & Learning	Winters, Dawn Marie	Instructor I	12/16/2022	1,750.00	Supplemental Pay	RD
Intl Pathway Student Success	Winters, Dawn Marie	Instructor I	10/31/2022	2,666.00	Supplemental Pay	RD

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Intl Pathway Student Success	Winters, Dawn Marie	Instructor I	11/30/2022	2,666.00	Supplemental Pay	RD
	Winters, Dawn Marie Total			7,082.00		
Child Care	Myers, Carl L.	Professor	11/30/2022	6,750.00	Consulting	Grant
	Myers, Carl L. Total			6,750.00		
Communication Sciences & Disorders	Green, Kimberly Jones	Department Chair	12/16/2022	4,135.20	Supplemental Pay	E&G
Ctr -Innovative Teaching & Learning	Green, Kimberly Jones	Department Chair	12/16/2022	2,500.00	Supplemental Pay	RD
	Green, Kimberly Jones Total			6,635.20		
Faculty Award/Waiver Funds	Hughey, Aaron Wilson	Professor	12/16/2022	4,600.00	Awards	E&G
Career & Workforce Development	Hughey, Aaron Wilson	Professor	10/31/2022	1,210.00	Supplemental Pay	RD
Career & Workforce Development	Hughey, Aaron Wilson	Professor	11/30/2022	700.00	Supplemental Pay	RD
	Hughey, Aaron Wilson Total			6,510.00		
Accounting	Glass, Heather Lynne	Pedagogical Asst Professor	10/31/2022	2,000.00	Overload	E&G
Accounting	Glass, Heather Lynne	Pedagogical Asst Professor	11/30/2022	2,000.00	Overload	E&G
Accounting	Glass, Heather Lynne	Pedagogical Asst Professor	12/16/2022	2,000.00	Overload	E&G
	Glass, Heather Lynne Total			6,000.00		
Mathematics	Ayers, Robin Latrice	Instructor II	10/31/2022	2,500.00	Overload	E&G
Mathematics	Ayers, Robin Latrice	Instructor II	11/30/2022	2,500.00	Overload	E&G
Ctr -Innovative Teaching & Learning	Ayers, Robin Latrice	Instructor II	12/16/2022	750.00	Supplemental Pay	RD
	Ayers, Robin Latrice Total			5,750.00		
Mathematics	Billingsley, Erica Cole	Instructor II	10/31/2022	2,000.00	Overload	E&G
Mathematics	Billingsley, Erica Cole	Instructor II	11/30/2022	2,000.00	Overload	E&G
Ctr -Innovative Teaching & Learning	Billingsley, Erica Cole	Instructor II	12/16/2022	1,750.00	Supplemental Pay	RD
	Billingsley, Erica Cole Total			5,750.00		
Psychological Sciences	Wichman, Aaron L.	Professor	10/31/2022	5,350.00	Supplemental Pay	Grant
	Wichman, Aaron L. Total			5,350.00		
MBA - Full Time	Lo, Yung Ling	Professor	10/31/2022	2,400.00	Overload	E&G
MBA - Full Time	Lo, Yung Ling	Professor	12/16/2022	2,900.00	Overload	E&G
	Lo, Yung Ling Total			5,300.00		
School-Engineering & Apl. Sciences	Abumuhfouz, Ismail	Instructor I	10/31/2022	2,500.00	Overload	E&G
School-Engineering & Apl. Sciences	Abumuhfouz, Ismail	Instructor I	11/30/2022	2,500.00	Overload	E&G
	Abumuhfouz, Ismail Total			5,000.00		
Analytics & Information Systems	Blankenship, Ray	Department Chair	11/30/2022	2,400.00	Overload	E&G
Analytics & Information Systems	Blankenship, Ray	Department Chair	12/16/2022	2,400.00	Overload	E&G
	Blankenship, Ray Total			4,800.00		
Analytics & Information Systems	Ciampa, Mark D.	Professor	11/30/2022	2,400.00	Overload	E&G
Analytics & Information Systems	Ciampa, Mark D.	Professor	12/16/2022	2,400.00	Overload	E&G
	Ciampa, Mark D. Total			4,800.00		
MBA - Full Time	Civelek, Ismail	Professor	10/31/2022	2,400.00	Overload	E&G
MBA - Full Time	Civelek, Ismail	Professor	12/16/2022	2,400.00	Overload	E&G
	Civelek, Ismail Total			4,800.00		
MBA - Full Time	Liang, Feng Helen	Associate Professor	10/31/2022	2,400.00	Overload	E&G
MBA - Full Time	Liang, Feng Helen	Associate Professor	12/16/2022	2,400.00	Overload	E&G
	Liang, Feng Helen Total			4,800.00		
CEBS - Contract	Roberts, Julia Link	Professor	12/16/2022	4,800.00	Supplemental Pay	RD

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
	Roberts, Julia Link Total			4,800.00		
Mathematics	Jackson, Michelle A.	Associate Professor	10/31/2022	1,500.00	Overload	E&G
Mathematics	Jackson, Michelle A.	Associate Professor	11/30/2022	1,500.00	Overload	E&G
Ctr -Innovative Teaching & Learning	Jackson, Michelle A.	Associate Professor	12/16/2022	1,750.00	Supplemental Pay	RD
	Jackson, Michelle A. Total			4,750.00		
School of Teacher Education	Day, Martha M.	Professor	11/30/2022	1,500.00	Overload	E&G
MEC Contract Program	Day, Martha M.	Professor	11/30/2022	1,600.00	Supplemental Pay	RD
MEC Contract Program	Day, Martha M.	Professor	12/16/2022	1,600.00	Supplemental Pay	RD
	Day, Martha M. Total			4,700.00		
Faculty Award/Waiver Funds	Atici, Ferhan	Professor	12/16/2022	4,600.00	Awards	E&G
	Atici, Ferhan Total			4,600.00		
Faculty Award/Waiver Funds	King, Rodney A.	Professor	12/16/2022	4,600.00	Awards	E&G
	King, Rodney A. Total			4,600.00		
Faculty Award/Waiver Funds	Petkus, Yvonne	Professor	12/16/2022	4,600.00	Awards	E&G
	Petkus, Yvonne Total			4,600.00		
OCSE - Research Incentive	Emslie, A. Gordon	Professor	12/16/2022	4,444.56	Supplemental Pay	E&G
	Emslie, A. Gordon Total			4,444.56		
Dean Ogden College	Gumirakiza, Jean Dominique	Associate Professor	10/31/2022	2,139.00	Supplemental Pay	E&G
Dean Ogden College	Gumirakiza, Jean Dominique	Associate Professor	11/30/2022	2,139.00	Supplemental Pay	E&G
	Gumirakiza, Jean Dominique Total			4,278.00		
Mathematics	Plumlee, Leslie Ford	Instructor II	10/31/2022	1,500.00	Overload	E&G
Mathematics	Plumlee, Leslie Ford	Instructor II	11/30/2022	2,000.00	Overload	E&G
Ctr -Innovative Teaching & Learning	Plumlee, Leslie Ford	Instructor II	12/16/2022	750.00	Supplemental Pay	RD
	Plumlee, Leslie Ford Total			4,250.00		
PCAL - Dual Credit	McClanahan, Jessica Marie	Instructor II	10/31/2022	2,000.00	Supplemental Pay	RD
PCAL - Dual Credit	McClanahan, Jessica Marie	Instructor II	11/30/2022	2,000.00	Supplemental Pay	RD
	McClanahan, Jessica Marie Total			4,000.00		
School-Engineering & Apl. Sciences	Reaka, Bryan	Associate Professor	10/31/2022	2,000.00	Overload	E&G
School-Engineering & Apl. Sciences	Reaka, Bryan	Associate Professor	11/30/2022	2,000.00	Overload	E&G
	Reaka, Bryan Total			4,000.00		
OCSE - Research Incentive	Teeters, Jenni Beth	Assistant Professor	12/16/2022	3,836.88	Supplemental Pay	E&G
	Teeters, Jenni Beth Total			3,836.88		
Ctr -Innovative Teaching & Learning	Skipworth, Carnetta Charlotte	Associate Professor	12/16/2022	1,750.00	Supplemental Pay	RD
OCSE - Dual Credit	Skipworth, Carnetta Charlotte	Associate Professor	10/31/2022	1,000.00	Supplemental Pay	RD
OCSE - Dual Credit	Skipworth, Carnetta Charlotte	Associate Professor	11/30/2022	1,000.00	Supplemental Pay	RD
	Skipworth, Carnetta Charlotte Total			3,750.00		
Ctr -Innovative Teaching & Learning	Logsdon, Jeremy Ray	Assistant Professor	12/16/2022	500.00	Supplemental Pay	RD
Intl Pathway Student Success	Logsdon, Jeremy Ray	Assistant Professor	10/31/2022	1,600.00	Supplemental Pay	RD
Intl Pathway Student Success	Logsdon, Jeremy Ray	Assistant Professor	11/30/2022	1,600.00	Supplemental Pay	RD
	Logsdon, Jeremy Ray Total			3,700.00		
MBA - Full Time	Wilson, Dennis P.	Professor	10/31/2022	3,500.00	Overload	E&G
	Wilson, Dennis P. Total			3,500.00		
Intl Pathway Student Success	Schiess, Donna Kay	Instructor II	10/31/2022	1,600.00	Supplemental Pay	RD
Intl Pathway Student Success	Schiess, Donna Kay	Instructor II	11/30/2022	1,600.00	Supplemental Pay	RD

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
	Schiess, Donna Kay Total			3,200.00		
Accounting	Bergner, Jason Marlin	Associate Professor	10/31/2022	1,000.00	Overload	E&G
Accounting	Bergner, Jason Marlin	Associate Professor	11/30/2022	1,000.00	Overload	E&G
Accounting	Bergner, Jason Marlin	Associate Professor	12/16/2022	1,000.00	Overload	E&G
	Bergner, Jason Marlin Total			3,000.00		
Accounting	Fessler, Nicholas Jerome	Assistant Professor	10/31/2022	1,000.00	Overload	E&G
Accounting	Fessler, Nicholas Jerome	Assistant Professor	11/30/2022	1,000.00	Overload	E&G
Accounting	Fessler, Nicholas Jerome	Assistant Professor	12/16/2022	1,000.00	Overload	E&G
	Fessler, Nicholas Jerome Total			3,000.00		
Accounting	Kile, Charles Owen	Assistant Professor	10/31/2022	1,000.00	Overload	E&G
Accounting	Kile, Charles Owen	Assistant Professor	11/30/2022	1,000.00	Overload	E&G
Accounting	Kile, Charles Owen	Assistant Professor	12/16/2022	1,000.00	Overload	E&G
	Kile, Charles Owen Total			3,000.00		
School of Leadership & Prof Studies	McCaslin, Sara Beth	Assistant Professor	10/31/2022	2,000.00	Overload	E&G
School of Leadership & Prof Studies	McCaslin, Sara Beth	Assistant Professor	11/30/2022	1,000.00	Overload	E&G
	McCaslin, Sara Beth Total			3,000.00		
School of Leadership & Prof Studies	Plemons, Rheanna Painter	Pedagogical Asst Professor	10/31/2022	1,000.00	Overload	E&G
School of Leadership & Prof Studies	Plemons, Rheanna Painter	Pedagogical Asst Professor	11/30/2022	1,000.00	Overload	E&G
School of Leadership & Prof Studies	Plemons, Rheanna Painter	Pedagogical Asst Professor	12/16/2022	1,000.00	Overload	E&G
	Plemons, Rheanna Painter Total			3,000.00		
Accounting	Ross, Mark T.	Department Chair	10/31/2022	1,000.00	Overload	FDN
Accounting	Ross, Mark T.	Department Chair	11/30/2022	1,000.00	Overload	FDN
Accounting	Ross, Mark T.	Department Chair	12/16/2022	1,000.00	Overload	FDN
	Ross, Mark T. Total			3,000.00		
Accounting	Rusli, Pinky	Assistant Professor	10/31/2022	1,000.00	Overload	E&G
Accounting	Rusli, Pinky	Assistant Professor	11/30/2022	1,000.00	Overload	E&G
Accounting	Rusli, Pinky	Assistant Professor	12/16/2022	1,000.00	Overload	E&G
	Rusli, Pinky Total			3,000.00		
School-Engineering & Apl. Sciences	Schmaltz, Kevin S.	Professor	11/30/2022	3,000.00	Supplemental Pay	FDN
	Schmaltz, Kevin S. Total			3,000.00		
School-Engineering & Apl. Sciences	Wilson, Jason Cyle	Instructor I	11/30/2022	3,000.00	Supplemental Pay	FDN
	Wilson, Jason Cyle Total			3,000.00		
School-Engineering & Apl. Sciences	Wilson, Stacy	Director	10/31/2022	1,500.00	Overload	E&G
School-Engineering & Apl. Sciences	Wilson, Stacy	Director	11/30/2022	1,500.00	Overload	E&G
	Wilson, Stacy Total			3,000.00		
School-Engineering & Apl. Sciences	Xing, Guangming	Professor	10/31/2022	1,500.00	Overload	FDN
School-Engineering & Apl. Sciences	Xing, Guangming	Professor	11/30/2022	1,500.00	Overload	FDN
	Xing, Guangming Total			3,000.00		
Analytics & Information Systems	Crews, Thaddeus Reed	Associate Professor	10/31/2022	2,900.00	Overload	E&G
	Crews, Thaddeus Reed Total			2,900.00		
Social Work	Murphy, April Lynn	Associate Professor	12/16/2022	2,792.32	Consulting	Grant
	Murphy, April Lynn Total			2,792.32		
Economics	Leguizamon, Susane	Associate Professor	10/31/2022	1,334.00	Overload	E&G
Economics	Leguizamon, Susane	Associate Professor	11/30/2022	1,334.00	Overload	E&G

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
	Leguizamon, Susane Total			2,668.00		
Management	Newbern, Sedrik R.	Entrepreneur-in-Residence	10/31/2022	1,334.00	Overload	E&G
Management	Newbern, Sedrik R.	Entrepreneur-in-Residence	11/30/2022	1,334.00	Overload	E&G
	Newbern, Sedrik R. Total			2,668.00		
Management	Strom, Tamara Louise	Instructor I	10/31/2022	1,334.00	Overload	E&G
Management	Strom, Tamara Louise	Instructor I	11/30/2022	1,334.00	Overload	E&G
	Strom, Tamara Louise Total			2,668.00		
Ctr -Innovative Teaching & Learning	Mallinger, Gayle Marcus	Associate Professor	12/16/2022	2,500.00	Supplemental Pay	RD
Lifelong Learning	Mallinger, Gayle Marcus	Associate Professor	10/31/2022	100.00	Supplemental Pay	RD
	Mallinger, Gayle Marcus Total			2,600.00		
Ctr -Innovative Teaching & Learning	Alvarez, Fabian	Pedagogical Asst Prof	12/16/2022	2,500.00	Supplemental Pay	RD
	Alvarez, Fabian Total			2,500.00		
Ctr -Innovative Teaching & Learning	Fortune, Nicholas Charles	Assistant Professor	12/16/2022	2,500.00	Supplemental Pay	RD
	Fortune, Nicholas Charles Total			2,500.00		
Social Work	Griffiths, Austin Garrett	Assistant Professor	12/16/2022	2,448.00	Consulting	Grant
	Griffiths, Austin Garrett Total			2,448.00		
MBA - Full Tlme	Lee, Minwoo	Associate Professor	10/31/2022	2,400.00	Overload	E&G
	Lee, Minwoo Total			2,400.00		
MBA - Full Tlme	Martin, Craig A.	Professor	10/31/2022	2,400.00	Overload	E&G
	Martin, Craig A. Total			2,400.00		
School-Engineering & Apl. Sciences	Cambron, Mark Edward	Professor	10/31/2022	1,167.00	Overload	E&G
School-Engineering & Apl. Sciences	Cambron, Mark Edward	Professor	11/30/2022	1,166.00	Overload	E&G
	Cambron, Mark Edward Total			2,333.00		
School of Teacher Education	Wright, John Clayton	Assistant Professor	10/31/2022	750.00	Overload	E&G
School of Teacher Education	Wright, John Clayton	Assistant Professor	11/30/2022	750.00	Overload	E&G
School of Teacher Education	Wright, John Clayton	Assistant Professor	12/16/2022	750.00	Overload	E&G
	Wright, John Clayton Total			2,250.00		
School of Nursing and Allied Health	Colovos, Alexandria Taylor	Instructor I	12/16/2022	2,000.00	Overload	E&G
	Colovos, Alexandria Taylor Total			2,000.00		
PCAL - Dual Credit	Elder, Charlotte Ann	Instructor II	10/31/2022	1,000.00	Supplemental Pay	RD
PCAL - Dual Credit	Elder, Charlotte Ann	Instructor II	11/30/2022	1,000.00	Supplemental Pay	RD
	Elder, Charlotte Ann Total			2,000.00		
Agriculture & Food Science	Khouryieh, Hanna A.	Professor	10/31/2022	1,000.00	Overload	E&G
Agriculture & Food Science	Khouryieh, Hanna A.	Professor	11/30/2022	1,000.00	Overload	E&G
	Khouryieh, Hanna A. Total			2,000.00		
School-Engineering & Apl. Sciences	Li, Qi	Professor	10/31/2022	1,000.00	Overload	E&G
School-Engineering & Apl. Sciences	Li, Qi	Professor	11/30/2022	1,000.00	Overload	E&G
	Li, Qi Total			2,000.00		
Ctr -Innovative Teaching & Learning	Berry, Elisa Leah	Pedagogical Asst Professor	12/16/2022	1,750.00	Supplemental Pay	RD
	Berry, Elisa Leah Total			1,750.00		
Ctr -Innovative Teaching & Learning	Brockman, Janice Dianne	Associate Professor	12/16/2022	1,750.00	Supplemental Pay	RD
	Brockman, Janice Dianne Total			1,750.00		
Ctr -Innovative Teaching & Learning	Doss, Selena Sanderfer	Associate Professor	12/16/2022	1,750.00	Supplemental Pay	RD
	Doss, Selena Sanderfer Total			1,750.00		

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Ctr -Innovative Teaching & Learning	Eagle, Marc V.	Associate Professor	12/16/2022	1,750.00	Supplemental Pay	RD
	Eagle, Marc V. Total			1,750.00		
Ctr -Innovative Teaching & Learning	Edwards, Sarah Jane	Instructor II	12/16/2022	1,750.00	Supplemental Pay	RD
	Edwards, Sarah Jane Total			1,750.00		
Ctr -Innovative Teaching & Learning	Emanuel, Lee D.	Associate Professor	12/16/2022	1,750.00	Supplemental Pay	RD
	Emanuel, Lee D. Total			1,750.00		
Ctr -Innovative Teaching & Learning	Jaggers, Patricia A.	Associate Professor	12/16/2022	1,750.00	Supplemental Pay	RD
	Jaggers, Patricia A. Total			1,750.00		
Ctr -Innovative Teaching & Learning	Stickle, Trini G	Associate Professor	12/16/2022	1,750.00	Supplemental Pay	RD
	Stickle, Trini G Total			1,750.00		
CEBS - Contract	Szymanski, Antonia M	Associate Professor	12/16/2022	1,600.00	Supplemental Pay	RD
	Szymanski, Antonia M Total			1,600.00		
Pre-College Strings Program	Lin, Ching-Yi	Associate Professor	10/31/2022	1,562.50	Supplemental Pay	RD
	Lin, Ching-Yi Total			1,562.50		
School of Teacher Education	Jukes, Pamela M.	Professor	10/31/2022	750.00	Overload	E&G
School of Teacher Education	Jukes, Pamela M.	Professor	12/16/2022	750.00	Overload	E&G
	Jukes, Pamela M. Total			1,500.00		
Sociology & Criminology	Maksuta, Kyle Demori	Assistant Professor	10/31/2022	1,500.00	Supplemental Pay	E&G
	Maksuta, Kyle Demori Total			1,500.00		
School of Teacher Education	Mittelberg, Julia Anne	Associate Professor	10/31/2022	750.00	Overload	E&G
School of Teacher Education	Mittelberg, Julia Anne	Associate Professor	12/16/2022	750.00	Overload	E&G
	Mittelberg, Julia Anne Total			1,500.00		
School of Teacher Education	Stobaugh, Rebecca R.	Professor	10/31/2022	750.00	Overload	E&G
School of Teacher Education	Stobaugh, Rebecca R.	Professor	12/16/2022	750.00	Overload	E&G
	Stobaugh, Rebecca R. Total			1,500.00		
School of Media	Broekema, Timothy A.	Professor	12/16/2022	1,000.00	Supplemental Pay	FDN
	Broekema, Timothy A. Total			1,000.00		
School of Media	Elliott, Brian David	Assistant Professor	12/16/2022	1,000.00	Supplemental Pay	FDN
	Elliott, Brian David Total			1,000.00		
WKU - E-town/Fort Knox	Prather, James R.	Instructor I	11/30/2022	1,000.00	Overload	E&G
	Prather, James R. Total			1,000.00		
Ctr -Innovative Teaching & Learning	Brown, Katherine Elizabeth	Assistant Professor	12/16/2022	750.00	Supplemental Pay	RD
Forensics - POD	Brown, Katherine Elizabeth	Assistant Professor	10/31/2022	50.00	Supplemental Pay	E&G
	Brown, Katherine Elizabeth Total			800.00		
Ctr -Innovative Teaching & Learning	Hanley, Jennifer A.	Pedagogical Professor	12/16/2022	750.00	Supplemental Pay	RD
	Hanley, Jennifer A. Total			750.00		
Ctr -Innovative Teaching & Learning	McDaniel, Kerrie Lynn	Pedagogical Assc Professor	12/16/2022	750.00	Supplemental Pay	RD
	McDaniel, Kerrie Lynn Total			750.00		
Ctr -Innovative Teaching & Learning	Miner, Jeffrey David	Associate Professor	12/16/2022	750.00	Supplemental Pay	RD
	Miner, Jeffrey David Total			750.00		
Ctr -Innovative Teaching & Learning	Mountjoy, Natalie Jeanne Jones	Pedagogical Asst Professor	12/16/2022	750.00	Supplemental Pay	RD
	Mountjoy, Natalie Jeanne Jones Total			750.00		
OCSE - Research Incentive	Stone, Martin James	Associate Professor	12/16/2022	562.68	Supplemental Pay	E&G
	Stone, Martin James Total			562.68		

Faculty One Time Payments
For the Period October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Management	Daniels, Aquesha D	Pedagogical Associate Professor	12/16/2022	500.00	Supplemental Pay	FDN
	Daniels, Aquesha D Total			500.00		
Management	Yates, Mariah Danielle	Assistant Professor	12/16/2022	500.00	Supplemental Pay	FDN
	Yates, Mariah Danielle Total			500.00		
Commencement	Schallert, Gary Thomas	Professor	12/16/2022	450.00	Supplemental Pay	RD
	Schallert, Gary Thomas Total			450.00		
Ctr -Innovative Teaching & Learning	Browder, Dorothea	Associate Professor	11/30/2022	375.00	Supplemental Pay	RD
	Browder, Dorothea Total			375.00		
Kelly Autism Program - Prime Time	Noel, Christina Roantree	Associate Professor	12/16/2022	120.00	Supplemental Pay	FDN
Lifelong Learning	Noel, Christina Roantree	Associate Professor	11/30/2022	100.00	Supplemental Pay	RD
	Noel, Christina Roantree Total			220.00		
Lifelong Learning	Harper, Whitney R	Associate Professor	11/30/2022	100.00	Supplemental Pay	RD
Lifelong Learning	Harper, Whitney R	Associate Professor	12/16/2022	100.00	Supplemental Pay	RD
	Harper, Whitney R Total			200.00		
Lifelong Learning	Sauerheber, Jill Duba	Department Chair	10/31/2022	150.00	Supplemental Pay	RD
	Sauerheber, Jill Duba Total			150.00		
Campus Recreation and Wellness	Dye, Lacreteria Toniece	Associate Professor	10/31/2022	80.00	Supplemental Pay	E&G
Campus Recreation and Wellness	Dye, Lacreteria Toniece	Associate Professor	11/30/2022	16.00	Supplemental Pay	E&G
	Dye, Lacreteria Toniece Total			96.00		
	Grand Total			353,301.19		

*** Funding Source Codes:**
 E&G - Education and General
 Grant - Grant Funded
 Aux - Auxiliary
 RD - Revenue Dependent
 Split - Funding is split between sources
 FDN - Foundation

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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Internal Audit	Bruce Jahn Weisman	Director, Internal Auditor	01/03/2023		125,000.00	Initial Appointment	E&G
Advising & Career Development Ctr	Wayne Edward Simpson	Associate Director	10/03/2022		63,504.00	Initial Appointment	E&G
Institutional Research	Jessica Ashley Spears	Application/Programmer Analyst	10/03/2022		55,300.00	Initial Appointment	E&G
Budget	Jennifer Lynn Pitcock	Senior Budget and Financial Planning Analyst	10/03/2022		55,000.00	Initial Appointment	E&G
College of Health & Human Services	Rachel L. Wyatt	LCCWEAR Evaluator	10/15/2022		53,000.00	Initial Appointment	FDN
Environment, Health & Safety	James B. Williams	Program Manager, Safety & Preparedness	12/01/2022		51,996.00	Initial Appointment	RD
Center for R&D	Joshua Christopher N Zaczek	Workforce Participation Lead	11/08/2022		45,000.00	Initial Appointment	RD
Plant Operations	Clinton Dale Beasley	Steam System Technician I	11/14/2022		44,850.00	Initial Appointment	E&G
Engineering & Applied Sciences	Arunabha Banerjee	Post-Doctoral Research Assoc	11/14/2022		44,000.00	Initial Appointment	Split
Admissions Office	Ann Lundy Games	Admissions Counselor	11/08/2022		43,000.00	Initial Appointment	E&G
Public Radio Services	Jacob Noah Martin	Reporter	12/05/2022		42,360.00	Initial Appointment	E&G
DELO Admin	Ashley Marie Stewart	Specialist, Marketing	11/14/2022		42,000.00	Initial Appointment	RD
Educational Enhancement Programs	Mariah Celeste Campbell	Coordinator, Academic Services	10/05/2022		41,500.00	Initial Appointment	Grant
Kentucky Climate Center - POD	Aaron John Meador	Mesonet Systems Meteorologist I	11/14/2022		39,975.00	Initial Appointment	E&G
Athletics	William Jess Rasmussen	Coord, Athletics Compliance	10/10/2022		39,000.00	Initial Appointment	E&G
Facilities Management	John Benjamin Cornwell	Area Technician	10/10/2022		39,000.00	Initial Appointment	E&G
Facilities Management	Douglas Ray Lindsey	Area Technician I	10/24/2022		39,000.00	Initial Appointment	E&G
Office of Sponsored Programs	Rachel Hale Drew	Specialist, Grants	10/17/2022		39,000.00	Initial Appointment	E&G
Plant Operations	Jonathon Michael Flynn	Water Treatment Technician	11/14/2022		39,000.00	Initial Appointment	E&G
Student Activity, Org & Leadership	Rebekah Lin Hobgood	Coordinator, Leadership and Volunteerism	12/01/2022		36,991.50	Initial Appointment	E&G
Advising & Career Development Ctr	Brian Patrick Ahern	Career Coach	11/21/2022		36,000.00	Initial Appointment	E&G
Advising & Career Development Ctr	Anthony Bryce Stewart	Career Coach	01/03/2023		36,000.00	Initial Appointment	E&G
WKU - E-town/Fort Knox	Elin Marie Chadwick	Academic Advisor, Regional Campus	10/10/2022		34,152.00	Initial Appointment	E&G
Training/Technical Assistance Svcs	Tammy Jo Vineyard	Program Coordinator	11/07/2022		34,008.00	Initial Appointment	RD
Art and Design	Kristen Marie Darby	Office Coordinator	12/05/2022		33,501.00	Initial Appointment	E&G
South Central AHEC	Rylee Paige Collins	Office Coordinator	10/25/2022		33,150.00	Initial Appointment	Grant
Farm	Tesla Nicole Trammell	Livestock Technician	12/05/2022		31,999.50	Initial Appointment	E&G
Procurement Services	Brandy Rhea Burris	Sr. Accounts Payable Associate	11/28/2022		31,980.00	Initial Appointment	E&G
Facilities Management	Dana Kaden Henry	Stockroom Clerk I	10/27/2022		31,200.00	Initial Appointment	E&G
Advising & Career Development Ctr	Crystal Marie Bufano	Academic Advisor	11/21/2022		30,456.00	Initial Appointment	E&G
Bursar	Rebecca Sue Sell	Billings/Rec Accts Specialist	11/28/2022		30,108.00	Initial Appointment	E&G
Advising & Career Development Ctr	Justin E Alexander	Transfer Associate	11/01/2022		29,500.00	Initial Appointment	E&G
Police	Mathew James Hunter	Communications Officer	11/07/2022		26,728.00	Initial Appointment	E&G
Procurement Services	Clarke Avery James	Material Handler	12/05/2022		26,325.00	Initial Appointment	E&G
Training/Technical Assistance Svcs	Amy Susan Hood	Director, Regional FCC Ntwk	11/01/2022	81,600.00	81,600.00	Reappointment	RD
Training/Technical Assistance Svcs	Janine E. Keirnan	Project Financial Specialist	11/01/2022	63,134.00	63,134.00	Reappointment	RD
Public Radio Services	Kevin T. Willis	Associate Mgr/News Director	10/01/2022	62,532.00	62,532.00	Reappointment	E&G
Center for Gifted Studies	Jennifer Davidchik Wilson	Program Coordinator	10/01/2022	53,795.00	53,795.00	Reappointment	Split
Public Radio Services	Lisa Hughes Autry	Reporter Producer	10/01/2022	51,852.00	51,852.00	Reappointment	E&G
Child Care	Michelle Tutko	Specialist, WKUCCC	11/01/2022	48,000.00	48,000.00	Reappointment	RD
Child Care	Holly Sprouse Hatcher	Program Coordinator	11/01/2022	44,603.00	44,603.00	Reappointment	RD
Public Radio Services	Amos Dalton York	Reporter	10/01/2022	41,520.00	41,520.00	Reappointment	Grant

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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Educational Enhancement Programs	Mary B. England	Assistant Director	10/01/2022	41,246.00	41,246.00	Reappointment	Grant
Child Care	Lindsay Marie Garrison	Teacher	11/01/2022	40,135.00	40,135.00	Reappointment	RD
Educational Enhancement Programs	Abbey Jordan Lathram	Academic Coordinator	10/01/2022	36,102.00	36,102.00	Reappointment	Grant
Child Care	Daniel L. Burch	Facilities Associate	11/01/2022	33,832.50	33,832.50	Reappointment	RD
Child Care	Connie Faye Dye	Teacher	11/01/2022	32,889.00	32,889.00	Reappointment	RD
Child Care	Christy Lashelle Rogers	Teacher	11/01/2022	32,277.00	32,277.00	Reappointment	RD
Child Care	Kwanesha Kandreyah Caldwell	Teacher II	11/01/2022	31,687.50	31,687.50	Reappointment	RD
Child Care	Kelly Renee Baker	Teacher II	11/01/2022	31,200.00	31,200.00	Reappointment	RD
Child Care	Christopher Sean Rutledge	Teacher II	11/01/2022	31,200.00	31,200.00	Reappointment	RD
Child Care	Erika Lynn Wenger	Teacher II	11/01/2022	31,200.00	31,200.00	Reappointment	RD
Military Student Services	Bertha Jean Hunter	Office Coordinator	10/01/2022	31,047.00	31,047.00	Reappointment	Grant
Child Care	Taylor Marie Norris	Teacher	11/01/2022	30,537.00	30,537.00	Reappointment	RD
Child Care	Susan Jeanette Miller	Nutrition Associate	11/01/2022	26,316.00	26,316.00	Reappointment	RD
Institutional Research	Irfan Mansur	Database Analyst	11/01/2022		46,100.00	Rehire	E&G
Global Learning & Int'l Affairs	Toni Rae Dye	Director, Global Learning Advising and Student Services	07/01/2022	65,988.00	70,500.00	Reclassification	E&G
Mahurin Honors College	Zachary K. Ryle	Assistant Director, Enrollment and Brand Management	12/01/2022	53,904.00	63,000.00	Reclassification	E&G
Global Learning & Int'l Affairs	Kathleen Alexandria Bush	Manager, Global Programming and Student Services	01/01/2023	45,684.00	55,300.00	Reclassification	E&G
Academic Affairs & Provost's Office	Jessica M. Steenbergen	Coordinator, Scheduling	11/01/2022	47,556.00	55,056.00	Reclassification	E&G
Student Publications	Samual Joseph Oldenburg	Assistant Director, Student Publications	11/01/2022	48,364.00	53,880.00	Reclassification	E&G
Training/Technical Assistance Svcs	Kimberly F. Moody	Coordinator, Budget	11/01/2022	35,753.00	46,020.00	Reclassification	RD
Graduate School	Julie Marie Harris	Analyst, Graduate Admissions	11/01/2022	36,528.00	40,000.00	Reclassification	E&G
Graduate School	Lisa Deckard Meyers	Specialist, Graduate Records	10/01/2022	34,000.00	38,000.00	Reclassification	E&G
School of Leadership & Prof Studies	Melissa Gaye Pardue	Office Coordinator	07/01/2022	31,476.00	34,623.00	Reclassification	E&G
Graduate School	Barbara Y. Chaffin	Coordinator, Graduate Admissions	12/01/2022	31,668.00	34,000.00	Reclassification	E&G
University Centers	Sandra L. Hughey	Asst. Dir/Student Activities	11/01/2022	46,195.50	51,000.00	Status Change: INTRM to REC	E&G
Advising & Career Development Ctr	Yvonne Nicole Hudson	Academic Advisor	11/28/2022		30,456.00	Status Change: PT to FT	E&G
Clinical Education Complex (CEC)	Lisa Michelle Elkins	Director, Kelly Autism Program	12/01/2022	70,008.00	70,008.00	Title Change	E&G
Office of Research & Creative Act.	Ryanne Harper Gregory	Manager, Grants and Contracts	12/01/2022	55,300.00	55,300.00	Title Change	E&G
Communication Sciences & Disorders	April Dawn Hardison	Director, Clinical Externships	12/01/2022	52,824.00	52,824.00	Title Change	E&G
Housing & Residence Life	James D. Dean	Lead Technician, General Maintenance	10/24/2022	42,900.00	42,900.00	Title Change	Aux
Facilities Management	Maurice D. Coursey	Technician, General Maintenance	10/24/2022	40,092.00	40,092.00	Title Change	E&G
Facilities Management	Stephen Alan Wood	Technician, General Maintenance	10/24/2022	39,838.50	39,838.50	Title Change	E&G
Facilities Management	Anthony Todd Blankenship	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	Colby Alan Brooks	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	John Benjamin Cornwell	Technician, General Maintenance	11/07/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	David L. Cowles	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	Aux
Facilities Management	Brad E Glodjo	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	Daniel W. Johnson	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	Douglas Ray Lindsey	Technician, General Maintenance	11/07/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	Thomas Neville	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	Clint Douglas Pike	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	Aux
Facilities Management	Kirk L Ramsey	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	Aux

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Facilities Management	Mark Lynn Royse	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	Adam Taylor Sliger	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	Edward Arthur Spalding	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	Aux
Facilities Management	John Jeffrey Styles	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	Justin Brian VanMeter	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	E&G
Facilities Management	Natalie Pearl Yule	Technician, General Maintenance	10/24/2022	39,000.00	39,000.00	Title Change	Aux
Housing & Residence Life	Garrett Lynn Martin	General Maintenance Technician	10/24/2022	39,000.00	39,000.00	Title Change	Aux
Facilities Management	Amy Nicole Patterson	Associate, Work Control Billing	01/01/2023	35,763.00	35,763.00	Title Change	E&G
Infrastructure & Ops-Communications	Dereck Adam Keeling	Director, Infrastructure and Operations	09/19/2022	87,189.00	104,000.00	Transfer	E&G
Infrastructure & Ops - Network	Jason D Kelton	Lead, Network Engineer	10/01/2022	76,020.00	80,500.00	Transfer	E&G
Bursar	Ashley Pinson Key	Director, Student Billing and Collections	11/01/2022	60,451.00	80,000.00	Transfer	Split
Infrastructure & Ops - Network	Nicholas Alexander Sigman	Network Engineer	10/01/2022	64,863.00	73,500.00	Transfer	E&G
Admissions Office	Joseph O Posey	Assistant Director, Orientation & Events	11/01/2022	43,000.00	52,000.00	Transfer	E&G
Clinical Education Complex (CEC)	Darius N. Barati	Program Manager, LifeWorks Outreach & Enrichment	10/15/2022	46,722.00	50,004.00	Transfer	Grant
Tech Support Serv - IT Service Desk	Emilee Lauren Inglis	Analyst, ITS Customer Success	11/01/2022	42,646.50	49,008.00	Transfer	E&G
College of Ed & Behavioral Science	Thomas William Kandler	Information Tech Consultant	11/07/2022	30,456.00	41,508.00	Transfer	E&G
Advising & Career Development Ctr	Max H Zambrano	Senior Academic Advisor	10/01/2022	30,000.00	41,004.00	Transfer	E&G
Student Financial Assistance	Andrew Steven Hartley	Coordinator, Special Programs and Study Abroad	11/01/2022	32,584.50	40,536.00	Transfer	E&G
Advising & Career Development Ctr	Paige Ann Hiltner	Senior Academic Advisor	12/01/2022	30,456.00	40,008.00	Transfer	E&G
Military Student Services	Bertha Jean Hunter	Coordinator, Military Student Services	11/29/2022	31,047.00	40,008.00	Transfer	E&G
Advising & Career Development Ctr	Suzanne Elaine Moore	Senior Academic Advisor	10/01/2022	34,464.00	39,504.00	Transfer	E&G
Office of Sponsored Programs	Bradford Daniel Clardy	Specialist, Grants	10/17/2022	29,500.00	39,000.00	Transfer	E&G
South Central AHEC	Cameron Whitney Carr-Calvert	Specialist, Hlth Careers & Edu	11/21/2022	55,300.00	39,000.00	Transfer	Grant
Advising & Career Development Ctr	James Jordan McKnight	Academic Advisor	10/01/2022	37,128.00	37,128.00	Transfer	E&G
Gordon Ford College of Business	Abbygail Elizabeth Schroader	Academic Advisor	10/01/2022	30,456.00	36,000.00	Transfer	E&G
Advising & Career Development Ctr	Ashley Lauren Thompson	Specialist, The Learning Center	12/01/2022	30,456.00	35,568.00	Transfer	E&G
Advising & Career Development Ctr	Joel Edward Chapman	Transfer Associate	10/03/2022	26,325.00	29,500.00	Transfer	E&G
Police	Terry Paul Burden	Shift Commander	10/01/2022	44,699.20	56,451.20	Temporary Rate Increase Begir	E&G
Police	Terry Paul Burden	Shift Commander	12/31/2022	56,451.20	44,699.20	Temporary Rate Increase End	E&G
Strategy, Operations & Finan Office	Carolyn Ann Green	Administrative Assistant	01/01/2023	47,780.88	54,980.88	Temporary Rate Increase Begir	E&G
Strategy, Operations & Finan Office	Carolyn Ann Green	Administrative Assistant	06/30/2023	54,980.88	47,708.88	Temporary Rate Increase End	E&G
College of Health & Human Services	Jo Ellen Scruggs	Grant Accounts Specialist	01/01/2023	36,512.00	44,512.00	Temporary Rate Increase Begir	E&G
College of Health & Human Services	Jo Ellen Scruggs	Grant Accounts Specialist	06/30/2023	44,512.00	36,512.00	Temporary Rate Increase End	E&G
Parking Services	Tawana Dalene Ackzien	Parking Operations Specialist	10/10/2022	39,100.00	43,010.00	Temporary Rate Increase Begir	Split
Parking Services	Tawana Dalene Ackzien	Parking Operations Specialist	04/10/2023	43,870.20	39,882.00	Temporary Rate Increase End	Aux
Parking Services	Crissy L. Clark	Parking Operations Specialist	01/01/2023	34,807.50	38,220.00	Temporary Rate Increase Begir	RD
Parking Services	Crissy L. Clark	Parking Operations Specialist	04/01/2023	38,220.00	34,807.50	Temporary Rate Increase End	RD
Music	Cara Nicole Cordell	Office Coordinator	01/01/2023	32,896.50	37,908.00	Temporary Rate Increase Begir	E&G
Music	Cara Nicole Cordell	Office Coordinator	06/30/2023	37,908.00	32,896.50	Temporary Rate Increase End	E&G

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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
School of Nursing and Allied Health	Melissa Blankenship Hamlin	Office Associate	01/01/2023	33,121.44	35,121.44	Temporary Rate Increase Begir	E&G
School of Nursing and Allied Health	Melissa Blankenship Hamlin	Office Associate	06/30/2023	35,121.44	33,121.44	Temporary Rate Increase End	E&G
Advising & Career Development Ctr	Elias Belandres Thompson	Academic Advisor	10/15/2022	30,456.00	34,464.00	Temporary Rate Increase Begir	E&G
Advising & Career Development Ctr	Elias Belandres Thompson	Academic Advisor	06/30/2023	35,064.00	31,065.12	Temporary Rate Increase End	E&G
Educational Enhancement Programs	Jennie Rebecca Eakles	Office Coordinator	11/18/2022	30,420.00	34,131.00	Temporary Rate Increase Begir	Grant
Educational Enhancement Programs	Jennie Rebecca Eakles	Office Coordinator	08/31/2023	34,144.50	31,024.50	Temporary Rate Increase End	Grant
Educational Enhancement Programs	Melissa G Allen	Office Coordinator	11/28/2022	26,556.00	29,795.00	Temporary Rate Increase Begir	Grant
Educational Enhancement Programs	Melissa G Allen	Office Coordinator	08/31/2023	29,795.00	27,087.00	Temporary Rate Increase End	Grant
Educational Enhancement Programs	Shannon Jo Ward	Office Coordinator	11/28/2022	26,520.00	29,755.00	Temporary Rate Increase Begir	Grant
Educational Enhancement Programs	Shannon Jo Ward	Office Coordinator	08/31/2023	29,755.00	27,050.00	Temporary Rate Increase End	Grant
Procurement Services	James Dudley Turner	Material Handler	10/03/2022	26,325.00	29,250.00	Temporary Rate Increase Begir	E&G
Procurement Services	James Dudley Turner	Material Handler	02/06/2023	29,815.50	26,851.50	Temporary Rate Increase End	E&G
Parking Services	Alan Wade Cropper	Parking Field Technician	10/10/2022	25,252.50	27,777.75	Temporary Rate Increase Begir	RD
Parking Services	Alan Wade Cropper	Parking Field Technician	04/10/2023	28,333.50	25,759.50	Temporary Rate Increase End	RD
Human Resources	Randy Wade Pinkard	Mgr, Employee Wellness & Bnfts	07/01/2022	67,575.00	72,305.25	Salary Increase ADDED	Aux
Dean of Students	Sally Emmeline Essler	Coordinator, Student Services	06/01/2022	40,672.00	44,000.00	Salary Increase ADDED	E&G
College of Health & Human Services	Monica Renee Ramsey	Administrative Assistant	01/01/2023	38,005.50	40,814.28	Salary Increase ADDED	E&G
Educational Enhancement Programs	Kearra Rasha Boone	Academic Counselor	11/15/2022	36,102.00	38,500.00	Salary Increase ADDED	Grant
Facilities Management	Mark A. Updegraff	Superintendent, Maint Svs.	11/21/2022	69,264.00	71,214.00	Salary Increase MKTEQ	E&G
Clinical Education Complex (CEC)	Lisa Michelle Elkins	Program Director	11/21/2022	61,908.00	70,008.00	Salary Increase MKTEQ	E&G
Clinical Education Complex (CEC)	Laura E. Reynolds	Administrator, CEC	11/21/2022	59,304.00	62,208.00	Salary Increase MKTEQ	E&G
Engineering & Applied Sciences	Tyler Amon Baker	Staff Engineer	01/01/2023	54,036.00	61,200.00	Salary Increase MKTEQ	E&G
Police	Scott M. Harmon	Sergeant	10/01/2022	50,400.00	61,167.00	Salary Increase MKTEQ	E&G
Facilities Management	Herbert Spencer Hess	Area Supervisor III	11/21/2022	58,792.50	60,742.50	Salary Increase MKTEQ	E&G
Facilities Management	Danney Thomas Madison	Area Supervisor III	11/21/2022	58,792.50	60,742.50	Salary Increase MKTEQ	E&G
Office of Research & Creative Act.	Robin Bealmear Pyles	Manager, Compliance	11/01/2022	50,760.00	56,000.00	Salary Increase MKTEQ	E&G
Educational Enhancement Programs	Jimmie Dale Martin	Director, SSS	09/01/2022	44,660.00	55,300.00	Salary Increase MKTEQ	Grant
Facilities Management	Ben Thomas Spitler	Area Supervisor II	11/21/2022	50,836.50	52,786.50	Salary Increase MKTEQ	E&G
Facilities Management	Chad C. Hennion	Area Supervisor III	11/21/2022	48,613.50	50,563.50	Salary Increase MKTEQ	E&G
Facilities Management	Timothy Scott Cline	Area Supervisor I	11/21/2022	47,482.50	49,432.50	Salary Increase MKTEQ	E&G
Police	Daniel Ray Pinet	Police Officer	10/01/2022	41,142.40	47,070.40	Salary Increase MKTEQ	E&G
Police	Jonathan Dudley Harris	Police Officer	10/01/2022	40,539.20	43,409.60	Salary Increase MKTEQ	E&G
Police	Kyle Richard Skinner	Police Officer	10/01/2022	40,539.20	43,409.60	Salary Increase MKTEQ	E&G
Bursar	Brookie Foe Henry	Sr. Billings/Rec Accts Spec.	07/01/2022	39,528.00	43,300.00	Salary Increase MKTEQ	E&G
Housing & Residence Life	James D. Dean	Sr. Zone Maintenance Tech I	10/10/2022	40,579.50	42,900.00	Salary Increase MKTEQ	Aux
Police	Stephen Lynn Woods	Police Officer	10/01/2022	41,142.40	42,619.20	Salary Increase MKTEQ	E&G

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Police	Ben Christian Miciotto	Police Officer	10/01/2022	41,121.60	41,704.00	Salary Increase MKTEQ	E&G
Facilities Management	Christina Michele Hull	Coordinator, Business Svcs	11/21/2022	39,000.00	40,950.00	Salary Increase MKTEQ	E&G
Engineering & Applied Sciences	Amber Reed Boards	Office Coordinator	01/01/2023	33,504.00	40,294.08	Salary Increase MKTEQ	E&G
Plant Operations	Daniel E. Jolly	Water Treatment Technician I	11/21/2022	38,181.00	40,131.00	Salary Increase MKTEQ	E&G
Police	Elizabeth Rose Mills	Communications Officer	10/01/2022	29,892.00	39,986.85	Salary Increase MKTEQ	E&G
Plant Operations	William R. Taylor	Energy Management Tech II	11/21/2022	38,980.50	39,955.50	Salary Increase MKTEQ	E&G
Dept of Facilities Management	Billy Joe Finn	Sr Roofing Repair Specialist I	11/21/2022	39,117.00	39,604.50	Salary Increase MKTEQ	E&G
Parking Services	Deborah Lynn Dismon	Office Coordinator	10/10/2022	37,344.00	39,467.54	Salary Increase MKTEQ	RD
Facilities Management	Anthony Todd Blankenship	Area Technician II	10/10/2022	38,668.50	39,000.00	Salary Increase MKTEQ	E&G
Facilities Management	Colby Alan Brooks	Area Technician I	10/10/2022	37,888.50	39,000.00	Salary Increase MKTEQ	E&G
Facilities Management	David L. Cowles	Zone Maintenance Tech I	10/10/2022	35,529.00	39,000.00	Salary Increase MKTEQ	Aux
Facilities Management	Brad E Glodjo	Area Technician III	10/10/2022	36,972.00	39,000.00	Salary Increase MKTEQ	E&G
Facilities Management	Daniel W. Johnson	Area Technician I	10/10/2022	37,440.00	39,000.00	Salary Increase MKTEQ	E&G
Facilities Management	Thomas Neville	Area Technician III	10/10/2022	37,869.00	39,000.00	Salary Increase MKTEQ	E&G
Facilities Management	Clint Douglas Pike	Zone Maintenance Tech I	10/10/2022	32,662.50	39,000.00	Salary Increase MKTEQ	Aux
Facilities Management	Kirk L Ramsey	Zone Maintenance Tech I	10/10/2022	34,456.50	39,000.00	Salary Increase MKTEQ	Aux
Facilities Management	Mark Lynn Royse	Area Technician I	10/10/2022	37,888.50	39,000.00	Salary Increase MKTEQ	E&G
Facilities Management	Adam Taylor Sliger	Area Technician I	10/10/2022	37,050.00	39,000.00	Salary Increase MKTEQ	E&G
Facilities Management	Edward Arthur Spalding	Area Technician I	10/10/2022	37,050.00	39,000.00	Salary Increase MKTEQ	Aux
Facilities Management	John Jeffrey Styles	Area Technician I	10/10/2022	37,362.00	39,000.00	Salary Increase MKTEQ	E&G
Facilities Management	Justin Brian VanMeter	Area Technician I	10/10/2022	35,626.50	39,000.00	Salary Increase MKTEQ	E&G
Facilities Management	Natalie Pearl Yule	Zone Maintenance Tech I	10/10/2022	31,668.00	39,000.00	Salary Increase MKTEQ	Aux
Housing & Residence Life	Garrett Lynn Martin	Sr. Zone Maintenance Tech I	10/10/2022	38,454.00	39,000.00	Salary Increase MKTEQ	Aux
Bursar	Kathleen Marie McGill	Program Coordinator, Collections	07/01/2022	35,184.00	38,600.00	Salary Increase MKTEQ	E&G
Plant Operations	Matthew Lee Pryor	Energy Management Tech I	11/21/2022	37,323.00	38,298.00	Salary Increase MKTEQ	E&G
Facilities Management	Amy Nicole Patterson	Work Control Ctr Associate I	12/01/2022	33,816.00	35,763.00	Salary Increase MKTEQ	E&G
Police	Maritza Lea Arnett	Communications Officer	10/01/2022	27,709.50	35,401.60	Salary Increase MKTEQ	E&G
Police	Yvonne Decarla Sydnor	Communications Officer	10/01/2022	27,709.50	35,401.60	Salary Increase MKTEQ	E&G
Dept of Facilities Management	Christopher Douglas Bartley	Carpenter I	11/21/2022	32,955.00	33,930.00	Salary Increase MKTEQ	E&G
Plant Operations	Amy Danielle Comer	Associate, Utlty Bllng/Sched	11/21/2022	31,200.00	33,150.00	Salary Increase MKTEQ	E&G
Facilities Management	Terry Joe Chaney	Carpenter I	11/21/2022	31,044.00	32,994.00	Salary Increase MKTEQ	E&G
Facilities Management	Marijan Zilic	Carpenter I	11/21/2022	31,044.00	32,994.00	Salary Increase MKTEQ	E&G
Dept of Facilities Management	Eric Stephen Belt	Stockroom Clerk	11/21/2022	32,370.00	32,857.50	Salary Increase MKTEQ	E&G
Facilities Management	Kaitlyn Brooke Farris	Work Control Ctr Associate	11/21/2022	29,776.50	32,701.50	Salary Increase MKTEQ	E&G
Facilities Management	Alexa Jane Stearsman	Stockroom Associate	11/21/2022	31,531.50	32,506.50	Salary Increase MKTEQ	E&G
Bursar	Heather Leeann Talley	Billings/Rec Accts Specialist	07/01/2022	27,792.00	31,500.00	Salary Increase MKTEQ	E&G

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Advising & Career Development Ctr	Crystal Marie Bufano	Academic Advisor	01/01/2023	30,456.00	31,065.12	Salary Increase MKTEQ	E&G
Advising & Career Development Ctr	Yvonne Nicole Hudson	Academic Advisor	01/01/2023	30,456.00	31,065.12	Salary Increase MKTEQ	E&G
Police	Melissa Kaye Causey	Communications Officer	10/01/2022	27,144.00	30,971.20	Salary Increase MKTEQ	E&G
Bursar	Amy Janine Amos	Billings/Rec Accts Specialist	07/01/2022	26,734.50	30,517.50	Salary Increase MKTEQ	E&G
Advising & Career Development Ctr	Lauren Nichole Hunt	Academic Advisor	07/01/2022	30,000.00	30,456.00	Salary Increase MKTEQ	E&G
Advising & Career Development Ctr	Christopher Dale McHargue	Academic Advisor	07/01/2022	30,000.00	30,456.00	Salary Increase MKTEQ	E&G
Bursar	Micah Renee Medrano	Receivables Specialist	07/01/2022	26,539.50	30,303.00	Salary Increase MKTEQ	E&G
Police	Lily R Trombly	Communications Officer	10/01/2022	27,144.00	29,931.20	Salary Increase MKTEQ	E&G
Engineering & Applied Sciences	Annette Stratton	Office Associate	01/01/2023	26,383.50	29,464.50	Salary Increase MKTEQ	E&G
Police	Ryan Michael Petty	Patrol Commander (Captain)	11/11/2022	72,500.00	74,112.50	Salary Increase OTHSI	E&G
Police	Justin Ryan Kurt Taylor	Shift Commander (Sgt)	12/01/2022	67,895.79	69,242.00	Salary Increase OTHSI	E&G
Police	Scott M. Harmon	Sergeant	12/30/2022	61,167.00	62,512.47	Salary Increase OTHSI	E&G
Police	Daniel Allen Minton	Corporal	10/26/2022	56,100.00	57,158.29	Salary Increase OTHSI	E&G
Police	John Anthony Wallen	Police Officer	10/16/2022	47,632.00	48,692.80	Salary Increase OTHSI	E&G
Police	Daniel Ray Pinet	Police Officer	10/16/2022	47,070.40	47,860.80	Salary Increase OTHSI	E&G
Police	Jonathan Dudley Harris	Police Officer	10/10/2022	43,409.60	46,571.20	Salary Increase OTHSI	E&G
Police	Kyle Richard Skinner	Police Officer	10/10/2022	43,409.60	46,280.00	Salary Increase OTHSI	E&G
Police	Stephen Lynn Woods	Police Officer	10/24/2022	42,619.20	44,449.60	Salary Increase OTHSI	E&G
Men's Football	Tyson Turner Helton	Head Athletic Coach	01/01/2023	900,000.00	918,000.00	Salary Increase SALCY	FDN
Men's Basketball	Richard Lee Stansbury	Head Athletic Coach	01/01/2023	659,760.00	672,955.20	Salary Increase SALCY	E&G
President's Office	Timothy Christian Caboni	President	01/01/2023	459,000.00	468,180.00	Salary Increase SALCY	E&G
Athletics	Todd M. Stewart	Dir. Intercollegiate Athletics	01/01/2023	298,000.00	303,960.00	Salary Increase SALCY	E&G
Academic Affairs & Provost's Office	Robert U Fischer	Provost & VP Academic Affairs	01/01/2023	284,208.00	289,892.16	Salary Increase SALCY	E&G
Gordon Ford College of Business	Christopher L Shook	Dean	01/01/2023	279,132.00	284,714.64	Salary Increase SALCY	FDN
Strategy, Operations & Finan Office	Susan Ingram Howarth	Exec VP, Strategy, Ops & Fin	01/01/2023	253,764.00	258,839.28	Salary Increase SALCY	E&G
Development & Alumni Relations	Amanda Lynn Trabue	VP, Philanthropy/Alumni Eng	01/01/2023	233,460.00	238,129.20	Salary Increase SALCY	E&G
VP Enrollment & Student Experience	Neal Ethan Logan	Vice President	01/01/2023	233,460.00	238,129.20	Salary Increase SALCY	E&G
Ogden College of Science & Engr	David Norvil Brown	Dean	01/01/2023	213,156.00	217,419.12	Salary Increase SALCY	E&G
College of Ed & Behavioral Science	Corinne Marie Murphy	Dean	01/01/2023	210,000.00	214,200.00	Salary Increase SALCY	E&G
College Heights Foundation	Donald L Smith	President, CHF/WKUF/WKU REC	01/01/2023	204,000.00	210,120.00	Salary Increase SALCY	FDN
Women's Basketball	Gregory Thomas Collins	Head Athletic Coach	01/01/2023	203,016.00	207,076.32	Salary Increase SALCY	FDN
Men's Football	Tyson Jacob Summers	Assistant Coach	01/01/2023	200,000.00	204,000.00	Salary Increase SALCY	E&G
College of Health & Human Services	Tania Barman Basta	Dean	01/01/2023	187,788.00	191,543.76	Salary Increase SALCY	E&G
Office of General Counsel	Andrea P Anderson	General Counsel	01/01/2023	180,840.00	184,456.80	Salary Increase SALCY	E&G
Men's Basketball	Phillip Tucker Cunningham	Assistant Coach	01/01/2023	167,484.00	170,833.68	Salary Increase SALCY	E&G
Office of Research & Creative Act.	Ranjit Koodali	Assc Provost, Rsrch & Grad Edu	01/01/2023	167,484.00	170,833.68	Salary Increase SALCY	E&G

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Academic Affairs & Provost's Office	Robert Hale	Assc Provost, Fac & Acad Exc	01/01/2023	165,000.00	168,300.00	Salary Increase SALCY	E&G
Men's Baseball	Marc Edward Rardin	Head Athletic Coach	01/01/2023	165,000.00	168,300.00	Salary Increase SALCY	E&G
Potter College of Arts & Letters	Terrance Deace Brown	Dean	01/01/2023	159,360.00	162,547.20	Salary Increase SALCY	E&G
Assist. VP for Info Tech Serv	Jeptha L. Sumpster	Asst. VP, ITS	01/01/2023	158,000.00	161,160.00	Salary Increase SALCY	E&G
Strategy, Operations & Finan Office	Bruce Alexander Schulte	Assc VP, Strategy, Perf & Acct	01/01/2023	157,329.00	160,475.64	Salary Increase SALCY	E&G
Gordon Ford College of Business	Evelyn Holmes Thrasher	Associate Dean	01/01/2023	157,032.00	160,172.64	Salary Increase SALCY	E&G
Global Learning & Int'l Affairs	John C Sunnnygard	Associate Provost, GL&IA	01/01/2023	154,296.00	157,381.92	Salary Increase SALCY	E&G
College Heights Foundation	Cynthia Beth Wilkerson	CFO/Treasurer, CHF/WKUF	01/01/2023	149,352.00	156,996.00	Salary Increase SALCY	FDN
Admissions Office	Scott McDonald	Asst VP, Enrollment Management	01/01/2023	150,000.00	153,000.00	Salary Increase SALCY	E&G
Libraries	Susann Eeva Priscilla deVries	Dean	01/01/2023	147,816.00	150,772.32	Salary Increase SALCY	E&G
Center for R&D	Henry B. Steen	Executive-in-Residence	01/01/2023	146,160.00	149,083.20	Salary Increase SALCY	Split
College of Ed & Behavioral Science	Dennis K. George	Associate Dean	01/01/2023	144,972.00	147,871.44	Salary Increase SALCY	E&G
College Heights Foundation	John Paul Blair	Associate VP, Development	01/01/2023	140,004.00	146,004.00	Salary Increase SALCY	FDN
Planning, Design & Construction	Bryan B. Russell	Chief Facilities Officer	01/01/2023	130,440.00	133,048.80	Salary Increase SALCY	E&G
Mahurin Honors College	Craig Thompson Cobane	Executive Director	01/01/2023	129,108.00	131,690.16	Salary Increase SALCY	E&G
Center for R&D	William J Hook	Director, Center for R&D	01/01/2023	128,316.00	130,882.32	Salary Increase SALCY	Split
Management	Dana Mischelle Cosby	Associate Dean	01/01/2023	127,424.00	129,972.48	Salary Increase SALCY	Split
Office of Asst. VP - Bdgt, Fin & An	Renaldo Neal Domoney	Asst VP, Bdgt Fin & Analytics	01/01/2023	126,876.00	129,413.52	Salary Increase SALCY	E&G
Philanthropy	Ronald G. Wilson	Assoc VP, Phil & Alumni Eng	01/01/2023	126,876.00	129,413.52	Salary Increase SALCY	E&G
Athletics	James E. Clark	Sr Assoc AD, Extrnl Rltns/HAF	01/01/2023	126,875.00	129,412.56	Salary Increase SALCY	E&G
Equal Employment Opportunity	Ena Viteskic Demir	Exec Dir, OffcInstlEq/Title IX	01/01/2023	125,000.00	127,500.00	Salary Increase SALCY	E&G
Men's Football	Zachary Gene Lankford	Assistant Coach	01/01/2023	125,000.00	127,500.00	Salary Increase SALCY	FDN
Men's Football	Jason Lee Veltkamp	Head Strength/Cond Coach Ftbl	01/01/2023	125,000.00	127,500.00	Salary Increase SALCY	E&G
Public Radio Services	David S. Brinkley	Executive Director	01/01/2023	122,412.00	124,860.24	Salary Increase SALCY	E&G
College of Health & Human Services	Danita Mignon Kelley	Associate Dean	01/01/2023	122,376.00	124,823.52	Salary Increase SALCY	E&G
Ogden College of Science & Engr	Cathleen Joyce Webb	Associate Dean	01/01/2023	122,028.00	124,468.56	Salary Increase SALCY	E&G
Alumni Engagement	Anthony Dean McAdoo	Executive Director	01/01/2023	121,836.00	124,272.72	Salary Increase SALCY	E&G
Potter College of Arts & Letters	Merrall Price	Sr. Associate Dean	01/01/2023	120,872.00	123,289.44	Salary Increase SALCY	E&G
Business Services	Jennifer I. Tougas	Assistant Vice President, Business Svcs.	01/01/2023	120,000.00	122,400.00	Salary Increase SALCY	Aux
Dean of Students	Martha Jane Sales	Dean of Students/AVP Student Life	01/01/2023	120,000.00	122,400.00	Salary Increase SALCY	E&G
Men's Football	Andrew Clayton LaRussa	Assistant Coach	01/01/2023	120,000.00	122,400.00	Salary Increase SALCY	E&G
Men's Basketball	Marcus Terrell Grant	Assistant Coach	01/01/2023	116,736.00	119,070.72	Salary Increase SALCY	E&G
Ogden College of Science & Engr	Stuart Campbell Burris	Associate Dean	01/01/2023	114,900.00	117,198.00	Salary Increase SALCY	E&G
Tech Support Serv - IT Service Desk	Lori Jane Douglas	Senior Director	01/01/2023	111,900.00	114,138.00	Salary Increase SALCY	E&G
Clinical Education Complex (CEC)	Mary Lloyd Moore	Executive Director	01/01/2023	109,176.00	111,359.52	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Lynette Breedlove	Director	01/01/2023	108,792.00	110,967.84	Salary Increase SALCY	E&G

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Human Resources	Andrea Leigh Sherrill	Asst VP and CHRO	01/01/2023	108,000.00	110,160.00	Salary Increase SALCY	E&G
Academic Affairs & Provost's Office	Molly Beth Kerby	Asst Provost, Inst Effectvness	01/01/2023	106,932.00	109,070.64	Salary Increase SALCY	E&G
Budget	Brian Glenn Dinning	Exec Dir, Bdgt & Fin Planning	01/01/2023	106,584.00	108,715.68	Salary Increase SALCY	E&G
Office of the CFO	Kristi Miller Smith	Unvrsty Controller/Treasurer	01/01/2023	106,584.00	108,715.68	Salary Increase SALCY	E&G
Ctr -Innovative Teaching & Learning	Marko Dumancic	Assistant Provost, Faculty Development and Student Success	01/01/2023	105,000.00	107,100.00	Salary Increase SALCY	RD
Infrastructure & Ops-Communications	Dereck Adam Keeling	Director, Infrastructure and Operations	01/01/2023	104,000.00	106,080.00	Salary Increase SALCY	E&G
Student Publications	Charles Edward Clark	Director	01/01/2023	100,632.00	102,644.64	Salary Increase SALCY	E&G
Potter College of Arts & Letters	Jeffrey Lee Budziak	Associate Dean	01/01/2023	100,008.00	102,008.16	Salary Increase SALCY	E&G
Men's Football	Benjamin Dean Arbuckle	Assistant Coach	01/01/2023	100,000.00	102,000.00	Salary Increase SALCY	E&G
Men's Football	Kenneth Alexander Baker	Assistant Coach	01/01/2023	100,000.00	102,000.00	Salary Increase SALCY	E&G
Men's Football	Joshua Patrick Crawford	Assistant Coach	01/01/2023	100,000.00	102,000.00	Salary Increase SALCY	E&G
Men's Football	Travis Brent Cunningham	Assistant Coach	01/01/2023	100,000.00	102,000.00	Salary Increase SALCY	E&G
Men's Football	Keynodo Hudson	Assistant Coach	01/01/2023	100,000.00	102,000.00	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Christopher Roberts Jensen	Assistant Vice President	01/01/2023	99,876.00	101,873.52	Salary Increase SALCY	E&G
Application & Prgm Services	Eric Ryan Wolfe	Director	01/01/2023	99,832.00	101,828.64	Salary Increase SALCY	E&G
Institutional Research	Tuesdi Leigh Helbig	Director	01/01/2023	99,648.00	101,640.96	Salary Increase SALCY	E&G
Women's Volleyball	Daniel T. Hudson	Head Athletic Coach	01/01/2023	98,880.00	100,857.60	Salary Increase SALCY	E&G
Academic Affairs & Provost's Office	Elizabeth Poole Laves	Assistant Provost, Director for Accreditation and Academic Programs	01/01/2023	98,172.00	100,135.44	Salary Increase SALCY	E&G
College Heights Foundation	Jessica Martin Carver	Vice President	01/01/2023	95,004.00	100,008.00	Salary Increase SALCY	FDN
Advancement Services	Heather Leigh McWhorter	Executive Director, Strategic Operations and Appeals	01/01/2023	96,984.00	98,923.68	Salary Increase SALCY	E&G
Regionals Support	Derick Brandon Strode	Director, Regional Campuses	01/01/2023	96,356.00	98,283.12	Salary Increase SALCY	E&G
Athletics	John Daryl McCammon	Sr Assoc AD, Compliance	01/01/2023	96,006.00	97,926.12	Salary Increase SALCY	E&G
Police	Mitchell Lee Walker	Chief of Police	01/01/2023	96,000.00	97,834.00	Salary Increase SALCY	E&G
Communications & Marketing	John-Mark T. Francis	AVP, Marketing & Brand Strtgy	01/01/2023	94,848.00	96,744.96	Salary Increase SALCY	E&G
Communications & Marketing	Andrea Dawn Hales	Asst VP, Strtgc Comm/Media Rlt	01/01/2023	94,848.00	96,744.96	Salary Increase SALCY	E&G
Athletics	Amy Lynn Tudor	Head Athletic Coach	01/01/2023	94,456.00	96,345.12	Salary Increase SALCY	E&G
President's Office	Jennifer Breiwa Smith	Exec Director, Govt & Ext Rltn	01/01/2023	92,356.00	94,203.12	Salary Increase SALCY	E&G
Environment, Health & Safety	David Earl Oliver	Director	01/01/2023	91,700.00	93,534.00	Salary Increase SALCY	E&G
Registrar's Office	Jennifer Raye Hammonds	University Registrar	01/01/2023	91,700.00	93,534.00	Salary Increase SALCY	E&G
Student Financial Assistance	Wendell Bryson Davis	Director	01/01/2023	91,700.00	93,534.00	Salary Increase SALCY	E&G
Accounting & Financial Reporting	Amy Renee Fugate	Dir, Acctng & Financial Rprtng	01/01/2023	91,356.00	93,183.12	Salary Increase SALCY	E&G
Men's Football	Nicholas N. Uhlenhopp	Director, Football Operations	01/01/2023	90,000.00	91,800.00	Salary Increase SALCY	E&G
Academic Affairs & Provost's Office	Alpha Amber Scott Belt	Executive Director	01/01/2023	89,328.00	91,114.56	Salary Increase SALCY	E&G
Planning, Design & Construction	Harvard Benjamin Johnson	Assistant Director	01/01/2023	88,716.00	90,490.32	Salary Increase SALCY	E&G
Communications & Marketing	Jace Thomas Lux	Director, Media Relations	01/01/2023	88,324.00	90,090.48	Salary Increase SALCY	E&G
Professional Educator Services	Stephanie Gail Martin	Director, Prof Ed Services	01/01/2023	86,280.00	88,005.60	Salary Increase SALCY	E&G

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Athletics	Randall Wade Magill	Assc Ath Dir/ Business Affairs	01/01/2023	85,572.00	87,283.44	Salary Increase SALCY	E&G
Men's Basketball	Martin Hoover Cross	Assistant Coach	01/01/2023	85,000.00	86,700.00	Salary Increase SALCY	E&G
Athletics	Duane B. Hall	Head Strength/Cond. Coach	01/01/2023	83,628.00	85,300.56	Salary Increase SALCY	E&G
Equal Employment Opportunity	Joshua Dane Hayes	Director	01/01/2023	83,208.00	84,872.16	Salary Increase SALCY	E&G
Tech Support Serv-Endpoint Services	Stephen John Lancaster	Asst Director, Tech Supp Svcs	01/01/2023	82,728.00	84,382.56	Salary Increase SALCY	E&G
Counseling Center	Peggy Ann Crowe	Director	01/01/2023	82,152.00	83,795.04	Salary Increase SALCY	E&G
Men's Basketball	Talvis Ladon Franklin	Director of Operations	01/01/2023	82,000.00	83,640.00	Salary Increase SALCY	E&G
Training/Technical Assistance Svcs	Amy Susan Hood	Director, Regional FCC Ntwk	01/01/2023	81,600.00	83,232.00	Salary Increase SALCY	RD
Student Activity, Org & Leadership	Charles Louis Pride	Director	01/01/2023	81,576.00	83,207.52	Salary Increase SALCY	Aux
Athletics	Gina Elizabeth Stoll	Sr Assoc AD, Stdnt Ath Dev/SWA	01/01/2023	81,052.00	82,673.04	Salary Increase SALCY	E&G
College Heights Foundation	Clint Lee Snodgrass	Director, Accounting	01/01/2023	78,276.00	82,500.00	Salary Increase SALCY	FDN
Infrastructure & Ops - Network	Jason D Kelton	Lead, Network Engineer	01/01/2023	80,500.00	82,110.00	Salary Increase SALCY	E&G
Bursar	Ashley Pinson Key	Director, Student Billing and Collections	01/01/2023	80,000.00	81,600.00	Salary Increase SALCY	E&G
Men's Football	Enrique Arthur Davis	Assistant Coach	01/01/2023	80,000.00	81,600.00	Salary Increase SALCY	E&G
Men's Football	Michael Duane Hutchings	Assistant Coach	01/01/2023	80,000.00	81,600.00	Salary Increase SALCY	E&G
Counseling Center	Karl Stanley Laves	Associate Director	01/01/2023	79,812.00	81,408.24	Salary Increase SALCY	E&G
Athletics	Micheal Ray Gaddie	Assc Athletic Dir/Sports Med	01/01/2023	79,164.00	80,747.28	Salary Increase SALCY	E&G
Educational Television Services	Erik Costa	Chief Engineer	01/01/2023	78,744.00	80,318.88	Salary Increase SALCY	E&G
President's Office	Kimberly Lynne Lancaster	Exec Asst to the President	01/01/2023	78,156.00	79,719.12	Salary Increase SALCY	E&G
Men's Baseball	Robert Roy Fournier	Assistant Coach	01/01/2023	77,500.00	79,050.00	Salary Increase SALCY	E&G
Men's Baseball	Dillon Thomas Napoleon	Assistant Coach	01/01/2023	77,500.00	79,050.00	Salary Increase SALCY	E&G
Security & Identity Management	Timothy Brandon Vincent	Mgr, IT Security & ID Mgmt	01/01/2023	77,160.00	78,703.20	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	Anthony J Gilbert	Assistant Director, Audiovisual Services	01/01/2023	76,996.00	78,535.92	Salary Increase SALCY	E&G
CPD & Conferencing Admin	Derek Bryan Olive	Dir, Continuing & Prof Devlpmt	01/01/2023	76,716.00	78,250.32	Salary Increase SALCY	RD
Campus Recreation and Wellness	Justin Alan Cato	Director	01/01/2023	76,692.00	78,225.84	Salary Increase SALCY	E&G
Student Conduct	Michael P. Crowe	Director	01/01/2023	76,200.00	77,724.00	Salary Increase SALCY	E&G
Admissions Office	LaBrisha Dawn McKinney	Associate Dir, Applicant Svcs	01/01/2023	76,128.00	77,650.56	Salary Increase SALCY	E&G
Women's Basketball	Jhasmin Lajune Monk	Assistant Coach	01/01/2023	76,125.00	77,647.56	Salary Increase SALCY	E&G
Application & Prgm Services	Diana Bennett Keeling	Manager, Web Development	01/01/2023	75,120.00	76,622.40	Salary Increase SALCY	E&G
Application & Prgm Services	Gregory J. Kunkel	Database Administrator II	01/01/2023	75,120.00	76,622.40	Salary Increase SALCY	E&G
Infrastructure & Ops - Systems	Theodore Stanley Rinehart	Lead, Systems Engineer	01/01/2023	75,120.00	76,622.40	Salary Increase SALCY	E&G
Athletics	Leslie D. Forsythe	Sr Assoc AD, Fac/Event Mgmt	01/01/2023	75,000.00	76,500.00	Salary Increase SALCY	E&G
Police	Edwin Quentin Hughes	Deputy Chief	01/01/2023	50,074.40	76,210.00	Salary Increase SALCY	E&G
Development & Alumni Relations	Summer Bacon	Senior Director, Donor Engagement	01/01/2023	74,124.00	75,606.48	Salary Increase SALCY	E&G
Police	Ryan Michael Petty	Patrol Commander (Captain)	01/01/2023	74,112.50	75,508.75	Salary Increase SALCY	E&G
Application & Prgm Services	Brandi Nicole Fowler	Applications & Prog Group Mgr	01/01/2023	73,824.00	75,300.48	Salary Increase SALCY	E&G

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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Public Radio Services	Emilee Ann England	Director, Finance	01/01/2023	73,800.00	75,276.00	Salary Increase SALCY	E&G
Infrastructure & Ops - Network	Nicholas Alexander Sigman	Network Engineer	01/01/2023	73,500.00	74,970.00	Salary Increase SALCY	E&G
Planning, Design & Construction	Kerra Leigh Ogden	Project Mgr-Caplt Construction	01/01/2023	73,164.00	74,627.28	Salary Increase SALCY	E&G
Planning, Design & Construction	Daniel E. Chaney	Project Mgr-Caplt Construction	01/01/2023	73,152.00	74,615.04	Salary Increase SALCY	E&G
Planning, Design & Construction	Tiffany Hayes Dempsey	Project Manager-Renovation	01/01/2023	73,152.00	74,615.04	Salary Increase SALCY	E&G
Training/Technical Assistance Svcs	Robin Gadsden-Dupree	Component Specialist	01/01/2023	72,865.00	74,322.00	Salary Increase SALCY	RD
Training/Technical Assistance Svcs	Perry N. Davis	Management Specialist	01/01/2023	72,852.00	74,309.00	Salary Increase SALCY	RD
Educational Television Services	Jordan Keith Basham	Director of Content	01/01/2023	72,711.00	74,165.28	Salary Increase SALCY	E&G
Student Financial Assistance	Kristie Faye Hughes	Associate Director	01/01/2023	72,504.00	73,954.08	Salary Increase SALCY	E&G
Human Resources	Randy Wade Pinkard	Mgr, Employee Wellness & Bnfts	01/01/2023	72,305.25	73,751.36	Salary Increase SALCY	E&G
Clinical Education Complex (CEC)	Caroline Alexander Hudson	Dir, Speech Language Pathology	01/01/2023	71,908.00	73,346.16	Salary Increase SALCY	E&G
Assist. VP for Info Tech Serv	Heather G. Stubblefield	Coord, Project/Change Mgmt.	01/01/2023	71,868.00	73,305.36	Salary Increase SALCY	E&G
Alumni Engagement	Caitlin Nicole Greenwell	Sr. Director, Almni Eng & Phil	01/01/2023	71,764.00	73,199.28	Salary Increase SALCY	E&G
Educational Enhancement Programs	Brian Douglas Brausch	Executive Director, WKU TRIO Programs	01/01/2023	71,580.00	73,012.00	Salary Increase SALCY	Split
Facilities Management	Mark A. Updegraff	Superintendent, Maint Svcs.	01/01/2023	71,214.00	72,637.50	Salary Increase SALCY	E&G
Application & Prgm Services	Lisa Ann Shipley	Applications & Prog Group Mgr.	01/01/2023	71,064.00	72,485.28	Salary Increase SALCY	E&G
Mahurin Honors College	Susann Davis	Assistant Director	01/01/2023	71,064.00	72,485.28	Salary Increase SALCY	E&G
Men's Track & Field	Steven Brent Chumbley	Head Athletic Coach	01/01/2023	71,064.00	72,485.28	Salary Increase SALCY	E&G
Athletics	Larry Christopher Lynn	Assoc Athl Director Dvlpmt/HAF	01/01/2023	71,050.00	72,471.00	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Christopher Neil Bowen	Asst Director, Counseling Svcs	01/01/2023	70,944.00	72,362.88	Salary Increase SALCY	E&G
Security & Identity Management	Donald Scott Fox	IT Security Analyst	01/01/2023	70,944.00	72,362.88	Salary Increase SALCY	E&G
Forensics - POD	Ganer Lee Newman	Director	01/01/2023	70,792.00	72,207.84	Salary Increase SALCY	E&G
Training/Technical Assistance Svcs	Paula May Mydlenski	Training Specialist	01/01/2023	70,600.00	72,012.00	Salary Increase SALCY	RD
Global Learning & Int'l Affairs	Amy M. Cardwell	Director, Intl Adm & Recruiting	01/01/2023	70,500.00	71,910.00	Salary Increase SALCY	E&G
Global Learning & Int'l Affairs	Toni Rae Dye	Director, Global Learning Advising and Student Services	01/01/2023	70,500.00	71,910.00	Salary Increase SALCY	E&G
Tech Support Serv - IT Service Desk	Charles William Plemons	Customer Success Team Lead	01/01/2023	70,008.00	71,408.16	Salary Increase SALCY	E&G
Clinical Education Complex (CEC)	Spence Hendrix Brakefield	Director, Vocatnl/Prsnl Dvlpmt	01/01/2023	70,008.00	71,408.00	Salary Increase SALCY	Grant
Clinical Education Complex (CEC)	Kellye Marie McIntyre	Director, Vocational Services at Lifeworks	01/01/2023	70,008.00	71,408.00	Salary Increase SALCY	Grant
Clinical Education Complex (CEC)	Mary McCue Swietek	Director, PR & Grant Writing	01/01/2023	70,008.00	71,408.00	Salary Increase SALCY	Grant
Tech Support Serv - Acad Field Serv	Masako Okayama Barnaby	Manager, Academic Field Svcs	01/01/2023	69,588.00	70,979.76	Salary Increase SALCY	E&G
Office of Sponsored Programs	Regina Kay Allen	Assistant Director	01/01/2023	69,432.00	70,820.64	Salary Increase SALCY	E&G
Plant Operations	Arthur Rooks Howard	Supervisor III, HVAC	01/01/2023	69,225.00	70,609.50	Salary Increase SALCY	E&G
Police	Justin Ryan Kurt Taylor	Shift Commander (Sgt)	01/01/2023	69,242.00	70,540.84	Salary Increase SALCY	E&G
Kentucky Climate Center - POD	Megan Marie Schargorodski	Mgr, Mesonet/Asst State Clmtlg	01/01/2023	68,048.00	69,408.96	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Ronald J. Rizzo	Staff Engineer	01/01/2023	67,896.00	69,253.92	Salary Increase SALCY	E&G
Counseling Center	Masami Matsuyuki	Staff Psychlgst/Coord Trainig	01/01/2023	67,500.00	68,850.00	Salary Increase SALCY	E&G

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Academic Affairs & Provost's Office	Jessica Laine Gilland	Director, Acadm Bdgt & Rsrcs	01/01/2023	66,996.00	68,335.92	Salary Increase SALCY	E&G
Application & Prgm Services	James Luke Akridge	Web Developer II	01/01/2023	66,996.00	68,335.92	Salary Increase SALCY	E&G
Application & Prgm Services	Brandon S. Peters	Web Developer II	01/01/2023	66,996.00	68,335.92	Salary Increase SALCY	E&G
Ctr -Innovative Teaching & Learning	Micah L Logan	Associate Director, CITL	01/01/2023	66,996.00	68,335.92	Salary Increase SALCY	RD
Public Radio Services	Amy Sue Hoffman Combs	Director, Development	01/01/2023	66,113.00	67,435.26	Salary Increase SALCY	Grant
Kentucky Climate Center - POD	Andrew D. Quilligan	Lead Systems Architect	01/01/2023	66,055.00	67,376.16	Salary Increase SALCY	E&G
Tech Support Serv-Endpoint Services	James Harold Kennedy	Manager, Endpoint Support	01/01/2023	66,012.00	67,332.24	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Marrissa Rose Bryant	Assoc Director, Acadm Advnsng	01/01/2023	65,988.00	67,307.76	Salary Increase SALCY	E&G
Infrastructure & Ops - Network	Gary Wayne Sprinkle	Network Engineer	01/01/2023	65,988.00	67,307.76	Salary Increase SALCY	E&G
Infrastructure & Ops - Systems	James Dexter Wood	Systems Engineer	01/01/2023	65,988.00	67,307.76	Salary Increase SALCY	E&G
Folk Studies & Anthropology	Michael Jay Stottman	Assistant Director	01/01/2023	65,979.00	67,298.58	Salary Increase SALCY	RD
School of Nursing and Allied Health	Eric LeRoy Browning	Director, Nursing Labs	01/01/2023	65,604.00	66,916.08	Salary Increase SALCY	E&G
Office of the CFO	Paula Farmer Mattison	Asst Dir (Grants/Contr Acctng)	01/01/2023	65,424.00	66,732.48	Salary Increase SALCY	E&G
Planning, Design & Construction	Joshua E. Montgomery	GIS Specialist	01/01/2023	65,000.00	66,300.00	Salary Increase SALCY	E&G
Application & Prgm Services	Shawn David Brewer	Manager, Application Support	01/01/2023	64,956.00	66,255.12	Salary Increase SALCY	E&G
Student Publications	Carrie Frances Pratt	Multiplatform News Advisor	01/01/2023	64,908.00	66,206.16	Salary Increase SALCY	E&G
Library Technical Services	Eric V. Fisher	Library ILS Administrator	01/01/2023	64,896.00	66,193.92	Salary Increase SALCY	E&G
Philanthropy	Mitchell Abraham Berman	Donor Experience Officer II	01/01/2023	64,848.00	66,144.96	Salary Increase SALCY	E&G
Application & Prgm Services	Joanna Duke Castlen	Application/Progrmr Analyst II	01/01/2023	64,668.00	65,961.36	Salary Increase SALCY	E&G
Development Creative Services	Carol Elaine Cummings	Director, Communication	01/01/2023	64,476.00	65,765.52	Salary Increase SALCY	E&G
Training/Technical Assistance Svcs	Krystal Marie Heinzen Lindsey	Training Specialist	01/01/2023	64,321.00	65,607.00	Salary Increase SALCY	RD
Instructional Design	Juliana Kloss Martins Ortolani	Senior Instructional Designer	01/01/2023	63,900.00	65,178.00	Salary Increase SALCY	RD
Campus and Community Events	Rachel Manning Goodman	Dir/Campus & Community Events	01/01/2023	63,624.00	64,896.48	Salary Increase SALCY	E&G
Women's Soccer	Jason A. Neidell	Head Athletic Coach	01/01/2023	63,588.00	64,859.76	Salary Increase SALCY	E&G
Agriculture & Food Science	Martin G. Cohron	Coordinator, Research Support	01/01/2023	50,754.00	64,770.00	Salary Increase SALCY	Split
Instructional Design	Steven S. Kirtley	Sr. Instructional Technologist	01/01/2023	63,396.00	64,663.92	Salary Increase SALCY	RD
Mahurin Honors College	Zachary K. Ryle	Assistant Director, Enrollment and Brand Management	01/01/2023	63,000.00	64,260.00	Salary Increase SALCY	E&G
South Central AHEC	Catherine Marie Willenborg Malin	Project Director	01/01/2023	62,934.00	64,192.68	Salary Increase SALCY	Grant
Clinical Education Complex (CEC)	Beth Ann Schaeffer	Director, RECC	01/01/2023	62,820.00	64,076.00	Salary Increase SALCY	E&G
Public Radio Services	Kevin T. Willis	Associate Mgr/News Director	01/01/2023	62,532.00	63,782.64	Salary Increase SALCY	E&G
Police	Scott M. Harmon	Sergeant	01/01/2023	62,512.47	63,676.72	Salary Increase SALCY	E&G
Police	Brandon Patrick Miller	Police Officer	01/01/2023	62,450.00	63,613.00	Salary Increase SALCY	E&G
Environment, Health & Safety	Laura Lee Tomlin	Assistant Director, EH&S	01/01/2023	62,352.00	63,599.04	Salary Increase SALCY	E&G
Tech Support Serv-Endpoint Services	Kurt Douglas Fattic	Endpoint Engineer	01/01/2023	62,256.00	63,501.12	Salary Increase SALCY	E&G
Application & Prgm Services	Brian Lee Taylor	Database Administrator I	01/01/2023	62,124.00	63,366.48	Salary Increase SALCY	E&G
Athletics	Jessica Erin Judd	Associate Athletic Trainer	01/01/2023	62,124.00	63,366.48	Salary Increase SALCY	E&G

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Agriculture & Food Science	Annesly Netthisinghe	Research Scientist	01/01/2023	62,106.00	63,348.12	Salary Increase SALCY	Grant
Infrastructure & Ops - Systems	Jason R. Smith	Systems Engineer	01/01/2023	62,000.00	63,240.00	Salary Increase SALCY	E&G
College Heights Foundation	Susan Clark McIntyre	Specialist, Acctg & Fin Rptg	01/01/2023	59,736.00	62,748.00	Salary Increase SALCY	FDN
Admissions Office	Allison Leigh Campbell	Asst. Director, Recruitment	01/01/2023	61,416.00	62,644.32	Salary Increase SALCY	E&G
Training/Technical Assistance Svcs	Sherri Renee Meyer	Specialist, TA	01/01/2023	61,200.00	62,424.00	Salary Increase SALCY	RD
Gordon Ford College of Business	Monica Quinn Duvall	Director, GFCB Student Success	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Instructional Design	Hannah Elizabeth Digges Elliott	Senior Instructional Designer	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	RD
Mahurin Honors College	Lindsey Nichole Houchin	Assistant Director	01/01/2023	60,900.00	62,118.00	Salary Increase SALCY	E&G
Facilities Management	Herbert Spencer Hess	Area Supervisor III	01/01/2023	60,742.50	61,951.50	Salary Increase SALCY	E&G
Facilities Management	Danney Thomas Madison	Area Supervisor III	01/01/2023	60,742.50	61,951.50	Salary Increase SALCY	E&G
Library Special Collections	Suellyn Annette Lathrop	Univ Archivist/Records Manager	01/01/2023	60,624.00	61,836.48	Salary Increase SALCY	E&G
Environment, Health & Safety	Robert H. Austin	University Fire Marshal	01/01/2023	60,540.00	61,750.80	Salary Increase SALCY	E&G
Student Athlete Success Center	Ja'Shard Jamel Justice	Director, SASC	01/01/2023	60,396.00	61,603.92	Salary Increase SALCY	E&G
Infrastructure & Ops - PhySecTech	Sarah Elizabeth Howell	Lead Security Tech Engineer	01/01/2023	60,000.00	61,200.00	Salary Increase SALCY	E&G
Philanthropy	Hilary Whitney Dellorusso	Donor Experience Officer I	01/01/2023	60,000.00	61,200.00	Salary Increase SALCY	E&G
Philanthropy	Shane Joseph Montgomery	Donor Experience Officer	01/01/2023	60,000.00	61,200.00	Salary Increase SALCY	E&G
Women's Basketball	Temeka Rochelle Johnson	Assistant Coach	01/01/2023	60,000.00	61,200.00	Salary Increase SALCY	E&G
Parking Services	Kevin LaVern Werner	Sr. Info Tech Consultant	01/01/2023	59,476.00	60,665.52	Salary Increase SALCY	RD
Environment, Health & Safety	Rebecca A Dobbs	Specialist, Emergency Mgmt	01/01/2023	59,378.00	60,565.56	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Sara Beth Hawke	Asst Dir, Residential Life	01/01/2023	59,196.00	60,379.92	Salary Increase SALCY	E&G
Application & Prgm Services	Gina Maria Johnson	Application/Progrmr Analyst II	01/01/2023	59,124.00	60,306.48	Salary Increase SALCY	E&G
Graduate School	Scott S. Gordon	Mgr, Grad Recruitment & Retent	01/01/2023	59,064.00	60,245.28	Salary Increase SALCY	E&G
Tech Support Serv - IT Service Desk	Stephanie Wiles Coy	Manager, ITS Service Desk	01/01/2023	59,004.00	60,184.08	Salary Increase SALCY	E&G
Regionals Support	Susan Glyn Flanders Esters	Manager, Regional Campus Comm	01/01/2023	58,920.00	60,098.40	Salary Increase SALCY	E&G
Infrastructure & Ops-Communications	Taylor Joseph Averdick	Communications Engineer	01/01/2023	58,884.00	60,061.68	Salary Increase SALCY	E&G
President's Office	Beth Ann Dillon	Assistant to the President	01/01/2023	58,872.00	60,049.44	Salary Increase SALCY	E&G
Environment, Health & Safety	Michael B. Higgins	Mgr, Worker's Comp & Safety	01/01/2023	58,659.00	59,832.18	Salary Increase SALCY	E&G
Police	Bryan Dale Jones	Shift Commander (Sgt)	01/01/2023	58,475.00	59,558.50	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	William Todd Hughes	AV Systems Engineer	01/01/2023	58,344.00	59,510.88	Salary Increase SALCY	E&G
Tech Support Serv-Endpoint Services	Christopher Michael Harmon	Sr Endpoint Support Consultant	01/01/2023	58,272.00	59,437.44	Salary Increase SALCY	E&G
Accounting & Financial Reporting	Teresa L. Wheat	Asst. Dir (General Accounting)	01/01/2023	58,080.00	59,241.60	Salary Increase SALCY	E&G
Engineering & Applied Sciences	Landon Marcum Owens	Research Engineer	01/01/2023	58,000.00	59,160.00	Salary Increase SALCY	Split
Tech Support Serv-Endpoint Services	David S. Copus	Endpoint Engineer	01/01/2023	57,936.00	59,094.72	Salary Increase SALCY	E&G
Accounting & Financial Reporting	Daniel Todd Jackson	Asst. Dir (General Accounting)	01/01/2023	57,864.00	59,021.28	Salary Increase SALCY	E&G
Application & Prgm Services	Kirk M. Laughlin	Web Developer I, Front-End	01/01/2023	57,864.00	59,021.28	Salary Increase SALCY	E&G
Office of the CFO	David Francis Lewis	Tax Compliance Accountant	01/01/2023	57,648.00	58,800.96	Salary Increase SALCY	E&G

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Biology	Van Thuan Nguyen	Post-Doctoral Fellow	01/01/2023	57,432.00	58,580.64	Salary Increase SALCY	Grant
Police	Daniel Allen Minton	Corporal	01/01/2023	57,158.29	58,215.46	Salary Increase SALCY	E&G
Tech Support Serv-Endpoint Services	Timothy Alan Carroll	Endpoint Engineer	01/01/2023	57,000.00	58,140.00	Salary Increase SALCY	E&G
College Heights Foundation	Laurie V. Basham	Coordinator III	01/01/2023	55,164.00	58,008.00	Salary Increase SALCY	FDN
Infrastructure & Ops - Network	Robert A. Renfrow	Network Specialist	01/01/2023	56,844.00	57,980.88	Salary Increase SALCY	E&G
Kentucky Climate Center - POD	Chun Hei Yuen	Applications Programmer I	01/01/2023	56,640.00	57,772.80	Salary Increase SALCY	E&G
Educational Enhancement Programs	Denise Murrell Hardesty	Dir, Educational Talent Search	01/01/2023	56,500.00	57,630.00	Salary Increase SALCY	Grant
Infrastructure & Ops - Systems	John Patrick Edmonds	Systems Administrator I	01/01/2023	56,340.00	57,466.80	Salary Increase SALCY	E&G
Infrastructure & Ops - Systems	Roger Jarrett Fackler	Systems Administrator I	01/01/2023	56,340.00	57,466.80	Salary Increase SALCY	E&G
Tech Support Serv - Acad Field Serv	Michael Courtney Moore	Information Tech Consultant	01/01/2023	56,340.00	57,466.80	Salary Increase SALCY	E&G
Housing & Residence Life	Roy John Forsee	Supervisor I, Zone Maintenance	01/01/2023	56,121.00	57,252.00	Salary Increase SALCY	Aux
Intercultural & Student Engagement	Cres'Sena Shanae Thomas	Associate Director	01/01/2023	56,100.00	57,222.00	Salary Increase SALCY	E&G
College of Ed & Behavioral Science	Kent A. Johnson	Director, Military Studnt Serv	01/01/2023	56,032.00	57,152.64	Salary Increase SALCY	E&G
Infrastructure & Ops - Systems	Houston T Hix	Systems Administrator I	01/01/2023	56,004.00	57,124.08	Salary Increase SALCY	E&G
Office of Research & Creative Act.	Robin Bealmear Pyles	Manager, Compliance	01/01/2023	56,000.00	57,120.00	Salary Increase SALCY	E&G
Application & Prgm Services	Joshua Patrick Greer	Web Developer I	01/01/2023	55,836.00	56,952.72	Salary Increase SALCY	E&G
Application & Prgm Services	Mark Edward Pitcock	Application/Progrmr Analyst I	01/01/2023	55,836.00	56,952.72	Salary Increase SALCY	E&G
Application & Prgm Services	Jamie Oneal Thomas	Web Developer I	01/01/2023	55,836.00	56,952.72	Salary Increase SALCY	E&G
Center for Gifted Studies	Thomas Tyler Clark	Asst Director, Operations	01/01/2023	55,825.00	56,941.56	Salary Increase SALCY	RD
Application & Prgm Services	Duel Dwayne Bratcher	Application/Progrmr Analyst I	01/01/2023	55,816.00	56,932.32	Salary Increase SALCY	E&G
Application & Prgm Services	Debra Thrasher DeArmond	Application/Progrmr Analyst I	01/01/2023	55,816.00	56,932.32	Salary Increase SALCY	E&G
Infrastructure & Ops - Network	Brian N. Cooper	Network Specialist	01/01/2023	55,500.00	56,610.00	Salary Increase SALCY	E&G
Infrastructure & Ops - Network	Dylan Joseph Angle	Network Specialist	01/01/2023	55,318.00	56,424.36	Salary Increase SALCY	E&G
Alumni Engagement	Laura Forshee Smith	Asst Dir, Alumni Engagement	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Assist. VP for Info Tech Serv	Sarah Beth Murphy	Manager, Budgets and Resources	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
College of Ed & Behavioral Science	Angela Dawn Olive	Manager, Budget and Resources	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
College of Health & Human Services	Deirdre Mairi Greene	Manager, Budget and Resources	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Ctr -Innovative Teaching & Learning	Cierra Janet Waller	Assistant Director, CITL	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	RD
DELO Admin	Jessica Rebecca Dunnegan	Manager, Budget and Resources	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	RD
Development Creative Services	Deanna M. Jenkins	Asst. Director, Communications	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Development Creative Services	Emily Trabue Scott	Asst Dir, Creative Services	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Educational Enhancement Programs	Jimmie Dale Martin	Director, SSS	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	Grant
Educational Enhancement Programs	Jennifer L. McWhorter	Director, TRIO Talent Search	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	Grant
Educational Enhancement Programs	Bethany Nanette Smith	Director, TRIO Edctl Opp Cntr	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	Grant
Global Learning & Int'l Affairs	Savannah Marie Gillispie	Assistant Director	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Global Learning & Int'l Affairs	Lauren Elizabeth Reyes	Asst. Director, Intl Stdnt Scs	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G

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Global Learning & Int'l Affairs	Rita Joyce Samaras	Manager, Budgets and Resources	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Gordon Ford College of Business	Jenna Foltz Aikins	Manager, Budgets and Resources	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Men's Golf	Chandler Marshall Metts	Head Athletic Coach	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Office of Research & Creative Act.	Ryanne Harper Gregory	Manager, Grants and Contracts	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Philanthropy	Lora Haley Ashley	Donor Experience Officer II	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Philanthropy	Jahari Hassan Burnett	Donor Experience Officer	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Philanthropy	William Michael Harris	Donor Experience Officer	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Philanthropy	Elizabeth Cecconi Medley	Donor Experience Officer	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Philanthropy	Taylor-Grace Mingo	Donor Experience Officer	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Potter College of Arts & Letters	Mary Kathleen Muchmore	Manager, Budget and Resources	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Procurement Services	Marci Caldwell Morehead	Manager, Purchasing	01/01/2023	55,300.00	56,406.00	Salary Increase SALCY	E&G
Office of Scholar Development	Melinda Dianne Grimsley	Coord, Itrntl Scholarships	01/01/2023	55,260.00	56,365.20	Salary Increase SALCY	E&G
Academic Affairs & Provost's Office	Jessica M. Steenbergen	Coordinator, Scheduling	01/01/2023	55,056.00	56,157.12	Salary Increase SALCY	E&G
Counseling Center	Elizabeth Grace Madariaga	Staff Counselor	01/01/2023	55,044.00	56,144.88	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Ashley Marie Taylor	Asst Dir, Alumni Rltns & Otrch	01/01/2023	55,008.00	56,108.16	Salary Increase SALCY	E&G
Admissions Office	Brian Gene Campbell	Manager, CRM & Data Analyst	01/01/2023	55,000.00	56,100.00	Salary Increase SALCY	E&G
College of Ed & Behavioral Science	Devin Thomas Bell	Manager, Web Design & Content	01/01/2023	55,000.00	56,100.00	Salary Increase SALCY	E&G
Farm	Adam Stephen Blessinger	Manager, WKU Dairy Farm	01/01/2023	55,000.00	56,100.00	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Samuel Wayne Earls	Asst Dir, Academic Services	01/01/2023	55,000.00	56,100.00	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Kari Lynn Besing Somers	Asst Dir, Admsns & Pub Relatns	01/01/2023	55,000.00	56,100.00	Salary Increase SALCY	E&G
Men's Football	Benjamin Anthony Hayden	Dir, Equipment Operations	01/01/2023	55,000.00	56,100.00	Salary Increase SALCY	E&G
Men's Football	Imari Rashad Hazelwood	Coord, Academic Development	01/01/2023	55,000.00	56,100.00	Salary Increase SALCY	FDN
Registrar's Office	Randal Jordan Ray	Associate Registrar	01/01/2023	55,000.00	56,100.00	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	Justin Shaun Rexing	AV Systems Engineer	01/01/2023	54,924.00	56,022.48	Salary Increase SALCY	E&G
College Heights Foundation	Bethany Denney Cizmarik	Specialist, General Accounting	01/01/2023	53,568.00	56,004.00	Salary Increase SALCY	FDN
Tech Support Serv-Endpoint Services	Michael Joe Loftis	Endpoint Engineer	01/01/2023	54,816.00	55,912.32	Salary Increase SALCY	E&G
Tech Support Serv-Endpoint Services	Casey Brent Scruggs	Endpoint Engineer	01/01/2023	54,816.00	55,912.32	Salary Increase SALCY	E&G
Tech Support Serv - Acad Field Serv	Casey Lee Peden	Information Tech Consultant	01/01/2023	54,696.00	55,789.92	Salary Increase SALCY	E&G
Instructional Design	Alicia Michele Pennington	Instructional Designer II	01/01/2023	54,432.00	55,520.64	Salary Increase SALCY	RD
Women's Golf	Adam Leigh Gary	Head Athletic Coach	01/01/2023	54,376.00	55,463.52	Salary Increase SALCY	E&G
Ogden College of Science & Engr	Wendy Melanie DeCroix	Budget Coordinator	01/01/2023	54,216.00	55,300.32	Salary Increase SALCY	E&G
Advancement Services	Clayton Randall Higdon	Asst. Director, Strtgy & Appls	01/01/2023	54,000.00	55,080.00	Salary Increase SALCY	E&G
Application & Prgm Services	Joel R DeHay	Web Developer I	01/01/2023	54,000.00	55,080.00	Salary Increase SALCY	E&G
Athletics	Anthony Edward Acklin	Assistant Coach	01/01/2023	54,000.00	55,080.00	Salary Increase SALCY	E&G
Center for Gifted Studies	Elizabeth Buckberry Joyce	Asst Director, Programming	01/01/2023	54,000.00	55,080.00	Salary Increase SALCY	RD
Human Resources	Mindy Kay Hutchins	Senior Analyst, Human Resources	01/01/2023	54,000.00	55,080.00	Salary Increase SALCY	E&G

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Student Publications	Samual Joseph Oldenburg	Assistant Director, Student Publications	01/01/2023	53,880.00	54,957.60	Salary Increase SALCY	E&G
Office of General Counsel	Lauren Harrell Ossello	Paralegal	01/01/2023	53,832.00	54,908.64	Salary Increase SALCY	E&G
Library Public & Technical Services	Amanda L. Hardin	Asst Director, Access Svcs	01/01/2023	53,796.00	54,871.92	Salary Increase SALCY	E&G
Center for Gifted Studies	Jennifer Davidchik Wilson	Program Coordinator	01/01/2023	53,795.00	54,870.90	Salary Increase SALCY	Grant
Admissions Office	Shelia E. Houchins	Administrative Assistant	01/01/2023	53,760.00	54,835.20	Salary Increase SALCY	E&G
College Heights Foundation	Kara Hogue Neidell	Asst to the Foundation Prsdnt	01/01/2023	52,008.00	54,600.00	Salary Increase SALCY	FDN
Student Financial Assistance	Tiffany Elizabeth Wilson Denton	Assistant Director	01/01/2023	53,472.00	54,541.44	Salary Increase SALCY	E&G
Procurement Services	Pamela Jean Davidson	Mgr, Procurement Card Program	01/01/2023	53,040.00	54,100.80	Salary Increase SALCY	E&G
Clinical Education Complex (CEC)	Joseph Peyton Collins	Dir, Family Resource Program	01/01/2023	53,004.00	54,064.08	Salary Increase SALCY	RD
Kelly Autism Program	Sarah E. McMaine-Render	Asst Director, KAP COS	01/01/2023	53,004.00	54,064.08	Salary Increase SALCY	RD
Clinical Education Complex (CEC)	Nicole D. Laffin	Asst. Program Director, KAP	01/01/2023	53,004.00	54,064.00	Salary Increase SALCY	RD
Student Financial Assistance	Sarah Elyse Haught	Assistant Director	01/01/2023	52,872.00	53,929.44	Salary Increase SALCY	E&G
Communication Sciences & Disorders	April Dawn Hardison	Director, Clinical Externships	01/01/2023	53,880.48	53,880.48	Salary Increase SALCY	E&G
DELO Admin	Rachel Annette Daugherty	Manager, Academic Program Marketing	01/01/2023	52,806.00	53,862.12	Salary Increase SALCY	RD
Advising & Career Development Ctr	Jarrett Hall Murphy	Assistant Director, Transfer Center	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Heather Christine-Walenzik Stuart	Asst Dir, Rtntion & St Success	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
Athletics	John Robert Erwin	Assistant Athletic Trainer	01/01/2023	52,800.00	53,856.00	Salary Increase SALCY	E&G
Facilities Management	Ben Thomas Spitler	Area Supervisor II	01/01/2023	52,786.50	53,839.50	Salary Increase SALCY	E&G
Student Accessibility Resource Cntr	Matthew Brendan Davis	Assistant Director	01/01/2023	52,680.00	53,733.60	Salary Increase SALCY	E&G
Communications & Marketing	Eric Thomas Newton	Asst Director, Media Relations	01/01/2023	52,548.00	53,598.96	Salary Increase SALCY	E&G
Physics & Astronomy	Clifton David Laney	Observatory Ed. Scientist	01/01/2023	52,524.00	53,574.48	Salary Increase SALCY	E&G
Infrastructure & Ops-Communications	Jason Allen Cansler	IT Project Manager	01/01/2023	52,488.00	53,537.76	Salary Increase SALCY	E&G
Bursar	Julie Griese Emmitt	Associate Director, Student Billing	01/01/2023	52,400.00	53,448.00	Salary Increase SALCY	E&G
Crawford Hydrology Lab	Lee Anne Bledsoe	Research Hydrologist	01/01/2023	52,212.00	53,256.24	Salary Increase SALCY	RD
WKU - E-town/Fort Knox	Lorraine Gail Ledford	Coord, Student Svcs & Outreach	01/01/2023	52,176.00	53,219.52	Salary Increase SALCY	E&G
Admissions Office	Joseph O Posey	Assistant Director, Orientation & Events	01/01/2023	52,000.00	53,040.00	Salary Increase SALCY	E&G
Agriculture & Food Science	Lindsay Ann Meeks	Director	01/01/2023	51,888.00	52,925.76	Salary Increase SALCY	RD
Public Radio Services	Lisa Hughes Autry	Reporter Producer	01/01/2023	51,852.00	52,889.04	Salary Increase SALCY	E&G
Student Activity, Org & Leadership	Andrew Scott Rash	Associate Director, Student Activities	01/01/2023	51,804.00	52,840.08	Salary Increase SALCY	E&G
Campus Recreation and Wellness	Alissa Denise Arnold	Asst Dir, Health & Fitness	01/01/2023	51,780.00	52,815.60	Salary Increase SALCY	E&G
Application & Prgm Services	Jordan Tyler Cole	Learning Systems Analyst I	01/01/2023	51,768.00	52,803.36	Salary Increase SALCY	E&G
Athletics	Gregory Evan Davis	Head Coach	01/01/2023	51,700.00	52,734.00	Salary Increase SALCY	E&G
College Heights Foundation	Ben Jacob Howard	Specialist, Acctg & Fin Rptg	01/01/2023	50,000.00	52,500.00	Salary Increase SALCY	FDN
Gordon Ford College of Business	Adrienne Evitts Browning	Specialist, GFCB Professional Development	01/01/2023	51,468.00	52,497.36	Salary Increase SALCY	E&G
Kentucky Climate Center - POD	Eric Rappin	Research/Application Scientist	01/01/2023	51,247.00	52,272.00	Salary Increase SALCY	E&G
Academic Outreach	Clarissa Anne Priddy	Program Manager	01/01/2023	51,204.00	52,228.08	Salary Increase SALCY	RD

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On Demand	Tanya Michelle Vincent	Program Manager, Online Svcs	01/01/2023	51,204.00	52,228.08	Salary Increase SALCY	RD
Infrastructure & Ops - AVS	Joshua James Marble	AV Support Engineer	01/01/2023	51,156.00	52,179.12	Salary Increase SALCY	E&G
Communications & Marketing	Aurelia Renae Spaulding	Asst. Director, Marketing Comm	01/01/2023	51,144.00	52,166.88	Salary Increase SALCY	E&G
Educational Television Services	Joshua Michael Niedwick	Producer/Director	01/01/2023	51,083.00	52,104.66	Salary Increase SALCY	Grant
University Centers	Sandra L. Hughey	Asst. Dir/Student Activities	01/01/2023	51,000.00	52,020.00	Salary Increase SALCY	E&G
Campus and Community Events	Jeffrey Alan Smith	Technical Dir/AV Coordinator	01/01/2023	50,856.00	51,873.12	Salary Increase SALCY	E&G
Campus Recreation and Wellness	Candice Chevon Douglas	Assistant Director, Facilities	01/01/2023	50,760.00	51,775.20	Salary Increase SALCY	E&G
Development Creative Services	Jill C. Blythe	Assistant Director, Donor Engm	01/01/2023	50,760.00	51,775.20	Salary Increase SALCY	E&G
Gordon Ford College of Business	Elizabeth Anne Fogle	Specialist, Mktg & Comm	01/01/2023	50,760.00	51,775.20	Salary Increase SALCY	E&G
Women's Volleyball	Craig Douglas Bere	Assistant Coach	01/01/2023	50,760.00	51,775.20	Salary Increase SALCY	E&G
Folk Studies & Anthropology	Justin Nels Carlson	Project Director	01/01/2023	50,754.00	51,769.08	Salary Increase SALCY	RD
Women's Basketball	Ivy Lynn Brown	Assistant Coach	01/01/2023	50,750.00	51,765.00	Salary Increase SALCY	E&G
Police	Dustin M. Lee	Corporal	01/01/2023	50,808.31	51,729.60	Salary Increase SALCY	E&G
Office of the CFO	Vickye Darlene Heater	Sr. Coordinator, Payroll	01/01/2023	50,700.00	51,714.00	Salary Increase SALCY	E&G
Facilities Management	Chad C. Hennion	Area Supervisor III	01/01/2023	50,563.50	51,577.50	Salary Increase SALCY	E&G
Biology	John Mark Clauson	Lab Tech Coordinator	01/01/2023	50,544.00	51,554.88	Salary Increase SALCY	E&G
Dual Credit	Brittney Denise Sholar	Program Manager, Dual Credit	01/01/2023	50,304.00	51,310.08	Salary Increase SALCY	RD
Environment, Health & Safety	Jonathan Le Mar Oglesby	Mgr, Lab Sfty & Enviro Comp	01/01/2023	50,184.00	51,187.68	Salary Increase SALCY	E&G
Women's Softball	Kayla Rene Bixel	Assistant Coach	01/01/2023	50,148.00	51,150.96	Salary Increase SALCY	E&G
Instructional Design	Hannah Lee Page	Instructional Designer I	01/01/2023	50,108.00	51,110.16	Salary Increase SALCY	RD
Registrar's Office	Jessica McCray Dorris	Assistant Registrar	01/01/2023	50,004.00	51,004.08	Salary Increase SALCY	E&G
Clinical Education Complex (CEC)	Darius N. Barati	Program Manager, LifeWorks Outreach & Enrichment	01/01/2023	46,722.00	51,004.00	Salary Increase SALCY	Grant
Campus Recreation and Wellness	Michael Dean Dickinson	Assistant Director, Programs	01/01/2023	50,000.00	51,000.00	Salary Increase SALCY	E&G
Gordon Ford College of Business	Ashley Brooke Smith	Sr. Specialist, Academic Advsg	01/01/2023	50,000.00	51,000.00	Salary Increase SALCY	E&G
Men's Football	Steven Chase Bitowf	Director, Video Operations	01/01/2023	50,000.00	51,000.00	Salary Increase SALCY	E&G
Men's Football	John Michael Kuceyeski	Director, Player Personnel	01/01/2023	50,000.00	51,000.00	Salary Increase SALCY	E&G
Instructional Design	Mary Catherine Weaver	Instructional Designer I	01/01/2023	49,992.00	50,991.84	Salary Increase SALCY	RD
Mathematics	Teresa Lynne Swetmon	Administrative Assistant	01/01/2023	49,836.00	50,832.72	Salary Increase SALCY	E&G
WKU - Glasgow	Thomas Oren Gaffin	Information Tech Consultant	01/01/2023	49,812.00	50,808.24	Salary Increase SALCY	E&G
Chemistry	Pauline Rose Norris	Laboratory Manager	01/01/2023	49,749.00	50,744.04	Salary Increase SALCY	E&G
Environment, Health & Safety	Anita Ann Adams	Env Air Quality Specialist	01/01/2023	49,608.00	50,600.16	Salary Increase SALCY	E&G
Athletics	John Selbert Stephanski	Strength & Conditioning Coach	01/01/2023	49,500.00	50,490.00	Salary Increase SALCY	E&G
Facilities Management	Jeffrey Todd Glass	Plumber III	01/01/2023	49,452.00	50,446.50	Salary Increase SALCY	E&G
Facilities Management	Timothy Scott Cline	Area Supervisor I	01/01/2023	49,432.50	50,427.00	Salary Increase SALCY	E&G
College of Ed & Behavioral Science	Steva Lee Ann Kaufkins	Grants Administrator	01/01/2023	49,404.00	50,392.08	Salary Increase SALCY	E&G
Biology	Naomi Smith Rowland	Laboratory Manager	01/01/2023	49,380.00	50,367.60	Salary Increase SALCY	E&G

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Advancement Services	Kathryn Carol Burden	Developer, Bsns Intlgn/Anltcs	01/01/2023	49,296.00	50,281.92	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	Olin Brian Foster	AV Systems Programmer	01/01/2023	49,219.00	50,203.44	Salary Increase SALCY	E&G
Tech Support Serv - IT Service Desk	Emilee Lauren Inglis	Analyst, ITS Customer Success	01/01/2023	49,008.00	49,988.16	Salary Increase SALCY	E&G
Training/Technical Assistance Svcs	Tracy Ann Sizemore	Specialist, FCC	01/01/2023	49,008.00	49,988.00	Salary Increase SALCY	RD
Institutional Research	Matthew James Foraker	Research Coordinator	01/01/2023	48,960.00	49,939.20	Salary Increase SALCY	E&G
Chemistry	Alicia Lynn Pesterfield	Chemical Stockroom Manager	01/01/2023	48,804.00	49,780.08	Salary Increase SALCY	E&G
Infrastructure & Ops-Communications	Timothy Lane Bonds	Cabling Specialist	01/01/2023	48,723.00	49,697.52	Salary Increase SALCY	E&G
Athletics	Kathryn Downing Smith	Asst Director, Development	01/01/2023	48,720.00	49,694.40	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Cheryl Christine Kirby-Stokes	Academic Opportunities Coord	01/01/2023	48,720.00	49,694.40	Salary Increase SALCY	E&G
College of Health & Human Services	Julia Chrisman Jones	Manager, CCWEAR Ctr	01/01/2023	48,720.00	49,694.00	Salary Increase SALCY	FDN
Student Conduct	Melanie Kington Evans	Coord, Judicial Affairs	01/01/2023	48,708.00	49,682.16	Salary Increase SALCY	Aux
Police	John Anthony Wallen	Police Officer	01/01/2023	48,692.80	49,587.20	Salary Increase SALCY	E&G
Athletics	Lee Ann Sowell	Business Operations Specialist	01/01/2023	48,600.00	49,572.00	Salary Increase SALCY	E&G
Communications & Marketing	Alicia Natalie Carter	Manager, Marketing Strategy	01/01/2023	48,500.00	49,470.00	Salary Increase SALCY	E&G
ID Center	Betsy E. Trogden	Manager, ID Center Operations	01/01/2023	48,372.00	49,339.44	Salary Increase SALCY	Aux
Communications & Marketing	Carmen Maria Herrera	Manager, Univ. Publications	01/01/2023	48,300.00	49,266.00	Salary Increase SALCY	E&G
Applied Physics Inst - Prof Svc POD	Adam C. Emberton	Electrical Engineer	01/01/2023	48,282.00	49,247.64	Salary Increase SALCY	E&G
Intercultural & Student Engagement	Lamario D'Ante Moore	Assistant Director	01/01/2023	48,070.00	49,031.40	Salary Increase SALCY	E&G
Child Care	Michelle Tutko	Specialist, WKUCCC	01/01/2023	48,000.00	48,960.00	Salary Increase SALCY	RD
Men's Football	Kainon Rick Clark	Assistant Coach	01/01/2023	48,000.00	48,960.00	Salary Increase SALCY	E&G
Training/Technical Assistance Svcs	Kaitlyn Jane Kellett	Specialist, FCC	01/01/2023	48,000.00	48,960.00	Salary Increase SALCY	RD
Training/Technical Assistance Svcs	Katherine Elizabeth Martin	Specialist, FCC	01/01/2023	48,000.00	48,960.00	Salary Increase SALCY	RD
Training/Technical Assistance Svcs	Caitlin Leah Riggs	Specialist, FCC	01/01/2023	48,000.00	48,960.00	Salary Increase SALCY	RD
Training/Technical Assistance Svcs	Ashley Caryn Ware	Specialist, FCC	01/01/2023	48,000.00	48,960.00	Salary Increase SALCY	RD
Athletics	Treyce Jonathan Brock	Director, Ticket Operations	01/01/2023	47,712.00	48,666.24	Salary Increase SALCY	E&G
Police	Melissa Gayle Bailey	Police Officer	01/01/2023	47,632.00	48,505.60	Salary Increase SALCY	E&G
Institutional Research	Stefanie Mychelle Estes	Research Analyst	01/01/2023	47,532.00	48,482.64	Salary Increase SALCY	E&G
Athletics	Dustin R. Wilson	Associate Athletic Trainer	01/01/2023	47,412.00	48,360.24	Salary Increase SALCY	E&G
Forensics - POD	Benjamin D. Robin	Individual Events Director	01/01/2023	47,364.00	48,311.28	Salary Increase SALCY	E&G
Educational Television Services	Troy Lamont Briggs	Programming Coordinator	01/01/2023	47,316.00	48,262.32	Salary Increase SALCY	Grant
Gatton Academy of Math and Science	April Celeste Gaskey	Coord, Student Success	01/01/2023	47,280.00	48,225.60	Salary Increase SALCY	E&G
Biology	John M. Andersland	Coordinator II	01/01/2023	47,232.00	48,176.64	Salary Increase SALCY	E&G
Office of Sponsored Programs	Rachel Janet Marr	Manager, Pre-Award Operations	01/01/2023	47,000.00	47,940.00	Salary Increase SALCY	E&G
Kentucky Climate Center - POD	Patrick A Collins	Mesonet Sys Meteorologist II	01/01/2023	46,828.00	47,764.56	Salary Increase SALCY	E&G
Forensics - POD	Chadwick Dior Meadows	Director of Debate	01/01/2023	46,776.00	47,711.52	Salary Increase SALCY	E&G
Postal Services	John C. Grismore	Manager, Post Office	01/01/2023	46,776.00	47,711.52	Salary Increase SALCY	E&G

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Campus and Community Events	Sarah E. Thomas	Assistant Director, Events	01/01/2023	46,692.00	47,625.84	Salary Increase SALCY	E&G
Plant Operations	Curtis Jason Abston	Lead Energy Management Tech	01/01/2023	46,624.50	47,560.50	Salary Increase SALCY	E&G
ID Center	Daniel Edward Glynn	Technical/Hardware Specialist	01/01/2023	46,512.00	47,442.24	Salary Increase SALCY	Aux
Police	Charles Daniel Casey	Police Officer	01/01/2023	46,571.20	47,424.00	Salary Increase SALCY	E&G
Police	Jonathan Dudley Harris	Police Officer	01/01/2023	46,571.20	47,424.00	Salary Increase SALCY	E&G
Police	Kyle Richard Skinner	Police Officer	01/01/2023	46,280.00	47,112.00	Salary Increase SALCY	E&G
Tech Support Serv-Endpoint Services	Nihad Hasanovic	Endpoint Support Consultant	01/01/2023	46,176.00	47,112.00	Salary Increase SALCY	E&G
Communications & Marketing	Mary Wells Bidwell	Digital Media Content Spec	01/01/2023	46,100.00	47,022.00	Salary Increase SALCY	E&G
Communications & Marketing	Amy Bingham DeCesare	Coordinator/Broadcast Services	01/01/2023	46,100.00	47,022.00	Salary Increase SALCY	E&G
Parking Services	Michelle Marie Schneller	Manager, Business Operations	01/01/2023	46,100.00	47,022.00	Salary Increase SALCY	RD
Philanthropy	Aarika Allen Gunn	Asst Dir, Ldrshp Annual Giving	01/01/2023	46,100.00	47,022.00	Salary Increase SALCY	E&G
Procurement Services	Elizabeth Delores Gafford	Manager, Materials Management	01/01/2023	46,100.00	47,022.00	Salary Increase SALCY	E&G
Training/Technical Assistance Svcs	Kimberly F. Moody	Coordinator, Budget	01/01/2023	46,020.00	46,940.00	Salary Increase SALCY	RD
Clinical Education Complex (CEC)	Haley Ann Joiner	Prgm Mgr, Renshaw Center	01/01/2023	46,008.00	46,928.00	Salary Increase SALCY	E&G
Modern Languages	Melinda Susan Edgerton	Asst Dir, Chinese Flagship Prg	01/01/2023	46,004.00	46,924.08	Salary Increase SALCY	Grant
College of Health & Human Services	Kristina Marie Harvey	Specialist, Comm & Mktg	01/01/2023	46,000.00	46,920.00	Salary Increase SALCY	E&G
Infrastructure & Ops - PhySecTech	James Wyatt Knowles	Security Technologies Spec	01/01/2023	46,000.00	46,920.00	Salary Increase SALCY	E&G
Facilities Management	Paul W. Barbour	Sr Steam System Technician I	01/01/2023	45,825.00	46,741.50	Salary Increase SALCY	E&G
Global Learning & Int'l Affairs	George Eric Dordoni	Intl Student & Scholar Advisor	01/01/2023	45,708.00	46,622.16	Salary Increase SALCY	E&G
Alumni Engagement	Zachary T Marcum	Asst. Director, Almni Eng/Phil	01/01/2023	45,684.00	46,597.68	Salary Increase SALCY	E&G
Global Learning & Int'l Affairs	WesleyAnne Watkins	Specialist, Glbl Lrng Stdnt Sv	01/01/2023	45,684.00	46,597.68	Salary Increase SALCY	E&G
Human Resources	Brittany Reber Wafford	Specialist, HRIS	01/01/2023	45,684.00	46,597.68	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	Miranda M Pederson	AV Support Engineer	01/01/2023	45,684.00	46,597.68	Salary Increase SALCY	E&G
Chemistry	Houyin Zhao	Research Associate	01/01/2023	45,626.00	46,538.52	Salary Increase SALCY	RD
School of Nursing and Allied Health	Kathryn Anne Villarreal	Specialist, Lrningg Skills Lab	01/01/2023	45,553.00	46,464.12	Salary Increase SALCY	E&G
Institutional Research	Leslie R. Davis	Specialist, Evaluation Admin	01/01/2023	45,540.00	46,450.80	Salary Increase SALCY	E&G
Plant Operations	Marshall Shane Smith	HVAC Technician	01/01/2023	45,532.50	46,449.00	Salary Increase SALCY	E&G
Facilities Management	Milton R. Montgomery	Steam System Technician I	01/01/2023	45,337.50	46,254.00	Salary Increase SALCY	E&G
Human Resources	Erin Christine Heil	Specialist, Benefits	01/01/2023	45,224.00	46,128.48	Salary Increase SALCY	E&G
School of Teacher Education	Josiah S. Super	Specialist, School of Tchr Ed	01/01/2023	45,192.00	46,095.84	Salary Increase SALCY	E&G
Physics & Astronomy	Julie Jean Scott	Coord, Equipment & Technology	01/01/2023	45,144.00	46,046.88	Salary Increase SALCY	E&G
Procurement Services	Rodney Albert Hounshell	Coordinator, Inventory Control	01/01/2023	45,103.50	46,020.00	Salary Increase SALCY	E&G
CPD & Conferencing Admin	Amy Lynette Tylicki	Program Coordinator	01/01/2023	45,100.00	46,002.00	Salary Increase SALCY	RD
Police	Charles L. Hall	Communications Supervisor	01/01/2023	45,050.00	45,947.20	Salary Increase SALCY	E&G
Facilities Management	James Daniels	Electronics Technician I	01/01/2023	45,006.00	45,922.50	Salary Increase SALCY	E&G
Facilities Management	James E. Hopwood	Security System Specialist III	01/01/2023	45,006.00	45,922.50	Salary Increase SALCY	E&G

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Advancement Services	Chanlar Breanna Mann	Asst. Director, Strategic Ops	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
Alumni Engagement	Jasmina Mehmedovic	Asst Director, Alumni Eng & Ph	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
Athletics	Toryn Drew Cornell	Assistant Athletic Trainer	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
Athletics	Tyler Grant Roper	Asst Dir, Athl Com/Media Rltns	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
Athletics	Patrick Collin Stoecker	Dir, Stdnt Athlt Career Dvlpmt	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
Clinical Education Complex (CEC)	Heidi Marvette Johnson	Program Manager, Lifeworks at WKU	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	Grant
Clinical Education Complex (CEC)	Taylor Nicole Wright	Program Manager, Lifeworks	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	Grant
Forensics - POD	Sean Patrick Diaz	Interpretation Coach	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
Forensics - POD	Seth David Peckham	Assistant Coach, Forensics	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
HydroAnalytical Lab	Morgan B Miller	Laboratory Manager	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	RD
Men's Football	Meghan Ann Reider	Director, On Campus Recruiting	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
Men's Football	Gregory Armani Robinson	Asst. Strength & Cond. Coach	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
Tech Support Serv - Acad Field Serv	Jesse Daniel Willcut	Information Tech Consultant	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	E&G
Women's Basketball	Michael Troy Moses	Director, WBB Recruiting	01/01/2023	45,000.00	45,900.00	Salary Increase SALCY	FDN
Facilities Management	Gary W. Chandler	Plumber	01/01/2023	44,850.00	45,747.00	Salary Increase SALCY	Aux
Facilities Management	Wesley Glen Cline	Plumber III	01/01/2023	44,850.00	45,747.00	Salary Increase SALCY	E&G
Facilities Management	Ricky Jay Coulter	Electrician III	01/01/2023	44,850.00	45,747.00	Salary Increase SALCY	E&G
Facilities Management	Nathan Levay Hale	Electrician III	01/01/2023	44,850.00	45,747.00	Salary Increase SALCY	E&G
Facilities Management	Robert Eugene Price	Electrician	01/01/2023	44,850.00	45,747.00	Salary Increase SALCY	E&G
Facilities Management	John Thomas Widelski	Steam System Technician I	01/01/2023	44,850.00	45,747.00	Salary Increase SALCY	E&G
Plant Operations	Jason Lee Dimaoala	Steam System Technician I	01/01/2023	44,850.00	45,747.00	Salary Increase SALCY	E&G
Tech Support Serv - Acad Field Serv	Keanan Rice Stewart	Information Tech Consultant	01/01/2023	44,688.00	45,581.76	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	Matthew C. Cox	AV Systems Specialist	01/01/2023	44,676.00	45,569.52	Salary Increase SALCY	E&G
Tech Support Serv-Endpoint Services	Jacob T Harmon	Endpoint Support Consultant	01/01/2023	44,655.00	45,552.00	Salary Increase SALCY	E&G
Child Care	Holly Sprouse Hatcher	Program Coordinator	01/01/2023	44,603.00	45,495.00	Salary Increase SALCY	RD
Gordon Ford College of Business	Wendi Dawn Kelley	Administrative Assistant	01/01/2023	44,532.00	45,422.64	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	Tammy Rene Younglove	AV Support Engineer	01/01/2023	44,472.00	45,361.44	Salary Increase SALCY	E&G
Communications & Marketing	Marcus S. Dukes	Graphic Artist	01/01/2023	44,412.00	45,300.24	Salary Increase SALCY	E&G
Police	Stephen Lynn Woods	Police Officer	01/01/2023	44,449.60	45,260.80	Salary Increase SALCY	E&G
Educational Television Services	Justin R. Davis	Operations Coordinator	01/01/2023	44,347.00	45,233.94	Salary Increase SALCY	Grant
Development & Alumni Relations	Kendra S Mitchell	Administrative Assistant	01/01/2023	44,265.00	45,162.00	Salary Increase SALCY	E&G
Infrastructure & Ops-Communications	Tammi R. Beach	Communications Support Spec.	01/01/2023	44,200.00	45,084.00	Salary Increase SALCY	E&G
Equal Employment Opportunity	Cynthia Faye Smith	Associate, EEO	01/01/2023	44,160.00	45,043.20	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Rebecca Sue Collins	Learning Resource Coordinator	01/01/2023	44,076.00	44,957.52	Salary Increase SALCY	E&G
Educational Television Services	Cameron Robert Witte	Director of Creatv Video, Ath	01/01/2023	44,016.00	44,896.32	Salary Increase SALCY	RD
Ogden College of Science & Engr	Sheryl A. Hagan-Booth	Administrative Assistant	01/01/2023	43,992.00	44,889.00	Salary Increase SALCY	E&G

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Tech Support Serv - Acad Field Serv	Matthew Allen Wilson	Information Tech Consultant	01/01/2023	43,992.00	44,889.00	Salary Increase SALCY	E&G
Tech Support Serv-Endpoint Services	Christian Dale Carter	Endpoint Support Consultant	01/01/2023	43,992.00	44,889.00	Salary Increase SALCY	E&G
Athletics	Parker Hallman Vick	Coord, Facilities & Event Mgmt	01/01/2023	44,000.00	44,880.00	Salary Increase SALCY	E&G
Dean of Students	Sally Emmeline Essler	Coordinator, Student Services	01/01/2023	40,672.00	44,840.00	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Donna Siler Gregory	Coord, Assessment & Planning	01/01/2023	43,932.00	44,810.64	Salary Increase SALCY	Aux
Facilities Management	Randy L Ferrell	HVAC Technician II	01/01/2023	43,875.00	44,752.50	Salary Increase SALCY	Aux
Earth, Environmental, & Atmos. Sci.	Tiffany Kristen Miesel	Quality Assurance Analyst	01/01/2023	43,812.00	44,688.24	Salary Increase SALCY	E&G
Ogden College of Science & Engr	Jennifer Renae Anderson	Coord, Advising & Student Svcs	01/01/2023	43,764.00	44,639.28	Salary Increase SALCY	E&G
Communications & Marketing	Yates Clinton Lewis	Unvrsty Photographer/Comm Ofcr	01/01/2023	43,644.00	44,516.88	Salary Increase SALCY	E&G
College of Ed & Behavioral Science	Tammy E. Spinks	Administrative Assistant	01/01/2023	43,620.00	44,492.40	Salary Increase SALCY	E&G
Student Activity, Org & Leadership	Amelia R Kolb	Assistant Director, Student Activities	01/01/2023	43,500.00	44,370.00	Salary Increase SALCY	Aux
Student Publications	Sherry Lynn West	Operations Coordinator	01/01/2023	43,428.00	44,296.56	Salary Increase SALCY	E&G
Application & Prgm Services	Mary Elizabeth Nunn	Account Security Specialist	01/01/2023	43,404.00	44,272.08	Salary Increase SALCY	E&G
Admissions Office	Robert E. Roberson	Graphic Artist	01/01/2023	43,392.00	44,259.84	Salary Increase SALCY	E&G
Bursar	Brookie Foe Henry	Sr. Billings/Rec Accts Spec.	01/01/2023	43,300.00	44,166.00	Salary Increase SALCY	E&G
Farm	Anna Marie England	Crops Technician	01/01/2023	43,134.00	44,011.50	Salary Increase SALCY	E&G
Farm	Nikki Lee Roof	Creamery Technician	01/01/2023	43,138.00	44,000.76	Salary Increase SALCY	RD
Parking Services	Tawana Dalene Ackzien	Parking Operations Specialist	01/01/2023	39,100.00	43,870.20	Salary Increase SALCY	Aux
Admissions Office	David Jason Hale	Specialist, Admissions Services	01/01/2023	43,000.00	43,860.00	Salary Increase SALCY	E&G
Athletics	Rebecca Rene David	Assistant Athletics Trainer	01/01/2023	43,000.00	43,860.00	Salary Increase SALCY	E&G
Human Resources	Jo Ann Malott	Specialist, Employment	01/01/2023	43,000.00	43,860.00	Salary Increase SALCY	E&G
Plant Operations	Clinton K Henderson	HVAC Technician II	01/01/2023	42,900.00	43,758.00	Salary Increase SALCY	E&G
Academic Outreach	Tabatha Christine Spain	Coordinator, Testing Centers	01/01/2023	42,648.00	43,500.96	Salary Increase SALCY	RD
WKU - E-town/Fort Knox	Jennifer L. London	Coordinator, Regional Programs	01/01/2023	42,648.00	43,500.96	Salary Increase SALCY	E&G
Ed Leadership Doctoral Program	April O'Neil Schleig	Program Mgr, EdD Student Svcs	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Graduate School	Terri Renee Purdy	Manager, Budgets & Resources	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Library Public & Technical Services	Kenneth Eric Foushee	Serials Account Specialist	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Potter College of Arts & Letters	Ashley Nichole Edwards	Coordinator, Student Services	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Leisha Dunn Carr	Specialist, Advsnsg & Stdnt Svc	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Student Accessibility Resource Cntr	Veronica Lynn Willis-Oldham	Coord/Deaf and Hard of Hearing	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Student Financial Assistance	Cathy Jennings Alewine	Office Coordinator	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Student Financial Assistance	Autumn Danielle Coleman	Coordinator, Scholarships	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Student Financial Assistance	Cathy L. Cook	Student Employment Coordinator	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Student Financial Assistance	Heather Renee Cowherd	Coordinator, Pell and CAP Grant Programs	01/01/2023	35,184.00	43,488.72	Salary Increase SALCY	E&G
Student Financial Assistance	Susan Lynn Fitzpatrick	Coordinator, Scholarships	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
Student Financial Assistance	Janet Lanell Holloway	Special Programs Coordinator	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G

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Student Financial Assistance	Kati Leann Wherry	Coordinator, Direct Lending	01/01/2023	42,636.00	43,488.72	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Tracy R. Bryant	Specialist, SONAH Admin	01/01/2023	42,630.00	43,482.60	Salary Increase SALCY	E&G
Campus and Community Events	Wesley Dewayne Beliles	Supervisor, Special Events	01/01/2023	42,510.00	43,368.00	Salary Increase SALCY	E&G
Women's Soccer	Grant Tyler Williams	Assistant Coach	01/01/2023	42,500.00	43,350.00	Salary Increase SALCY	E&G
Accounting & Financial Reporting	Jessica Susann Clemons	Staff Accountant	01/01/2023	42,456.00	43,305.12	Salary Increase SALCY	E&G
Application & Prgm Services	Jennifer G. Robbins	Systems Security Specialist	01/01/2023	42,264.00	43,109.28	Salary Increase SALCY	E&G
Student Athlete Success Center	Tanner Alden Siewert	Academic Advisor	01/01/2023	42,156.00	42,999.12	Salary Increase SALCY	E&G
Public Radio Services	Alana Malessia Watson	Reporter/Producer	01/01/2023	42,143.00	42,985.92	Salary Increase SALCY	E&G
College of Ed & Behavioral Science	Jessica Renae Basham	Specialist, Communications	01/01/2023	42,132.00	42,974.64	Salary Increase SALCY	E&G
Athletics	Joshua Aaron Doyle	Specialist, Ticket Sales	01/01/2023	42,000.00	42,840.00	Salary Increase SALCY	E&G
Athletics	William H Hogan	Director, Marketing	01/01/2023	42,000.00	42,840.00	Salary Increase SALCY	E&G
Athletics	Allison Greer Lumpkin	Head Coach, Cheerleading	01/01/2023	42,000.00	42,840.00	Salary Increase SALCY	E&G
Clinical Education Complex (CEC)	Kimberly Dawn Minton	Program Manager, KAP	01/01/2023	42,000.00	42,840.00	Salary Increase SALCY	E&G
College of Health & Human Services	Amy Kremer Wininger	Specialist, Student Wellness	01/01/2023	42,000.00	42,840.00	Salary Increase SALCY	Split
DELO Admin	Sarah Jasper Ayers	Specialist, Marketing	01/01/2023	42,000.00	42,840.00	Salary Increase SALCY	RD
Tech Support Serv - IT Service Desk	Austin Lynn Dunkerson	Senior Service Desk Consultant	01/01/2023	41,944.50	42,802.50	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	William Eric Howard McIntyre	AV Systems Specialist	01/01/2023	41,841.00	42,677.88	Salary Increase SALCY	E&G
Educational Television Services	Rachel Leigh Cato	Coord, Dvlpmt Svcs & Outrch	01/01/2023	41,564.00	42,395.28	Salary Increase SALCY	Grant
Educational Television Services	Elijah B Smith	Associate Producer/Director	01/01/2023	41,520.00	42,350.40	Salary Increase SALCY	Split
Public Radio Services	Amos Dalton York	Reporter	01/01/2023	41,520.00	42,350.40	Salary Increase SALCY	Grant
College of Ed & Behavioral Science	Thomas William Kandler	Information Tech Consultant	01/01/2023	41,508.00	42,338.16	Salary Increase SALCY	E&G
Infrastructure & Ops-Communications	William V. Tompkins	Cabling Technician	01/01/2023	41,427.00	42,255.60	Salary Increase SALCY	E&G
Women's Volleyball	Jessica Morgan Lucas	Assistant Coach	01/01/2023	41,352.00	42,179.04	Salary Increase SALCY	E&G
Communications & Marketing	Charles S. French	Graphic Artist	01/01/2023	41,280.00	42,105.60	Salary Increase SALCY	E&G
Educational Enhancement Programs	Mary B. England	Assistant Director	01/01/2023	41,246.00	42,071.00	Salary Increase SALCY	Grant
Instructional Design	Stefanie Woodrum Keown	Instructional Support Spec.	01/01/2023	41,224.00	42,048.48	Salary Increase SALCY	RD
Advising & Career Development Ctr	Kathleen Suzanne Fineout Sweeney	Senior Academic Advisor	01/01/2023	41,148.00	41,970.96	Salary Increase SALCY	E&G
Center for Gifted Studies	Regina Maria Braun	Office Coordinator	01/01/2023	41,136.00	41,958.72	Salary Increase SALCY	RD
Registrar's Office	Dana F. Jones	Degree Certification Officer	01/01/2023	41,076.00	41,897.52	Salary Increase SALCY	E&G
Registrar's Office	Marsha L. Wagoner	Degree Certification Officer	01/01/2023	41,076.00	41,897.52	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Max H Zambrano	Senior Academic Advisor	01/01/2023	41,004.00	41,824.08	Salary Increase SALCY	E&G
Educational Opportunity Center	Rita Rose Meredith	Academic Coordinator	01/01/2023	41,004.00	41,824.08	Salary Increase SALCY	Grant
Potter College of Arts & Letters	Kyra Chantelle Rookard	Specialist, Dsn, Media & Mktg	01/01/2023	41,004.00	41,824.08	Salary Increase SALCY	E&G
Athletics	Jordan Lillie-Anne Mulligan	Coordinator, Media Relations	01/01/2023	41,000.00	41,820.00	Salary Increase SALCY	E&G
Athletics	Seth Jordan Thompson	Coord, Facilities & Event Mgmt	01/01/2023	41,000.00	41,820.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Mary Evelyn Clemons	Coordinator, Clinical Ed.	01/01/2023	40,992.00	41,811.84	Salary Increase SALCY	E&G

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Farm	Joseph Oney Reynolds	Agriculture Technician	01/01/2023	40,968.00	41,787.36	Salary Increase SALCY	Split
Facilities Management	Christina Michele Hull	Coordinator, Business Svcs	01/01/2023	40,950.00	41,769.00	Salary Increase SALCY	E&G
CPD & Conferencing Admin	April Dawn McCauley	Coordinator, Cntng/Prof Dvlpmt	01/01/2023	40,824.00	41,640.48	Salary Increase SALCY	RD
Tech Support Serv - IT Service Desk	Donald R Ethington	Service Desk Consultant	01/01/2023	40,824.00	41,640.48	Salary Increase SALCY	E&G
Infrastructure & Ops-Communications	Shawn Ray Sweeney	Cabling Technician	01/01/2023	40,731.00	41,545.68	Salary Increase SALCY	E&G
Tech Support Serv - IT Service Desk	Kyler Griffin Shaw	Service Desk Consultant	01/01/2023	40,618.50	41,437.50	Salary Increase SALCY	E&G
Athletics	Rachel Marie Held	Assistant Athletics Trainer	01/01/2023	40,608.00	41,420.16	Salary Increase SALCY	E&G
Finance	Zachary Paul Jones	Program Manager	01/01/2023	40,608.00	41,420.16	Salary Increase SALCY	E&G
Global Learning & Int'l Affairs	Danielle Nicole Burris	Specialist, Intl Adm & Prgrmng	01/01/2023	40,584.00	41,395.68	Salary Increase SALCY	E&G
International Recruiting & Admiss	Philip Bryson Keltner	Specialist, Gbl Lrng/Rcrtmnt	01/01/2023	40,584.00	41,395.68	Salary Increase SALCY	RD
Student Financial Assistance	Christopher C Campbell	Coordinator, Academic Progress	01/01/2023	40,540.50	41,359.50	Salary Increase SALCY	E&G
Student Financial Assistance	Kathy Yvonne Bailey	Coord, Verification & Procssng	01/01/2023	40,536.00	41,346.72	Salary Increase SALCY	E&G
Student Financial Assistance	Lindsey June Brown	Coordinator, Veterans Program	01/01/2023	40,536.00	41,346.72	Salary Increase SALCY	E&G
Student Financial Assistance	Katie Howlett Carpenter	Coord, Counseling & Outreach	01/01/2023	40,536.00	41,346.72	Salary Increase SALCY	E&G
Dept of Facilities Management	Jonathan R Hughes	Campus Infrast and Data Spec I	01/01/2023	40,501.50	41,320.50	Salary Increase SALCY	E&G
DELO Admin	Mariya Christine Lillian Merkley	Marketing Specialist	01/01/2023	40,500.00	41,310.00	Salary Increase SALCY	RD
Mahurin Honors College	Sara Renee Moody	Academic Advisor	01/01/2023	40,464.00	41,273.28	Salary Increase SALCY	E&G
Police	Catherine Elizabeth Arnold	Police Officer	01/01/2023	40,539.20	41,267.20	Salary Increase SALCY	E&G
WKU - Glasgow	Crystal Gayle Nuckols	Coordinator, Student Services & Outreach	01/01/2023	40,395.00	41,202.96	Salary Increase SALCY	E&G
WKU - Glasgow	Stephanie Renee Prichard	Senior Academic Advisor	01/01/2023	40,395.00	41,202.96	Salary Increase SALCY	E&G
Plant Operations	Daniel E. Jolly	Water Treatment Technician I	01/01/2023	40,131.00	40,930.50	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	Ryan Travis Black	AV Support Specialist	01/01/2023	40,120.00	40,922.40	Salary Increase SALCY	E&G
Facilities Management	Maurice D. Coursey	Technician, General Maintenance	01/01/2023	40,092.00	40,911.00	Salary Increase SALCY	E&G
Access Control	Chadwick Scott Goldsmith	Senior Locksmith	01/01/2023	40,072.50	40,891.50	Salary Increase SALCY	E&G
Center for R&D	Craig Lee Austin	Maintenance Technician	01/01/2023	40,072.50	40,891.50	Salary Increase SALCY	E&G
Child Care	Lindsay Marie Garrison	Teacher	01/01/2023	40,135.00	40,884.00	Salary Increase SALCY	RD
Tech Support Serv - IT Service Desk	Joshua Scott Jenkins	Service Desk Consultant	01/01/2023	40,014.00	40,833.00	Salary Increase SALCY	E&G
Tech Support Serv - IT Service Desk	Logan Clay Stanfield	Service Desk Consultant	01/01/2023	40,014.00	40,833.00	Salary Increase SALCY	E&G
Biology	Jenny Lynn Clauson	Office Coordinator	01/01/2023	39,994.50	40,813.50	Salary Increase SALCY	E&G
Farm	Madelyne Paige Taylor	Horticulture Technician	01/01/2023	39,994.50	40,813.50	Salary Increase SALCY	E&G
Office of the CFO	Sherri Alena Taylor	Coordinator, Bi-Weekly Payroll	01/01/2023	39,994.50	40,813.50	Salary Increase SALCY	E&G
Gordon Ford College of Business	Janie Kay Pruitt	Academic Advisor	01/01/2023	40,008.00	40,808.16	Salary Increase SALCY	E&G
Military Student Services	Bertha Jean Hunter	Coordinator, Military Student Services	01/01/2023	40,008.00	40,808.16	Salary Increase SALCY	E&G
Potter College of Arts & Letters	Alicia Ann Fryia	Administrative Assistant	01/01/2023	40,008.00	40,808.16	Salary Increase SALCY	E&G
Potter College of Arts & Letters	Jessica Adele Luna	Specialist, Comm & Events	01/01/2023	40,008.00	40,808.16	Salary Increase SALCY	E&G
Athletics	Isabella Theresa Quaratiello	Assistant Athletics Trainer	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	E&G

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College of Health & Human Services	Marsha D. Hopper	Specialist, Student Wellness	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	Split
Dual Credit	Leslie Ann Powers	Program Coordinator, Dual Credit Operations	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	RD
Dual Credit	Ara Nazem Sprouse	Program Coordinator, Dual Credit Student Services	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	RD
Graduate School	Julie Marie Harris	Analyst, Graduate Admissions	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	E&G
Human Resources	Kathleen Michaela Daniel	Specialist, Human Resources	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	E&G
Men's Football	Justin Hendrix Brown	Asst. Dir, Player Engagement	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	E&G
Men's Football	Connor Lee Coker	Assistant Director, Equipment	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	E&G
Ogden College of Science & Engr	Lacey Linelle DiPietro-Bell	Specialist, Comm & Marketing	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	E&G
Student Publications	Steven Wesley Orange	Manager, Advertising and Sales	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	E&G
Women's Basketball	David A. Walls	Director of Operations	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	E&G
Gordon Ford College of Business	Leslie Elizabeth Jones	Specialist, MBA Program	01/01/2023	40,000.00	40,800.00	Salary Increase SALCY	E&G
Police	Elizabeth Rose Mills	Communications Officer	01/01/2023	39,986.85	40,786.59	Salary Increase SALCY	E&G
Plant Operations	William R. Taylor	Energy Management Tech II	01/01/2023	39,955.50	40,755.00	Salary Increase SALCY	E&G
Men's Football	Zachary Lee Kramme	Assistant Director of Scouting	01/01/2023	39,900.00	40,716.00	Salary Increase SALCY	E&G
Facilities Management	Stephen Alan Wood	Technician, General Maintenance	01/01/2023	39,838.50	40,638.00	Salary Increase SALCY	E&G
Procurement Services	Brittney Leigh Green	Purchasing Agent	01/01/2023	39,744.00	40,538.88	Salary Increase SALCY	E&G
Educational Enhancement Programs	Melanie Jan Duvall	Coord, Student Support Svcs	01/01/2023	39,634.00	40,427.00	Salary Increase SALCY	Grant
Dept of Facilities Management	Billy Joe Finn	Sr Roofing Repair Specialist I	01/01/2023	39,604.50	40,404.00	Salary Increase SALCY	E&G
Infrastructure & Ops - AVS	Kayla Noelle Stout-Harmon	AV Support Specialist	01/01/2023	39,609.96	40,404.00	Salary Increase SALCY	E&G
Center for R&D	Amanda Jo Lee	Administrative Assistant	01/01/2023	39,588.00	40,379.76	Salary Increase SALCY	RD
Registrar's Office	Leslie Bogle Vanderpool	Coordinator, NCAA Eligibility	01/01/2023	39,588.00	40,379.76	Salary Increase SALCY	E&G
Mahurin Honors College	Mary Elena Montenegro	Coordinator, Budget	01/01/2023	39,507.00	40,297.20	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Suzanne Elaine Moore	Senior Academic Advisor	01/01/2023	39,504.00	40,294.08	Salary Increase SALCY	E&G
Institutional Research	Shelley L. Hamlet	Support Services Coordinator	01/01/2023	39,504.00	40,294.08	Salary Increase SALCY	E&G
Parking Services	Julie Dionne Smith	Marketing/Comm Specialist	01/01/2023	39,484.00	40,273.68	Salary Increase SALCY	RD
Parking Services	Deborah Lynn Dismon	Office Coordinator	01/01/2023	39,467.54	40,273.00	Salary Increase SALCY	RD
Kentucky Climate Center - POD	Gavin Dowd Connors	Mesonet System Meteorologist I	01/01/2023	39,351.00	40,150.50	Salary Increase SALCY	E&G
Equal Employment Opportunity	Shamika Chantel Wilson	Coordinator, EEO	01/01/2023	39,331.50	40,131.00	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Kathryn Anne Burchfield	Advising Services Coordinator	01/01/2023	39,276.00	40,061.52	Salary Increase SALCY	E&G
College Heights Foundation	Jeannie Leigh Bryant	Analyst, Business Processes	01/01/2023	38,004.00	40,008.00	Salary Increase SALCY	FDN
Library Public & Technical Services	Ellen Durbin Micheletti	Educational Resources Spec	01/01/2023	39,168.00	39,951.36	Salary Increase SALCY	E&G
WKU - Glasgow	Justin N. Pedigo	Senior Zone Maintenance Tech I	01/01/2023	39,097.50	39,897.00	Salary Increase SALCY	E&G
Athletics	Dana C Brown	Asst. Director, Comm/SA Intvs	01/01/2023	39,100.00	39,882.00	Salary Increase SALCY	E&G
Athletics	Blake Haley Mayfield	Assistant Director, Marketing	01/01/2023	39,100.00	39,882.00	Salary Increase SALCY	E&G
Kentucky Museum	Tiffany Rhoades Isselhardt	Exhibit Curator and Development Coordinator	01/01/2023	39,100.00	39,882.00	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Logan J Johnson	Senior Academic Advisor	01/01/2023	39,096.00	39,877.92	Salary Increase SALCY	E&G

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Library Public & Technical Services	Emily Eden Gabriel	Coord, Instr Dsgn Spprt & Asmt	01/01/2023	39,096.00	39,877.92	Salary Increase SALCY	E&G
Transit Services	Shannon O Bryan	Transit Driver Supervisor	01/01/2023	39,097.50	39,877.50	Salary Increase SALCY	E&G
Educational Enhancement Programs	John David Carner	Academic Coordinator	01/01/2023	39,061.00	39,842.00	Salary Increase SALCY	Grant
Facilities Management	Anthony Todd Blankenship	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Facilities Management	Colby Alan Brooks	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Facilities Management	Brad E Glodjo	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Facilities Management	Daniel W. Johnson	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Facilities Management	Thomas Neville	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Facilities Management	Mark Lynn Royse	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Facilities Management	Adam Taylor Sliger	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Facilities Management	Edward Arthur Spalding	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Facilities Management	John Jeffrey Styles	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Facilities Management	Justin Brian VanMeter	Technician, General Maintenance	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Global Learning & Int'l Affairs	Nicholas Robert Barth	Advisor, Global Learning	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Office of Scholar Development	Scott Wilson Randolph	Coord, Nat'ly Competitive Opp	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Office of Sponsored Programs	Bradford Daniel Clardy	Specialist, Grants	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Plant Operations	Dylan Chase Bybee	HVAC Technician I	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
Plant Operations	Coleman Hughes Combs	HVAC Technician I	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	E&G
South Central AHEC	Cameron Whitney Carr-Calvert	Specialist, Hlth Careers & Edu	01/01/2023	39,000.00	39,780.00	Salary Increase SALCY	Grant
Counseling Center	Mariya Fye	Mental Health Therapist	01/01/2023	38,976.00	39,755.52	Salary Increase SALCY	E&G
Counseling Center	Kathryn Fiore Knackmuhs	Staff Counselor	01/01/2023	38,976.00	39,755.52	Salary Increase SALCY	E&G
Counseling Center	Julia Morgan Johnson	Office Associate	01/01/2023	38,952.00	39,731.04	Salary Increase SALCY	E&G
Educational Enhancement Programs	Niasha Latae Shaw	Coord, Student Support Svcs	01/01/2023	38,672.00	39,445.44	Salary Increase SALCY	Grant
Registrar's Office	Ryan Donald Wilson	Coordinator, Curriculum	01/01/2023	38,610.00	39,390.00	Salary Increase SALCY	E&G
Bursar	Kathleen Marie McGill	Program Coordinator, Collections	01/01/2023	38,600.00	39,372.00	Salary Increase SALCY	E&G
Admissions Office	Christopher Alan Storath	Senior Admissions Counselor	01/01/2023	38,592.00	39,363.84	Salary Increase SALCY	E&G
Folk Studies & Anthropology	Joel Reid Gillis Chapman	Folklife Specialist	01/01/2023	38,574.00	39,345.48	Salary Increase SALCY	E&G
Transit Services	Maxey Harris Bryson	Transit Driver I	01/01/2023	38,512.50	39,292.50	Salary Increase SALCY	E&G
Educational Enhancement Programs	Kearra Rasha Boone	Academic Counselor	01/01/2023	38,500.00	39,270.00	Salary Increase SALCY	Grant
College Heights Foundation	Melissa M. Johnson	Senior Records Associate	01/01/2023	37,032.00	39,264.00	Salary Increase SALCY	FDN
School of Kinesiology, Rec. & Sport	Suzanne Paschal Thomas	Student Services Coordinator	01/01/2023	38,503.00	39,233.06	Salary Increase SALCY	E&G
Library Public & Technical Services	Daniel Chase Peach	Library Facilities Coordinator	01/01/2023	38,364.00	39,131.28	Salary Increase SALCY	E&G
Plant Operations	Matthew Lee Pryor	Energy Management Tech I	01/01/2023	38,298.00	39,058.50	Salary Increase SALCY	E&G
Mathematics	Jill J Price	Coord, Mathematics Testing	01/01/2023	38,160.00	38,923.20	Salary Increase SALCY	E&G
Admissions Office	Mary Elizabeth Childers	Admissions Counselor	01/01/2023	38,108.00	38,870.16	Salary Increase SALCY	E&G
Admissions Office	Morgan Anthony Terry	Admissions Counselor	01/01/2023	38,108.00	38,870.16	Salary Increase SALCY	E&G

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Alumni Engagement	Jennifer Nell Holland	Specialist, Alumni Eng & Phil	01/01/2023	38,064.00	38,825.28	Salary Increase SALCY	E&G
Campus Recreation and Wellness	Emma Katherine Comley	Coordinator, Aquatics & Memberships	01/01/2023	38,025.00	38,785.50	Salary Increase SALCY	E&G
South Central AHEC	Allison Elizabeth Pardue	Coordinator, Clinical Edctn	01/01/2023	38,005.50	38,766.00	Salary Increase SALCY	Grant
Educational Enhancement Programs	Adrian Rae Tribble Collins	Academic Coordinator	01/01/2023	38,002.00	38,762.04	Salary Increase SALCY	Grant
Athletics	Mario Andrew Hernandez	Assistant Coach	01/01/2023	38,000.00	38,760.00	Salary Increase SALCY	E&G
Graduate School	Lisa Deckard Meyers	Specialist, Graduate Records	01/01/2023	38,000.00	38,760.00	Salary Increase SALCY	E&G
Men's Basketball	Camron C Justice	Asst. Director, MBB Vdo/Sct	01/01/2023	38,000.00	38,760.00	Salary Increase SALCY	E&G
Ogden College of Science & Engr	Amy Elizabeth Kandler	Academic Advisor, Pre-Health	01/01/2023	38,000.00	38,760.00	Salary Increase SALCY	E&G
South Central AHEC	Emily Anne Pride Sutton	Specialist, Hlth Careers & Edu	01/01/2023	38,000.00	38,760.00	Salary Increase SALCY	Grant
Mahurin Honors College	Meagan Leigh Chapman	Academic Advisor	01/01/2023	37,969.00	38,728.44	Salary Increase SALCY	E&G
College of Ed & Behavioral Science	Julia Margarita Rivas	Coord/MinorityTchrRecruitment	01/01/2023	37,956.00	38,715.12	Salary Increase SALCY	E&G
Agriculture & Food Science	Lorna Elaine Inglis	Accounts Specialist	01/01/2023	37,896.00	38,653.92	Salary Increase SALCY	E&G
Police	Tamara Kay Holland	Coordinator, Police Dept/Rcrds	01/01/2023	37,856.00	38,613.12	Salary Increase SALCY	E&G
Access Control	Forest Eugene Walters	Locksmith	01/01/2023	37,810.50	38,571.00	Salary Increase SALCY	E&G
Access Control	J. William Reynolds	Locksmith	01/01/2023	37,810.50	38,566.80	Salary Increase SALCY	E&G
Campus Recreation and Wellness	Sabrina Olivia Pate	Office Coordinator	01/01/2023	37,764.00	38,519.28	Salary Increase SALCY	E&G
Educational Television Services	Patricia Lee Reynolds	Office & Engagement Spec	01/01/2023	37,740.00	38,494.80	Salary Increase SALCY	E&G
Campus and Community Events	Miles Levi Ormon	Asst. Supv, Special Events	01/01/2023	37,615.50	38,376.00	Salary Increase SALCY	E&G
Educational Enhancement Programs	Joanna Maria Shake	Academic Coordinator	01/01/2023	37,575.00	38,327.00	Salary Increase SALCY	Grant
Advising & Career Development Ctr	Melissa Faye Flowers	Academic Advsr, Spcl Projects	01/01/2023	37,572.00	38,323.44	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Julie Christine Larrow	Analyst, Transfers	01/01/2023	37,572.00	38,323.44	Salary Increase SALCY	E&G
Educational Enhancement Programs	Victoria Annette Murley	Academic Coordinator	01/01/2023	37,500.00	38,250.00	Salary Increase SALCY	Grant
Women's Soccer	Seth William Junion	Assistant Coach	01/01/2023	37,500.00	38,250.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Laura Lynne Hall	Coord, Clinical Education	01/01/2023	37,260.00	38,005.20	Salary Increase SALCY	E&G
Advising & Career Development Ctr	James Jordan McKnight	Academic Advisor	01/01/2023	37,128.00	37,870.56	Salary Increase SALCY	E&G
Student Financial Assistance	Nancy S. Smith	Processing Specialist	01/01/2023	37,128.00	37,870.56	Salary Increase SALCY	E&G
History	Janet N. Haynes	Office Associate	01/01/2023	37,092.00	37,833.84	Salary Increase SALCY	E&G
Gordon Ford College of Business	Lisa M. Hampton	Academic Advisor	01/01/2023	37,080.00	37,821.60	Salary Increase SALCY	E&G
Center for R&D	Sharon Elaine McGowan	Operations Specialist	01/01/2023	37,068.00	37,809.36	Salary Increase SALCY	RD
South Central AHEC	Gerita J Cook	Coordinator, CPR Training	01/01/2023	37,050.00	37,791.00	Salary Increase SALCY	RD
Clinical Education Complex (CEC)	Kelly Nickole Meredith	Assistant Program Manager, KAP	01/01/2023	37,008.00	37,748.16	Salary Increase SALCY	E&G
English	Kimberly Marie Nessler	Office Coordinator	01/01/2023	36,979.00	37,718.64	Salary Increase SALCY	E&G
Physics & Astronomy	Christopher Chad Chandler	Specialist, Planetarium	01/01/2023	36,864.00	37,601.28	Salary Increase SALCY	E&G
Clinical Education Complex (CEC)	Austin Tyler Daniel	Asst Program Mgr, KAP	01/01/2023	36,816.00	37,552.00	Salary Increase SALCY	RD
WKU - Owensboro	Judy Carol Rouse	Administrative Assistant	01/01/2023	36,792.00	37,527.84	Salary Increase SALCY	E&G
Forensics - POD	Debra Gensheimer	Office Coordinator	01/01/2023	36,719.00	37,453.44	Salary Increase SALCY	E&G

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Housing & Residence Life	Aaron T Coots	Painter I	01/01/2023	36,699.00	37,440.00	Salary Increase SALCY	Aux
WKU - Owensboro	Kevin Earl Dorth	Manager, Evng Campus Ops	01/01/2023	36,684.00	37,417.68	Salary Increase SALCY	E&G
Office of the CFO	Madona Lynn May	Travel Coordinator	01/01/2023	36,367.50	37,108.50	Salary Increase SALCY	E&G
HydroAnalytical Lab	Lea Nicole Mitchell	Lead Analyst	01/01/2023	36,204.00	36,928.08	Salary Increase SALCY	RD
Admissions Office	Dayosha Breonte Barnett	Admissions Counselor	01/01/2023	36,108.00	36,830.16	Salary Increase SALCY	E&G
Admissions Office	Taryn Jade Calloway	Admissions Counselor	01/01/2023	36,108.00	36,830.16	Salary Increase SALCY	E&G
Admissions Office	McKayla Brooke Kinnaird	Admissions Counselor	01/01/2023	36,108.00	36,830.16	Salary Increase SALCY	E&G
Admissions Office	Shelby Elizabeth Ann Robertson	Admissions Counselor	01/01/2023	36,108.00	36,830.16	Salary Increase SALCY	E&G
Admissions Office	Hanna Lee Van Winkle	Admissions Counselor	01/01/2023	36,108.00	36,830.16	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Anna Beth Gillon	Transfer Academic Advisor	01/01/2023	36,108.00	36,830.16	Salary Increase SALCY	E&G
Mahurin Honors College	Laura M King	Admissions Counselor	01/01/2023	36,108.00	36,830.16	Salary Increase SALCY	E&G
Educational Enhancement Programs	Abbey Jordan Lathram	Academic Coordinator	01/01/2023	36,102.00	36,824.04	Salary Increase SALCY	Grant
Campus Recreation and Wellness	Samuel Marco Talbert	Coordinator, Outdoor Rec	01/01/2023	36,075.00	36,796.50	Salary Increase SALCY	E&G
Library Public & Technical Services	Kathryn Renee Foushee	Interlibrary Loan Specialist	01/01/2023	36,036.00	36,756.72	Salary Increase SALCY	E&G
Athletics	Tara Leigh Hornal	Athletics Business Ops Asst	01/01/2023	36,016.50	36,738.00	Salary Increase SALCY	E&G
Educational Enhancement Programs	Rachel Vincent Salyer	Academic Coordinator	01/01/2023	36,000.00	36,720.00	Salary Increase SALCY	Grant
Gordon Ford College of Business	Abbygail Elizabeth Schroader	Academic Advisor	01/01/2023	36,000.00	36,720.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Mildred C Glessner	Dental Clinic Manager	01/01/2023	36,000.00	36,720.00	Salary Increase SALCY	RD
Student Athlete Success Center	Cole Scott Steward	Athletic Advising Coordinator	01/01/2023	36,000.00	36,720.00	Salary Increase SALCY	E&G
College of Health & Human Services	Jo Ellen Scruggs	Grant Accounts Specialist	01/01/2023	37,796.00	36,511.92	Salary Increase SALCY	E&G
Facilities Management	Amy Nicole Patterson	Associate, Work Control Billing	01/01/2023	35,763.00	36,478.26	Salary Increase SALCY	E&G
Human Resources	Candace Elaine Petty	Coordinator, Benefit Accounts	01/01/2023	35,626.50	36,348.00	Salary Increase SALCY	E&G
Professional Educator Services	Cindy R. White	Teacher Services Specialist	01/01/2023	35,628.00	36,340.56	Salary Increase SALCY	E&G
WKU - Owensboro	April Marie Conkright	Coord, Student Svcs & Outreach	01/01/2023	35,600.00	36,312.00	Salary Increase SALCY	E&G
Campus Recreation and Wellness	Anthony D Frank	Coordinator, Fitness	01/01/2023	35,568.00	36,289.50	Salary Increase SALCY	E&G
Educational Enhancement Programs	Jashaun Aaron York	Academic Coordinator	01/01/2023	35,568.00	36,280.00	Salary Increase SALCY	Grant
Advising & Career Development Ctr	Claudia Hope Cole Johnson	Transfer Academic Advisor	01/01/2023	35,568.00	36,279.36	Salary Increase SALCY	E&G
Mahurin Honors College	Christine Nalani DiMeo	Specialist, CE/T & Schlr Prgr	01/01/2023	35,568.00	36,279.36	Salary Increase SALCY	Split
Men's Baseball	Tyler Andrew Herbst	Director of Operations	01/01/2023	35,568.00	36,279.36	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Ashley Nicole Garrett	Academic Advisor	01/01/2023	35,568.00	36,279.36	Salary Increase SALCY	E&G
Counseling and Student Affairs	Rhonda Marie Jones	Office Coordinator	01/01/2023	35,540.00	36,250.80	Salary Increase SALCY	E&G
Facilities Management	Daniel Austin Johnson	HVAC Technician	01/01/2023	35,529.00	36,250.50	Salary Increase SALCY	Aux
Professional Educator Services	Wendy R Delk	Clinical Education Specialist	01/01/2023	35,529.00	36,250.50	Salary Increase SALCY	E&G
Tech Support Serv - IT Service Desk	Lindsey Nichole Jones	Coordinator, Tech Support Svcs	01/01/2023	35,529.00	36,250.50	Salary Increase SALCY	E&G
Professional Educator Services	Cindy Kaye Snazelle	Teaching Services Specialist	01/01/2023	35,532.00	36,242.64	Salary Increase SALCY	E&G
Applied Human Sciences	Deirdre Elizabeth Lawless	Office Coordinator	01/01/2023	35,529.00	36,239.64	Salary Increase SALCY	E&G

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Academic Outreach	William A. Elliott	Testing Specialist	01/01/2023	35,500.00	36,210.00	Salary Increase SALCY	RD
Academic Outreach	Lisa Ann Epley	Testing Specialist	01/01/2023	35,500.00	36,210.00	Salary Increase SALCY	RD
Educational Enhancement Programs	Carol Coleman Lee	Office Coordinator	01/01/2023	35,407.00	36,115.14	Salary Increase SALCY	Grant
Police	Maritza Lea Arnett	Communications Officer	01/01/2023	35,401.60	36,108.80	Salary Increase SALCY	E&G
Police	Yvonne Decarla Sydnor	Communications Officer	01/01/2023	35,401.60	36,108.80	Salary Increase SALCY	E&G
School of Media	Teresa Kay Jameson	Office Coordinator	01/01/2023	35,197.50	35,919.00	Salary Increase SALCY	E&G
Psychology	Robin L. Lovell	Office Coordinator	01/01/2023	35,136.00	35,838.72	Salary Increase SALCY	E&G
Political Science	Karen Dawn Hume	Office Coordinator	01/01/2023	35,064.00	35,765.28	Salary Increase SALCY	E&G
Athletics	Audrey Mae McDole	Head Coach, Topperettes	01/01/2023	35,000.00	35,700.00	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Jamie Ree Garden	Counselor	01/01/2023	35,000.00	35,700.00	Salary Increase SALCY	E&G
Postal Services	Lisa M. Kirby	Office Coordinator	01/01/2023	34,872.00	35,569.44	Salary Increase SALCY	Split
Campus and Community Events	Erin Paige Scannell	Coord, Campus & Comm Events	01/01/2023	34,807.50	35,509.50	Salary Increase SALCY	E&G
Library Public & Technical Services	Selina Iris Langford	Sr Interlibrary Loan Assistant	01/01/2023	34,696.00	35,389.92	Salary Increase SALCY	E&G
Library Public & Technical Services	Alan Scott Logsdon	Sr Periodicals Associate	01/01/2023	34,680.00	35,373.60	Salary Increase SALCY	E&G
WKU - Owensboro	Austin Matthew Klaine	Academic Advisor	01/01/2023	34,668.00	35,361.36	Salary Increase SALCY	E&G
School of Leadership & Prof Studies	Melissa Gaye Pardue	Office Coordinator	01/01/2023	34,623.00	35,315.52	Salary Increase SALCY	E&G
Transit Services	Russell K Oliver	Transit Driver I	01/01/2023	36,562.50	35,314.50	Salary Increase SALCY	E&G
Academic Affairs & Provost's Office	Tonya Dionne Johnson	Office Coordinator	01/01/2023	34,534.50	35,236.50	Salary Increase SALCY	E&G
DELO Admin	Toni Marie Burnham	Office Coordinator	01/01/2023	34,534.50	35,236.50	Salary Increase SALCY	RD
Doctor of Physical Therapy	Audra Lee Coil	Office Coordinator	01/01/2023	34,534.50	35,236.50	Salary Increase SALCY	E&G
Office of Research & Creative Act.	Samantha Haley Hines	Coordinator, Research and Graduate Education Outreach	01/01/2023	34,515.00	35,217.00	Salary Increase SALCY	E&G
WKU - Glasgow	Liela Faith Bartley	Office Coordinator	01/01/2023	34,515.00	35,217.00	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Melanie Haltom Redden	Office Coordinator	01/01/2023	34,512.00	35,202.24	Salary Increase SALCY	E&G
Procurement Services	Angela Diane Link	Sr. Accounts Payable Associate	01/01/2023	34,500.00	35,190.00	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Michelle Renee Tedder	Office Associate	01/01/2023	34,469.00	35,158.44	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Elias Belandres Thompson	Academic Advisor	01/01/2023	34,464.00	35,064.00	Salary Increase SALCY	E&G
Accounting & Financial Reporting	Stacey Calvert	Accounts Specialist	01/01/2023	34,164.00	34,847.28	Salary Increase SALCY	E&G
WKU - Owensboro	Kimberly Ann Vandiver	Academic Advisor	01/01/2023	34,152.00	34,835.04	Salary Increase SALCY	E&G
Student Financial Assistance	William Dillon Miller	Associate, Scholarships	01/01/2023	34,066.50	34,749.00	Salary Increase SALCY	E&G
DFM Fleet Services	Dillon Joe Finn	Mechanic, Maintenance Svcs	01/01/2023	34,008.00	34,690.50	Salary Increase SALCY	E&G
Accounting & Financial Reporting	Alicia G. Haley	Grant Accounts Specialist	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G
Graduate School	Barbara Y. Chaffin	Coordinator, Graduate Admissions	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G
Kentucky Museum	Mary Lynn Claycomb	Sr Library Assistant	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Katherine Julia King	Sr Acquisitions Assistant	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Morgan Lynne Moran	Senior Circulation Assistant	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Allison Kaye Sircy	Sr Reference/Periodicals Assoc	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G

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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Library Special Collections	Lynn Eleanor Niedermeier	Archival Assistant	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G
Postal Services	Melissa Shea Hayden	Passport Services Specialist	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G
Procurement Services	Teresa M. Jackson	Procurement Associate	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G
Procurement Services	Tony Arveston Woodson	Supervisor, Shipping/Receiving	01/01/2023	34,000.00	34,680.00	Salary Increase SALCY	E&G
Dept of Facilities Management	Christopher Douglas Bartley	Carpenter I	01/01/2023	33,930.00	34,612.50	Salary Increase SALCY	E&G
Kentucky Museum	Charles E. Hurst	Exhibits Technician	01/01/2023	33,876.00	34,553.52	Salary Increase SALCY	E&G
Physics & Astronomy	Sharon Leigh Windham	Office Coordinator	01/01/2023	33,864.00	34,541.28	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	LaTishah Nicole Britt	Office Coordinator	01/01/2023	33,852.00	34,529.04	Salary Increase SALCY	E&G
Child Care	Daniel L. Burch	Facilities Associate	01/01/2023	33,832.50	34,456.50	Salary Increase SALCY	RD
Clinical Education Complex (CEC)	Hannah Elish Brookshire	Asst. Program Mgr, RECC/Tchr	01/01/2023	33,660.00	34,333.00	Salary Increase SALCY	Grant
Transit Services	Carley White Devore	Transit Driver I	01/01/2023	33,637.50	34,320.00	Salary Increase SALCY	E&G
Transit Services	Levins Thomas Fancher	Transit Driver I	01/01/2023	33,637.50	34,320.00	Salary Increase SALCY	E&G
Academic Outreach	Jennifer Elizabeth Paul	Student Support Specialist	01/01/2023	33,501.00	34,183.50	Salary Increase SALCY	RD
On Demand	John Caldwell Carter	Online Student Support Spclst	01/01/2023	33,501.00	34,183.50	Salary Increase SALCY	RD
Online Student Services	Tammy Faye West	Online Student Support Spclst	01/01/2023	33,501.00	34,183.50	Salary Increase SALCY	RD
Infrastructure & Ops-Communications	Tracy Charlynn Eppolito	Office Coordinator	01/01/2023	33,500.00	34,170.00	Salary Increase SALCY	E&G
Educational Enhancement Programs	Jennie Rebecca Eakles	Office Coordinator	01/01/2023	34,131.00	34,131.00	Salary Increase SALCY	Grant
Training/Technical Assistance Svcs	Heather Renee Sawyer	Program Coordinator	01/01/2023	33,325.50	33,988.50	Salary Increase SALCY	RD
WKU - Glasgow	Jeffery L. Brooks	Zone Maintenance Tech I	01/01/2023	33,169.50	33,852.00	Salary Increase SALCY	E&G
Transit Services	Mitchell Ray Vandever	Transit Driver I	01/01/2023	33,150.00	33,825.00	Salary Increase SALCY	E&G
Plant Operations	Amy Danielle Comer	Associate, Utlty Bllng/Sched	01/01/2023	33,150.00	33,813.00	Salary Increase SALCY	E&G
Transit Services	Rebecca Kesterson Brooks	Transit Driver I	01/01/2023	33,150.00	33,813.00	Salary Increase SALCY	E&G
Communication	Cyndia L. Tarrence	Office Associate	01/01/2023	33,000.00	33,660.00	Salary Increase SALCY	E&G
Facilities Management	Terry Joe Chaney	Carpenter I	01/01/2023	32,994.00	33,657.00	Salary Increase SALCY	E&G
Facilities Management	Marijan Zilic	Carpenter I	01/01/2023	32,994.00	33,657.00	Salary Increase SALCY	E&G
Sociology & Criminology	Morgan Kristen Florence	Office Coordinator	01/01/2023	32,994.00	33,657.00	Salary Increase SALCY	E&G
Theatre & Dance	Mary Elise Wilham	Office Coordinator	01/01/2023	32,994.00	33,657.00	Salary Increase SALCY	E&G
Student Accessibility Resource Cntr	Hayley M Rigsby	Assistive Services Coordinator	01/01/2023	32,988.00	33,647.76	Salary Increase SALCY	E&G
Dept of Facilities Management	Eric Stephen Belt	Stockroom Clerk	01/01/2023	32,857.50	33,520.50	Salary Increase SALCY	E&G
Child Care	Connie Faye Dye	Teacher	01/01/2023	32,889.00	33,492.00	Salary Increase SALCY	RD
Facilities Management	Kaitlyn Brooke Farris	Work Control Ctr Associate	01/01/2023	32,701.50	33,364.50	Salary Increase SALCY	E&G
Student Publications	Tracy D. Newton	Office Associate	01/01/2023	32,688.00	33,341.76	Salary Increase SALCY	E&G
Student Financial Assistance	Patrice Morris Lang	Loan Specialist	01/01/2023	32,584.50	33,247.50	Salary Increase SALCY	E&G
Student Financial Assistance	Emily Brooke Marshall	Associate, Veteran Programs	01/01/2023	32,584.50	33,247.50	Salary Increase SALCY	E&G
Student Financial Assistance	Cameron Todd Read	Financial Aid Counselor	01/01/2023	32,584.50	33,247.50	Salary Increase SALCY	E&G
Student Financial Assistance	Lisa F Roberts	Financial Aid Counselor	01/01/2023	32,584.50	33,247.50	Salary Increase SALCY	E&G

Completed Staff Personnel Actions Subject to Board Approval
Entered October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Admissions Office	Deborah Marie Robertson	Admissions Associate	01/01/2023	32,580.00	33,231.60	Salary Increase SALCY	E&G
Gordon Ford College of Business	Nicola Enchante Sparks	Office Associate	01/01/2023	32,580.00	33,231.60	Salary Increase SALCY	E&G
Athletics	Lauren Taylor Manning	Coordinator, HAF Membership	01/01/2023	32,506.50	33,150.00	Salary Increase SALCY	E&G
Facilities Management	Alexa Jane Stearsman	Stockroom Associate	01/01/2023	32,506.50	33,150.00	Salary Increase SALCY	E&G
Crawford Hydrology Lab	Autumn Brooke Singer	Assistant Research Hydrologist	01/01/2023	32,487.00	33,150.00	Salary Increase SALCY	Split
School of Nursing and Allied Health	Melissa Blankenship Hamlin	Office Associate	01/01/2023	32,472.00	33,121.44	Salary Increase SALCY	E&G
Psychological Sciences	Jarrold Christopher Smith	Office Coordinator	01/01/2023	32,428.50	33,091.50	Salary Increase SALCY	E&G
Procurement Services	Mary Ellen Asposito	Sr. Accounts Payable Associate	01/01/2023	32,364.00	33,011.28	Salary Increase SALCY	E&G
Music	Cara Nicole Cordell	Office Coordinator	01/01/2023	32,233.50	32,896.50	Salary Increase SALCY	E&G
Child Care	Christy Lashelle Rogers	Teacher	01/01/2023	32,277.00	32,868.00	Salary Increase SALCY	RD
Procurement Services	Melia Rose Schrader	Sr. Purchasing Associate	01/01/2023	32,220.00	32,864.40	Salary Increase SALCY	E&G
Educational Enhancement Programs	Marliese B. Belt	Coordinator, Stdnt Svcs/Bdgt	01/01/2023	32,175.00	32,818.50	Salary Increase SALCY	Grant
Student Financial Assistance	Taylor Delane Depp	Financial Aid Counselor	01/01/2023	32,097.00	32,740.50	Salary Increase SALCY	E&G
Psychological Sciences	Syed Mawsoof Ali	Projectt Coordinator	01/01/2023	31,999.50	32,643.00	Salary Increase SALCY	Grant
Public Health	Alyson Renee Anderson	Office Coordinator	01/01/2023	31,800.00	32,436.00	Salary Increase SALCY	E&G
Finance	Doreen Annette Williams Holmes	Office Associate	01/01/2023	31,776.00	32,411.52	Salary Increase SALCY	E&G
School of Kinesiology, Rec. & Sport	Angela Cathryn Deaton	Office Associate	01/01/2023	33,735.00	32,270.00	Salary Increase SALCY	E&G
Bursar	Heather Leeann Talley	Billings/Rec Accts Specialist	01/01/2023	31,500.00	32,130.00	Salary Increase SALCY	E&G
Social Work	Tiffany Christine Winston	Office Coordinator	01/01/2023	31,473.00	32,116.50	Salary Increase SALCY	E&G
Dept of Facilities Management	Danny Ray Eakles	Painter I	01/01/2023	31,434.00	32,077.50	Salary Increase SALCY	E&G
Facilities Management	Melvin Eugene Gregory	Painter I	01/01/2023	31,434.00	32,077.50	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Shannon Bridges	Office Coordinator	01/01/2023	31,248.00	31,872.96	Salary Increase SALCY	E&G
Economics	Karen Irene Gogel	Office Associate	01/01/2023	31,224.00	31,848.48	Salary Increase SALCY	E&G
Registrar's Office	Adam Frederick Ashby	Coordinator, Stdnt Rcrds/Rgstr	01/01/2023	31,200.00	31,824.00	Salary Increase SALCY	E&G
Analytics & Information Systems	Billie Jean Johnson	Office Associate	01/01/2023	31,140.00	31,762.80	Salary Increase SALCY	E&G
Music	Regina Faye Daugherty	Office Associate	01/01/2023	31,140.00	31,762.80	Salary Increase SALCY	E&G
Gordon Ford College of Business	Amy Blankenship Jewell	Office Associate	01/01/2023	31,044.00	31,664.88	Salary Increase SALCY	E&G
Police	Melissa Kaye Causey	Communications Officer	01/01/2023	30,971.20	31,595.20	Salary Increase SALCY	E&G
Child Care	Taylor Marie Norris	Teacher	01/01/2023	30,537.00	31,102.50	Salary Increase SALCY	RD
Women's Volleyball	Kristina M. Griffin	Director of Operations	01/01/2023	30,478.50	31,102.50	Salary Increase SALCY	E&G
CPD & Conferencing Admin	Charles Bryar Duncan	Events Associate	01/01/2023	30,459.00	31,083.00	Salary Increase SALCY	RD
Libraries	Mary Allison Salmon	Supervisor, Circulation Desk	01/01/2023	30,459.00	31,083.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Tishiba Denise Roberson	Evening Supv, Circulation	01/01/2023	30,459.00	31,083.00	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Asia Amia Brown	Academic Advisor	01/01/2023	30,456.00	31,065.12	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Morgan C Flanagan	Academic Advisor	01/01/2023	30,456.00	31,065.12	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Faith Elizabeth Harris	Academic Advisor	01/01/2023	30,456.00	31,065.12	Salary Increase SALCY	E&G

Completed Staff Personnel Actions Subject to Board Approval
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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Advising & Career Development Ctr	Lauren Nichole Hunt	Academic Advisor	01/01/2023	30,456.00	31,065.12	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Christopher Dale McHargue	Academic Advisor	01/01/2023	30,456.00	31,065.12	Salary Increase SALCY	E&G
Advising & Career Development Ctr	William Charles Pride	Academic Advisor	01/01/2023	30,456.00	31,065.12	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Bertena Varney	Academic Advisor	01/01/2023	30,456.00	31,065.12	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Allen Quinn Clark	Lead Residential Counselor	01/01/2023	30,444.00	31,052.88	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Noah Allen Wills	Lead Residential Counselor	01/01/2023	30,444.00	31,052.88	Salary Increase SALCY	E&G
Postal Services	Stephanie Lynn Britt	Mail Center Associate	01/01/2023	30,372.00	30,979.44	Salary Increase SALCY	E&G
Bursar	Micah Renee Medrano	Receivables Specialist	01/01/2023	30,303.00	30,927.00	Salary Increase SALCY	E&G
SKyTeach	Jillian Burkhalter	Program Coordinator, SKy Teach	01/01/2023	30,030.00	30,630.60	Salary Increase SALCY	E&G
Educational Enhancement Programs	Keaton D Hughey	Coordinator, Prtcpt Svcs/Bdgt	01/01/2023	30,010.50	30,615.00	Salary Increase SALCY	Grant
Library Public & Technical Services	Savannah Rose Herron	Evening Supervisor, Circ Desk	01/01/2023	30,010.50	30,615.00	Salary Increase SALCY	E&G
Library Public & Technical Services	Jessica Ann Simpson	Evening Supv, Circulation	01/01/2023	30,010.50	30,615.00	Salary Increase SALCY	E&G
Farm	Creste Lindy-Jene Jean	Equine Facilities Technician	01/01/2023	29,991.00	30,595.50	Salary Increase SALCY	E&G
Library Public & Technical Services	Kevyn Elizabeth Heckler	Library Assistant I	01/01/2023	29,991.00	30,595.50	Salary Increase SALCY	E&G
Library Public & Technical Services	Daniel Campbell Newman	Library Assistant I	01/01/2023	29,991.00	30,595.50	Salary Increase SALCY	E&G
School of Nursing and Allied Health	Susan Marie Ausbrooks	Office Associate	01/01/2023	29,991.00	30,595.50	Salary Increase SALCY	E&G
Child Care	Sanja Berec	Teacher	01/01/2023	29,976.00	30,521.00	Salary Increase SALCY	RD
Police	Lily R Trombly	Communications Officer	01/01/2023	29,931.20	30,513.60	Salary Increase SALCY	E&G
Management	Andria Deloris Henry	Office Associate	01/01/2023	29,892.00	30,489.84	Salary Increase SALCY	E&G
Access Control	Pamela G Webb	Access Control Associate	01/01/2023	29,868.00	30,465.36	Salary Increase SALCY	E&G
Office of Research & Creative Act.	LaTravius Armond Robinson	Compliance Associate	01/01/2023	29,698.50	30,303.00	Salary Increase SALCY	E&G
Public Health	Stephanie Brown Wood	Office Associate	01/01/2023	29,600.00	30,152.00	Salary Increase SALCY	E&G
Advising & Career Development Ctr	Joel Edward Chapman	Transfer Associate	01/01/2023	29,500.00	30,090.00	Salary Increase SALCY	E&G
Accounting	Sally Lynn Wolf	Office Associate	01/01/2023	29,445.00	30,049.50	Salary Increase SALCY	E&G
Earth, Environmental, & Atmos. Sci.	Deanna L. Durrant	Office Coordinator	01/01/2023	29,460.00	30,049.20	Salary Increase SALCY	E&G
Graduate School	Elizabeth Jo Doerr	Office Coordinator	01/01/2023	29,250.00	29,835.00	Salary Increase SALCY	E&G
Registrar's Office	John Paul Lack	Coordinator, Stdnt Rec/Rgstn	01/01/2023	29,250.00	29,835.00	Salary Increase SALCY	E&G
Dept of Facilities Management	Tina Marie Sneed	Building Services Attendant II	01/01/2023	29,230.50	29,815.50	Salary Increase SALCY	E&G
Procurement Services	James Dudley Turner	Material Handler	01/01/2023	29,250.00	29,815.50	Salary Increase SALCY	E&G
Educational Enhancement Programs	Melissa G Allen	Office Coordinator	01/01/2023	29,795.00	29,795.00	Salary Increase SALCY	Grant
Child Care	Alicia Fawn Brosnan	Teacher	01/01/2023	29,009.00	29,535.00	Salary Increase SALCY	RD
Advising & Career Development Ctr	Marybeth Gail Hunt	Advising Associate	01/01/2023	28,692.00	29,265.84	Salary Increase SALCY	E&G
ID Center	Sarah L Leger	Accounts Specialist	01/01/2023	28,275.00	28,840.50	Salary Increase SALCY	Aux
Dept of Facilities Management	Vickie Ann Boards	Building Services Attendant I	01/01/2023	28,099.50	28,665.00	Salary Increase SALCY	E&G
Parking Services	Alan Wade Cropper	Parking Field Technician	01/01/2023	27,777.75	28,333.50	Salary Increase SALCY	RD
School of Nursing and Allied Health	Teresa Marie Flanigan	Office Associate	01/01/2023	27,732.00	28,286.64	Salary Increase SALCY	E&G

Completed Staff Personnel Actions Subject to Board Approval
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Department	Employee	Title	Effective Date	Current Rate/Salary	Proposed Rate/Salary	Type Action	Funding Source
Chemistry	Haley Denise Smith	Office Associate	01/01/2023	27,588.00	28,139.76	Salary Increase SALCY	E&G
Parking Services	Asia N Hunter	Customer Service Rep.	01/01/2023	27,495.00	28,060.50	Salary Increase SALCY	RD
Parking Services	Sarah Brianne McNulty	Customer Service Rep	01/01/2023	27,495.00	28,060.50	Salary Increase SALCY	RD
Knically Conference Center	Jessica Renee Sedlak	Office Associate	01/01/2023	27,300.00	27,846.00	Salary Increase SALCY	RD
Doctor of Physical Therapy	Tabitha Ann Cantrell	Office Associate	01/01/2023	27,027.00	27,573.00	Salary Increase SALCY	E&G
Campus Services	Terry Lee Carroll	Recycling Technician I	01/01/2023	26,949.00	27,495.00	Salary Increase SALCY	E&G
Communication Sciences & Disorders	Angela Kerr Alexieff	Office Associate	01/01/2023	26,754.00	27,300.00	Salary Increase SALCY	E&G
Police	Monica Marie Dixon	Communications Officer	01/01/2023	26,728.00	27,268.80	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Danielle Klein	Residential Counselor	01/01/2023	26,400.00	26,928.00	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Emma Gabrielle Looney	Residential Counselor	01/01/2023	26,400.00	26,928.00	Salary Increase SALCY	E&G
Child Care	Susan Jeanette Miller	Nutrition Associate	01/01/2023	26,316.00	26,788.00	Salary Increase SALCY	RD
Gatton Academy of Math and Science	Melodie S Bird	Residential Counselor	01/01/2023	26,000.00	26,520.00	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Jacob Glenn Bowen	Residential Counselor	01/01/2023	26,000.00	26,520.00	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Barbara Kay Henrich	Residential Counselor	01/01/2023	26,000.00	26,520.00	Salary Increase SALCY	E&G
Gatton Academy of Math and Science	Dakota Michael Watkins	Residential Counselor	01/01/2023	26,000.00	26,520.00	Salary Increase SALCY	E&G
Parking Services	Collin Hunter Ritchie	Parking Special Events Asst.	01/01/2023	25,603.50	26,130.00	Salary Increase SALCY	RD
Parking Services	Daniel Lee Scantland	Parking Field Technician	01/01/2023	25,603.50	26,130.00	Salary Increase SALCY	RD
Parking Services	Joshua Kytes Simpkins	Parking Enforcement Officer	01/01/2023	25,603.50	26,130.00	Salary Increase SALCY	RD
Child Care	Misela Bulut	Teacher	01/01/2023	25,276.00	25,728.00	Salary Increase SALCY	RD
WKU - Owensboro	Virginia Lee Higdon	Building Services Attendant II	01/01/2023	23,926.50	24,414.00	Salary Increase SALCY	E&G

Funding Source Codes:

E&G - Education and General

Grant - Grant Funded

Aux - Auxiliary

RD - Revenue Dependent

Split - Split between sources

FDN - Foundation

Salary Increase Codes:

ADDED - Added Duties

DEGRE - Degree

MKTEQ - Market Equity

MSGIN - Minimum Salary Grade Increase

REORG - Departmental Reorganization

OTHSI - Other Salary Increase

Action Definitions:

INITIAL APPOINTMENT - Used when an employee is added to payroll for the first time.

SECONDARY APPOINTMENT - Used when a PT employee who already has a primary assignment accepts an additional PT assignment.

REAPPOINTMENT - Used when an employee comes to the end date of an appointment and is continued in the same position. Used only when there is no break in employment.

REHIRE - Used when an employee is rehired following a separation from WKU.

REHIRE OF A RETIREE - Used when a WKU retired employee is rehired.

ADDED DUTIES - Used when an employee receives a salary increase due to added responsibilities in their job but when their job is not reclassified.

DEGREE - Used when an employee receives a degree resulting in an increase to their base salary or payment of a lump sum.

MARKET/EQUITY INCREASE - Used when employee receives a salary increase as the result of market or equity factors.

MSGIN - Used when an employee receives a salary increase in order to reach the range of the assigned salary grade.

OTHER SALARY INCREASE - Used when an employee receives a salary increase due to reasons not covered by other salary increase reason codes.

RECLASSIFICATION - Used when an employee's job title, salary grade and/or salary are changed as the result of a material increase in duties/responsibilities.

REORGANIZATION - Used when an employee receives a salary increase as the result of a departmental reorganization.

FISCAL YEAR SALARY INCREASE - Used when a salary increase is effective on July 1.

STATUS CHANGE - used when an employee changes part time/full time status or temporary/ongoing status.

TRANSFER - Used when an employee moves from one position to another position regardless of department and/or salary change.

STIPEND - Compensation that is in addition to base pay for a finite period and typically associated with increased job responsibilities

Meeting Date: March 3, 2023

Completed Staff Stipend Actions Subject to Board Approval
Entered October 1, 2022 through December 31, 2022

Department	Name	Start Date	End Date	Amount	Source
Clinical Education Complex (CEC)	Caroline Alexander Hudson	12/1/2022	12/31/2022	6,050.00	E&G
Housing & Residence Life	Elizabeth Blair Jensen	1/1/2023	6/30/2023	6,000.00	Aux
Men's Football	Enrique Arthur Davis	1/1/2023	12/31/2023	6,000.00	E&G
Men's Football	Zachary Gene Lankford	1/1/2023	12/31/2023	6,000.00	E&G
Men's Football	Tyson Jacob Summers	1/1/2023	12/31/2023	6,000.00	E&G
Student Accessibility Resource Cntr	Peggy Ann Crowe	11/1/2022	6/30/2023	6,000.00	E&G
Admissions Office	Hanna Lee Van Winkle	1/1/2023	6/30/2023	5,000.00	E&G
College Heights Foundation	Laurie V. Basham	12/1/2022	12/31/2022	3,600.00	RD
College Heights Foundation	Jeannie Leigh Bryant	12/1/2022	12/31/2022	3,600.00	RD
College Heights Foundation	Jessica Martin Carver	12/1/2022	12/31/2022	3,600.00	RD
College Heights Foundation	Bethany Denney Cizmarik	12/1/2022	12/31/2022	3,600.00	RD
College Heights Foundation	Kara Hogue Neidell	12/1/2022	12/31/2022	3,600.00	RD
College Heights Foundation	Donald L. Smith	12/1/2022	12/31/2022	3,600.00	Split
College Heights Foundation	Cynthia Beth Wilkerson	12/1/2022	12/31/2022	3,600.00	Split
WKU Foundation	John Paul Blair	12/1/2022	12/31/2022	3,600.00	E&G
WKU Foundation	Ben Jacob Howard	12/1/2022	12/31/2022	3,600.00	E&G
WKU Foundation	Susan Clark McIntyre	12/1/2022	12/31/2022	3,600.00	E&G
WKU Foundation	Clint Lee Snodgrass	12/1/2022	12/31/2022	3,600.00	E&G
Ctr -Innovative Teaching & Learning	Samual Joseph Oldenburg	11/16/2022	5/31/2023	3,500.00	RD
Educational Enhancement Programs	Mary B. England	10/1/2022	1/31/2023	2,727.00	Grant
Dean Potter College	Jessica Adele Luna	1/1/2023	6/30/2023	2,500.00	E&G
Dean Potter College	Mary Kathleen Muchmore	1/1/2023	6/30/2023	2,500.00	E&G
Dean Potter College	Kyra Chantelle Rookard	1/1/2023	6/30/2023	2,000.00	E&G
Environment, Health & Safety	Laura Lee Tomlin	7/1/2022	12/31/2022	1,250.00	E&G
Environment, Health & Safety	Anita Ann Adams	7/1/2022	12/31/2022	1,000.00	E&G
Workers Compensation	Michael B. Higgins	7/1/2022	12/31/2022	1,000.00	E&G
Student Accessibility Resource Cntr	Peggy Ann Crowe	10/1/2022	10/31/2022	750.00	E&G
School-Engineering & Apl. Sciences	Arunabha Banerjee	12/15/2022	12/31/2022	224.58	FDN

Staff One Time Payments
For the Period October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Finance	Jones, Zachary Paul	MN FT Faculty - Temp PT	10/31/2022	1,000.50	Faculty Part Time	E&G
Finance	Jones, Zachary Paul	MN FT Faculty - Temp PT	10/31/2022	1,000.50	Faculty Part Time	E&G
Finance	Jones, Zachary Paul	MN FT Faculty - Temp PT	11/30/2022	1,000.50	Faculty Part Time	E&G
Finance	Jones, Zachary Paul	MN FT Faculty - Temp PT	11/30/2022	1,000.50	Faculty Part Time	E&G
Finance	Jones, Zachary Paul	MN FT Faculty - Temp PT	12/16/2022	1,000.50	Faculty Part Time	E&G
Finance	Jones, Zachary Paul	MN FT Faculty - Temp PT	12/16/2022	1,000.50	Faculty Part Time	E&G
GFCB - Dual Credit	Jones, Zachary Paul	MN FT Faculty - Temp PT	10/31/2022	1,000.50	Faculty Part Time	RD
GFCB - Dual Credit	Jones, Zachary Paul	MN FT Faculty - Temp PT	11/30/2022	1,000.50	Faculty Part Time	RD
GFCB - Dual Credit	Jones, Zachary Paul	MN FT Faculty - Temp PT	12/16/2022	1,000.50	Faculty Part Time	RD
	Jones, Zachary Paul Total			9,004.50		
Earth, Environmental, & Atmos. Sci.	Williams, James B.	MP PT Temp Faculty	11/30/2022	1,068.00	Faculty Part Time	E&G
Earth, Environmental, & Atmos. Sci.	Williams, James B.	MP PT Temp Faculty	11/30/2022	1,068.00	Faculty Part Time	E&G
Earth, Environmental, & Atmos. Sci.	Williams, James B.	MP PT Temp Faculty	12/16/2022	1,068.00	Faculty Part Time	E&G
Earth, Environmental, & Atmos. Sci.	Williams, James B.	MP PT Temp Faculty	12/16/2022	1,068.00	Faculty Part Time	E&G
Program Fees - SON	Williams, James B.	MP PT Temp Faculty	10/31/2022	1,250.00	Faculty Part Time	E&G
Program Fees - SON	Williams, James B.	MP PT Temp Faculty	11/30/2022	1,250.00	Faculty Part Time	E&G
Program Fees - SON	Williams, James B.	MP PT Temp Faculty	12/16/2022	1,250.00	Faculty Part Time	E&G
	Williams, James B. Total			8,022.00		
Dean Gordon Ford College Business	Duvall, Monica Quinn	MN FT Faculty - Temp PT	10/31/2022	1,000.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Duvall, Monica Quinn	MN FT Faculty - Temp PT	10/31/2022	1,000.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Duvall, Monica Quinn	MN FT Faculty - Temp PT	11/30/2022	1,000.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Duvall, Monica Quinn	MN FT Faculty - Temp PT	11/30/2022	1,000.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Duvall, Monica Quinn	MN FT Faculty - Temp PT	12/16/2022	1,000.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Duvall, Monica Quinn	MN FT Faculty - Temp PT	12/16/2022	1,000.50	Faculty Part Time	E&G
	Duvall, Monica Quinn Total			6,003.00		
Dean Gordon Ford College Business	Pruitt, Janie Kay	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G
Dean Gordon Ford College Business	Pruitt, Janie Kay	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G
Dean Gordon Ford College Business	Pruitt, Janie Kay	MN FT Faculty - Temp PT	11/30/2022	667.00	Faculty Part Time	E&G
Dean Gordon Ford College Business	Pruitt, Janie Kay	MN FT Faculty - Temp PT	12/16/2022	667.00	Faculty Part Time	E&G
Dean Gordon Ford College Business	Pruitt, Janie Kay	MN FT Faculty - Temp PT	11/30/2022	1,334.00	Faculty Part Time	E&G
Dean Gordon Ford College Business	Pruitt, Janie Kay	MN FT Faculty - Temp PT	12/16/2022	1,334.00	Faculty Part Time	E&G
	Pruitt, Janie Kay Total			5,336.00		
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	10/14/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	10/14/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	10/31/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	10/31/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	11/15/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	11/15/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	11/30/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	11/30/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	12/15/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	12/15/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	12/16/2022	187.50	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	12/16/2022	187.50	Faculty Part Time	E&G

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	10/14/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	10/14/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	10/31/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	10/31/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	11/15/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	11/15/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	11/30/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	11/30/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	12/15/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	12/15/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	12/16/2022	250.00	Faculty Part Time	E&G
Chemistry	Pesterfield, Alicia Lynn	SM PT Temp Faculty	12/16/2022	250.00	Faculty Part Time	E&G
	Pesterfield, Alicia Lynn Total			5,250.00		
Program Fees - SON	Villarreal, Kathryn Anne	MN FT Faculty - Temp PT	10/31/2022	1,750.00	Faculty Part Time	E&G
Program Fees - SON	Villarreal, Kathryn Anne	MN FT Faculty - Temp PT	11/30/2022	1,750.00	Faculty Part Time	E&G
Program Fees - SON	Villarreal, Kathryn Anne	MN FT Faculty - Temp PT	12/16/2022	1,750.00	Faculty Part Time	E&G
	Villarreal, Kathryn Anne Total			5,250.00		
Faculty Award/Waiver Funds	Schulte, Bruce Alexander	Asse VP, Strategy, Perf & Acct	12/16/2022	4,600.00	Awards	E&G
	Schulte, Bruce Alexander Total			4,600.00		
HAF Reimburse	Smith, Kathryn Downing	Asst Director, Development	12/16/2022	4,500.00	Supplemental Pay	E&G
	Smith, Kathryn Downing Total			4,500.00		
Dean Ogden College	Netthisinghe, Annesly	Research Scientist	10/31/2022	2,139.00	Supplemental Pay	E&G
Dean Ogden College	Netthisinghe, Annesly	Research Scientist	11/30/2022	2,139.00	Supplemental Pay	E&G
	Netthisinghe, Annesly Total			4,278.00		
Child Care	Hatcher, Holly Sprouse	Program Coordinator	11/15/2022	4,000.00	Awards	RD
	Hatcher, Holly Sprouse Total			4,000.00		
Child Care	Hood, Amy Susan	Director, Regional FCC Ntwk	10/31/2022	4,000.00	Awards	RD
	Hood, Amy Susan Total			4,000.00		
Child Care	Tutko, Michelle	Specialist, WKUCCC	10/31/2022	4,000.00	Awards	RD
	Tutko, Michelle Total			4,000.00		
Civil Engineering Services	Baker, Tyler Amon	Staff Engineer	12/16/2022	145.48	Supplemental Pay	RD
School-Engineering & Apl. Sciences	Baker, Tyler Amon	MN FT Faculty - Temp PT	10/31/2022	250.00	Faculty Part Time	E&G
School-Engineering & Apl. Sciences	Baker, Tyler Amon	MN FT Faculty - Temp PT	10/31/2022	250.00	Faculty Part Time	E&G
School-Engineering & Apl. Sciences	Baker, Tyler Amon	MN FT Faculty - Temp PT	10/31/2022	250.00	Faculty Part Time	E&G
School-Engineering & Apl. Sciences	Baker, Tyler Amon	MN FT Faculty - Temp PT	11/30/2022	250.00	Faculty Part Time	E&G
School-Engineering & Apl. Sciences	Baker, Tyler Amon	MN FT Faculty - Temp PT	11/30/2022	250.00	Faculty Part Time	E&G
School-Engineering & Apl. Sciences	Baker, Tyler Amon	MN FT Faculty - Temp PT	11/30/2022	250.00	Faculty Part Time	E&G
School-Engineering & Apl. Sciences	Baker, Tyler Amon	MN FT Faculty - Temp PT	12/16/2022	250.00	Faculty Part Time	E&G
School-Engineering & Apl. Sciences	Baker, Tyler Amon	MN FT Faculty - Temp PT	12/16/2022	250.00	Faculty Part Time	E&G
School-Engineering & Apl. Sciences	Baker, Tyler Amon	MN FT Faculty - Temp PT	12/16/2022	250.00	Faculty Part Time	E&G
Civil Engineering Services	Baker, Tyler Amon	Staff Engineer	11/30/2022	609.62	Supplemental Pay	RD
Civil Engineering Services	Baker, Tyler Amon	Staff Engineer	10/31/2022	831.30	Supplemental Pay	RD
	Baker, Tyler Amon Total			3,836.40		
WKU Foundation	Johnson, Melissa M.	Senior Records Associate	12/16/2022	3,600.00	Awards	E&G

Staff One Time Payments
For the Period October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
	Johnson, Melissa M. Total			3,600.00		
Ticket Manager	Brock, Treyce Jonathan	Director, Ticket Operations	10/31/2022	3,500.00	Supplemental Pay	E&G
	Brock, Treyce Jonathan Total			3,500.00		
KIIS Custodial Funds	Canning, Maria	Assistant Director, KIIS	12/16/2022	3,500.00	Supplemental Pay	RD
	Canning, Maria Total			3,500.00		
KIIS Custodial Funds	Gilliam, Jennifer Leigh	Accountant	12/16/2022	3,500.00	Supplemental Pay	RD
	Gilliam, Jennifer Leigh Total			3,500.00		
KIIS Custodial Funds	McDearman, Heather Barna	Specialist, KIIS Mktg & Design	12/16/2022	3,500.00	Supplemental Pay	RD
	McDearman, Heather Barna Total			3,500.00		
KIIS Custodial Funds	McTaggart, Haley Ann	Specialist, KIIS Adm & Enrlmnt	12/16/2022	3,500.00	Supplemental Pay	RD
	McTaggart, Haley Ann Total			3,500.00		
Biology	Clauson, John Mark	SM PT Temp Faculty	10/14/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	10/14/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	10/14/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	10/14/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	10/31/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	10/31/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	10/31/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	11/15/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	11/15/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	11/15/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	11/30/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	11/30/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	11/30/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	12/15/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	12/15/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	12/15/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	12/16/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	12/16/2022	142.50	Faculty Part Time	E&G
Biology	Clauson, John Mark	SM PT Temp Faculty	12/16/2022	142.50	Faculty Part Time	E&G
	Clauson, John Mark Total			3,420.00		
School of Teacher Education	Digges Elliott, Hannah Elizabeth	MN FT Faculty - Temp PT	10/31/2022	570.00	Faculty Part Time	E&G
School of Teacher Education	Digges Elliott, Hannah Elizabeth	MN FT Faculty - Temp PT	10/31/2022	570.00	Faculty Part Time	E&G
School of Teacher Education	Digges Elliott, Hannah Elizabeth	MN FT Faculty - Temp PT	11/30/2022	570.00	Faculty Part Time	E&G
School of Teacher Education	Digges Elliott, Hannah Elizabeth	MN FT Faculty - Temp PT	11/30/2022	570.00	Faculty Part Time	E&G
School of Teacher Education	Digges Elliott, Hannah Elizabeth	MN FT Faculty - Temp PT	12/16/2022	570.00	Faculty Part Time	E&G
School of Teacher Education	Digges Elliott, Hannah Elizabeth	MN FT Faculty - Temp PT	12/16/2022	570.00	Faculty Part Time	E&G
	Digges Elliott, Hannah Elizabeth Total			3,420.00		
School of Leadership & Prof Studies	Duvall, Melanie Jan	SM PT Temp Faculty	10/14/2022	570.00	Faculty Part Time	E&G

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
School of Leadership & Prof Studies	Duvall, Melanie Jan	SM PT Temp Faculty	10/31/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Duvall, Melanie Jan	SM PT Temp Faculty	11/15/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Duvall, Melanie Jan	SM PT Temp Faculty	11/30/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Duvall, Melanie Jan	SM PT Temp Faculty	12/15/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Duvall, Melanie Jan	SM PT Temp Faculty	12/16/2022	570.00	Faculty Part Time	E&G
	Duvall, Melanie Jan Total			3,420.00		
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	10/14/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	10/14/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	10/31/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	10/31/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	11/15/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	11/15/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	11/30/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	11/30/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	12/15/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	12/15/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	12/16/2022	285.00	Faculty Part Time	E&G
Mathematics	Foraker, Matthew James	SM PT Temp Faculty	12/16/2022	285.00	Faculty Part Time	E&G
	Foraker, Matthew James Total			3,420.00		
School of Leadership & Prof Studies	Gordon, Scott S.	MN FT Faculty - Temp PT	10/31/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Gordon, Scott S.	MN FT Faculty - Temp PT	10/31/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Gordon, Scott S.	MN FT Faculty - Temp PT	11/30/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Gordon, Scott S.	MN FT Faculty - Temp PT	11/30/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Gordon, Scott S.	MN FT Faculty - Temp PT	12/16/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Gordon, Scott S.	MN FT Faculty - Temp PT	12/16/2022	570.00	Faculty Part Time	E&G
	Gordon, Scott S. Total			3,420.00		
Sociology & Criminology	Ossello, Lauren Harrell	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
Sociology & Criminology	Ossello, Lauren Harrell	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
Sociology & Criminology	Ossello, Lauren Harrell	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
Sociology & Criminology	Ossello, Lauren Harrell	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
Sociology & Criminology	Ossello, Lauren Harrell	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
Sociology & Criminology	Ossello, Lauren Harrell	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Ossello, Lauren Harrell Total			3,204.00		
Communication	Pennington, Alicia Michele	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
Communication	Pennington, Alicia Michele	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
Communication	Pennington, Alicia Michele	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
Communication	Pennington, Alicia Michele	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
Communication	Pennington, Alicia Michele	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
Communication	Pennington, Alicia Michele	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Pennington, Alicia Michele Total			3,204.00		
College Heights Herald	Orange, Steven Wesley	Manager, Advertising and Sales	12/16/2022	767.69	Supplemental Pay	RD
College Heights Herald	Orange, Steven Wesley	Manager, Advertising and Sales	11/30/2022	1,096.46	Supplemental Pay	RD
College Heights Herald	Orange, Steven Wesley	Manager, Advertising and Sales	10/31/2022	1,283.93	Supplemental Pay	RD
	Orange, Steven Wesley Total			3,148.08		

Staff One Time Payments
For the Period October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Men's Track & Field	Acklin, Anthony Edward	Assistant Coach	12/16/2022	3,000.00	Supplemental Pay	E&G
	Acklin, Anthony Edward Total			3,000.00		
Campus Recreation and Wellness	Winger, Amy Kremer	Specialist, Student Wellness	11/30/2022	192.00	Supplemental Pay	E&G
Campus Recreation and Wellness	Winger, Amy Kremer	Specialist, Student Wellness	12/16/2022	256.00	Supplemental Pay	E&G
Campus Recreation and Wellness	Winger, Amy Kremer	Specialist, Student Wellness	10/31/2022	272.00	Supplemental Pay	E&G
Dean CHHS	Winger, Amy Kremer	MN FT Faculty - Temp PT	11/30/2022	380.00	Faculty Part Time	E&G
Dean CHHS	Winger, Amy Kremer	MN FT Faculty - Temp PT	11/30/2022	380.00	Faculty Part Time	E&G
Dean CHHS	Winger, Amy Kremer	MN FT Faculty - Temp PT	11/30/2022	380.00	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	Winger, Amy Kremer	MN FT Faculty - Temp PT	11/30/2022	760.00	Faculty Part Time	E&G
	Winger, Amy Kremer Total			2,620.00		
Biology	Andersland, John M.	SM PT Temp Faculty	10/14/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/14/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/14/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/31/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/31/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/31/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/15/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/15/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/15/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/30/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/30/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/30/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/30/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/15/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/15/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/15/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/16/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/16/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/16/2022	47.50	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/14/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/14/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/14/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/31/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/31/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/31/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	10/31/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/15/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/15/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/15/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/30/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/30/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	11/30/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/15/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/15/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/15/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/16/2022	95.00	Faculty Part Time	E&G

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Biology	Andersland, John M.	SM PT Temp Faculty	12/16/2022	95.00	Faculty Part Time	E&G
Biology	Andersland, John M.	SM PT Temp Faculty	12/16/2022	95.00	Faculty Part Time	E&G
	Andersland, John M. Total			2,565.00		
School of Leadership & Prof Studies	Moore, Lamario D'Ante	MN FT Faculty - Temp PT	10/31/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Moore, Lamario D'Ante	MN FT Faculty - Temp PT	10/31/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Moore, Lamario D'Ante	MN FT Faculty - Temp PT	11/30/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Moore, Lamario D'Ante	MN FT Faculty - Temp PT	11/30/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Moore, Lamario D'Ante	MN FT Faculty - Temp PT	12/16/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Moore, Lamario D'Ante	MN FT Faculty - Temp PT	12/16/2022	423.00	Faculty Part Time	E&G
	Moore, Lamario D'Ante Total			2,538.00		
Athletic Media Relations	Brown, Dana C	Asst. Director, Comm/SA Intvs	10/31/2022	2,500.00	Supplemental Pay	E&G
	Brown, Dana C Total			2,500.00		
Men's Football	Hayden, Benjamin Anthony	Dir, Equipment Operations	12/16/2022	2,500.00	Supplemental Pay	E&G
	Hayden, Benjamin Anthony Total			2,500.00		
Athletic Marketing	Hogan, William H	Director, Marketing	10/31/2022	2,500.00	Supplemental Pay	E&G
	Hogan, William H Total			2,500.00		
Athletic Marketing	Mayfield, Blake Haley	Assistant Director, Marketing	10/31/2022	2,500.00	Supplemental Pay	E&G
	Mayfield, Blake Haley Total			2,500.00		
Athletic Media Relations	Roper, Tyler Grant	Asst Dir, Athl Com/Media Rltns	10/31/2022	2,500.00	Supplemental Pay	E&G
	Roper, Tyler Grant Total			2,500.00		
Strength & Conditioning	Stephanski, John Selbert	Strength & Conditioning Coach	12/16/2022	2,500.00	Supplemental Pay	E&G
	Stephanski, John Selbert Total			2,500.00		
College Heights Herald	Oldenburg, Samuel Joseph	Assistant Director, Student Publications	12/16/2022	118.93	Supplemental Pay	RD
School of Media	Oldenburg, Samuel Joseph	SM PT Temp Faculty	10/14/2022	267.00	Faculty Part Time	E&G
School of Media	Oldenburg, Samuel Joseph	SM PT Temp Faculty	10/31/2022	267.00	Faculty Part Time	E&G
School of Media	Oldenburg, Samuel Joseph	SM PT Temp Faculty	11/15/2022	267.00	Faculty Part Time	E&G
School of Media	Oldenburg, Samuel Joseph	SM PT Temp Faculty	11/30/2022	267.00	Faculty Part Time	E&G
School of Media	Oldenburg, Samuel Joseph	SM PT Temp Faculty	12/16/2022	534.00	Faculty Part Time	E&G
Gatton Academy of Math and Science	Oldenburg, Samuel Joseph	Assistant Director, Student Publications	12/16/2022	570.00	Supplemental Pay	E&G
	Oldenburg, Samuel Joseph Total			2,290.93		
School of Nursing and Allied Health	Collins, Rebecca Sue	MN FT Faculty - Temp PT	10/31/2022	750.00	Faculty Part Time	E&G
School of Nursing and Allied Health	Collins, Rebecca Sue	MN FT Faculty - Temp PT	11/30/2022	750.00	Faculty Part Time	E&G
School of Nursing and Allied Health	Collins, Rebecca Sue	MN FT Faculty - Temp PT	12/16/2022	750.00	Faculty Part Time	E&G
	Collins, Rebecca Sue Total			2,250.00		
Earth, Environmental, & Atmos. Sci.	Oglesby, Jonathan Le Mar	MN FT Faculty - Temp PT	10/31/2022	2,136.00	Faculty Part Time	E&G
	Oglesby, Jonathan Le Mar Total			2,136.00		
Dean Gordon Ford College Business	Siewert, Tanner Alden	SM PT Temp Faculty	10/14/2022	333.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Siewert, Tanner Alden	SM PT Temp Faculty	10/14/2022	333.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Siewert, Tanner Alden	SM PT Temp Faculty	10/14/2022	333.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Siewert, Tanner Alden	SM PT Temp Faculty	10/31/2022	333.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Siewert, Tanner Alden	SM PT Temp Faculty	10/31/2022	333.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Siewert, Tanner Alden	SM PT Temp Faculty	10/31/2022	333.50	Faculty Part Time	E&G
	Siewert, Tanner Alden Total			2,001.00		
Dean Gordon Ford College Business	Smith, Bethany Nanette	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Dean Gordon Ford College Business	Smith, Bethany Nanette	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G
Dean Gordon Ford College Business	Smith, Bethany Nanette	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G
	Smith, Bethany Nanette Total			2,001.00		
Training/Technical Assistance Svcs	Baker, Kelly Renee	Teacher II	10/21/2022	2,000.00	Awards	RD
	Baker, Kelly Renee Total			2,000.00		
Training/Technical Assistance Svcs	Caldwell, Kwanesha Kandreyah	Teacher II	10/21/2022	2,000.00	Awards	RD
	Caldwell, Kwanesha Kandreyah Total			2,000.00		
Training/Technical Assistance Svcs	Gray, Myriam Monae	Teacher II	10/21/2022	2,000.00	Awards	RD
	Gray, Myriam Monae Total			2,000.00		
Training/Technical Assistance Svcs	Rutledge, Christopher Sean	Teacher II	10/21/2022	2,000.00	Awards	RD
	Rutledge, Christopher Sean Total			2,000.00		
Training/Technical Assistance Svcs	Wenger, Erika Lynn	Teacher II	10/21/2022	2,000.00	Awards	RD
	Wenger, Erika Lynn Total			2,000.00		
Social Work	Davis, Matthew Brendan	MN FT Faculty - Temp PT	10/31/2022	570.00	Faculty Part Time	E&G
Social Work	Davis, Matthew Brendan	MN FT Faculty - Temp PT	11/30/2022	570.00	Faculty Part Time	E&G
Social Work	Davis, Matthew Brendan	MN FT Faculty - Temp PT	12/16/2022	570.00	Faculty Part Time	E&G
	Davis, Matthew Brendan Total			1,710.00		
School of Leadership & Prof Studies	Meredith, Rita Rose	SM PT Temp Faculty	10/31/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Meredith, Rita Rose	SM PT Temp Faculty	11/30/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Meredith, Rita Rose	SM PT Temp Faculty	12/16/2022	570.00	Faculty Part Time	E&G
	Meredith, Rita Rose Total			1,710.00		
Agriculture & Food Science	Rowland, Naomi Smith	MN FT Faculty - Temp PT	10/31/2022	570.00	Faculty Part Time	E&G
Agriculture & Food Science	Rowland, Naomi Smith	MN FT Faculty - Temp PT	11/30/2022	570.00	Faculty Part Time	E&G
Agriculture & Food Science	Rowland, Naomi Smith	MN FT Faculty - Temp PT	12/16/2022	570.00	Faculty Part Time	E&G
	Rowland, Naomi Smith Total			1,710.00		
School of Leadership & Prof Studies	Schleig, April O'Neil	MN FT Faculty - Temp PT	10/31/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Schleig, April O'Neil	MN FT Faculty - Temp PT	11/30/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Schleig, April O'Neil	MN FT Faculty - Temp PT	12/16/2022	570.00	Faculty Part Time	E&G
	Schleig, April O'Neil Total			1,710.00		
School of Leadership & Prof Studies	Spaulding, Aurelia Renae	MN FT Faculty - Temp PT	10/31/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Spaulding, Aurelia Renae	MN FT Faculty - Temp PT	11/30/2022	570.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Spaulding, Aurelia Renae	MN FT Faculty - Temp PT	12/16/2022	570.00	Faculty Part Time	E&G
	Spaulding, Aurelia Renae Total			1,710.00		
School of Kinesiology, Rec. & Sport	McCammon, John Daryl	MN FT Faculty - Temp PT	11/30/2022	846.00	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	McCammon, John Daryl	MN FT Faculty - Temp PT	12/16/2022	846.00	Faculty Part Time	E&G
	McCammon, John Daryl Total			1,692.00		
School of Media	Clark, Charles Edward	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
School of Media	Clark, Charles Edward	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
School of Media	Clark, Charles Edward	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Clark, Charles Edward Total			1,602.00		
School of Kinesiology, Rec. & Sport	Collins, Adrian Rae Tribble	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	Collins, Adrian Rae Tribble	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	Collins, Adrian Rae Tribble	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Collins, Adrian Rae Tribble Total			1,602.00		

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
WKU - Owensboro	Dorth, Kevin Earl	SM PT Temp Faculty	10/31/2022	534.00	Faculty Part Time	E&G
WKU - Owensboro	Dorth, Kevin Earl	SM PT Temp Faculty	11/30/2022	534.00	Faculty Part Time	E&G
WKU - Owensboro	Dorth, Kevin Earl	SM PT Temp Faculty	12/16/2022	534.00	Faculty Part Time	E&G
	Dorth, Kevin Earl Total			1,602.00		
School of Leadership & Prof Studies	Garrett, Ashley Nicole	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Garrett, Ashley Nicole	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Garrett, Ashley Nicole	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Garrett, Ashley Nicole Total			1,602.00		
History	Hardesty, Denise Murrell	SM PT Temp Faculty	10/14/2022	267.00	Faculty Part Time	E&G
History	Hardesty, Denise Murrell	SM PT Temp Faculty	10/31/2022	267.00	Faculty Part Time	E&G
History	Hardesty, Denise Murrell	SM PT Temp Faculty	11/15/2022	267.00	Faculty Part Time	E&G
History	Hardesty, Denise Murrell	SM PT Temp Faculty	11/30/2022	267.00	Faculty Part Time	E&G
History	Hardesty, Denise Murrell	SM PT Temp Faculty	12/15/2022	267.00	Faculty Part Time	E&G
History	Hardesty, Denise Murrell	SM PT Temp Faculty	12/16/2022	267.00	Faculty Part Time	E&G
	Hardesty, Denise Murrell Total			1,602.00		
Communication Sciences & Disorders	Hudson, Caroline Alexander	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
Communication Sciences & Disorders	Hudson, Caroline Alexander	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
Communication Sciences & Disorders	Hudson, Caroline Alexander	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Hudson, Caroline Alexander Total			1,602.00		
Dean CHHS	Jones, Julia Chrisman	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
Dean CHHS	Jones, Julia Chrisman	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
Dean CHHS	Jones, Julia Chrisman	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Jones, Julia Chrisman Total			1,602.00		
School of Leadership & Prof Studies	Logan, Micah L	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Logan, Micah L	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Logan, Micah L	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Logan, Micah L Total			1,602.00		
Applied Human Sciences	Meyer, Sherri Renee	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
Applied Human Sciences	Meyer, Sherri Renee	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
Applied Human Sciences	Meyer, Sherri Renee	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Meyer, Sherri Renee Total			1,602.00		
School of Media	Pratt, Carrie Frances	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
School of Media	Pratt, Carrie Frances	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
School of Media	Pratt, Carrie Frances	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Pratt, Carrie Frances Total			1,602.00		
School of Media	Watson, Alana Malessia	MN FT Faculty - Temp PT	10/31/2022	534.00	Faculty Part Time	E&G
School of Media	Watson, Alana Malessia	MN FT Faculty - Temp PT	11/30/2022	534.00	Faculty Part Time	E&G
School of Media	Watson, Alana Malessia	MN FT Faculty - Temp PT	12/16/2022	534.00	Faculty Part Time	E&G
	Watson, Alana Malessia Total			1,602.00		
CEBS - Contract	Breedlove, Lynette	Director	12/16/2022	1,600.00	Supplemental Pay	RD
	Breedlove, Lynette Total			1,600.00		
Athletic Media Relations	Mulligan, Jordan Lillie-Anne	Coordinator, Media Relations	10/14/2022	1,500.00	Supplemental Pay	E&G
	Mulligan, Jordan Lillie-Anne Total			1,500.00		
School of Kinesiology, Rec. & Sport	Wilson, Dustin R.	SM PT Temp Faculty	10/14/2022	230.25	Faculty Part Time	E&G

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
School of Kinesiology, Rec. & Sport	Wilson, Dustin R.	SM PT Temp Faculty	10/31/2022	230.25	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	Wilson, Dustin R.	SM PT Temp Faculty	11/15/2022	230.25	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	Wilson, Dustin R.	SM PT Temp Faculty	11/30/2022	230.25	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	Wilson, Dustin R.	SM PT Temp Faculty	12/15/2022	230.25	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	Wilson, Dustin R.	SM PT Temp Faculty	12/16/2022	230.25	Faculty Part Time	E&G
	Wilson, Dustin R. Total			1,381.50		
Dean Gordon Ford College Business	Smith, Ashley Brooke	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G
Dean Gordon Ford College Business	Smith, Ashley Brooke	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G
	Smith, Ashley Brooke Total			1,334.00		
School of Leadership & Prof Studies	Brown, Ashley Joyce	MN FT Faculty - Temp PT	10/31/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Brown, Ashley Joyce	MN FT Faculty - Temp PT	11/30/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Brown, Ashley Joyce	MN FT Faculty - Temp PT	12/16/2022	423.00	Faculty Part Time	E&G
	Brown, Ashley Joyce Total			1,269.00		
School of Leadership & Prof Studies	Johnson, Kent A.	MN FT Faculty - Temp PT	10/31/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Johnson, Kent A.	MN FT Faculty - Temp PT	11/30/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Johnson, Kent A.	MN FT Faculty - Temp PT	12/16/2022	423.00	Faculty Part Time	E&G
	Johnson, Kent A. Total			1,269.00		
School of Leadership & Prof Studies	Shake, Joanna Maria	MN FT Faculty - Temp PT	10/31/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Shake, Joanna Maria	MN FT Faculty - Temp PT	11/30/2022	423.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Shake, Joanna Maria	MN FT Faculty - Temp PT	12/16/2022	423.00	Faculty Part Time	E&G
	Shake, Joanna Maria Total			1,269.00		
School-Engineering & Apl. Sciences	Kilgore, Albert Murphey	Research Assistant	11/4/2022	1,200.00	Supplemental Pay	FDN
	Kilgore, Albert Murphey Total			1,200.00		
Campus and Community Events	Smith, Jeffrey Alan	Technical Dir/AV Coordinator	11/30/2022	325.00	Supplemental Pay	RD
Campus and Community Events	Smith, Jeffrey Alan	Technical Dir/AV Coordinator	12/16/2022	800.00	Supplemental Pay	RD
	Smith, Jeffrey Alan Total			1,125.00		
Infrastructure & Ops - AVS	Hughes, William Todd	AV Systems Engineer	10/31/2022	279.00	Supplemental Pay	E&G
Infrastructure & Ops - AVS	Hughes, William Todd	AV Systems Engineer	11/30/2022	279.00	Supplemental Pay	E&G
Infrastructure & Ops - AVS	Hughes, William Todd	AV Systems Engineer	12/16/2022	486.00	Supplemental Pay	E&G
	Hughes, William Todd Total			1,044.00		
Dean Gordon Ford College Business	Cosby, Dana Michelle	Associate Dean	10/31/2022	730.00	Awards	FDN
	Cosby, Dana Michelle Total			730.00		
School of Kinesiology, Rec. & Sport	Arnold, Alissa Denise	MN FT Faculty - Temp PT	11/30/2022	356.00	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	Arnold, Alissa Denise	MN FT Faculty - Temp PT	12/16/2022	356.00	Faculty Part Time	E&G
	Arnold, Alissa Denise Total			712.00		
Dean Gordon Ford College Business	Browning, Adrienne Evitts	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G
	Browning, Adrienne Evitts Total			667.00		
Dean Gordon Ford College Business	Fogle, Elizabeth Anne	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G
	Fogle, Elizabeth Anne Total			667.00		
Dean Gordon Ford College Business	Hampton, Lisa M.	SM PT Temp Faculty	10/14/2022	333.50	Faculty Part Time	E&G
Dean Gordon Ford College Business	Hampton, Lisa M.	SM PT Temp Faculty	10/31/2022	333.50	Faculty Part Time	E&G
	Hampton, Lisa M. Total			667.00		
Dean Gordon Ford College Business	Smith, Jennifer Breiwa	MN FT Faculty - Temp PT	10/31/2022	667.00	Faculty Part Time	E&G
	Smith, Jennifer Breiwa Total			667.00		

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Dean Gordon Ford College Business	Thrasher, Evelyn Holmes	MN FT Faculty - Temp PT	10/31/2022	133.40	Faculty Part Time	E&G
Dean Gordon Ford College Business	Thrasher, Evelyn Holmes	MN FT Faculty - Temp PT	10/31/2022	133.40	Faculty Part Time	E&G
Dean Gordon Ford College Business	Thrasher, Evelyn Holmes	MN FT Faculty - Temp PT	10/31/2022	133.40	Faculty Part Time	E&G
Dean Gordon Ford College Business	Thrasher, Evelyn Holmes	MN FT Faculty - Temp PT	10/31/2022	133.40	Faculty Part Time	E&G
Dean Gordon Ford College Business	Thrasher, Evelyn Holmes	MN FT Faculty - Temp PT	10/31/2022	133.40	Faculty Part Time	E&G
	Thrasher, Evelyn Holmes Total			667.00		
School of Kinesiology, Rec. & Sport	Wood, James Dexter	Systems Engineer	10/31/2022	333.30	Consulting	Grant
School of Kinesiology, Rec. & Sport	Wood, James Dexter	Systems Engineer	11/30/2022	333.30	Consulting	Grant
	Wood, James Dexter Total			666.60		
Infrastructure & Ops - Network	Sigman, Nicholas Alexander	Network Engineer	11/30/2022	315.00	Supplemental Pay	E&G
Infrastructure & Ops - Network	Sigman, Nicholas Alexander	Network Engineer	10/31/2022	330.00	Supplemental Pay	E&G
	Sigman, Nicholas Alexander Total			645.00		
Housing & Residence Life	Shott, Abigail Rose	Residence Hall Director	12/16/2022	145.92	Supplemental Pay	Aux
Housing & Residence Life	Shott, Abigail Rose	Residence Hall Director	11/30/2022	437.76	Supplemental Pay	Aux
	Shott, Abigail Rose Total			583.68		
School of Kinesiology, Rec. & Sport	Austin, Robert H.	MN FT Faculty - Temp PT	11/30/2022	282.00	Faculty Part Time	E&G
School of Kinesiology, Rec. & Sport	Austin, Robert H.	MN FT Faculty - Temp PT	12/16/2022	282.00	Faculty Part Time	E&G
	Austin, Robert H. Total			564.00		
Infrastructure & Ops - Network	Renfrow, Robert A.	Network Specialist	12/16/2022	210.00	Supplemental Pay	E&G
Infrastructure & Ops - Network	Renfrow, Robert A.	Network Specialist	10/31/2022	330.00	Supplemental Pay	E&G
	Renfrow, Robert A. Total			540.00		
School of Leadership & Prof Studies	Stoll, Gina Elizabeth	MN FT Faculty - Temp PT	10/31/2022	178.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Stoll, Gina Elizabeth	MN FT Faculty - Temp PT	11/30/2022	178.00	Faculty Part Time	E&G
School of Leadership & Prof Studies	Stoll, Gina Elizabeth	MN FT Faculty - Temp PT	12/16/2022	178.00	Faculty Part Time	E&G
	Stoll, Gina Elizabeth Total			534.00		
Campus and Community Events	Thomas, Sarah E.	Assistant Director, Events	11/30/2022	150.00	Supplemental Pay	RD
Campus and Community Events	Thomas, Sarah E.	Assistant Director, Events	12/16/2022	300.00	Supplemental Pay	RD
	Thomas, Sarah E. Total			450.00		
Housing & Residence Life	Smith, Austin Blake	Residence Hall Director	11/30/2022	437.76	Supplemental Pay	Aux
	Smith, Austin Blake Total			437.76		
Infrastructure & Ops - AVS	Rexing, Justin Shaun	AV Systems Engineer	12/16/2022	360.00	Supplemental Pay	E&G
	Rexing, Justin Shaun Total			360.00		
Campus Recreation and Wellness	Rivas, Julia Margarita	Coord/MinorityTchrRecruitment	10/14/2022	112.00	Supplemental Pay	E&G
Campus Recreation and Wellness	Rivas, Julia Margarita	Coord/MinorityTchrRecruitment	12/16/2022	112.00	Supplemental Pay	E&G
Campus Recreation and Wellness	Rivas, Julia Margarita	Coord/MinorityTchrRecruitment	11/15/2022	128.00	Supplemental Pay	E&G
	Rivas, Julia Margarita Total			352.00		
Infrastructure & Ops-Communications	Keeling, Dereck Adam	Director, Infrastructure and Operations	10/31/2022	330.00	Supplemental Pay	E&G
	Keeling, Dereck Adam Total			330.00		
Lifelong Learning	Crowe, Peggy Ann	Director	10/31/2022	297.50	Supplemental Pay	RD
	Crowe, Peggy Ann Total			297.50		
Housing & Residence Life	Proctor, Samantha Nichole	Residence Hall Director	11/30/2022	255.36	Supplemental Pay	Aux
	Proctor, Samantha Nichole Total			255.36		
Student Research Council	Keeling, Diana Bennett	Manager, Web Development	12/16/2022	240.00	Supplemental Pay	E&G
	Keeling, Diana Bennett Total			240.00		

Staff One Time Payments
For the Period October 1, 2022 through December 31, 2022

Department	Employee	Title	Effective Date	Amount	Payment Type	Funding Source
Police	Lee, Dustin M.	Corporal	10/21/2022	202.20	Supplemental Pay	E&G
	Lee, Dustin M. Total			202.20		
Housing & Residence Life	Grier, Kiah Dominique	Residence Hall Director	11/30/2022	164.16	Supplemental Pay	Aux
	Grier, Kiah Dominique Total			164.16		
Housing & Residence Life	Banta, Brandon Radford	Residence Hall Director	11/30/2022	109.44	Supplemental Pay	Aux
	Banta, Brandon Radford Total			109.44		
Lifelong Learning	Wyatt, Rachel L.	LCCWEAR Evaluator	12/16/2022	100.00	Supplemental Pay	RD
	Wyatt, Rachel L. Total			100.00		
Housing & Residence Life	Barr, Ashlynn Evans	Residence Hall Director	11/30/2022	36.48	Supplemental Pay	Aux
	Barr, Ashlynn Evans Total			36.48		
Forensics - POD	Clark, Rebecca Grace	Specialist, Tech & Comm	10/31/2022	20.00	Supplemental Pay	E&G
	Clark, Rebecca Grace Total			20.00		
Forensics - POD	York, Amos Dalton	Reporter	10/31/2022	20.00	Supplemental Pay	E&G
	York, Amos Dalton Total			20.00		
	Grand Total			214,778.59		

*** Funding Source Codes:**
 E&G - Education and General
 Grant - Grant Funded
 Aux - Auxiliary
 RD - Revenue Dependent
 Split - Funding is split between sources
 FDN - Foundation

2022-23 STATEMENT OF REVENUES & EXPENDITURES

REQUEST:

Accept for filing the Statement of Revenues & Expenditures for the Six Months Ended December 31, 2022 and 2021.

FACTS:

Total realized revenue was approximately \$216.8 million or 66 percent of budget. Total revenue is lower due to Grants & Contracts from one-time Higher Education Emergency Relief Funds (HEERF) received from the American Recover Act during the prior year. Tuition revenue is down slightly compared to the prior year, while state appropriation is higher due to an increase of performance funding from the State legislature.

Total actual expenditures were approximately \$174.0 million or 53 percent of budget. As a percentage of budget, most expense categories are trending on target for the mid-point of the fiscal year, with the exception of maintenance and travel. The maintenance increase is a result of various computer software costs, and the travel increase can be attributed to a return to normal travel activity after COVID-19 related limitations over the past couple of years.

RECOMMENDATION:

President Timothy C. Caboni recommends that the Board of Regents accept for filing the Statement of Revenues and Expenditures for the Six Months Ended December 31, 2022 and 2021.

MOTION:

Accept for filing the Statement of Revenues and Expenditures for the six months ended December 31, 2022 and 2021.



	Budget 2023	Actual 2023	2023 % of Budget	Budget 2022	Actual 2022	2022 % of Budget
Revenue						
Revenues						
Gross Tuition & Fees	\$ 176,547,700	\$ 158,655,297	90%	\$ 180,357,700	\$ 159,446,260	88%
Less Institutional Financial Assistance	(53,929,000)	(49,889,121)	93%	(48,503,316)	(49,347,533)	102%
Net Tuition Revenue	122,618,700	108,766,175	89%	131,854,384	110,098,727	84%
State Appropriation	85,721,600	47,148,000	55%	78,345,400	43,089,970	55%
Grants & Contracts	59,078,000	37,144,651	63%	59,297,000	57,202,229	96%
Other Revenue	29,809,700	8,556,775	29%	25,219,425	7,819,752	31%
Auxiliary	16,607,000	9,108,162	55%	16,157,345	8,739,325	54%
Sales & Services	15,683,700	6,042,602	39%	16,300,500	6,356,284	39%
TOTAL Revenue	\$ 329,518,700	\$ 216,766,366	66%	\$ 327,174,054	\$ 233,306,287	71%
Expense						
Personnel Expense						
Wages/Salaries	130,280,000	61,897,425	48%	125,413,413	58,918,653	47%
Fringe Benefits	52,460,000	23,604,058	45%	52,302,603	23,364,350	45%
TOTAL Personnel Expense	182,740,000	85,501,484	47%	177,716,016	82,283,003	46%
Direct Expense						
Other Financial Assistance	53,840,000	35,055,118	65%	51,218,005	45,668,361	89%
Supplies & Operating Expenses	41,733,700	21,863,266	52%	49,720,997	19,191,037	39%
Debt Service	18,366,000	9,672,342	53%	17,235,397	9,853,772	57%
Maintenance	16,904,000	13,189,463	78%	16,160,055	11,633,954	72%
Utilities	9,361,000	3,908,446	42%	9,360,264	3,250,273	35%
Travel	6,574,000	4,816,908	73%	5,763,319	2,950,748	51%
TOTAL Direct Expense	146,778,700	88,505,543	60%	149,458,038	92,548,146	62%
TOTAL Expense	\$ 329,518,700	\$ 174,007,027	53%	\$ 327,174,054	\$ 174,831,149	53%

**AUDITOR’S REPORTS and FINANCIAL STATEMENTS for
WKYU-TV and WKYU-FM RADIO**

REQUEST:

Acceptance of the separate Auditor’s Reports and Financial Statements, WKYU-TV and WKYU-FM Radio for the year ended June 30, 2022.

FACTS:

Western Kentucky University contracts with an external auditing firm to perform audits of the financial statements of WKYU-TV and WKYU-FM Radio. The audits of WKYU-TV and WKYU-FM for the year ended June 30, 2022 was performed by FORVIS, LLP. These separate audits are required under the contractual funding arrangements of Western Kentucky University with the Corporation for Public Broadcasting.

The financial statements present fairly, in all material respects, the financial position as of June 30, 2022 and the changes in financial position and cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America. Each of the financial statements received an unqualified opinion.

RECOMMENDATION:

President Timothy C. Caboni recommends that the Board of Regents accept the separate Auditor’s Reports and Financial Statements for WKYU-TV and for WKYU-FM Radio for the year ended June 30, 2022.

MOTION:

Accept the separate Auditor’s Reports and Financial Statements for WKYU-TV and for WKYU-FM Radio for the year ended June 30, 2022.

Western Kentucky University WKYU-FM Radio

**Independent Auditor's Report,
Financial Statements, and
Supplementary Information**

June 30, 2022



Western Kentucky University WKYU-FM Radio

June 30, 2022

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Independent Auditor's Report

President Timothy C. Caboni and
Board of Regents
Western Kentucky University WKYU-FM Radio
Bowling Green, Kentucky

Opinion

We have audited the financial statements of WKYU-FM Radio (Station), a public broadcasting entity operated by Western Kentucky University, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Station's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Station, as of June 30, 2022, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Station, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matters

As discussed in Note 2, the financial statements of the Station are intended to present the financial position, changes in financial position, and cash flows of only that portion of the business-type activities that is attributable to the transactions of the Station. They do not purport to, and do not, present fairly the financial position of the University as of June 30, 2022, the changes in its financial position or its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 2 to the financial statements, in 2022, the Station adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

The 2021 financial statements, before they were revised for the matter discussed in Note 2, were audited by other auditors, and their report thereon, dated January 5, 2022, expressed an unmodified opinion. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Station's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Station's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Station's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedules of the Station's Proportionate Share of the Net Pension Liability, the Schedules of the Station's Pension Contributions, the Schedules of the Station's Proportionate Share of the Net OPEB Liability and the Schedules of the Station's OPEB Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

FORVIS,LLP

Louisville, Kentucky
January 18, 2023

Western Kentucky University WKYU-FM Radio

Management's Discussion and Analysis (Unaudited)

Year Ended June 30, 2022

Introduction

The following Management's Discussion and Analysis (MD&A) (Unaudited) provides an overview of the financial position and activities of WKYU-FM Radio (Station) for the year ended June 30, 2022, with selected comparative information for the year ended June 30, 2021. This discussion has been prepared by management and should be read in conjunction with the financial statements and the notes thereto, which follow this section. The financial statements and related notes and this discussion and analysis are the responsibility of management.

The Station is located on the campus of Western Kentucky University (University). The Station broadcasts Public Broadcasting Service and local programs that inform, enrich and entertain in concert with the mission of the University. The Station's skilled staff, students and volunteers serve viewers with comprehensive music and information programs that reflect current affairs, history and cultures.

Fiscal Year 2022 Highlights

- The Station's net position increased by \$434,445; 81.4%
- Operating revenues decreased by \$56,555; (38.5)% to \$90,429
- Operating expenses decreased by \$195,193; (8.55)%
- Nonoperating revenues increased by \$276,841; 12.9%

The Station adopted GASB Statement No. 87, *Leases* during the fiscal year ended June 30, 2022. The adoption of this statement resulted in recording lease assets of \$34,785 and lease liabilities of \$34,785 as of July 1, 2021. The impact of this statement is not reflected in the fiscal year June 30, 2021, amounts included in this management's discussion and analysis.

Governmental Accounting Standards

The MD&A, financial statements and accompanying notes are prepared in accordance with the Governmental Accounting Standards Board (GASB) pronouncements.

Statements of Net Position

The statements of net position present a financial picture of the Station's financial condition at the end of the fiscal year by reporting assets (current and noncurrent), deferred outflows of resources, liabilities (current and noncurrent), deferred inflows of resources and net position (assets less liabilities).

Assets

Total assets of the Station at the end of fiscal years 2022 and 2021 were \$3,094,057 and \$3,038,155, respectively, of which cash and assets held by WKU Foundation represented the largest portion. Cash and assets held by WKU Foundation totaled \$2,970,525 and \$2,946,411, or 95.9% and 97.0%, of total assets for fiscal years 2022 and 2021, respectively.

Western Kentucky University WKYU-FM Radio
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

Liabilities

Liabilities of the Station consisted of \$70,028 and \$173,122, of accrued employee costs at June 30, 2022, and 2021, respectively. Additionally, unearned revenue from the Corporation for Public Broadcasting (CPB) grants as of June 30, 2022 and 2021, was \$389,066 and \$545,528, respectively. Net pension and net OPEB liabilities were \$1,264,168 and \$1,257,035 at June 30, 2022 and 2021, respectively, and represented 71.7% and 58.9% of total liabilities, respectively.

Net Position

Net position of the Station was \$967,984 and \$533,539 at June 30, 2022 and 2021, respectively, and were divided into two major categories, defined as follows:

- *Net investment in capital assets* – This category represents the Station's equity in equipment and leases.
- *Restricted* – This category represents the Station's funds subject to externally imposed restrictions governing its use. The corpus of nonexpendable restricted resources is only available for investment purposes.
- *Unrestricted* – This category represents net positions held by the Station that have no formal restrictions placed upon them.

Western Kentucky University WKYU-FM Radio
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

Condensed Statements of Net Position
June 30, 2022 and 2021

	2022	2021
Assets		
Current assets	\$ 1,096,190	\$ 1,336,845
Assets held by WKU Foundation	1,928,365	1,668,084
Capital and leased assets, net	69,502	33,226
Total assets	3,094,057	3,038,155
Deferred Outflows of Resources		
Total deferred outflows of resources	231,713	172,401
Total assets and deferred outflows of resources	\$ 3,325,770	\$ 3,210,556
Liabilities		
Current liabilities	\$ 487,303	\$ 876,086
Noncurrent liabilities	1,274,523	1,257,035
Total liabilities	1,761,826	2,133,121
Deferred Inflows of Resources		
Total deferred inflows of resources	595,960	543,896
Net Position		
Net investment in capital assets	46,371	33,226
Restricted		
Non-expendable	1,562,745	1,350,593
Expendable	365,620	317,491
Unrestricted	(1,006,752)	(1,167,771)
Total net position	967,984	533,539
Total liabilities, deferred inflows of resources and net position	\$ 3,325,770	\$ 3,210,556

Statements of Revenues, Expenses and Change in Net Position

The Statements of Revenues, Expenses and Change in Net Position present the total revenues (operating and nonoperating) received and earned by the Station and expenses (operating and nonoperating) paid and owed by the Station and income or loss from operations for the fiscal year.

Western Kentucky University WKYU-FM Radio
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

Revenues

Total operating revenues, which exclude University appropriations, of the Station for the fiscal years 2022 and 2021 were \$90,429 and \$146,984, respectively. The primary sources of operating revenues were from underwriting of \$90,429 and \$146,984 for 2022 and 2021, respectively.

Nonoperating revenues included nonoperating grants and contracts of \$399,217 and \$340,824 from the Corporation for Public Broadcasting and other agencies for fiscal years ended June 30, 2022 and 2021, respectively. Grant revenues related to nonexchange type agreements are classified as nonoperating revenues. In a nonexchange agreement, the Station receives dollars from another party without directly giving a service or product of equal value in exchange.

The Station received \$709,447 and \$711,841 of University appropriations and \$518,193 and \$603,463 of administrative support from the University for fiscal years ended June 30, 2022 and 2021, respectively, which are classified as nonoperating revenues. These funds were used to support Station operating activities.

Expenses

Total operating expenses of the Station for 2022 and 2021 were \$2,086,508 and \$2,281,701, respectively. Total program services expenses were \$977,659 and \$1,062,214 and total supporting services expenses were \$1,090,599 and \$1,213,916 for 2022 and 2021, respectively. Depreciation and amortization expense was not allocated to each program group but is presented as a single expense item representing depreciation and amortization for all areas of the Station. Depreciation expense totaled \$7,216 and \$5,571 for 2022 and 2021, respectively, and amortization expense totaled \$11,034 for 2022.

Western Kentucky University WKYU-FM Radio
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

Condensed Statements of Revenues, Expenses and Change in Net Position
Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Revenues		
Operating revenues		
Underwriting	\$ 90,429	\$ 146,984
Total operating revenues	<u>90,429</u>	<u>146,984</u>
Expenses		
Operating expenses		
Program services	977,659	1,062,214
Supporting services	1,090,599	1,213,916
Depreciation	18,250	5,571
Total operating expenses	<u>2,086,508</u>	<u>2,281,701</u>
Operating Loss	<u>(1,996,079)</u>	<u>(2,134,717)</u>
Nonoperating Revenues (Expense)		
General appropriations from Western Kentucky University	709,447	711,841
Indirect administrative support	518,193	603,463
Grants and contracts	399,217	340,824
Subscriptions and memberships	162,763	171,347
Investment income	278,093	225,612
Miscellaneous income (expense)	362,811	100,596
Net nonoperating revenues	<u>2,430,524</u>	<u>2,153,683</u>
Change in Net Position	434,445	18,966
Net Position, Beginning of Year	<u>533,539</u>	<u>514,573</u>
Net Position, End of Year	<u>\$ 967,984</u>	<u>\$ 533,539</u>

Statements of Cash Flows

The statements of cash flows provide a summary of the sources and uses of cash by defined categories. The primary purposes of the statement of cash flows are to provide information about the Station's cash receipts and payments during the year and to help assess the Station's ability to generate future net cash flows to meet obligations as they become due.

Western Kentucky University WKYU-FM Radio
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

The major source of cash from operating activities was business and industry underwriting of \$99,688 and \$146,984 for 2022 and 2021, respectively. The most significant uses of cash for operating activities were payments to (and on behalf of) employees of \$917,859 and \$763,589 and to suppliers of \$1,273,723 and \$1,470,329 for 2022 and 2021, respectively.

The cash flows from noncapital financing activities included \$1,227,640 and \$1,315,304, for 2022 and 2021, respectively, received as general appropriations and indirect administrative support from the University, which is the largest source of cash for the fiscal years.

The cash flows from investing activities recognize the cash flows from proceeds from sales and maturities of investments and interest and dividends receipts.

Condensed Statements of Cash Flows
Years Ended June 30, 2022 and 2021

	2022	2021
Net cash used in operating activities	\$ (2,091,894)	\$ (2,051,199)
Net cash provided by noncapital financing activities	1,851,817	2,212,869
Net cash used in capital and related financing activities	(14,472)	-
Net cash provided by investing activities	18,382	92,161
(Decrease) Increase in Cash	(236,167)	253,831
Cash, Beginning of Year	1,278,327	1,024,496
Cash, End of Year	\$ 1,042,160	\$ 1,278,327

Capital and Lease Assets

As of June 30, 2022 and 2021, respectively, the Station had \$45,751 and \$33,226 net investment in capital assets consisting of equipment. As of June 30, 2022 and 2021, respectively, the Station had \$23,751 and \$0 lease assets. Capital and lease assets at June 30, 2022 and 2021, are summarized below:

	2022	2021
Capital assets	\$ 1,201,508	\$ 1,181,767
Less accumulated depreciation	(1,155,757)	(1,148,541)
Capital Assets, Net	\$ 45,751	\$ 33,226
Lease assets	\$ 34,785	\$ -
Accumulated amortization	(11,034)	-
Lease Assets, Net	\$ 23,751	\$ -

Western Kentucky University WKYU-FM Radio
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

Lease Liability

As of June 30, 2022 and 2021, the Station had \$23,131 and \$0, respectively, in lease liability.

Economic Factors Impacting Future Periods

The following are known facts and circumstances that may affect the future financial viability of the Station:

Due to the large amount of investments that are held by the Western Kentucky University Foundation, the Station has to consider the fluctuations in the market. Realized and unrealized losses within these accounts can have an effect on operations.

In March 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak to be a pandemic. COVID-19 has impacted economic activity and financial markets globally and locally. The continued spread of the disease represents a significant risk that operations could be disrupted in the near future.

The extent to which COVID-19 impacts the Station will depend on future developments, which are still highly uncertain and cannot be predicted. As a result, the Station has not yet determined the impact this disruption may have on its financial statements for the year ending June 30, 2023.

As a result of the economic uncertainty from the impact of the COVID-19 pandemic, in March 2021, the Station received a Paycheck Protection Program (PPP) loan in the principal amount of \$144,135 from the U.S. Small Business Administration (SBA).

Requests for Information

This financial report is designed to provide a general overview of Western Kentucky University's Public Radio and Television finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to David Brinkley, Director of Public Broadcasting, Western Kentucky University, Academic Complex 153A, 1906 College Heights Boulevard, Bowling Green, Kentucky 42101. David Brinkley may also be contacted via email at david.brinkley@wku.edu or via phone at 270.745.6140.

Western Kentucky University WKYU-FM Radio
Statement of Net Position
June 30, 2022

Assets

	2022
Current Assets	
Cash on deposit with University and WKU Foundation	\$ 1,042,160
Accounts receivable	3,233
Lease receivable	25,603
Prepaid expenses	25,194
	1,096,190
Noncurrent assets	
Assets held by WKU Foundation	1,928,365
Capital assets	1,201,508
Accumulated depreciation	(1,155,757)
Lease assets	34,785
Accumulated amortization	(11,034)
	1,997,867
Total current assets	1,096,190
Total noncurrent assets	1,997,867
Total assets	3,094,057
Deferred Outflows of Resources	
Deferred outflows – KTRS Pension	139,989
Deferred outflows – KERS Pension	30,930
Deferred outflows – KTRS OPEB	37,568
Deferred outflows – KERS OPEB	23,226
	231,713
Total deferred outflows of resources	231,713
Total assets and deferred outflows of resources	\$ 3,325,770

Western Kentucky University WKYU-FM Radio
Statement of Net Position (Continued)
June 30, 2022

Liabilities

	2022
Current Liabilities	
Accounts payable	\$ 15,433
Accrued payroll	39,305
Accrued vacation	30,723
Unearned revenue	389,066
Lease liability	12,776
	487,303
Noncurrent liabilities	
Net pension liability – KTRS	577,365
Net pension liability – KERS	490,269
Net OPEB liability – KTRS	111,699
Net OPEB liability – KERS	84,835
Noncurrent lease liability	10,355
	1,274,523
Total noncurrent liabilities	1,274,523
Total liabilities	1,761,826
Deferred Inflows of Resources	
Deferred inflows – KTRS Pension	364,543
Deferred inflows – KERS Pension	60,481
Deferred inflows – KTRS OPEB	112,209
Deferred inflows – KERS OPEB	33,858
Leases	24,869
	595,960
Total deferred inflows of resources	595,960
Net Position	
Net investment in capital assets	46,371
Restricted	
Non-expendable	1,562,745
Expendable	365,620
Unrestricted	(1,006,752)
	967,984
Total net position	967,984
Total liabilities, deferred inflows of resources and net position	\$ 3,325,770

Western Kentucky University WKYU-FM Radio
Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2022

	2022
Revenues	
Operating revenues	
Business and industry underwriting	\$ 90,429
Total operating revenues	90,429
Expenses	
Operating expenses	
Program services	
Programming and production	797,149
Broadcasting	149,356
Program information and promotion	31,154
Total program services	977,659
Supporting services	
Management and general	940,868
Fundraising	132,878
Underwriting	16,853
Total supporting services	1,090,599
Depreciation and amortization	18,250
Total operating expenses	2,086,508
Operating Loss	(1,996,079)
Nonoperating Revenues (Expense)	
General appropriations from Western Kentucky University	709,447
Indirect administrative support	518,193
Grants from Corporation for Public Broadcasting	399,217
Subscriptions and memberships	162,763
Interest expense	(1,122)
Investment income	278,093
Miscellaneous income	363,933
Net nonoperating revenues	2,430,524
Change in Net Position	434,445
Net Position, Beginning of Year	533,539
Net Position, End of Year	\$ 967,984

Western Kentucky University WKYU-FM Radio
Statement of Cash Flows
Year Ended June 30, 2022

	2022
Cash Flows from Operating Activities	
Business and industry underwriting received	\$ 99,688
Payments to employees	(917,859)
Payments to suppliers	(1,273,723)
Net cash used in operating activities	(2,091,894)
Cash Flows from Noncapital Financing Activities	
General appropriations and indirect support from Western Kentucky University	1,227,640
Grants from Corporation for Public Broadcasting	242,755
Subscriptions and memberships	162,763
Other noncapital financing activities	218,659
Net cash provided by noncapital financing operating activities	1,851,817
Cash Flows from Capital and Related Financing Activities	
Purchase of capital assets	(19,741)
Principal payments on lease liability	(11,654)
Interest paid on lease liability	(1,122)
Principal payments received on lease receivable	17,476
Interest payments received on lease receivable	569
Net cash used in capital and related financing activities	(14,472)
Cash Flows from Investing Activities	
Loss on sale of investments	(9,358)
Interest and dividends	27,740
Net cash provided by investing activities	18,382
Decrease in Cash	(236,167)
Cash, Beginning of Year	1,278,327
Cash, End of Year	\$ 1,042,160
Reconciliation of Net Operating Loss to Net Cash Flows Used in Operating Activities	
Operating loss	\$ (1,996,079)
Depreciation and amortization expense	18,250
Changes in operating assets and liabilities	
Prepaid expenses	20,832
Accounts receivable	9,259
Deferred outflows of resources	(59,312)
Deferred inflows of resources	8,985
Net pension liability	16,822
Net OPEB liability	(9,689)
Accounts payable	2,132
Accrued expenses	(103,094)
Net cash flows used in operating activities	\$ (2,091,894)
Noncash Investing, Capital and Financing Activities	
PPP loan forgiveness	\$ 144,135
Unrealized gain on investments	\$ 202,430

Western Kentucky University WKYU-FM Radio

Notes to Financial Statements

June 30, 2022

Note 1: Nature of Operations

WKYU-FM Radio (Station) is a public radio station operated by and receiving support from Western Kentucky University (University), Bowling Green, Kentucky. The Station is not considered a component unit but rather an operating unit of the University and its financial activity is included in the financial statements of the University.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting and Presentation

The Station prepares its financial statements as a business-type activity in conformity with applicable pronouncements of the Governmental Accounting Standards Board (GASB). The financial statement presentation provides a comprehensive, entitywide perspective of the Station's assets, liabilities, deferred outflows and inflows, net position, revenues, expenses, changes in net position and cash flows. The Station's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred.

The financial statements of the Station are intended to present the financial position, the changes in financial position, and cash flows of only that portion of the activities of Western Kentucky University that is attributable to the transactions of the Station. They do not purport to, and do not, present fairly the financial position of Western Kentucky University as of June 30, 2022, and the changes in its financial position and its cash flows, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Revenue Recognition

Contributions, pledges and grants are recorded as revenue in the accompanying statement of revenues, expenses and change in net position. In-kind contributions, other than the contribution from the University, are recognized as revenue at the estimated fair value at the date of the gift.

The portion of the University's indirect costs attributable to the Station's operations and the value of space provided for broadcast facilities are included as revenues and expenses and are computed in accordance with guidelines established by the Corporation for Public Broadcasting (CPB). Total indirect support from the University for the year ended June 30, 2022, was \$518,193.

Western Kentucky University WKYU-FM Radio

Notes to Financial Statements

June 30, 2022

Expenses

When an expense is incurred for which both restricted and unrestricted resources are available, the Station's policy is to allow for the flexibility to determine whether to first apply restricted or unrestricted resources based on the most advantageous application of resources in the particular circumstances.

Classification of Revenues

The Station has classified its revenues as either operating or nonoperating revenues according to the following criteria:

- Operating revenues – Operating revenues include activities that have the characteristics of exchange transactions, such as business and industry underwriting.
- Nonoperating revenues – Nonoperating revenues includes activities that have the characteristics of nonexchange transactions, such as (1) college appropriations, (2) most federal, state, and local grants and contracts, and (3) gifts and contributions.

Cash on Deposit with University and WKU Foundation

For administrative purposes, cash balances of the Station are included in bank accounts maintained by the University and the Western Kentucky University Foundation (Foundation). Details of accounting transactions affecting cash are maintained by each entity.

The University currently uses commercial banks and the Commonwealth of Kentucky (Commonwealth) as depositories. Deposits with commercial banks are covered by federal depository insurance or collateral held by the University's agent in the University's name. At the Commonwealth level, the University's accounts are pooled with other agencies of the Commonwealth. These Commonwealth pooled deposits are substantially covered by federal depository insurance or by collateral held by the Commonwealth's agent in the Commonwealth's name.

The Foundation's cash is on deposit with commercial banks and is federally insured up to \$250,000 per bank by the Federal Deposit Insurance Corporation (FDIC).

Accounts Receivable

Accounts receivable consist of business and industry underwriting, and subscriptions and memberships. Accounts receivable are recorded net of estimated uncollectible amounts, if any.

Assets Held by WKU Foundation and Investment Income

The Station accounts for its investments at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Investment income consists of interest income and the net change for the year in the fair value of investments carried at fair value.

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Capital Assets

Capital assets are recorded at cost at the date of acquisition, or fair value at the date of donation if acquired by gift. Depreciation is computed using the straight-line method over the estimated useful life of each asset and is not allocated to functional expense categories. Equipment with an estimated useful life of greater than one year and a cost of \$5,000 is capitalized and depreciated with one-half year's depreciation taken during the year of purchase or donation. Construction-in-progress is capitalized when incurred. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred or when the project was closed and is identified as projects less than \$100,000. The Station continues to track equipment with a cost of \$500 or more for insurance purposes consistent with applicable Kentucky Revised Statutes but does not capitalize items at these lower thresholds. The following estimated useful lives are being used by the Station:

Furniture, fixtures, and equipment	3–15 years
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Lease Assets

Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Capital and Lease Asset Impairment

The Station evaluates capital and lease assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital and lease asset has occurred. If a capital or lease asset is tested for impairment and the magnitude of the decline in service utility is significant and unexpected, the capital or lease asset historical cost and related accumulated depreciation or amortization are decreased proportionately such that the net decrease equals the impairment loss. No asset impairment was recognized during the year ended June 30, 2022.

Lease Receivable

The Station is a lessor for noncancellable leases of certain equipment and recognizes a related lease receivable and a deferred inflow of resources. At the commencement of a lease, the Station initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. The Station monitors changes in circumstances that would require a

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remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Revenue recognized under lease contracts during the year ended June 30, 2022, was \$18,045, which includes both lease revenue and interest.

Deferred Outflows of Resources

The Station reports the consumption of net position that is applicable to a future reporting period as deferred outflows of resources in a separate section of its statement of net position.

Unearned Revenue

Unearned revenue includes grant funding received from the CPB that has not been expended at the end of the fiscal year. CPB provides funds to the Station at the beginning of a funding period. Thus, any unspent CPB funds at the end of the fiscal year are recorded as unearned revenue until qualifying expenses have been incurred.

Deferred Inflows of Resources

The Station reports an acquisition of net position that is applicable to a future reporting period as deferred inflows of resources in a separate section of its statement of net position.

Net Position

The Station's net position is classified as follows:

Net Investment in Capital Assets: This represents the Station's total investment in capital and lease assets, net of accumulated depreciation and amortization and outstanding debt and lease liabilities related to those capital and lease assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

Restricted Net Position – Expendable: Restricted expendable net position includes resources in which the Station is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted Net Position – Non-expendable: Non-expendable restricted net position consists of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted Net Position: Unrestricted net position represents resources derived from underwriting fees. These resources are used at the discretion of the governing board to meet current expenses for any purpose.

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Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred inflows and outflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revision

A revision has been made to the 2021 beginning cash balance on the statement of cash flows. This revision did not have a significant impact on the financial statement line items impacted.

Recent Accounting Pronouncements Adopted/Implemented:

- GASB Statement No. 87, Leases: The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The adoption of this standard did not have a material effect on the Station's net position or change in net position.
- GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period: The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The Station has implemented the provisions of this accounting standard; however, the Station did not have any interest incurred for construction projects in fiscal year ended June 30, 2022.
- GASB Statement No. 92, Omnibus 2020: The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics. The Station has implemented the provisions of this accounting standard with no material impact to its financial statements.

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- GASB Statement No. 93, *Replacement of Interbank Offered Rates*, issued March 2020: The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR will be discontinued by June 2023 and governments are either changing the reference rate or adding or changing fallback provisions related to the reference rate. The Station has implemented the provisions of this accounting standard; however, the Station did not have any outstanding debt calculated using LIBOR for fiscal year ended June 30, 2022.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, issued June 2020: The objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The Station has implemented the provisions of this accounting standard; however, the Station did not have qualifying Section 457 plans for fiscal year ended June 30, 2022.
- GASB Statement No. 98, *The Annual Comprehensive Financial Report*, issued October 2021: The objectives of this Statement are to establish the term *annual comprehensive financial report* and its acronym *ACFR* to replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. The adoption of this standard did not have a material effect on the Station’s net position or changes in net position.

Note 3: Assets Held by WKU Foundation

Assets held by WKU Foundation as of June 30, 2022, consisted of cash equivalents, common equity, common fixed income and mutual funds. The fair value of the assets held by WKU Foundation are \$1,928,365.

Fair Value Measures: The Station categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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The Station has the following recurring fair value measurements as of June 30, 2022:

- Assets held by WKU Foundation of \$1,928,365, which is valued at net asset value (NAV). There are no unfunded commitments and funds can be redeemed on a daily basis. The investment strategy is a long-term growth strategy and the underlying funds in the trust include cash, common stock, mutual funds, and fixed income securities.

Interest Rate Risk: The Station does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, bond resolutions govern the investment of bond reserves.

Credit Risk: The Station's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The Station's investment policy allows investments in U.S. Agency securities if such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services. The Station did not have any investment in debt securities as of June 30, 2022. Therefore, the Station is not considered to have credit risk.

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Station will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Station's investment policy requires that all amounts in excess of any insurance limits be collateralized by securities eligible for Station investment. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization. The Station is fully collateralized as of June 30, 2022.

Concentration of Credit Risk: The Commonwealth of Kentucky places no limit on the amount the Station may invest in any one issuer.

Investment income for the year ended June 30, 2022, consisted of:

	2022
Interest income, including interest earned on cash equivalents	\$ 27,740
Net change in fair value of investments and assets held by WKU Foundation	250,353
	\$ 278,093

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Note 4: Capital Assets and Lease Assets

Capital assets consist of equipment. Capital assets activity for the year ended June 30, 2022, was:

	2022			Ending Balance
	Beginning Balance	Additions	Disposals	
Furniture, fixtures and equipment	\$ 1,181,767	\$ 19,741	\$ -	\$ 1,201,508
Less accumulated depreciation	(1,148,541)	(7,216)	-	(1,155,757)
Capital assets, net	<u>\$ 33,226</u>	<u>\$ 12,525</u>	<u>\$ -</u>	<u>\$ 45,751</u>

Changes in lease assets for the year ended June 30, 2022, are summarized as follows:

	2022			Ending Balance
	Beginning Balance	Additions	Disposals	
Lease assets	\$ 34,785	\$ -	\$ -	\$ 34,785
Less accumulated amortization	-	(11,034)	-	(11,034)
Capital assets, net	<u>\$ 34,785</u>	<u>\$ (11,034)</u>	<u>\$ -</u>	<u>\$ 23,751</u>

Note 5: Lease Liability

The following is a summary of long-term lease obligation transactions for the Station for the year ended June 30, 2022:

	2022				Current Portion
	Beginning Balance	Additions	Reductions	Ending Balance	
Lease liability	\$ 34,785	\$ -	\$ (11,654)	\$ 23,131	\$ 12,776

The Station leases certain real estate and equipment, the terms of which expire in various years through 2024. Variable payments based upon the use of the underlying asset are not included in the lease liability because they are not fixed in substance.

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The following is a schedule by year of future minimum payments under the leases as of June 30, 2022:

Year Ending	<u>Principal</u>	<u>Interest</u>
2023	\$ 12,776	\$ 608
2024	10,355	128
	<u>\$ 23,131</u>	<u>\$ 736</u>

Note 6: Natural and Functional Classifications of Operating Expenses

The Station's operating expenses by natural classification were as follows:

	2022			
	<u>Compensation and Benefits</u>	<u>Other</u>	<u>Depreciation</u>	<u>Total</u>
Program and supporting services	\$ 771,571	\$ 1,296,687	\$ -	\$ 2,068,258
Depreciation and amortization	-	-	18,250	18,250
Total operating expenses	<u>\$ 771,571</u>	<u>\$ 1,296,687</u>	<u>\$ 18,250</u>	<u>\$ 2,086,508</u>

Note 7: Risk Management

The Station and University are exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than those related to workers' compensation, employee health and certain natural disasters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

In 2006, the University opted out of the Kentucky public entity risk pool and began self-insuring workers' compensation claims. The University contracts with a third-party administrator for administration services related to workers' compensation claims.

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In March 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak to be a pandemic. COVID-19 has impacted economic activity and financial markets globally and locally. The continued spread of the disease represents a significant risk that operations could be disrupted in the near future.

The extent to which COVID-19 impacts the Station will depend on future developments, which are still highly uncertain and cannot be predicted. As a result, the Station has not yet determined the impact this disruption may have on its financial statements for the year ended June 30, 2022.

As a result of the economic uncertainty stemming from the impact of the COVID-19 pandemic, the Station received a Paycheck Protection Program (PPP) loan in March 2021, in the principal amount of \$144,135 from the U.S. Small Business Administration (SBA). Under the terms of the program, the PPP loan provided for conditional forgiveness if the Station utilized the loan proceeds on admissible expenses. The Station accounted for the PPP loan as a loan with the loan proceeds initially recorded as a liability on the statement of net position. The Station received formal forgiveness of the loan by the lender on October 26, 2021, and recorded a gain in nonoperating revenue in the financial statements during 2022.

Note 8: Defined Benefit Pension and Other Postemployment Benefit Plans

Employees of the University are covered by one of three pension plans: the Optional Retirement Plan, the Kentucky Employees' Retirement System Plan, and the Kentucky Teachers Retirement System Plan.

Optional Retirement Plan

Plan Description: University faculty and administrative staff hired after July 1, 1996, have the option of participating in the Optional Retirement Program, a defined contribution pension plan. The plan is administered by one of three providers chosen by the employee. The plan provides retirement benefits to plan members. Benefit provisions are contained in the plan document and were established and may be amended by action of the Commonwealth.

For the year ended June 30, 2022, contribution rates for plan members and the University expressed as a percentage of covered payrolls were 6.16% and 8.74%, respectively. Of the University's 8.74% contribution, 0.00% is paid to Kentucky Teachers' Retirement System for unfunded liabilities.

The University's contributions to the Optional Retirement Program on behalf of the Station for the year ended June 30, 2022, were \$16,966. Station employees' contributions to the Optional Retirement Program for the years ended June 30, 2022, were \$11,958.

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Kentucky Employees Retirement System

Plan Description: The University contributes to the Kentucky Employees' Retirement System (KERS), a cost-sharing, multiple-employer defined benefit pension and OPEB plan administered by the Kentucky Retirement System (KRS), an agency of the Commonwealth. Under the provisions of Kentucky Revised Statute Section 61.645, the Board of Trustees (KRS Board) of KRS administers the KERS, County Employees Retirement System and State Police Retirement System. The administrative entity, traditionally known as KRS, is now the Kentucky Public Pensions Authority (KPPA) and will be governed by an eight-member board of trustees. Although the assets of the systems are invested as a whole, each system's assets are used only for the payment of benefits to members of that plan, and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 16.555, 61.570, and 78.630.

KRS issues a publicly available financial report that includes audited financial statements and audited required supplementary information for KERS. The report may be obtained by writing to Kentucky Retirement System, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky 40601, or it may be found at the KRS website at www.kyret.ky.gov.

Basis of Accounting: For purposes of measuring the net pension and OPEB liabilities, deferred outflow of resources and deferred inflow of resources related to pensions and OPEB, pension and OPEB expense, information about the fiduciary net position of KERS and additions to/deductions from KERS's fiduciary net position have been determined on the same basis as they are reported by KERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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Pension Benefits Provided: The information below summarizes the major retirement benefit provisions of KERS-Non-hazardous and Hazardous plans. It is not intended to be, nor should it be interpreted as, a complete statement of all benefit provisions.

	Tier 1 Participation Prior to 9/1/2008	Tier 2 Participation 9/1/2008 through 12/31/13	Tier 3 Participation 1/1/2014
Benefit Formula	Final Compensation X Benefit Factor X Years of Service		Cash Balance Plan
Final Compensation	Average of the highest five fiscal years (must contain at least 48 months). Includes lump-sum compensation payments (before and at retirement).	Five complete fiscal years immediately preceding retirement; each year must contain 12 months. Lump-sum compensation payments (before and at retirement) are not to be included in creditable compensation.	No Final Compensation
Benefit Factor	1.97% or 2.0% for those retiring with service for all months between 1/1998 and 1/1999.	10 years or less = 1.10%. Greater than 10 years, but no more than 20 years = 1.30%. Greater than 20 years, but no more than 26 years = 1.50%. Greater than 26 years, but no more than 30 years = 1.75%. Additional years above 30 = 2.00% (2.00% benefit factor only applies to service earned in excess of 30 years).	No benefit factor. A life annuity can be calculated in accordance with actuarial assumptions and methods adopted by the KTRS Board based on member's accumulated account balance.
Cost of Living Adjustment (COLA)	No COLA unless authorized by the Legislature. If authorized, the COLA is limited to 1.5%. This impacts all retirees regardless of Tier.		
Unreduced Retirement Benefit	Any age with 27 years of service. Age 65 with 48 months of service. Money purchase for age 65 with less than 48 months based on contributions and interest.	Rule of 87: Member must be at least age 57 and age plus earned service must equal 87 years at retirement to retire under this provision. Age 65 with 5 years of earned service. No month purchased calculations.	
Reduced Retirement Benefit	Any age with 25 years of service. Age 55 with 5 years of service.	Age 60 with 10 years of service. Excludes purchased service (exception: refunds, omitted, free military).	No reduced retirement benefit.

OPEB Benefits Provided: The information below summarizes the major retirement benefit provisions of the plan. It is not intended to be, nor should it be interpreted as, a complete statement of all benefit provisions:

Insurance Tier 1: Participation began before 7/1/2003

Benefit Eligibility: Recipient of a retirement allowance

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Benefit: The percentage of member premiums paid by the retirement system are dependent on the number of years of service. Benefits also include duty disability retirements, duty death in service, nonduty death in service and surviving spouse of a retiree.

Insurance Tier 2: Participation began on or after 7/1/2003, but before 9/1/2008

Benefit Eligibility: Recipient of a retirement allowance with at least 120 months of service at retirement

Benefit: The system provides a monthly contribution subsidy of \$10 for each year of earned service. The monthly contribution is increased by 1.5% each July 1. Benefits also include duty disability retirements, duty death in service and nonduty death in service.

Insurance Tier 3: Participation began on or after 9/1/2008

Benefit Eligibility: Recipient of a retirement allowance with at least 180 months of service at retirement

Benefit: Tier 3 insurance benefits are identical to Tier 2, except Tier 3 members are required to have at least 180 months of service in order to be eligible.

Contributions: The University was required to contribute at an actuarially determined rate determined by Statute. Per Kentucky Revised Statute Section 78.545(33), normal contribution and past service contribution rates shall be determined by the KRS Board on the basis of an annual valuation last preceding July 1 of a new biennium. The KRS Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contribution rates are necessary to satisfy requirements determined in accordance with actuarial bases adopted by the KRS Board.

For the fiscal year ended June 30, 2022, participating employers in the plan contributed 10.10% (7.90% allocated to pension and 2.20% allocated to OPEB) as set by KRS, of each employee's creditable compensation. These percentages are inclusive of both pension and insurance payments for employers. Administrative costs of KRS are financed through employer contributions and investments earnings.

The University has met 100% of the contribution funding requirement for the fiscal year ended June 30, 2022. Total contributions by the Plan were \$11,454,974 (\$9,224,126 related to pension and \$2,230,848 related to OPEB) for the year ended June 30, 2022. The OPEB contribution amount does not include the implicit subsidy of \$408,534 for the fiscal year ended June 30, 2022. Contributions related to the Station were \$40,410 (\$30,441 related to pension and \$9,969 related to OPEB) for the year ended June 30, 2022.

Members whose participation began before 9/1/2008:

Contributions equal 5% of all creditable compensation. Interest paid on the members' accounts is currently 2.5%; and, per statute, shall not be less than 2.0%. Member entitled to a full refund of contributions with interest.

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Members whose participation began on or after 9/1/2008:

Contributions equal 6% of all creditable compensation, with 5% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Interest paid on the members' accounts will be set at 2.5%. Member is entitled to a full refund of contributions and interest in their individual account; however, the 1% contributed to the insurance fund is nonrefundable.

Members whose participation began on or after 1/1/2014:

Contributions equal to 6% of all creditable compensation, with 5% being credited to the member's account and 1% deposited to the KRS 401(h) Account. Interest paid on the members' accounts will be set at 2.5%. Member is entitled to a full refund of contributions and interest in their individual account; however, the 1% contributed to the insurance fund is nonrefundable.

Pension Information

Total Pension Liability: The total pension liability (TPL) was measured as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2021

Valuation date	June 30, 2020
Actuarial cost method	Entry Age Normal
Amortization method	Level percent of pay
Price inflation	2.30%
Salary increases	3.30%–15.30%
Amortization period	30 years, closed
Investment rate of return	5.25%

The mortality table used for active members is PUB-2010 General Mortality Table projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members is a system-specific mortality table base on mortality experience from 2013–2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. For disabled members, the mortality table used is PUB-2010 Disabled Mortality Table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

Discount rate assumptions:

- (a) **Discount Rate:** The discount rate used to measure the total pension liability was 5.25%.

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- (b) **Projected Cash Flows:** The projection of cash flows used to determine the discount rate assumed the local employers and plan members would contribute the statutorily determined contribution rate of projected compensation over the remaining 24-year amortization period of the unfunded actuarial accrued liability. The actuarial determined contribution rate is adjusted to reflect the phase in of anticipated gains on actuarial value of assets over the first four years of the projection period.
- (c) **Long-Term Rate of 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 rate 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.
- (d) **Municipal Bond Rate:** The discount rate determination does not use a municipal bond rate.
- (e) **Periods of Projected Benefit Payments:** The long-term assumed rate of return was applied to all periods of projected benefit payments to determine the total pension liability.
- (f) **Assumed Asset Allocation:** The long-term expected rate of return was determined by using a building-block method in which best-estimate ranges of expected future real rate 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 asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

2021		
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Growth		
U.S. Equity	16.25%	5.70%
Non-U.S. Equity	16.25%	6.35%
Private Equity	7.00%	9.70%
Specialty Credit/High Yield	15.00%	2.80%
Liquidity		
Core Bonds	20.50%	0.00%
Cash	5.00%	(0.60%)
Diversifying Strategies		
Real Estate	10.00%	5.40%
Opportunistic/Absolute Return	0.00%	N/A
Real Return	10.00%	4.55%
Total	100.00%	

The long-term expected rate of return on pension plan assets was established by the KRS Board at 5.25% based on a blending of the factors described above.

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(g) **Sensitivity Analysis:** This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the Station’s allocated portion of the net pension liability (NPL) of the System, calculated using the discount rate of 5.25%, as well as what the Station’s allocated portion of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.25%) or one-percentage-point higher (6.25%) than the current rate:

	2021		
	1% Decrease (4.25%)	Current Discount Rate (5.25%)	1% Increase (6.25%)
Proportionate share of net pension liability – non-hazardous	\$ 564,768	\$ 490,269	\$ 429,104

Employer’s Portion of the Collective Net Pension Liability: The Station’s proportionate share of the net pension liability at June 30, 2022, is \$490,269, or approximately 0.0038%. The net pension liabilities were distributed based on the employers’ covered payroll provided for the measurement period ended June 30, 2021, and actual employer contributions to the plan for the measurement period ended June 30, 2020.

Measurement Date: June 30, 2020, is the actuarial valuation date and June 30, 2021, is the measurement date upon which the total pension liability is based.

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

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

Further, House Bill 1 passed during the 2019 special legislative session and allowed certain agencies in the Non-hazardous plan to elect to cease participating in the KERS Non-hazardous Plan as of June 30, 2020, under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Only one employer elected to cease participation under these provisions and freeze benefit accruals for their current employees. As such, there is no material impact on the total pension liability due to this legislation. There were no other material plan provision changes.

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Changes Since Measurement Date: There were no changes between the measurement date of the collective net pension liability and the employer's reporting date.

Pension Expense: The Station was allocated pension expense of \$(40,316) related to the KERS plan for the year ended June 30, 2022.

Deferred Outflows and Deferred Inflows: Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce pension expense they are labeled as deferred inflows. If they will increase pension expense they are labeled as deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive System members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five-year period. Deferred inflows and outflows as of the Measurement Date include:

	2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 489	\$ 2,544
Change of assumptions	-	-
Changes in proportion and differences between employer contributions and proportionate shares of contributions	-	47,525
Net difference between expected and actual investment earning on plan investments	-	10,412
	489	60,481
Contributions subsequent to the measurement date	30,441	-
Total	\$ 30,930	\$ 60,481

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date of \$30,441 will be recognized as a reduction of net pension liability in the year ending June 30, 2023. The remainder of the deferred outflows and deferred inflows of resources are amortized over three to five years with remaining amortization as follows:

Year ending June 30	
2023	\$ (47,039)
2024	(7,692)
2025	(2,390)
2026	(2,870)
	\$ (59,991)
	\$ (59,991)

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Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued pension plan financial reports.

OPEB Information

Total OPEB Liability: The total OPEB liability was measured as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2021

Actuarial valuation date	June 30, 2020
Price inflation	2.30%
Payroll growth rate	0.00%
Salary increases	3.30%–15.30%
Investment rate of return	6.25%
Healthcare trend rates:	
Pre-65	Initial trend starting at 6.25% at January 1, 2021, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.
Post-65	Initial trend starting at 5.50% at January 1, 2021, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years.

The mortality table used for active members is PUB-2010 General Mortality Table projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members is a system-specific mortality table base on mortality experience from 2013–2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. For disabled members, the mortality table used is PUB-2010 Disabled Mortality Table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

Discount rate assumptions:

- (a) **Discount Rate:** The discount rate used to measure the total Non-hazardous OPEB liability was 5.26%. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan’s fiduciary net position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the actuarial determined contributions, and any cost associated with the implicit subsidy will not be paid out of the trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

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- (b) **Projected Cash Flows:** The projection of cash flows used to determine the discount rate assumed the local employers and plan members would contribute the actuarially determined contribution rate of projected compensation over the remaining 26-year amortization period of the unfunded actuarial accrued liability.
- (c) **Long-Term Rate of 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 rate 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.
- (d) **Municipal Bond Rate:** The discount rate determination used a municipal bond rate of 1.92% as reported in Fidelity Index’s “20-Year Municipal GO AA Index” as of June 30, 2021.
- (e) **Period of Projected Benefit Payments:** Current assets, future contributions, and investment earnings are projected to be sufficient to pay the projected benefit payments from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the system’s actuarial determined contributions, and it is the actuary’s understanding that any cost associated with the implicit subsidy will not be paid out of the system’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.
- (f) **Assumed Asset Allocations:** The long-term expected rate of return was determined by using a building-block method in which best-estimate ranges of expected future real rate 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 asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

2021 Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Growth		
U.S. Equity	21.75%	5.70%
Non-US Equity	21.75%	6.35%
Private Equity	10.00%	9.70%
Specialty Credit/High Yield	15.00%	2.80%
Liquidity		
Core Bonds	10.00%	0.00%
Cash	1.50%	(0.60%)
Diversifying Strategies		
Real Estate	10.00%	5.40%
Opportunistic/Absolute Return	0.00%	N/A
Real Return	<u>10.00%</u>	4.55%
Total	<u>100.00%</u>	

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The long-term expected rate of return on pension plan assets was established by the KRS Board at 6.25% based on a blending of the factors described above.

- (g) **Sensitivity Analysis:** This paragraph requires disclosure of the sensitivity of the net OPEB liability to changes in the discount rate and changes in the healthcare cost trend rate.

Non-hazardous

The following presents the Station's allocated portion of the net OPEB liability of the System, calculated using the discount rate of 5.26%, as well as what the Station's allocated portion of the System's net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.26%) or one-percentage-point higher (6.26%) than the current rate for:

	2021		
	1% Decrease (4.26%)	Current Discount Rate (5.26%)	1% Increase (6.26%)
Station's net OPEB liability	\$ 103,601	\$ 84,835	\$ 69,448

The following presents the Station's allocated portion of the Non-hazardous net OPEB liability of the System, calculated using the healthcare cost trend rate of percent, as well as what the Station's allocated portion of the System's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate for Non-hazardous:

	2021		
	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Station's net OPEB liability	\$ 70,082	\$ 84,835	\$ 102,602

Employer's Portion of the Collective OPEB Liability: The Station's proportionate share of the net OPEB liability at June 30, 2022, is \$84,835, or approximately 0.0038%. The net OPEB liabilities were distributed based on the 2021 actual employer contributions to the plan.

Measurement Date: June 30, 2020, is the actuarial valuation date and June 30, 2021, is the measurement date upon which the total OPEB liability is based.

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Changes in Assumptions and Benefit Terms: For the fiscal year ended June 30, 2022, the assumed increase in future health care costs was reviewed during the June 30, 2020, valuation process and was updated to better reflect the plans' anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in healthcare costs. For the year ended June 30, 2022, the Healthcare Trend Rate for Under Age 65 decreased from 6.40% to 6.25% and for Ages 65 and Older the Healthcare Trend Rate increased from 2.90% to 5.50%, and the Discount Rates used for Non-hazardous and Hazardous decreased from 5.43% to 5.26% and from 5.28% to 5.01%, respectively.

Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for certain qualifying members who become "totally and permanently disabled" in the line of duty or as a result of a duty-related disability. The total OPEB liability as of June 30, 2021, is determined using these updated benefit provisions.

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

Further, House Bill 1 passed during the 2019 special legislative session and allowed certain agencies to elect to cease participating in the KERS Non-hazardous Plan as of June 30, 2020, under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Only one employer elected to cease participation under these provisions and freeze benefit accruals for their current employees. As such, there is no material impact on the total OPEB liability due to this legislation. There were no other material plan provision changes.

Changes Since Measurement Date: There were no changes between the measurement date of the collective net OPEB liability and the employer's reporting date.

OPEB Expense: The Station was allocated OPEB expense of \$(414) related to the KERS Non-hazardous Plan for the year ended June 30, 2022.

Deferred Outflows and Deferred Inflows: Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled as deferred inflows. If they will increase OPEB expense they are labeled deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive System members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five-year period. Deferred inflows and outflows as of the Measurement Date include:

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	2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,913	\$ 11,751
Change of assumptions	8,344	79
Changes in proportion and differences between employer contributions and proportionate shares of contributions	-	17,264
Net difference between expected and actual investment earning on plan investments	-	4,764
	13,257	33,858
Contributions subsequent to the measurement date	9,969	-
	\$ 23,226	\$ 33,858
Total	\$ 23,226	\$ 33,858

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date of \$9,969 will be recognized as a reduction of net OPEB liability in the year ending June 30, 2023. The remainder of the deferred outflows and deferred inflows of resources are amortized over three to five years with remaining amortization as follows:

Year ending June 30	
2023	\$ (9,363)
2024	(6,755)
2025	(2,980)
2026	(1,503)
	\$ (20,601)
	\$ (20,601)

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued OPEB plan financial reports.

Kentucky Teachers' Retirement System

Plan Description: All full-time University faculty members and certain other staff occupying a position requiring certification or graduation from a four-year college or university as a condition of employment are covered by the Kentucky Teachers' Retirement System (KTRS), a cost-sharing multiple employer public employee retirement system. KTRS is a defined benefit plan providing for retirement, disability, death benefits and health insurance. Participants have a fully vested interest after the completion of 60 months of service, 12 of which are current service.

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KTRS issues a publicly available financial report that includes financial statements, required supplementary information, and detailed information about the pension plan's fiduciary net position. That report may be obtained by writing to Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky, 40601, by calling 502.573.3266, or visiting the website at <http://trs.ky.gov>.

Basis of Accounting: For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pension and OPEB, pension and OPEB expense, information about the fiduciary net position of KTRS and additions to/deductions from KTRS's fiduciary net position have been determined on the same basis as they are reported by KTRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Pension Plan Information

Pension Benefits Provided: The information on the following page summarizes the major retirement benefit provisions of the KTRS plan. It is not intended to be, nor should it be interpreted as, a complete statement of all benefit provisions:

	Tier 1 Participation Prior to July 1, 2008	Tier 2 Participation on or After July 1, 2008
Covered Employees	University faculty and professional staff that do not choose the Optional Retirement Plan (Deferred Contribution)	University faculty and professional staff that do not choose the Optional Retirement Plan (Deferred Contribution)
Benefit Formula	Final Compensation X Benefit Factor X Years of Service	
Final Compensation	Average of the highest 5 annual salaries reduced 5% per year from the earlier of age 60 or the date 27 years of service would have been completed. Average of the highest 3 annual salaries if age 55 with 27 or more years of service. The minimum annual service allowance for all members is \$440 multiplied by credited service.	Average of the highest 5 annual salaries reduced 6% per year from the earlier of age 60 or the date 27 years of service would have been completed. Average of the highest 3 annual salaries if age 55 with 27 or more years of service. The minimum annual service allowance for all members is \$440 multiplied by credited service.

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	Tier 1 Participation Prior to July 1, 2008	Tier 2 Participation on or After July 1, 2008
Benefit Factor	Non-University members: 2.00% for service prior to 7/1/1983; 2.50% for service after 7/1/1983; 2.00% if participation after 7/1/2002 and less than 10 years; 2.50% if participation after 7/1/2002 and more than 10 years; 3.00% if retire after 7/1/2004 with more than 30 years. University members: 2.0% for each year of service.	Non-University members: 1.70% if less than 10 years; 2.00% if greater than 10 years, but no more than 20 years; 2.30% if greater than 20 years, but no more than 26 years; 2.50% if greater than 26 years, but no more than 30 years; 3.00% for service greater than 30 years. University members: 1.50% if less than 10 years; 1.70% if greater than 10 years, but less than 20 years; 1.85% if greater than 20 years, but less than 27 years; 2.00% if greater than 27 years.
Cost of Living Adjustment (COLA)	1.5% annually additional ad hoc increases must be authorized by the General Assembly.	
Unreduced Retirement Benefit	Any age with 27 years of Kentucky service. Age 55 with 5 years of Kentucky service.	Any age with 27 years of Kentucky service. Age 60 with 5 years of Kentucky service. Age 55 with 10 years of Kentucky service.
Reduced Retirement Benefit	Must be retired for service or disability to be eligible. Retired members are given a supplement based upon a contribution supplement table approved by the KTRS Board of Trustees (KTRS Board). The retired member pays premiums in excess of the monthly supplement.	

Contributions: Benefit and contribution rates are established by state statute. Per Kentucky Revised Statutes 161.540, 161.550 and 161.565, contribution requirements of the active employees and the participating organizations are established and may be amended by the KTRS Board. For the fiscal year ended June 30, 2022, University employees were required to contribute 8.185% of their annual covered salary for retirement benefits. The University was contractually required to contribute 15.865% (14.020% allocated to pension, 1.775% allocated to medical insurance and 0.070% allocated to life insurance) of covered payroll for plan members hired on or after July 1, 2008 and 9.775% (7.705% allocated to pension, 2.000% allocated to medical insurance and 0.070% allocated to life insurance) of covered payroll for plan members hired on or after January 1, 2022, for the fiscal year ended June 30, 2022. The actuarially determined amount, when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The University has met 100% of the contribution funding requirement for the fiscal year ended June 30, 2022. Total contributions by the Plan were \$6,687,887 (\$5,668,084 related to pension and \$1,019,803 related to OPEB) for the year ended June 30, 2022. In addition, the Commonwealth of Kentucky contributes ad hoc annual cost of living adjustments provided by the General Assembly for KTRS retirees. This contribution totaled \$6,234,494 for the year ended June 30, 2022. Contributions related to the Station were \$56,596 (\$48,179 related to pension and \$8,417 related to OPEB) for the year ended June 30, 2022.

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Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions: At June 30, 2022, the Station reported a liability for its proportionate share of the net pension liability that reflected a reduction for pension support provided to the Station by the Commonwealth of Kentucky. The amount recognized by the Station as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Station were as follows:

	2022
Station's proportionate share of the net pension liability	\$ 577,365
Commonwealth of Kentucky's proportionate share of the net pension liability associated with the Station	609,542
Total	\$ 1,186,907

The net pension liability was measured as of June 30, 2022. The Station's proportion of the net pension liability was based on actual contributions to the pension plan during the measurement period. At June 30, 2022, the Station's proportion was 0.0042% and the Commonwealth of Kentucky's proportion associated with the Station was 0.0045%.

For the year ended June 30, 2022, the Station recognized pension expense of \$(373,023) and revenue of \$(104,666). At June 30, 2022, the Station reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ (10,876)	\$ 5,230
Change of assumptions	98,751	50,978
Net difference between projected and actual earnings on investments	-	142,342
Changes in proportion share of contributions	3,935	165,993
	91,810	364,543
Contributions subsequent to the measurement date	48,179	-
Total	\$ 139,989	\$ 364,543

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At June 30, 2022, the Station reported \$48,179 as deferred outflows of resources related to pensions resulting from Station contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the following fiscal year. Deferred outflows and deferred inflows of resources at June 30, 2022, related to pensions will be recognized in pension expense as follows:

Year ending June 30	
2023	\$ (170,291)
2024	(47,798)
2025	(17,415)
2026	<u>(37,229)</u>
	<u>\$ (272,733)</u>

Actuarial assumptions: The total pension liability (TPL) was determined by actuarial valuations as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Price Inflation	2.50%
Salary Increases	3.00%–7.50%, including inflation
Investment Rate of Return	7.10%, net of pension plan investment expense, including inflation

The rates of mortality for the period after service retirement are according to the Pub2010 Mortality Table, projected generationally with MP-2020 with various set-forwards, set-backs, and adjustments for each of the groups: service, retirees, contingent annuitants, disabled retirees, and active members.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the five-year period ending June 30, 2020, adopted by the KTRS Board on September 20, 2021. The assumed long-term investment rate of return was changed from 7.50% to 7.10% and the price inflation assumption was lowered from 3.0% to 2.5%. The Municipal Bond Index Rate used for this purpose is the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index.

The long-term expected return on the plan was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

2021 Asset Class	Target Allocation	Long-Term Nominal Rate of Return
Large Cap U.S. Equity	37.4%	4.2%
Small Cap U.S. Equity	2.6%	4.7%
Developed International Equity	16.5%	5.3%
Emerging Markets Equity	5.5%	5.4%
Fixed Income	15.0%	(0.1%)
High Yield Bonds	2.0%	1.7%
Other Additional Categories	5.0%	2.2%
Real Estate	7.0%	4.0%
Private Equity	7.0%	6.9%
Cash	<u>2.0%</u>	(0.3%)
Total	<u>100.0%</u>	

Changes in Assumptions and Benefit Terms Since Prior Measurement Date: The assumed long-term investment rate of return was changed from 7.50% to 7.10% and the price inflation assumption was lowered from 3.0% to 2.5%.

Changes Since Measurement Date: There were no changes between the measurement date of the collective net pension liability and the Station reporting date that are expected to have a significant effect on the Station's proportionate share of the collective net pension liability.

Discount rate: The discount rate used to measure the total pension liability at June 30, 2022, was 7.10%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the employer contributions will contribute the Actuarially Determined Contribution (ADC) in accordance with the LIF's funding policy determined by a valuation performed on a date two years prior to the beginning of the fiscal year in which the ADC applies.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Station's proportionate share of the net pension liability to changes in the discount rate: The following table presents the net pension liability of the Station as of June 30, 2022, calculated using the discount rate of 7.10%, as well as what the Station's net pension liability (in thousands) would be if it were calculated using a discount rate that is one-percentage-point lower (6.10%) or one-percentage-point higher (8.10%) than the current rate:

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	2022		
	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Proportionate share of collective net pension liability (in thousands)	\$ 781,632	\$ 577,365	\$ 409,380

Medical Insurance Plan

Plan Description: In addition to the OPEB benefits previously described, Kentucky Revised Statute 161.675 requires KTRS to provide post-employment healthcare benefits to eligible members and dependents. The KTRS Medical Insurance benefit is a cost-sharing multiple employer defined benefit plan with a special funding situation. Changes made to the medical plan may be made by the KTRS Board, the Kentucky Department of Employee Insurance and the General Assembly.

Benefits Provided: To be eligible for medical benefits, the member must have retired either for service or disability. The KTRS Medical Insurance Fund offers coverage to members under the age of 65 through the Kentucky Employees Health Plan administered by the Kentucky Department of Employee Insurance. KTRS retired members are given a supplement to be used for payment of their health insurance premium. The amount of the member’s supplement is based on a contribution supplement table approved by the KTRS Board. The retired member pays premiums in excess of the monthly supplement. Once retired members and eligible spouses attain age 65 and are Medicare eligible, coverage is obtained through the KTRS Medicare Eligible Health Plan.

Contributions: In order to fund the post-retirement healthcare benefit, seven and one-half percent (7.50%) of the gross annual payroll of members is contributed. Three and three quarters percent (3.75%) is paid by member contributions, three quarters percent (.75%) from state appropriation, and three percent (3.00%) from the employer. The state contributes the net cost of health insurance premiums for members who retired on or after July 1, 2010, who are in the non-Medicare eligible group. Also, the premiums collected from retirees as described in the plan description and investment interest help meet the medical expenses of the plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs: At June 30, 2022, the Station reported a liability of \$110,228 for its proportionate share of the collective net OPEB liability that reflected a reduction for state OPEB support provided to the Station. The collective net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the collective net OPEB liability was based on a projection of the Station’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Station’s proportion was 0.0051%.

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The amount recognized by the Station as its proportionate share of the OPEB liability, the related State support, and the total portion of the net OPEB liability at June 30, 2022, that was associated with the Station were as follows:

	2022
Station's proportionate share of the net OPEB liability	\$ 110,228
State's proportionate share of net OPEB liability associated with the Station	49,572
Total	\$ 159,800

For the year ended June 30, 2022, the Station recognized OPEB expense of \$(5,024) and revenue of \$8,126 for support provided by the State. At June 30, 2022, the Station reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 65,552
Change of assumptions	28,832	-
Net difference between projected and actual earnings on OPEB plan investments	-	11,756
Changes in proportion and difference between Station contributions and proportionate share of contributions	-	32,504
	28,832	109,812
Station contributions subsequent to the measurement date	8,417	-
Total	\$ 37,249	\$ 109,812

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Of the total amount reported as deferred outflows of resources related to OPEB, \$8,417 resulting from Station contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the Station's OPEB expense as follows:

Year ending June 30	
2023	\$ (20,026)
2024	(20,086)
2025	(18,148)
2026	(15,869)
2027	(5,669)
Thereafter	<u>(1,182)</u>
	<u><u>\$ (80,980)</u></u>

Actuarial Assumptions: The total OPEB liability measured at June 30, 2021, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2021

Actuarial valuation date	June 30, 2020
Investment rate of return	7.10%, net of OPEB plan investment expense, including inflation
Salary increases	3.00%–7.50%, including inflation
Inflation rate	2.50%
Real Wage Growth	0.25%
Wage Inflation	2.75%
Healthcare cost trend rates:	
Under 65	7.00% for FYE 2021 decreasing to an ultimate rate of 4.50% by FYE 2031
Ages 65 and Older	5.00% for FYE 2022* decreasing to an ultimate rate of 4.50% by FYE 2024
Medicare Part B Premiums	4.40% for FYE 2021 with an ultimate rate of 4.50% by 2034
Municipal Bond Index Rate	2.13%
Single Equivalent Interest Rate	7.10%, net of OPEB plan investment expense, including inflation

*Based on known expected increase in Medicare-eligible costs in the year following the valuation date, an increase rate of 20.00% was used for FYE 2021.

Mortality rates were based on the Pub2010 (Teachers Benefit-Weighted) Mortality Table projected generationally with MP-2020 with various set-forwards, set-backs, and adjustments for each of the groups: service, retirees, contingent annuitants, disabled retirees, and active members.

Western Kentucky University WKYU-FM Radio

Notes to Financial Statements

June 30, 2022

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, rates of plan participation, and rates of plan election used in the June 30, 2020, valuation were based on the results of the most recent actuarial experience studies for the System, which covered the five-year period ended June 30, 2020, adopted by the KTRS Board on September 20, 2021.

The remaining actuarial assumptions, *e.g.*, initial per capita costs, healthcare cost trends, used in the June 30, 2020, valuation were based on a review of recent plan experience done concurrently with the June 30, 2020, valuation. The healthcare cost trend assumption was updated for the June 30, 2020, valuation and was shown as an assumption change in the TOL roll forward while the change in initial per capita claims costs were included with experience in the TOL roll forward.

The long-term expected return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class, as provided by TRS's investment consultant, are summarized in the following table:

2021 Asset Class	Target Allocation	Long-Term Nominal Rate of Return
Global Equity	58.0%	5.1%
Fixed Income	9.0%	(0.1%)
Real Estate	6.5%	4.0%
Private Equity	8.5%	6.9%
Additional category: high yield	8.0%	1.7%
Other Additional Categories	9.0%	2.2%
Cash (LIBOR)	<u>1.0%</u>	(0.3%)
Total	<u>100.0%</u>	

Discount Rate: The discount rate used to measure the total OPEB liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the employer contributions will be made at statutorily required rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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Notes to Financial Statements

June 30, 2022

Sensitivity of the Station’s proportionate share of the net OPEB liability to changes in the discount rates: The following table presents the Station’s proportionate share of the collective net OPEB liability of the System, calculated using the discount rate of 7.10%, as well as what the Station’s proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.10%) or one-percentage-point higher (8.10%) than the current rate:

	2022		
	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Proportionate share of collective net pension liability (in thousands)	\$ 781,632	\$ 577,365	\$ 409,380

Sensitivity of the Station’s proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates: The following presents the Station’s proportionate share of the collective net OPEB liability, as well as what the Station’s proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that were one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates:

	2022		
	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Station’s net OPEB liability (LI)	\$ 3,392	\$ 1,471	\$ (94)

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued KTRS financial report.

Changes of benefit terms: There were no changes in benefit terms for the year ended June 30, 2022.

Life Insurance Plan

Plan Description: KTRS administers the life insurance plan as provided by Kentucky Revised Statute 161.655 to eligible active and retired members. The KTRS Life Insurance benefit is a cost-sharing multiple employer defined benefit plan with a special funding situation. Changes made to the life insurance plan may be made by the KTRS Board and the General Assembly.

Western Kentucky University WKYU-FM Radio

Notes to Financial Statements

June 30, 2022

Benefits Provided: KTRS provides a life insurance benefit of \$5,000 payable for members who retire based on service or disability. KTRS provides a life insurance benefit of \$2,000 payable for its active contributing members. The life insurance benefit is payable upon the death of the member to the member's estate or to a party designated by the member.

Contributions: In order to fund the post-retirement life insurance benefit, four hundredths of one percent (.04%) of the gross annual payroll of members is contributed by the state.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs: At June 30, 2022, the Station reported a liability of \$1,471 for its proportionate share of the collective net OPEB liability that reflected a reduction for state OPEB support provided to the Station. The collective net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the collective net OPEB liability was based on a projection of the Station's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Station's proportion was 0.011%.

The amount recognized by the Station as its proportionate share of the OPEB liability, the related State support, and the total portion of the net OPEB liability at June 30, 2022, that was associated with the Station were as follows:

	<u>2022</u>
Station's proportionate share of the net OPEB liability	\$ 1,471
State's proportionate share of net OPEB liability associated with the Station	-
Total	<u>\$ 1,471</u>

Western Kentucky University WKYU-FM Radio
Notes to Financial Statements
June 30, 2022

For the year ended June 30, 2022, the Station recognized OPEB expense of \$213 and revenue of \$102 for support provided by the State. At June 30, 2022, the Station reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 68	\$ 42
Change of assumptions	-	553
Net difference between projected and actual earnings on OPEB plan investments	-	1,343
Changes in proportion and difference between Station contributions and proportionate share of contributions	-	459
	68	2,397
Contributions subsequent to the measurement date	251	-
Total	\$ 319	\$ 2,397

Of the total amount reported as deferred outflows of resources related to OPEB, \$251 resulting from Station contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the Station's OPEB expense as follows:

Year ending June 30	
2023	\$ (425)
2024	(544)
2025	(544)
2026	(553)
2027	(153)
Thereafter	(110)
	\$ (2,329)

Western Kentucky University WKYU-FM Radio

Notes to Financial Statements

June 30, 2022

Actuarial Assumptions: The total OPEB liability measured at June 30, 2021, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2021

Actuarial valuation date	June 30, 2020
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll
Amortization period	26 years
Asset valuation method	Five-year smoothed value
Investment rate of return	7.10%, net of OPEB plan investment expense, including inflation
Projected salary increases	3.00%–7.50%, including inflation
Inflation rate	2.50%
Real Wage Growth	0.25%
Wage Inflation	2.75%
Municipal Bond Index Rate	2.13%

Mortality rates were based on the Pub2010 (Teachers Benefit-Weighted) Mortality Table projected generationally with MP-2020 with various set-forwards, set-backs, and adjustments for each of the groups: service, retirees, contingent annuitants, disabled retirees, and active members.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, rates of plan participation, and rates of plan election used in the June 30, 2020, valuation were based on the results of the most recent actuarial experience studies for the System, which covered the five-year period ending June 30, 2020, adopted by the KTRS Board on September 20, 2021.

The remaining actuarial assumptions, *e.g.*, initial per capita costs, healthcare cost trends, used in the June 30, 2020, valuation were based on a review of recent plan experience done concurrently with the June 30, 2020, valuation. The healthcare cost trend assumption was updated for the June 30, 2020, valuation and was shown as an assumption change in the TOL roll forward while the change in initial per capita claims costs were included with experience in the TOL roll forward.

The long-term expected return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Western Kentucky University WKYU-FM Radio

Notes to Financial Statements

June 30, 2022

The target allocation and best estimates of arithmetic real rates of return for each major asset class, as provided by TRS's investment consultant, are summarized in the following table:

2021 Asset Class	Target Allocation	Long-Term Nominal Rate of Return
U.S. Equity	40.0%	4.4%
International Equity	23.0%	5.6%
Fixed Income	18.0%	(0.1%)
Real Estate	6.0%	4.0%
Private Equity	5.0%	6.9%
Other Additional Categories	6.0%	2.1%
Cash (LIBOR)	<u>2.0%</u>	(0.3%)
Total	<u>100.0%</u>	

Discount rate: The discount rate used to measure the total OPEB liability for life insurance was 7.10%. The projection of cash flows used to determine the discount rate assumed that the employer contributions will be made at statutorily required rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Station's proportionate share of the net OPEB liability to changes in the discount rate: The following table presents the Station's proportionate share of the collective net OPEB liability of the System, calculated using the discount rate of 7.10%, as well as what the Station's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.10%) or one-percentage-point higher (8.10%) than the current rate:

	2022		
	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Station's net OPEB liability (LI)	\$ 3,392	\$ 1,471	\$ (94)

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued KTRS financial report.

Changes of benefit terms: There were no changes in benefit terms for the year ended June 30, 2022.

Required Supplementary Information

Western Kentucky University WKYU-FM Radio
Required Supplementary Information
Schedules of the Station's Proportionate Share of the Net Pension Liability
June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
KERS						
Station's proportion of the net pension liability	0.004%	0.004%	0.003%	0.003%	0.003%	0.003%
Station's proportionate share of the net pension liability	\$ 490,269	\$ 507,338	\$ 477,802	\$ 410,691	\$ 365,179	\$ 316,157
Station's covered payroll	\$ 50,117	\$ 38,812	\$ 33,699	\$ 33,426	\$ 32,751	\$ 33,929
Station's proportionate share of the net pension liability as a percentage of its covered payroll	978.25%	1,307.17%	1,417.85%	1,228.65%	1,115.02%	931.81%
Plan fiduciary net position as a percentage of the total pension liability	18.48%	14.01%	13.66%	12.84%	13.30%	14.80%
KTRS						
Station's proportion of the net pension liability	0.004%	0.004%	0.003%	0.005%	0.004%	0.008%
Station's proportionate share of the net pension liability	\$ 577,365	\$ 543,474	\$ 431,465	\$ 642,001	\$1,221,509	\$2,315,167
State's proportionate share of the net pension liability associated with the Station	<u>609,542</u>	<u>571,563</u>	<u>467,532</u>	<u>477,642</u>	<u>973,520</u>	<u>218,203</u>
Total	<u>\$1,186,907</u>	<u>\$1,115,037</u>	<u>\$ 898,997</u>	<u>\$1,119,643</u>	<u>\$2,195,029</u>	<u>\$2,533,370</u>
Station's covered payroll	\$ 306,112	\$ 211,299	\$ 252,426	\$ 260,620	\$ 284,249	\$ 220,183
Station's proportionate share of the net pension liability as a percentage of its covered payroll	188.61%	257.21%	170.93%	246.34%	429.73%	1,051.47%
Plan fiduciary net position as a percentage of the total pension liability	65.59%	58.27%	58.1%	59.30%	39.83%	35.22%

Western Kentucky University WKYU-FM Radio
Required Supplementary Information
Notes to Schedules of the Station's Proportionate Share of the Net Pension Liability
June 30, 2022

Notes to the Schedules

Changes in assumptions – In fiscal year 2022, for KERS Salary Increases changed from 3.55% to 15.55% for Non-hazardous and Hazardous to 3.30% to 15.30% for Non-hazardous and to 3.55% to 20.05% for Hazardous. The KERS Amortization Period changed from 26 years, closed to 30 years, closed. For KTRS Price Inflation changed from 3.00% to 2.50%, Salary Increases changed from 3.50% to 7.30%, including inflation to 3.00%–7.50%, including inflation, and the Investment Rate of Return changed from 7.50%, net of pension plan investment expense, including inflation to 7.10%, net of pension plan investment expense, including inflation.

In fiscal year 2021, there were no changes to the KERS plan or the KTRS plan.

In fiscal year 2020, for KERS, the salary increase assumption changed from 3.05%, average to 3.55% to 15.55%, varies by service. There were no changes for KTRS.

In fiscal year 2019, there were no changes to the KERS plan and the KTRS plan discount rate increased from 4.49% to 7.50%.

In fiscal year 2018, the KERS plan discount rate and assumed investment rate of return decreased from 6.75% to 5.25%, the assumed rate of inflation decreased from 3.25% to 2.30% which also resulted in a 0.95% decrease in the salary increase assumption for all years of service. The payroll growth rate assumption decreased from 4.00% to 0.00% and the KTRS plan discount rate increased from 4.20% to 4.49%.

In fiscal year 2017, the KERS Non-Hazardous investment rate and discount rate both decreased from 7.50% to 6.75% and the KTRS plan discount rate decreased from 4.88% to 4.20%.

In fiscal year 2016, the KERS plan inflation rate decreased from 3.50% to 3.25%, the estimated salary increases decreased from 4.50% to 4.00%, and the investment rate and discount rate both decreased from 7.75% to 7.50%. Additionally, the mortality tables changed from the 1983 and 1994 Group Annuity Mortality Tables to the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (adjusted for males and females). The KTRS plan discount rate decreased from 5.23% to 4.88%.

*The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Western Kentucky University WKYU-FM Radio
Required Supplementary Information
Schedules of the Station's Pension Contributions
June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
KERS						
Contractually required contribution	\$ 30,441	\$ 21,991	\$ 19,289	\$ 16,483	\$ 16,838	\$ 15,599
Contributions in relation to the contractually required contribution	<u>(30,411)</u>	<u>(21,991)</u>	<u>(19,289)</u>	<u>(16,483)</u>	<u>(16,838)</u>	<u>(15,599)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Station's covered payroll	\$ 49,928	\$ 50,117	\$ 38,812	\$ 33,699	\$ 33,246	\$ 32,751
Contributions as a percentage of covered payroll	60.97%	43.88%	49.70%	48.91%	50.65%	47.63%
KTRS						
Contractually required contribution	\$ 48,179	\$ 67,429	\$ 33,737	\$ 58,322	\$ 56,428	\$ 59,898
Contributions in relation to the contractually required contribution	<u>(48,179)</u>	<u>(67,429)</u>	<u>(33,737)</u>	<u>(58,322)</u>	<u>(56,428)</u>	<u>(59,898)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Station's covered payroll	\$ 364,013	\$ 306,122	\$ 211,299	\$ 252,426	\$ 260,620	\$ 284,429
Contributions as a percentage of covered payroll	13.24%	22.03%	15.97%	23.10%	21.65%	21.07%

Western Kentucky University WKYU-FM Radio

Notes to Schedules of the Station's Pension Contributions

June 30, 2022

Notes to the Schedules

Changes in assumptions – In fiscal year 2022, for KERS Salary Increases changed from 3.55% to 15.55% for Non-hazardous and Hazardous to 3.30% to 15.30% for Non-hazardous and to 3.55% to 20.05% for Hazardous. The KERS Amortization Period changed from 26 years, closed to 30 years, closed. For KTRS Price Inflation changed from 3.00% to 2.50%, Salary Increases changed from 3.50% to 7.30%, including inflation to 3.00% to 7.50%, including inflation, and the Investment Rate of Return changed from 7.50%, net of pension plan investment expense, including inflation to 7.10%, net of pension plan investment expense, including inflation.

In fiscal year 2021, there were no changes to the KERS plan or the KTRS plan.

In fiscal year 2020, for KERS, the salary increase assumption changed from 3.05%, average to 3.55% to 15.55%, varies by service. There were no changes for KTRS.

In fiscal year 2019, there were no changes to the KERS plan and the KTRS plan discount rate increased from 4.49% to 7.50%.

In fiscal year 2018, the KERS plan discount rate and assumed investment rate of return decreased from 6.75% to 5.25%, the assumed rate of inflation decreased from 3.25% to 2.30% which also resulted in a 0.95% decrease in the salary increase assumption for all years of service, the payroll growth rate assumption decreased from 4.00% to 0.00% and the KTRS plan discount rate increased from 4.20% to 4.49%.

In fiscal year 2017, the KERS Non-hazardous investment rate and discount rate both decreased from 7.50% to 6.75% and the KTRS plan discount rate decreased from 4.88% to 4.20%.

In fiscal year 2016, the KERS plan inflation rate decreased from 3.50% to 3.25%, the estimated salary increases decreased from 4.50% to 4.00%, and the investment rate and discount rate both decreased from 7.75% to 7.50%. Additionally, the mortality tables changed from the 1983 and 1994 Group Annuity Mortality Tables to the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (adjusted for males and females). The KTRS plan discount rate decreased from 5.23% to 4.88%.

** This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Western Kentucky University WKYU-FM Radio
Required Supplementary Information
Schedules of the Station's Proportionate Share of the Net OPEB Liability
June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
KERS				
Station's proportion of the net OPEB liability	0.004%	0.004%	0.004%	0.003%
Station's proportionate share of the net OPEB liability	\$ 84,835	\$ 90,938	\$ 74,646	\$ 71,014
Station's covered payroll	\$ 50,117	\$ 38,812	\$ 33,699	\$ 33,426
Station's proportionate share of the net OPEB liability as a percentage of its covered payroll	169.27%	234.30%	221.51%	212.45%
Plan fiduciary net position as a percentage of the total OPEB liability	38.38%	29.47%	30.92%	27.32%
KTRS – Medical Insurance				
Station's proportion of the net OPEB liability	0.005%	0.004%	0.004%	0.004%
Station's proportionate share of the net OPEB liability	\$ 110,228	\$ 111,132	\$ 109,183	\$ 154,141
Station's covered payroll	\$ 306,112	\$ 211,299	\$ 252,426	\$ 260,620
Station's proportionate share of the net OPEB liability as a percentage of its covered payroll	36.01%	52.59%	43.25%	59.14%
Plan fiduciary net position as a percentage of the total OPEB liability	51.74%	39.05%	32.58%	25.50%
KTRS – Life Insurance				
The Station's proportion of the net OPEB liability	0.01%	0.01%	0.008%	0.01%
The Station's proportionate share of the net OPEB liability	\$ 1,471	\$ 3,298	\$ 2,500	\$ 2,769
The Station's covered payroll	\$ 306,112	\$ 211,299	\$ 252,426	\$ 260,620
The Station's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.48%	1.56%	0.99%	1.06%
Plan fiduciary net position as a percentage of the total OPEB liability	89.15%	71.57%	73.40%	75.00%

Western Kentucky University WKYU-FM Radio
Required Supplementary Information
Notes to Schedules of the Station's Proportionate Share of the Net OPEB Liability
June 30, 2022

Notes to the Schedules

Changes in assumptions – In fiscal year 2022, for KERS the Healthcare Trend Rate for Under Age 65 decreased from 6.40% to 6.25% and for Ages 65 and Older the Healthcare Trend Rate increased from 2.90% to 5.50%. The KERS Salary Increases for Hazardous changed from 3.55% to 19.55% to 3.55% to 20.05%. The KERS Discount Rates used for Non-hazardous and Hazardous decreased from 5.43% to 5.26% and from 5.28% to 5.01%, respectively. For KTRS, Salary Increases changed from 3.50%–7.20% to 3.00%–7.50%, the Inflation Rate decreased from 3.00% to 2.50%, Real Wage Growth decreased from 0.50% to 0.25%, Wage Inflation decreased from 3.50% to 2.75%, and the Municipal Bond Index rate decreased from 2.19% to 2.13%. The KTRS MIF Healthcare Cost Trend Rates for Under Age 65 and Ages 65 and Older decreased from 7.25% to 7.00% and 5.25% to 5.00%, respectively. The KTRS MIF Medicare Part B Premiums decreased from 6.49% to 4.40%.

In fiscal year 2021, for KERS the healthcare trend rates for Under Age 65 and Ages 65 and Older increased from 7.00% to 7.25% and 5.00% to 5.10%, respectively. The KTRS Municipal Bond Index rate decreased from 3.50% to 2.19%. The KTRS MIF healthcare cost trends for Under Age 65 and Ages 65 and Older decreased from 7.50% to 7.25% and 5.50% to 5.25%, respectively. The KTRS MIF Medicare Part B Premiums increased from 2.63% to 6.49%. The KTRS LIF Salary Increases changed from 3.50%–7.45% to 3.50%–7.20%.

In fiscal year 2020, for KERS the salary increases changed from 3.05% avg. to 3.55%–15.55% (non-hazardous) and 3.55% to 19.55% (hazardous). The KTRS Municipal Bond Index rate decreased from 3.89% to 3.50%. The KTRS MIF healthcare cost trends for Under Age 65 and Ages 65 and Older decreased from 7.75% to 7.50% and 5.75% to 5.50%, respectively.

In fiscal year 2019, the KERS Non-hazardous plan discount rate increased from 5.83% to 5.86% and the KERS Hazardous plan discount rate increased from 5.87% to 5.88%. The KTRS plan health care trend rates decreased from 1.02% to 0.00% for Medicare Part B premiums, the municipal bond index rate increased from 3.56% to 3.89%, the amortization period was changed from 27 years to 30 years and the inflation rate increased from 3.00% to 3.50%.

In fiscal year 2018, the KERS plan assumed investment rate of return decreased from 7.50% to 6.25%, the inflation rate decreased from 3.25% to 2.30% which also resulted in a 0.95% decrease in the salary increase assumption for all years of service, the payroll growth rate assumption decreased from 4.00% to 0.00%. There were no changes in assumptions for the KTRS plan.

Changes in benefit terms – For fiscal year 2018, for the KTRS plan, the eligibility for non-single subsidies (NSS) for the KEHP-participating members who retired prior to July 1, 2010, was restored, but the state will only finance, via its KEHP “Shared Responsibility” contributions, the costs of the NSS related to those KEHP-participating members who retired on or after July 1, 2010.

* The amounts presented for each fiscal year were determined as of the year end that occurred one year prior.

** This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Western Kentucky University WKYU-FM Radio
Required Supplementary Information
Schedules of the Station's OPEB Contributions
June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
KERS				
Contractually required contribution	\$ 9,969	\$ 6,458	\$ 3,951	\$ 3,374
Contributions in relation to the contractually required contribution	<u>(9,969)</u>	<u>(6,458)</u>	<u>(3,951)</u>	<u>(3,374)</u>
Contribution deficiency (excess)	\$ _____	\$ _____	\$ _____	\$ _____
Station's covered payroll	\$ 49,928	\$ 50,117	\$ 38,812	\$ 33,699
Contributions as a percentage of covered payroll	19.97%	12.89%	10.18%	10.01%
KTRS – Medical Insurance				
Contractually required contribution	\$ 8,417	\$ 13,100	\$ 6,174	\$ 7,912
Contributions in relation to the contractually required contribution	<u>(8,417)</u>	<u>(13,100)</u>	<u>(6,174)</u>	<u>(7,912)</u>
Contribution deficiency (excess)	\$ _____	\$ _____	\$ _____	\$ _____
Station's covered payroll	\$ 364,013	\$ 306,122	\$ 211,299	\$ 252,426
Contributions as a percentage of covered payroll	2.31%	4.28%	2.92%	3.13%
KTRS – Life Insurance				
Contractually required contribution	\$ 255	\$ 306	\$ 126	\$ 98
Contributions in relation to the contractually required contribution	<u>(255)</u>	<u>(306)</u>	<u>(126)</u>	<u>(98)</u>
Contribution deficiency (excess)	\$ _____	\$ _____	\$ _____	\$ _____
Station's covered payroll	\$ 364,013	\$ 306,122	\$ 211,299	\$ 252,426
Contributions as a percentage of covered payroll	0.07%	0.099%	0.059%	0.038%

Western Kentucky University WKYU-FM Radio
Required Supplementary Information
Notes to Schedules of the Station's OPEB Contributions
June 30, 2022

Notes to the Schedules

Changes in assumptions – In fiscal year 2022, for KERS the Healthcare Trend Rate for Under Age 65 decreased from 6.40% to 6.25% and for Ages 65 and Older the Healthcare Trend Rate increased from 2.90% to 5.50%. The KERS Salary Increases for Hazardous changed from 3.55%–19.55% to 3.55%–20.05%. The KERS Discount Rates used for Non-hazardous and Hazardous decreased from 5.43% to 5.26% and from 5.28% to 5.01%, respectively. For KTRS, Salary Increases changed from 3.50%–7.20% to 3.00%–7.50%, the Inflation Rate decreased from 3.00% to 2.50%, Real Wage Growth decreased from 0.50% to 0.25%, Wage Inflation decreased from 3.50% to 2.75%, and the Municipal Bond Index rate decreased from 2.19% to 2.13%. The KTRS MIF Healthcare Cost Trend Rates for Under Age 65 and Ages 65 and Older decreased from 7.25% to 7.00% and 5.25% to 5.00%, respectively. The KTRS MIF Medicare Part B Premiums decreased from 6.49% to 4.40%.

In fiscal year, 2021, for KERS the healthcare trend rates for Under Age 65 and Ages 65 and Older increased from 7.00% to 7.25% and 5.00% to 5.10%, respectively. The KTRS Municipal Bond Index rate decreased from 3.50% to 2.19%. The KTRS MIF healthcare cost trends for Under Age 65 and Ages 65 and Older decreased from 7.50% to 7.25% and 5.50% to 5.25%, respectively. The KTRS MIF Medicare Part B Premiums increased from 2.63% to 6.49%. The KTRS LIF Salary Increases changed from 3.50%–7.45% to 3.50%–7.20%.

In fiscal year 2020, for KERS the salary increases changed from 3.05% avg. to 3.55%–15.55% (non-hazardous) and 3.55%–19.55% (hazardous). The KTRS Municipal Bond Index rate decreased from 3.89% to 3.50%. The KTRS MIF healthcare cost trends for Under Age 65 and Ages 65 and Older decreased from 7.75% to 7.50% and 5.75% to 5.50%, respectively.

In fiscal year 2019, the KERS Non-hazardous plan discount rate increased from 5.83% to 5.86% and the KERS Hazardous plan discount rate increased from 5.87% to 5.88%. The KTRS plan health care trend rates decreased from 1.02% to 0.00% for Medicare Part B premiums, the municipal bond index rate increased from 3.56% to 3.89%, the amortization period was changed from 27 years to 30 years and the inflation rate increased from 3.00% to 3.50%.

In fiscal year 2018, the KERS plan assumed investment rate of return decreased from 7.50% to 6.25%, the inflation rate decreased from 3.25% to 2.30% which also resulted in a 0.95% decrease in the salary increase assumption for all years of service, the payroll growth rate assumption decreased from 4.00% to 0.00%. There were no changes in assumptions for the KTRS plan.

Changes in benefit terms – For fiscal year 2018, for the KTRS plan, the eligibility for non-single subsidies (NSS) for the KEHP-participating members who retired prior to July 1, 2010, was restored, but the state will only finance, via its KEHP “Shared Responsibility” contributions, the costs of the NSS related to those KEHP-participating members who retired on or after July 1, 2010.

* This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

* Employer contributions do not include the expected implicit subsidy.

Western Kentucky University WKYU-TV

Independent Auditor's Report, Financial Statements, and Supplementary Information

June 30, 2022



Western Kentucky University WKYU-TV
June 30, 2022

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600 N. Hurstbourne Parkway, Suite 350 / Louisville, KY 40222

P 502.581.0435 / F 502.581.0723

forvis.com

Independent Auditor's Report

President Timothy C. Caboni and
Board of Regents
Western Kentucky University WKYU-TV
Bowling Green, Kentucky

Opinion

We have audited the financial statements of WKYU-TV (Station), a public broadcasting entity operated by Western Kentucky University, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Station's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Station, as of June 30, 2022, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Station, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matters

As discussed in Note 2, the financial statements of the Station are intended to present the financial position, changes in financial position, and cash flows of only that portion of the business-type activities that is attributable to the transactions of the Station. They do not purport to, and do not, present fairly the financial position of the University as of June 30, 2022, the changes in its financial position or its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 2 to the financial statements, in 2022, the Station adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

The 2021 financial statements, before they were revised for the matter discussed in Note 2, were audited by other auditors, and their report thereon, dated January 5, 2022, expressed an unmodified opinion. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Station's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Station's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Station's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedules of the Station's Proportionate Share of the Net Pension Liability, the Schedules of the Station's Pension Contributions, the Schedules of the Station's Proportionate Share of the Net OPEB Liability and the Schedules of the Station's OPEB Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

FORVIS,LLP

Louisville, Kentucky
January 18, 2023

Western Kentucky University WKYU-TV

Management's Discussion and Analysis (Unaudited)

Year Ended June 30, 2022

Introduction

The following Management's Discussion and Analysis (MD&A) (Unaudited) provides an overview of the financial position and activities of WKYU-TV (Station) for the year ended June 30, 2022, with selected comparative information for the year ended June 30, 2021. This discussion has been prepared by management and should be read in conjunction with the financial statements and the notes thereto, which follow this section. The financial statements and related notes and this discussion and analysis are the responsibility of management.

The Station is located on the campus of Western Kentucky University (University). The Station broadcasts Public Broadcasting Service and local programs that inform, enrich and entertain in concert with the mission of the University. The Station's skilled staff, students and volunteers serve viewers with comprehensive music and information programs that reflect current affairs, history and cultures.

Fiscal Year 2022 Highlights

- The Station's net position increased by \$581,125; 32.8%
- Operating revenues increased by \$39,128; 13.1% to \$337,850
- Operating expenses increased by \$717,720; 41.0%
- Nonoperating revenues increased by \$890,348; 48.8%

The Station adopted GASB Statement No. 87, *Leases* during the fiscal year ended June 30, 2022. The adoption of this statement resulted in recording lease assets of \$190,604 and lease liabilities of \$190,604 as of July 1, 2021. The impact of this statement is not reflected in the fiscal year June 30, 2021, amounts included in this management's discussion and analysis.

Governmental Accounting Standards

The MD&A, financial statements and accompanying notes are prepared in accordance with the Governmental Accounting Standards Board (GASB) pronouncements.

Statements of Net Position

The statements of net position present a financial picture of the Station's financial condition at the end of the fiscal year by reporting assets (current and noncurrent), deferred outflows of resources, liabilities (current and noncurrent), deferred inflows of resources and net position.

Assets

Total assets of the Station at the end of fiscal years 2022 and 2021 were \$3,033,294 and \$2,751,371, respectively, of which cash and net capital assets represented the largest portions. Cash and assets held by WKU Foundation totaled \$2,608,615 or 86.0% of total assets at June 30, 2022, and net capital assets totaled \$233,802 or 7.7% of total assets at June 30, 2022. Cash and assets held by WKU Foundation totaled \$2,556,635 or 92.9% of total assets at June 30, 2021, and net capital assets totaled \$176,944 or 6.4% of total assets at June 30, 2021.

Western Kentucky University WKYU-TV
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

Liabilities

Liabilities of the Station totaled \$3,696,106 and \$3,956,340 at June 30, 2022 and 2021, respectively, of which unearned revenue was \$1,386,412 and \$1,339,691 and represented 37.5% and 33.9% of total liabilities, respectively. Net pension, net OPEB and lease liabilities were \$2,212,762 and \$2,222,625 at June 30, 2022 and 2021, respectively and represented 59.9% and 56.2% of total liabilities, respectively.

Net Position (Deficit)

Net position (deficit) of the Station was (\$1,192,656) and (\$1,773,781) at June 30, 2022 and 2021, respectively, and were divided into two major categories, defined as follows:

- *Net investment in capital assets* – This category represents the Station's equity in equipment and lease assets.
- *Restricted* – This category represents the Station's funds subject to externally imposed restrictions governing its use. The corpus of nonexpendable restricted resources is only available for investment purposes.
- *Unrestricted* – This category represents net positions held by the Station that have no formal restrictions placed upon them.

Western Kentucky University WKYU-TV
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

Condensed Statements of Net Position
June 30, 2022 and 2021

	2022	2021
Assets		
Current assets	\$ 2,274,509	\$ 2,266,856
Assets held by WKU Foundation	361,608	307,571
Capital and leased assets, net	397,177	176,944
Total assets	3,033,294	2,751,371
Deferred Outflows of Resources		
Total deferred outflows of resources	366,284	291,060
Total assets and deferred outflows of resources	\$ 3,399,578	\$ 3,042,431
Liabilities		
Current liabilities	\$ 1,508,044	\$ 1,733,715
Noncurrent liabilities	2,188,062	2,222,625
Total liabilities	3,696,106	3,956,340
Deferred Inflows of Resources		
Total deferred inflows of resources	896,128	859,872
Net Position (Deficit)		
Net investment in capital assets	230,114	176,944
Restricted		
Non-expendable	199,356	166,678
Expendable	162,252	140,893
Unrestricted	(1,784,378)	(2,258,296)
Total net position (deficit)	(1,192,656)	(1,773,781)
Total liabilities, deferred inflows of resources and net position (deficit)	\$ 3,399,578	\$ 3,042,431

Statements of Revenues, Expenses and Change in Net Position

The Statements of Revenues, Expenses, and Changes in Net Position, which was generally referred to as the income statements, present the total revenues (operating and nonoperating) received and earned by the Station and expenses (operating and nonoperating) paid and owed by the Station and income or loss from operations for the fiscal year.

Revenues

Total operating revenues, which exclude University appropriations, of the Station for the fiscal years 2022 and 2021 were \$337,850 and \$298,722, respectively.

Western Kentucky University WKYU-TV
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

The Station received \$802,191 and \$748,724 during 2022 and 2021 of University appropriations and \$624,981 and \$329,438 during 2022 and 2021, respectively, of administrative support from the University, which are classified as nonoperating revenues. These funds were used to support Station operating activities.

Expenses

Total operating expenses of the Station for 2022 and 2021 were \$2,470,148 and \$1,752,428, respectively.

Condensed Statements of Revenues, Expenses and Change in Net Position
Years Ended June 30, 2022 and 2021

	2022	2021
Revenue		
Operating revenues		
Business and industry underwriting	\$ 15,950	\$ 1,000
Production	321,900	297,722
	337,850	298,722
Total operating revenues	337,850	298,722
Expenses		
Operating expenses		
Program services	1,585,517	1,451,040
Supporting services	811,215	258,852
Depreciation and amortization	73,416	42,536
	2,470,148	1,752,428
Total operating expenses	2,470,148	1,752,428
Operating Loss	(2,132,298)	(1,453,706)
Nonoperating Revenues (Expenses)		
General appropriations from Western Kentucky University	802,191	748,724
Grants from Corporation for Public Broadcasting	768,414	593,714
Indirect administrative support	624,981	329,438
Interest expense on lease asset	(3,597)	-
Investment income	51,441	37,357
Miscellaneous income	469,993	113,842
	2,713,423	1,823,075
Total nonoperating revenues	2,713,423	1,823,075
Change in Net Position	581,125	369,369
Net Position (Deficit), Beginning of Year	(1,773,781)	(2,143,150)
Net Position (Deficit), End of Year	\$ (1,192,656)	\$ (1,773,781)

Western Kentucky University WKYU-TV
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

Statements of Cash Flows

The statements of cash flows provide a summary of the sources and uses of cash by defined categories. The primary purposes of the statement of cash flows are to provide information about the Station's cash receipts and payments during the year and to help assess the Station's ability to generate future net cash flows to meet obligations as they become due.

The major sources of cash from operating activities were business and industry underwriting of \$15,950 and \$1,000 and production of \$321,900 and \$297,722 for fiscal years 2022 and 2021, respectively. The most significant uses of cash for operating activities were payments to employees of \$1,410,126 and \$1,389,477 and to suppliers of \$1,338,437 and \$663,573 for 2022 and 2021, respectively.

The cash flows from noncapital financing activities included \$1,427,172 and \$1,078,162 during 2022 and 2021, respectively, received as general appropriations and indirect support from the University and \$815,134 and \$1,297,868 received during 2022 and 2021, respectively, from the Corporation for Public Broadcasting, which are the largest sources of cash for the fiscal years.

The cash flows from capital and related financing activities included \$103,044 and \$39,046 paid for capital assets during fiscal years 2022 and 2021, respectively.

The cash flows from investing activities recognize the cash flows from proceeds from sales and maturities of investments and interest and dividends receipts.

Condensed Statements of Cash Flows
Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Net cash used in operating activities	\$ (2,410,713)	\$ (1,754,328)
Net cash provided by noncapital financing activities	2,541,433	2,660,738
Net cash used in capital and related activities	(130,182)	(39,046)
Net cash used in investing activities	<u>(2,595)</u>	<u>14,204</u>
(Decrease) Increase in Cash	(2,057)	881,568
Cash, Beginning of Year	<u>2,249,064</u>	<u>1,367,496</u>
Cash, End of Year	<u><u>\$ 2,247,007</u></u>	<u><u>\$ 2,249,064</u></u>

Western Kentucky University WKYU-TV
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2022

Capital and Lease Assets

As of June 30, 2022 and 2021, respectively, the Station had \$233,802 and \$176,944 of net investment in capital assets consisting of equipment. As of June 30, 2022 and 2021, respectively, the Station had \$163,375 and \$0 lease assets. Capital and lease assets at June 30, 2022 and 2021, are summarized below:

	<u>2022</u>	<u>2021</u>
Equipment	\$ 7,622,583	\$ 7,519,538
Less accumulated depreciation	<u>(7,388,781)</u>	<u>(7,342,594)</u>
Capital Assets, Net	<u>\$ 233,802</u>	<u>\$ 176,944</u>
Lease assets	\$ 190,604	\$ -
Accumulated amortization	<u>(27,229)</u>	<u>-</u>
Lease Assets, Net	<u>\$ 163,375</u>	<u>\$ -</u>

Economic Factors Impacting Future Periods

The following are known facts and circumstances that may affect the future financial viability of the Station:

Due to the large amount of investments that are held by the Western Kentucky University Foundation, the Station has to consider the fluctuations in the market. Realized and unrealized losses within these accounts can have an effect on operations.

In March 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak to be a pandemic. COVID-19 has impacted economic activity and financial markets globally and locally. The continued spread of the disease represents a significant risk that operations could be disrupted in the near future.

The extent to which COVID-19 impacts the Station will depend on future developments, which are still highly uncertain and cannot be predicted. As a result, the Station has not yet determined the impact this disruption may have on its financial statements for the year ending June 30, 2023.

As a result of the economic uncertainty from the impact of the COVID-19 pandemic, in March 2021, the Station received a Paycheck Protection Program (PPP) loan in the principal amount of \$170,865 from the U.S. Small Business Administration (SBA) which has been formally forgiven in fiscal year 2022.

Requests for Information

This financial report is designed to provide a general overview of Western Kentucky University's Public Radio and Television finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to David Brinkley, Director of Public Broadcasting, Western Kentucky University, Academic Complex 153A, 1906 College Heights Boulevard, Bowling Green, Kentucky 42101. You may also contact David Brinkley via email at david.brinkley@wku.edu or via phone at 270.745.6140.

Western Kentucky University WKYU-TV
Statement of Net Position
June 30, 2022

Assets

	2022
Current Assets	
Cash on deposit with University and WKU Foundation	\$ 2,247,007
Prepaid expenses	27,502
Total current assets	2,274,509
Noncurrent Assets	
Assets held by WKU Foundation	361,608
Capital assets	7,622,583
Accumulated depreciation	(7,388,781)
Lease assets	190,604
Accumulated amortization	(27,229)
Total noncurrent assets	758,785
Total assets	3,033,294
Deferred Outflows of Resources	
Deferred outflows – KTRS Pension	215,748
Deferred outflows – KERS Pension	52,907
Deferred outflows – KTRS OPEB	57,899
Deferred outflows – KERS OPEB	39,730
Total deferred outflows of resources	366,284
Total assets and deferred outflows of resources	\$ 3,399,578

Western Kentucky University WKYU-TV
Statement of Net Position (Continued)
June 30, 2022

Liabilities

	2022
Current Liabilities	
Accrued payroll	\$ 54,406
Accrued vacation	42,526
Lease liability	24,700
Unearned revenue	1,386,412
Total current liabilities	1,508,044
Noncurrent Liabilities	
Net pension liability – KTRS	889,822
Net pension liability – KERS	838,618
Net OPEB liability – KTRS	172,147
Net OPEB liability – KERS	145,112
Lease liability	142,363
Total noncurrent liabilities	2,188,062
Total liabilities	3,696,106
Deferred Inflows of Resources	
Deferred inflows – KTRS Pension	561,825
Deferred inflows – KERS Pension	103,454
Deferred inflows – KTRS OPEB	172,933
Deferred inflows – KERS OPEB	57,916
Total deferred inflows of resources	896,128
Net Position (Deficit)	
Net investment in capital assets	230,114
Restricted	
Non-expendable	199,356
Expendable	162,252
Unrestricted	(1,784,378)
Total net position (deficit)	(1,192,656)
Total liabilities, deferred inflows of resources and net position (deficit)	\$ 3,399,578

Western Kentucky University WKYU-TV
Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2022

	2022
Revenues	
Operating revenues	
Business and industry underwriting	\$ 15,950
Production	321,900
	337,850
Total operating revenues	337,850
Expenses	
Operating expenses	
Program services	
Programming and production	1,202,338
Broadcasting	370,074
Program information and promotion	13,105
	1,585,517
Total program services	1,585,517
Supporting services	
Management and general	701,570
Fundraising	95,691
Underwriting	13,954
	811,215
Total supporting services	811,215
Depreciation and amortization	73,416
	73,416
Total operating expenses	2,470,148
Operating Loss	(2,132,298)
Nonoperating Revenues (Expenses)	
General appropriations from Western Kentucky University	802,191
Grants from Corporation for Public Broadcasting	768,414
Indirect administrative support	624,981
Subscriptions and memberships	39,500
Interest expense on lease asset	(3,597)
Investment income	51,441
Miscellaneous income	430,493
	2,713,423
Total nonoperating revenues	2,713,423
Change in Net Position	581,125
Net Position (Deficit), Beginning of Year	(1,773,781)
Net Position (Deficit), End of Year	\$ (1,192,656)

Western Kentucky University WKYU-TV
Statement of Cash Flows
Year Ended June 30, 2022

	2022
Cash Flows from Operating Activities	
Business and industry underwriting received	\$ 15,950
Production revenue received	321,900
Payments to employees	(1,410,126)
Payments to suppliers	(1,338,437)
	<u>(2,410,713)</u>
Net cash used in operating activities	<u>(2,410,713)</u>
Cash Flows from Noncapital Financing Activities	
General appropriations and indirect support from Western Kentucky University	1,427,172
Grants from Corporation for Public Broadcasting	815,134
Subscriptions and memberships	39,500
Other noncapital financing activities	259,627
	<u>2,541,433</u>
Net cash provided by noncapital financing activities	<u>2,541,433</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of capital assets	(103,044)
Principal payments on lease liability	(23,541)
Interest paid on lease liability	(3,597)
	<u>(130,182)</u>
Net cash used in capital and related financing activities	<u>(130,182)</u>
Cash Flows from Investing Activities	
Loss on sale of investments	(7,726)
Interest and dividends	5,131
	<u>(2,595)</u>
Net cash used in investing activities	<u>(2,595)</u>
Decrease in Cash	(2,057)
Cash, Beginning of Year	<u>2,249,064</u>
Cash, End of Year	<u>\$ 2,247,007</u>
Reconciliation of Operating Loss to Net Cash Flows Used in Operating Activities	
Operating loss	\$ (2,132,298)
Depreciation and amortization	73,416
Changes in operating assets and liabilities	
Prepaid expenses	(9,710)
Deferred outflows of resources	(75,224)
Deferred inflows of resources	36,256
Net pension liability	(132,807)
Net OPEB liability	(44,119)
Accrued expenses	(126,227)
	<u>(2,410,713)</u>
Net cash flows used in operating activities	<u>\$ (2,410,713)</u>
Noncash Investing, Capital and Financing Activities	
PPP loan forgiveness	\$ 170,865
Unrealized gain on investments	\$ 37,445

Western Kentucky University WKYU-TV

Notes to Financial Statements

June 30, 2022

Note 1: Nature of Operations

WKYU-TV (Station) is a public television station operated by and receiving support from Western Kentucky University (University), Bowling Green, Kentucky. The Station is not considered a component unit but rather an operating unit of the University and its financial activity is included in the financial statements of the University.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting and Presentation

The Station prepares its financial statements as a business-type activity in conformity with applicable pronouncements of the Governmental Accounting Standards Board (GASB). The financial statement presentation provides a comprehensive, entitywide perspective of the Station's assets, liabilities, deferred outflows and inflows, net position, revenues, expenses, changes in net position and cash flows. The Station's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred.

The financial statements of the Station are intended to present the financial position, the changes in financial position, and cash flows of only that portion of the activities of Western Kentucky University that is attributable to the transactions of the Station. They do not purport to, and do not, present fairly the financial position of Western Kentucky University as of June 30, 2022, and the changes in its financial position and its cash flows, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Revenue Recognition

Contributions, pledges and grants are recorded as revenue in the accompanying statement of revenues, expenses and change in net position. In-kind contributions, other than the contribution from the University, are recognized as revenue at the estimated fair value at the date of the gift.

The portion of the University's indirect costs attributable to the Station's operations and the value of space provided for broadcast facilities are included as revenues and expenses and are computed in accordance with guidelines established by the Corporation for Public Broadcasting (CPB). Total indirect support from the University for the year ended June 30, 2022, was \$624,981.

Expenses

When an expense is incurred for which both restricted and unrestricted resources are available, the Station's policy is to allow for the flexibility to determine whether to first apply restricted or unrestricted resources based on the most advantageous application of resources in the particular circumstances.

Western Kentucky University WKYU-TV

Notes to Financial Statements

June 30, 2022

Classification of Revenues

The Station has classified its revenues as either operating or nonoperating revenues according to the following criteria:

- Operating revenues – Operating revenues include activities that have the characteristics of exchange transactions, such as business and industry underwriting.
- Nonoperating revenues – Nonoperating revenues includes activities that have the characteristics of nonexchange transactions, such as (1) college appropriations, (2) most federal, state, and local grants and contracts, and (3) gifts and contributions.

Cash on Deposit with University and WKU Foundation

For administrative purposes, cash balances of the Station are included in bank accounts maintained by the University and the Western Kentucky University Foundation (Foundation). Details of accounting transactions affecting cash are maintained by each entity.

The University currently uses commercial banks and the Commonwealth of Kentucky (Commonwealth) as depositories. Deposits with commercial banks are covered by federal depository insurance or collateral held by the University's agent in the University's name. At the Commonwealth level, the University's accounts are pooled with other agencies of the Commonwealth. These Commonwealth pooled deposits are substantially covered by federal depository insurance or by collateral held by the Commonwealth's agent in the Commonwealth's name.

The Foundation's cash is on deposit with commercial banks and is federally insured up to \$250,000 per bank by the Federal Deposit Insurance Corporation (FDIC).

Assets Held by WKU Foundation and Investment Income

The Station accounts for its investments at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Investment income consists of interest income and the net change for the year in the fair value of investments carried at fair value.

Capital Assets

Capital assets are recorded at cost at the date of acquisition, or fair value at the date of donation if acquired by gift. Depreciation is computed using the straight-line method over the estimated useful life of each asset and is not allocated to functional expense categories. Equipment with an estimated useful life of greater than one year and a cost of \$5,000 is capitalized and depreciated with one-half year's depreciation taken during the year of purchase or donation. Construction-in-progress is capitalized when incurred. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred or when the project was closed and is identified as projects less than \$100,000. The Station continues to track equipment with a cost of

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\$500 or more for insurance purposes consistent with applicable Kentucky Revised Statutes but does not capitalize items at these lower thresholds. The following estimated useful lives are being used by the Station:

Buildings and building improvements	15–40 years
Furniture, fixtures and equipment	3–15 years
Land improvements and infrastructure	20 years

Lease Assets

Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Capital and Lease Asset Impairment

The Station evaluates capital and lease assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital and lease asset has occurred. If a capital or lease asset is tested for impairment and the magnitude of the decline in service utility is significant and unexpected, the capital or lease asset historical cost and related accumulated depreciation or amortization are decreased proportionately such that the net decrease equals the impairment loss. No asset impairment was recognized during the year ended June 30, 2022.

Deferred Outflows of Resources

The Station reports the consumption of net position that is applicable to a future reporting period as deferred outflows of resources in a separate section of its statement of net position.

Unearned Revenue

Unearned revenue includes grant funding received from the CPB that has not been expended at the end of the fiscal year. CPB provides funds to the Station at the beginning of a funding period. Thus, any unspent CPB funds at the end of the fiscal year are recorded as unearned revenue until qualifying expenses have been incurred.

Deferred Inflows of Resources

The Station reports an acquisition of net position that is applicable to a future reporting period as deferred inflows of resources in a separate section of its statement of net position.

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Net Position

The Station's net position is classified as follows:

Net Investment in Capital Assets: This represents the Station's total investment in capital and lease assets, net of accumulated depreciation and amortization and outstanding debt and lease liabilities related to those capital and lease assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

Restricted Net Position – Expendable: Restricted expendable net position includes resources in which the Station is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted Net Position – Non-expendable: Non-expendable restricted net position consists of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted Net Position: Unrestricted net position represents resources derived from underwriting fees. These resources are used at the discretion of the governing board to meet current expenses for any purpose.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred inflows and outflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revision

A revision has been made to the 2021 beginning cash balance on the statement of cash flows. This revision did not have a significant impact on the financial statement line items impacted.

Recent Accounting Pronouncements Adopted/Implemented

- GASB Statement No. 87, Leases: The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single

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model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The adoption of this standard did not have a material effect on the Station's net position or change in net position.

- GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*: The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The Station has implemented the provisions of this accounting standard; however, the Station did not have any interest incurred for construction projects in fiscal year ended June 30, 2022.
- GASB Statement No. 92, *Omnibus 2020*: The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics. The Station has implemented the provisions of this accounting standard with no material impact to its financial statements.
- GASB Statement No. 93, *Replacement of Interbank Offered Rates*, issued March 2020: The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR will be discontinued by June 2023 and governments are either changing the reference rate or adding or changing fallback provisions related to the reference rate. The Station has implemented the provisions of this accounting standard; however, the Station did not have any outstanding debt calculated using LIBOR for fiscal year ended June 30, 2022.
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, issued June 2020: The objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The Station has implemented the provisions of this accounting standard; however, the Station did not have qualifying Section 457 plans for fiscal year ended June 30, 2022.

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- GASB Statement No. 98, *The Annual Comprehensive Financial Report*, issued October 2021: The objectives of this Statement are to establish the term annual comprehensive financial report and its acronym ACFR to replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The adoption of this standard did not have a material effect on the Station's net position or changes in net position.

Note 3: Assets Held by WKU Foundation

Assets held by WKU Foundation as of June 30, 2022, consisted of cash equivalents, common equity, common fixed income and mutual funds. The fair value of the assets held by WKU Foundation are \$361,608.

Fair Value Measures: The Station categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Station has the following recurring fair value measurements as of June 30, 2022:

- Assets held by WKU Foundation of \$361,608, which is valued at net asset value (NAV). There are no unfunded commitments and funds can be redeemed on a daily basis. The investment strategy is a long-term growth strategy and the underlying funds in the trust include cash, common stock, mutual funds, and fixed income securities.

Interest Rate Risk: The Station does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, bond resolutions govern the investment of bond reserves.

Credit Risk: The Station's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The Station's investment policy allows investments in U.S. Agency securities if such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services.

The Station did not have any investment in debt securities as of June 30, 2022. Therefore, the Station is not considered to have credit risk.

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Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Station will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Station's investment policy requires that all amounts in excess of any insurance limits be collateralized by securities eligible for Station investment. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization. The Station is fully collateralized as of June 30, 2022.

Concentration of Credit Risk: The Commonwealth of Kentucky places no limit on the amount the Station may invest in any one issuer.

Investment income for the year ended June 30, 2022, consisted of:

	2022
Interest income, including interest earned on cash equivalents	\$ 5,131
Net change in fair value of investments and assets held by WKU Foundation	46,310
	\$ 51,441

Note 4: Capital Assets and Lease Assets

Capital assets consist of equipment. Capital assets activity for the year ended June 30, 2022, was:

	2022			
	Beginning Balance	Additions	Disposals	Ending Balance
Equipment	\$ 7,519,538	\$ 103,045	\$ -	\$ 7,622,583
Less accumulated depreciation	(7,342,594)	(46,187)	-	(7,388,781)
Capital assets, net	\$ 176,944	\$ 56,858	\$ -	\$ 233,802

Changes in lease assets for the year ended June 30, 2022, are summarized as follows:

	2022			
	Beginning Balance	Additions	Disposals	Ending Balance
Lease assets	\$ 190,604	\$ -	\$ -	\$ 190,604
Less accumulated depreciation	-	(27,229)	-	(27,229)
Capital assets, net	\$ 190,604	\$ (27,229)	\$ -	\$ 163,375

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Note 5: Lease Liability

The following is a summary of long-term lease obligation transactions for the Station for the year ended June 30, 2022:

	2022				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Lease liability	\$ 190,604	\$ -	\$ (23,541)	\$ 167,063	\$ 24,700

The Station leases certain real estate and equipment, the terms of which expire in various years through 2027. Variable payments based upon the use of the underlying asset are not included in the lease liability because they are not fixed in substance.

The following is a schedule by year of future minimum payments under the leases as of June 30, 2022:

	Principal	Interest
Year Ending		
2023	\$ 24,700	\$ 3,116
2024	25,901	2,611
2025	27,143	2,081
2026	28,428	1,527
2027	29,758	946
Thereafter	31,133	338
	\$ 167,063	\$ 10,619

Note 6: Natural and Functional Classifications of Operating Expenses

The Station's operating expenses by natural classification were as follows:

	2022			
	Compensation and Benefits	Other	Depreciation Amortization	Total
Program and supporting services	\$ 1,068,005	\$ 1,328,727	\$ -	\$ 2,396,732
Depreciation and amortization	-	-	73,416	73,416
Total operating expenses	\$ 1,068,005	\$ 1,328,727	\$ 73,416	\$ 2,470,148

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Note 7: Risk Management

The Station and University are exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than those related to workers' compensation, employee health and certain natural disasters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

In 2006, the University opted out of the Kentucky public entity risk pool and began self-insuring workers' compensation claims. The University contracts with a third-party administrator for administration services related to workers' compensation claims

In March 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak to be a pandemic. COVID-19 has impacted economic activity and financial markets globally and locally. The continued spread of the disease represents a significant risk that operations could be disrupted in the near future.

The extent to which COVID-19 impacts the Station will depend on future developments, which are still highly uncertain and cannot be predicted. As a result, the Station has not yet determined the impact this disruption may have on its financial statements for the year ended June 30, 2022.

As a result of the economic uncertainty stemming from the impact of the COVID-19 pandemic, the Station received a Paycheck Protection Program (PPP) loan in March 2021, in the principal amount of \$170,865 from the U.S. Small Business Administration (SBA). Under the terms of the program, the PPP loan provided for conditional forgiveness if the Station utilized the loan proceeds on admissible expenses. The Station accounted for the PPP loan as a loan with the loan proceeds initially recorded as a liability on the statement of net position. The Station received formal forgiveness of the loan by the lender on October 26, 2021, and recorded a gain in nonoperating revenue in the financial statements during 2022.

Note 8: Defined Benefit Pension and Other Postemployment Benefit Plans

Employees of the University are covered by one of three pension plans: the Optional Retirement Plan, the Kentucky Employees' Retirement System Plan, and the Kentucky Teachers Retirement System Plan.

Optional Retirement Plan

Plan Description: University faculty and administrative staff hired after July 1, 1996, have the option of participating in the Optional Retirement Program, a defined contribution pension plan. The plan is administered by one of three providers chosen by the employee. The plan provides retirement benefits to plan members. Benefit provisions are contained in the plan document and were established and may be amended by action of the Commonwealth.

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For the year ended June 30, 2022, contribution rates for plan members and the University expressed as a percentage of covered payrolls were 6.16% and 8.74%, respectively. Of the University's 8.74% contribution, 0.00% is paid to Kentucky Teachers' Retirement System for unfunded liabilities.

The University's contributions to the Optional Retirement Program on behalf of the Station for the year ended June 30, 2022, were \$7,442. Station employees' contributions to the Optional Retirement Program for the year ended June 30, 2022, were \$5,245.

Kentucky Employees Retirement System

Plan Description: The University contributes to the Kentucky Employees' Retirement System (KERS), a cost-sharing, multiple-employer defined benefit pension and OPEB plan administered by the Kentucky Retirement System (KRS), an agency of the Commonwealth. Under the provisions of Kentucky Revised Statute Section 61.645, the Board of Trustees (KRS Board) of KRS administers the KERS, County Employees Retirement System and State Police Retirement System. The administrative entity, traditionally known as KRS, is now the Kentucky Public Pensions Authority (KPPA) and will be governed by an eight member board of trustees. Although the assets of the systems are invested as a whole, each system's assets are used only for the payment of benefits to members of that plan, and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 16.555, 61.570, and 78.630.

KRS issues a publicly available financial report that includes audited financial statements and audited required supplementary information for KERS. The report may be obtained by writing to Kentucky Retirement System, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky 40601, or it may be found at the KRS website at www.kyret.ky.gov.

Basis of Accounting: For purposes of measuring the net pension and OPEB liabilities, deferred outflow of resources and deferred inflow of resources related to pensions and OPEB, pension and OPEB expense, information about the fiduciary net position of KERS and additions to/deductions from KERS's fiduciary net position have been determined on the same basis as they are reported by KERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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Pension Benefits Provided: The information below summarizes the major retirement benefit provisions of the plan. It is not intended to be, nor should it be interpreted as, a complete statement of all benefit provisions.

	Tier 1 Participation Prior to 9/1/2008	Tier 2 Participation 9/1/2008 through 12/31/13	Tier 3 Participation 1/1/2014
Benefit Formula	Final Compensation X Benefit Factor X Years of Service		Cash Balance Plan
Final Compensation	Average of the highest 5 fiscal years (must contain at least 48 months). Includes lump-sum compensation payments (before and at retirement).	Five complete fiscal years immediately preceding retirement; each year must contain 12 months. Lump-sum compensation payments (before and at retirement) are not to be included in creditable compensation.	No Final Compensation
Benefit Factor	1.97% or 2.0% for those retiring with service for all months between 1/1998 and 1/1999.	10 years or less = 1.10%. Greater than 10 years, but no more than 20 years = 1.30%. Greater than 20 years, but no more than 26 years = 1.50%. Greater than 26 years, but no more than 30 years = 1.75%. Additional years above 30 = 2.00% (2.00% benefit factor only applies to service earned in excess of 30 years).	No benefit factor. A life annuity can be calculated in accordance with actuarial assumptions and methods adopted by the board based on member's accumulated account balance.
Cost of Living Adjustment (COLA)	No COLA unless authorized by the Legislature. If authorized, the COLA is limited to 1.5%. This impacts all retirees regardless of Tier.		
Unreduced Retirement Benefit	Any age with 27 years of service. Age 65 with 48 months of service. Money purchase for age 65 with less than 48 months based on contributions and interest.	Rule of 87: Member must be at least age 57 and age plus earned service must equal 87 years at retirement to retire under this provision. Age 65 with 5 years of earned service. No month purchased calculations.	
Reduced Retirement Benefit	Any age with 25 years of service. Age 55 with 5 years of service.	Age 60 with 10 years of service. Excludes purchased service (exception: refunds, omitted, free military).	No reduced retirement benefit.

OPEB Benefits Provided: The information below summarizes the major retirement benefit provisions of the plan. It is not intended to be, nor should it be interpreted as, a complete statement of all benefit provisions:

Insurance Tier 1: Participation began before 7/1/2003

Benefit Eligibility: Recipient of a retirement allowance

Benefit: The percentage of member premiums paid by the retirement system are dependent on the number of years of service. Benefits also include duty disability retirements, duty death in service, nonduty death in service and surviving spouse of a retiree.

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Insurance Tier 2: Participation began on or after 7/1/2003, but before 9/1/2008

Benefit Eligibility: Recipient of a retirement allowance with at least 120 months of service at retirement

Benefit: The system provides a monthly contribution subsidy of \$10 for each year of earned service. The monthly contribution is increased by 1.5% each July 1. Benefits also include duty disability retirements, duty death in service and nonduty death in service.

Insurance Tier 3: Participation began on or after 9/1/2008

Benefit Eligibility: Recipient of a retirement allowance with at least 180 months of service at retirement

Benefit: Tier 3 insurance benefits are identical to Tier 2, except Tier 3 members are required to have at least 180 months of service in order to be eligible.

Contributions: The University was required to contribute at an actuarially determined rate determined by Statute. Per Kentucky Revised Statute Section 78.545(33), normal contribution and past service contribution rates shall be determined by the KRS Board on the basis of an annual valuation last preceding July 1 of a new biennium. The KRS Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contribution rates are necessary to satisfy requirements determined in accordance with actuarial bases adopted by the KRS Board.

For the fiscal year ended June 30, 2022, participating employers in the plan contributed 10.10% (7.90% allocated to pension and 2.20% allocated to OPEB) as set by KRS, of each employee's creditable compensation. These percentages are inclusive of both pension and insurance payments for employers. Administrative costs of KRS are financed through employer contributions and investments earnings.

The University has met 100% of the contribution funding requirement for the fiscal year ended June 30, 2022. Total contributions by the Plan were \$11,454,974 (\$9,224,126 related to pension and \$2,230,848 related to OPEB) for the year ended June 30, 2022. The OPEB contribution amount does not include the implicit subsidy of \$408,534 for the fiscal year ended June 30, 2022. Contributions related to the Station were \$69,122 (\$52,070 related to pension and \$17,052 related to OPEB) for the year ended June 30, 2022.

Members whose participation began before 9/1/2008:

Contributions equal 5% of all creditable compensation. Interest paid on the members' accounts is currently 2.5%; and, per statute, shall not be less than 2.0%. Member entitled to a full refund of contributions with interest.

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Members whose participation began on or after 9/1/2008:

Contributions equal 6% of all creditable compensation, with 5% being credited to the member’s account and 1% deposited to the KRS 401(h) Account. Interest paid on the members’ accounts will be set at 2.5%. Member is entitled to a full refund of contributions and interest in their individual account; however, the 1% contributed to the insurance fund is nonrefundable.

Members whose participation on or after 1/1/2014:

Contributions equal to 6% of all creditable compensation, with 5% being credited to the member’s account and 1% deposited to the KRS 401(h) Account. Interest paid on the members’ accounts will be set at 2.5%. Member is entitled to a full refund of contributions and interest in their individual account; however, the 1% contributed to the insurance fund is nonrefundable.

Pension Information

Total Pension Liability: The total pension liability (TPL) was determined by an actuarial valuation measured as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2021

Valuation date	June 30, 2020
Actuarial cost method	Entry Age Normal
Amortization method	Level percent of pay
Price inflation	2.30%
Salary increases	3.30% to 15.30%
Amortization period	30 years, closed
Investment rate of return	5.25%

The mortality table used for active members is PUB-2010 General Mortality Table projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members is a system-specific mortality table base on mortality experience from 2013–2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. For disabled members, the mortality table used is PUB-2010 Disabled Mortality Table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

Discount rate assumptions:

- (a) **Discount Rate:** The discount rate used to measure the total pension liability was 5.25%.
- (b) **Projected Cash Flows:** The projection of cash flows used to determine the discount rate assumed the local employers and plan members would contribute the statutorily determined contribution rate of projected compensation over the remaining 24-year amortization period of

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the unfunded actuarial accrued liability. The actuarial determined contribution rate is adjusted to reflect the phase in of anticipated gains on actuarial value of assets over the first four years of the projection period.

- (c) **Long-Term Rate of 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 rate 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.
- (d) **Municipal Bond Rate:** The discount rate determination does not use a municipal bond rate.
- (e) **Periods of Projected Benefit Payments:** The long-term assumed rate of return was applied to all periods of projected benefit payments to determine the total pension liability.
- (f) **Assumed Asset Allocation:** The long-term expected rate of return was determined by using a building-block method in which best-estimate ranges of expected future real rate 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 asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

2021		
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Growth		
U.S. Equity	16.25%	5.70%
Non-U.S. Equity	16.25%	6.35%
Private Equity	7.00%	9.70%
Specialty Credit/High Yield	15.00%	2.80%
Liquidity		
Core Bonds	20.50%	0.00%
Cash	5.00%	0.60%
Diversifying Strategies		
Real Estate	10.00%	5.40%
Opportunistic/Absolute Return	0.00%	N/A
Real Return	10.00%	4.55%
Total	100.00%	

The long-term expected rate of return on pension plan assets was established by the KRS Board at 5.25% based on a blending of the factors described above.

- (g) **Sensitivity Analysis:** This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the Station's allocated portion of the net pension liability (NPL) of the System, calculated using the discount rate of 5.25%,

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as well as what the Station’s allocated portion of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.25%) or one-percentage-point higher (6.25%) than the current rate:

	2021		
	1% Decrease (4.25%)	Current Discount Rate (5.25%)	1% Increase (6.25%)
Station’s net pension liability	\$ 966,050	\$ 838,618	\$ 733,840

Employer’s Portion of the Collective Net Pension Liability: The Station’s proportionate share of the net pension liability at June 30, 2022, is \$838,618, or approximately 0.0063%. The net pension liabilities were distributed based on the employers’ covered payroll provided for the measurement period ended June 30, 2021, and actual employer contributions to the plan for the measurement period ended June 30, 2020.

Measurement Date: June 30, 2020, is the actuarial valuation date and June 30, 2021, is the measurement date upon which the total pension liability is based.

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

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

Further, House Bill 1 passed during the 2019 special legislative session and allowed certain agencies in the non-hazardous plan to elect to cease participating in the KERS Non-hazardous Plan as of June 30, 2020, under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Only one employer elected to cease participation under these provisions and freeze benefit accruals for their current employees. As such, there is no material impact on the total pension liability due to this legislation. There were no other material plan provision changes.

Changes Since Measurement Date: There were no changes between the measurement date of the collective net pension liability and the employer’s reporting date.

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Pension Expense: The Station was allocated pension expense of \$(68,962) related to the KERS plan for the year ended June 30, 2022.

Deferred Outflows and Deferred Inflows: Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce pension expense they are labeled as deferred inflows. If they will increase pension expense they are labeled as deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive System members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five-year period. Deferred inflows and outflows as of the Measurement Date include:

	2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 837	\$ 4,352
Change of assumptions	-	-
Changes in proportion and differences between employer contributions and proportionate shares of contributions	-	81,294
Net differences between expected and actual investment earning on plan investments	-	17,808
	837	103,454
Contributions subsequent to the measurement date	52,070	-
Total	\$ 52,907	\$ 103,454

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date of \$52,070 will be recognized as a reduction of net pension liability in the year ending June 30, 2023. The remainder of the deferred outflows and deferred inflows of resources are amortized over three to five years with remaining amortization as follows:

Year ending June 30	
2023	\$ (80,461)
2024	(13,157)
2025	(4,088)
2026	(4,911)
	\$ (102,617)

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued pension plan financial reports.

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OPEB Information

Total OPEB Liability: The total OPEB liability was measured as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2021

Actuarial valuation date	June 30, 2020
Price inflation	2.30%
Payroll growth rate	0.00%
Salary increases	3.30%–15.30%
Investment rate of return	6.25%
Healthcare trend rates:	
Pre-65	Initial trend starting at 6.25% at January 1, 2021, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years.
Post-65	Initial trend starting at 5.50% at January 1, 2021, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years.

The mortality table used for active members is PUB-2010 General Mortality Table projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members is a system-specific mortality table base on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. For disabled members, the mortality table used is PUB-2010 Disabled Mortality Table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

Discount rate assumptions:

- (a) **Discount Rate:** The discount rate used to measure the total OPEB liability was 5.26%. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan’s fiduciary net position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the actuarial determined contributions, and any cost associated with the implicit subsidy will not be paid out of the trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.
- (b) **Projected Cash Flows:** The projection of cash flows used to determine the discount rate assumed the local employers and plan members would contribute the actuarially determined contribution rate of projected compensation over the remaining 26-year amortization period of the unfunded actuarial accrued liability.

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- (c) **Long-Term Rate of 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 rate 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.
- (d) **Municipal Bond Rate:** The discount rate determination used a municipal bond rate of 1.92% as reported in Fidelity Index’s “20–Year Municipal GO AA Index” as of June 30, 2021.
- (e) **Period of Projected Benefit Payments:** Current assets, future contributions, and investment earnings are projected to be sufficient to pay the projected benefit payments from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the system’s actuarial determined contributions, and it is the actuary’s understanding that any cost associated with the implicit subsidy will not be paid out of the system’s trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.
- (f) **Assumed Asset Allocations:** The long-term expected rate of return was determined by using a building-block method in which best-estimate ranges of expected future real rate 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 asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

2021 Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Growth		
U.S. Equity	21.75%	5.70%
Non-U.S. Equity	21.75%	6.35%
Private Equity	10.00%	9.70%
Specialty Credit/High Yield	15.00%	2.80%
Liquidity		
Core Bonds	10.00%	0.00%
Cash	1.50%	(0.60%)
Diversifying Strategies		
Real Estate	10.00%	5.40%
Opportunistic/Absolute Return	0.00%	N/A
Real Return	10.00%	4.55%
	<hr/>	
Total	<u>100.00%</u>	

The long-term expected rate of return on pension plan assets was established by the KRS Board at 6.25% based on a blending of the factors described above.

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(g) **Sensitivity Analysis:** This paragraph requires disclosure of the sensitivity of the net OPEB liability to changes in the discount rate and changes in the healthcare cost trend rate.

The following presents the Station's allocated portion of the net OPEB liability of the System, calculated using the discount rate of 5.26%, as well as what the Station's allocated portion of the System's net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.26%) or one-percentage-point higher (6.26%) than the current rate:

	2021		
	1% Decrease (4.26%)	Current Discount Rate (5.26%)	1% Increase (6.26%)
Station's net OPEB liability	\$ 177,213	\$ 145,112	\$ 118,793

The following presents the Station's allocated portion of the Non-hazardous net OPEB liability of the System, calculated using the healthcare cost trend rate of percent, as well as what the Station's allocated portion of the System's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	2021		
	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Station's net OPEB liability	\$ 177,213	\$ 145,112	\$ 118,793

Employer's Portion of the Collective OPEB Liability: The Station's proportionate share of the Non-hazardous net OPEB liability at June 30, 2022, is \$145,112, or approximately 0.0064%. The net OPEB liabilities were distributed based on the 2021 actual employer contributions to the plan.

Measurement Date: June 30, 2020, the actuarial valuation date and June 30, 2021, is the measurement date upon which the total OPEB liability is based.

Changes in Assumptions and Benefit Terms: For the fiscal year ended June 30, 2022, the assumed increase in future health care costs was reviewed during the June 30, 2020, valuation process and was updated to better reflect the plans' anticipated long-term healthcare cost increases. In general, the updated assumption is assuming higher future increases in healthcare costs. For the year ended June 30, 2022, the Healthcare Trend Rate for Under Age 65 decreased from 6.40% to 6.25% and for Ages 65 and Older the Healthcare Trend Rate increased from 2.90% to 5.50%, and the Discount Rates used for Non-hazardous and Hazardous decreased from 5.43% to 5.26% and from 5.28% to 5.01%, respectively.

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Senate Bill 169 passed during the 2021 legislative session and increased the disability benefits for certain qualifying members who become “totally and permanently disabled” in the line of duty or as a result of a duty-related disability. The total OPEB liability as of June 30, 2021, is determined using these updated benefit provisions.

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

Further, House Bill 1 passed during the 2019 special legislative session and allowed certain agencies to elect to cease participating in the KERS Non-hazardous Plan as of June 30, 2020, under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Only one employer elected to cease participation under these provisions and freeze benefit accruals for their current employees. As such, there is no material impact on the total OPEB liability due to this legislation. There were no other material plan provision changes.

Changes Since Measurement Date: There were no changes between the measurement date of the collective net OPEB liability and the employer’s reporting date.

OPEB Expense: The Station was allocated OPEB expense of \$(708) related to the KERS Non-hazardous Plan for the year ended June 30, 2022.

Deferred Outflows and Deferred Inflows: Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled as deferred inflows. If they will increase OPEB expense they are labeled deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive System members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five-year period. Deferred inflows and outflows as of the Measurement Date include:

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	2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,405	\$ 20,100
Change of assumptions	14,273	136
Changes in proportion and differences between employer contributions and proportionate shares of contributions	-	29,531
Net differences between expected and actual investment earning on plan investments	-	8,149
	22,678	57,916
Contributions subsequent to the measurement date	17,052	-
	\$ 39,730	\$ 57,916
Total	\$ 39,730	\$ 57,916

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date of \$17,052 will be recognized as a reduction of net OPEB liability in the year ending June 30, 2023. The remainder of the deferred outflows and deferred inflows of resources are amortized over three to five years with remaining amortization as follows:

Year ending June 30	
2023	\$ (16,016)
2024	(11,555)
2025	(5,098)
2026	(2,569)
	\$ (35,238)
	\$ (35,238)

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued OPEB plan financial reports.

Kentucky Teachers' Retirement System

Plan Description: All full-time University faculty members and certain other staff occupying a position requiring certification or graduation from a four-year college or university as a condition of employment are covered by the Kentucky Teachers' Retirement System (KTRS), a cost-sharing multiple employer public employee retirement system. KTRS is a defined benefit plan providing for retirement, disability, death benefits and health insurance. Participants have a fully vested interest after the completion of 60 months of service, 12 of which are current service.

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KTRS issues a publicly available financial report that includes financial statements, required supplementary information, and detailed information about the pension plan's fiduciary net position. That report may be obtained by writing to Kentucky Teachers' Retirement System, 479 Versailles Road, Frankfort, Kentucky, 40601, by calling 502.573.3266, or visiting the website at <http://trs.ky.gov>.

Basis of Accounting: For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pension and OPEB, pension and OPEB expense, information about the fiduciary net position of the KTRS and additions to/deductions from KTRS's fiduciary net position have been determined on the same basis as they are reported by KTRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Pension Plan Information

Pension Benefits Provided: The information on the following page summarizes the major retirement benefit provisions of the KTRS plan. It is not intended to be, nor should it be interpreted as, a complete statement of all benefit provisions:

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	Tier 1 Participation Prior to July 1, 2008	Tier 2 Participation on or After July 1, 2008
Covered Employees	University faculty and professional staff that do not choose the Optional Retirement Plan (Deferred Contribution)	University faculty and professional staff that do not choose the Optional Retirement Plan (Deferred Contribution)
Benefit Formula	Final Compensation X Benefit Factor X Years of Service	
Final Compensation	Average of the highest 5 annual salaries reduced 5% per year from the earlier of age 60 or the date 27 years of service would have been completed. Average of the highest 3 annual salaries if age 55 with 27 or more years of service. The minimum annual service allowance for all members is \$440 multiplied by credited service.	Average of the highest 5 annual salaries reduced 6% per year from the earlier of age 60 or the date 27 years of service would have been completed. Average of the highest 3 annual salaries if age 55 with 27 or more years of service. The minimum annual service allowance for all members is \$440 multiplied by credited service.
Benefit Factor	Non-University members: 2.00% for service prior to 7/1/1983; 2.50% for service after 7/1/1983; 2.00% if participation after 7/1/2002 and less than 10 years; 2.50% if participation after 7/1/2002 and more than 10 years; 3.00% if retire after 7/1/2004 with more than 30 years. University members: 2.0% for each year of service.	Non-University members: 1.70% if less than 10 years; 2.00% if greater than 10 years, but no more than 20 years; 2.30% if greater than 20 years, but no more than 26 years; 2.50% if greater than 26 years, but no more than 30 years; 3.00% for service greater than 30 years. University members: 1.50% if less than 10 years; 1.70% if greater than 10 years, but less than 20 years; 1.85% if greater than 20 years, but less than 27 years; 2.00% if greater than 27 years.
Cost of Living Adjustment (COLA)	1.5% annually additional ad hoc increases must be authorized by the General Assembly.	
Unreduced Retirement Benefit	Any age with 27 years of Kentucky service. Age 55 with 5 years of Kentucky service.	Any age with 27 years of Kentucky service. Age 60 with 5 years of Kentucky service. Age 55 with 10 years of Kentucky service.
Reduced Retirement Benefit	Must be retired for service or disability to be eligible. Retired members are given a supplement based upon a contribution supplement table approved by the KTRS Board of Trustees (KTRS Board) . The retired member pays premiums in excess of the monthly supplement.	

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Contributions: Benefit and contribution rates are established by state statute. Per Kentucky Revised Statutes 161.540, 161.550 and 161.565, contribution requirements of the active employees and the participating organizations are established and may be amended by the KTRS Board. For the fiscal year ended June 30, 2022, University employees were required to contribute 8.185% of their annual covered salary for retirement benefits. The University was contractually required to contribute 15.865% (14.020% allocated to pension, 1.775% allocated to medical insurance and 0.070% allocated to life insurance) of covered payroll for plan members hired on or after July 1, 2008 and 9.775% (7.705% allocated to pension, 2.000% allocated to medical insurance and 0.070% allocated to life insurance) of covered payroll for plan members hired on or after January 1, 2022, for the fiscal year ended June 30, 2022. The actuarially determined amount, when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The University has met 100% of the contribution funding requirement for the fiscal year ended June 30, 2022. Total contributions by the Plan were \$6,687,887 (\$5,668,084 related to pension and \$1,019,803 related to OPEB) for the year ended June 30, 2022. In addition, the Commonwealth of Kentucky contributes ad hoc annual cost of living adjustments provided by the General Assembly for KTRS retirees. This contribution totaled \$6,234,494 for the year ended June 30, 2022. Contributions related to the Station were \$87,224 (\$74,252 related to pension and \$12,972 related to OPEB) for the year ended June 30, 2022.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions: At June 30, 2022, the Station reported a liability for its proportionate share of the net pension liability that reflected a reduction for pension support provided to the Station by the Commonwealth of Kentucky. The amount recognized by the Station as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Station were as follows:

	2022
Station's proportionate share of the net pension liability	\$ 889,822
Commonwealth of Kentucky's proportionate share of the net pension liability associated with the Station	939,412
Total	\$ 1,829,234

The net pension liability was measured as of June 30, 2022. The Station's proportion of the net pension liability was based on actual contributions to the pension plan during the measurement period. At June 30, 2022, the Station's proportion was 0.0065% and the Commonwealth of Kentucky's proportion associated with the Station was 0.0069%.

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For the year ended June 30, 2022, the Station recognized pension expense of \$(574,894) and revenue of \$(161,309). At June 30, 2022, the Station reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ (16,762)	\$ 8,060
Change of assumptions	152,192	78,566
Net difference between projected and actual earnings on investments	-	219,374
Change in proportionate share of contributions	6,066	255,825
	141,496	561,825
Contributions subsequent to the measurement date	74,252	-
Total	\$ 215,748	\$ 561,825

At June 30, 2022, the Station reported \$74,252 as deferred outflows of resources related to pensions resulting from Station contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the following fiscal year. Deferred outflows and deferred inflows of resources at June 30, 2022, related to pensions will be recognized in pension expense as follows:

Year ending June 30	
2023	\$ (262,448)
2024	(73,665)
2025	(26,839)
2026	(57,377)
	\$ (420,329)

Actuarial assumptions: The total pension liability (TPL) was determined by actuarial valuations as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Price Inflation	2.50%
Salary Increases	3.00%–7.50%, including inflation

The rates of mortality for the period after service retirement are according to the Pub2010 Mortality Table, projected generationally with MP-2020 with various set-forwards, set-backs, and adjustments for each of the groups: service, retirees, contingent annuitants, disabled retirees, and active members.

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The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the five-year period ending June 30, 2020, adopted by the KTRS Board on September 20, 2021. The assumed long-term investment rate of return was changed from 7.50% to 7.10% and the price inflation assumption was lowered from 3.0% to 2.5%. The Municipal Bond Index Rate used for this purpose is the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index.

The long-term expected return on the plan was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

2021 Asset Class	Target Allocation	Long-Term Nominal Rate of Return
Large Cap U.S. Equity	37.4%	4.2%
Small Cap U.S. Equity	2.6%	4.7%
Developed International Equity	16.5%	5.3%
Emerging Markets Equity	5.5%	5.4%
Fixed Income	15.0%	(0.1%)
High Yield Bonds	2.0%	1.7%
Other Additional Categories	5.0%	2.2%
Real Estate	7.0%	4.0%
Private Equity	7.0%	6.9%
Cash	2.0%	(0.3%)
Total	<u>100.0%</u>	

Changes in Assumptions and Benefit Terms Since Prior Measurement Date: The assumed long-term investment rate of return was changed from 7.50% to 7.10% and the price inflation assumption was lowered from 3.0% to 2.5%.

Changes Since Measurement Date: There were no changes between the measurement date of the collective net pension liability and the Station reporting date that are expected to have a significant effect on the Station's proportionate share of the collective net pension liability.

Discount Rate: The discount rate used to measure the total pension liability at June 30, 2022, was 7.10%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the employer contributions will contribute the Actuarially Determined Contribution (ADC) in accordance with the LIF's funding policy determined by a valuation performed on a date two years prior to the beginning of the fiscal year in which the ADC applies.

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Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Station’s proportionate share of the net pension liability to changes in the discount rate: The following table presents the net pension liability of the Station as of June 30, 2022, calculated using the discount rate of 7.10%, as well as what the Station’s net pension liability (in thousands) would be if it were calculated using a discount rate that is one-percentage-point lower (6.10%) or one-percentage-point higher (8.10%) than the current rate:

	2022		
	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Proportionate share of the collective net pension liability (in thousands)	\$ 1,204,633	\$ 889,822	\$ 630,927

Medical Insurance Plan

Plan Description: In addition to the OPEB benefits previously described, Kentucky Revised Statute 161.675 requires KTRS to provide post-employment healthcare benefits to eligible members and dependents. The KTRS Medical Insurance benefit is a cost-sharing multiple employer defined benefit plan with a special funding situation. Changes made to the medical plan may be made by the KTRS Board, the Kentucky Department of Employee Insurance and the General Assembly.

Benefits Provided: To be eligible for medical benefits, the member must have retired either for service or disability. The KTRS Medical Insurance Fund offers coverage to members under the age of 65 through the Kentucky Employees Health Plan administered by the Kentucky Department of Employee Insurance. KTRS retired members are given a supplement to be used for payment of their health insurance premium. The amount of the member’s supplement is based on a contribution supplement table approved by the KTRS Board. The retired member pays premiums in excess of the monthly supplement. Once retired members and eligible spouses attain age 65 and are Medicare eligible, coverage is obtained through the KTRS Medicare Eligible Health Plan.

Contributions: In order to fund the post-retirement healthcare benefit, seven and one-half percent (7.50%) of the gross annual payroll of members is contributed. Three and three quarters percent (3.75%) is paid by member contributions, three quarters percent (.75%) from state appropriation, and three percent (3.00%) from the employer. The state contributes the net cost of health insurance premiums for members who retired on or after July 1, 2010, who are in the non-Medicare eligible group. Also, the premiums collected from retirees as described in the plan description and investment interest help meet the medical expenses of the plan.

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OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs: At June 30, 2022, the Station reported a liability of \$169,881 for its proportionate share of the collective net OPEB liability that reflected a reduction for state OPEB support provided to the Station. The collective net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the collective net OPEB liability was based on a projection of the Station's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Station's proportion was 0.0079%.

The amount recognized by the Station as its proportionate share of the OPEB liability, the related State support, and the total portion of the net OPEB liability at June 30, 2022, that was associated with the Station were as follows:

	2022
Station's proportionate share of the net OPEB liability	\$ 169,881
State's proportionate share of the net OPEB liability associated with the Station	76,399
Total	\$ 246,280

For the year ended June 30, 2022, the Station recognized OPEB expense of \$(7,742) and revenue of \$12,524 for support provided by the State. At June 30, 2022, the Station reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 101,027
Changes of assumptions	44,435	-
Net difference between projected and actual earnings on OPEB plan investments	-	18,117
Changes in proportion and differences between Station contributions and proportionate share of contributions	-	50,094
	44,435	169,238
Station contributions subsequent to the measurement date	12,972	-
Total	\$ 57,407	\$ 169,238

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Of the total amount reported as deferred outflows of resources related to OPEB, \$12,972 resulting from Station contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the Station's OPEB expense as follows:

Year ending June 30	
2023	\$ (30,864)
2024	(30,955)
2025	(27,969)
2026	(24,458)
2027	(8,738)
Thereafter	<u>(1,819)</u>
	<u>\$ (124,803)</u>

Actuarial Assumptions: The total OPEB liability measured at June 30, 2021, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2021

Actuarial valuation date	June 30, 2020
Investment rate of return	7.10%, net of OPEB plan investment expense, including inflation.
Salary increases	3.00%–7.50%, including inflation
Inflation rate	2.50%
Real Wage Growth	0.25%
Wage Inflation	2.75%
Healthcare cost trend rates:	
Under 65	7.00% for FYE 2021 decreasing to an ultimate rate of 4.50% by FYE 2031
Ages 65 and Older	5.00% for FYE 2022* decreasing to an ultimate rate of 4.50% by FYE 2024
Medicare Part B Premiums	4.40% for FYE 2021 with an ultimate rate of 4.50% by 2034
Municipal Bond Index Rate	2.13%
Single Equivalent Interest Rate	7.10%, net of OPEB plan investment expense, including inflation

*Based on known expected increase in Medicare-eligible costs in the year following the valuation date, an increase rate of 20.00% was used for FYE 2021.

Mortality rates were based on the Pub2010 (Teachers Benefit-Weighted) Mortality Table projected generationally with MP-2020 with various set-forwards, set-backs, and adjustments for each of the groups: service, retirees, contingent annuitants, disabled retirees, and active members.

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The demographic actuarial assumptions for retirement, disability incidence, withdrawal, rates of plan participation, and rates of plan election used in the June 30, 2020, valuation were based on the results of the most recent actuarial experience studies for the System, which covered the five-year period ended June 30, 2020, adopted by the KTRS Board on September 20, 2021.

The remaining actuarial assumptions, *e.g.*, initial per capita costs, healthcare cost trends, used in the June 30, 2020, valuation were based on a review of recent plan experience done concurrently with the June 30, 2020, valuation. The healthcare cost trend assumption was updated for the June 30, 2020, valuation and was shown as an assumption change in the TOL roll forward while the change in initial per capita claims costs were included with experience in the TOL roll forward.

The long-term expected return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class, as provided by TRS’s investment consultant, are summarized in the following table:

2021 Asset Class	Target Allocation	Long-Term Nominal Rate of Return
Global Equity	58.0%	5.1%
Fixed Income	9.0%	(0.1%)
Real Estate	6.5%	4.0%
Private Equity	8.5%	6.9%
Additional Category: high yield	8.0%	1.7%
Other Additional Categories	9.0%	2.2%
Cash (LIBOR)	1.0%	(0.3%)
Total	<u>100.0%</u>	

Discount Rate: The discount rate used to measure the total OPEB liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the employer contributions will be made at statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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June 30, 2022

Sensitivity of the Station’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rates: The following table presents the Station’s proportionate share of the collective net OPEB liability of the System, calculated using the discount rate of 7.10%, as well as what the Station’s proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.10%) or one-percentage-point higher (8.10%) than the current rate:

	2022		
	1% Decrease	Current	1% Increase
	(6.10%)	Discount Rate (7.10%)	(8.10%)
Station’s net OPEB liability (MI)	\$ 217,499	\$ 169,881	\$ 130,528

Sensitivity of the Station’s proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates: The following presents the Station’s proportionate share of the collective net OPEB liability, as well as what the Station’s proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that were one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates:

	2022		
	1% Decrease	Current	1% Increase
		Trend Rate	
Station’s net OPEB liability (MI)	\$ 123,428	\$ 169,881	\$ 227,717

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued KTRS financial report.

Changes of Benefit Terms: There were no changes in benefit terms for the year ended June 30, 2022.

Life Insurance Plan

Plan Description: KTRS administers the life insurance plan as provided by Kentucky Revised Statute 161.655 to eligible active and retired members. The KTRS Life Insurance benefit is a cost-sharing multiple employer defined benefit plan with a special funding situation. Changes made to the life insurance plan may be made by the KTRS Board and the General Assembly.

Benefits Provided: KTRS provides a life insurance benefit of \$5,000 payable for members who retire based on service or disability. KTRS provides a life insurance benefit of \$2,000 payable for its active contributing members. The life insurance benefit is payable upon the death of the member to the member’s estate or to a party designated by the member.

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Notes to Financial Statements

June 30, 2022

Contributions: In order to fund the post-retirement life insurance benefit, four hundredths of one percent (.04%) of the gross annual payroll of members is contributed by the state.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs: At June 30, 2022, the Station reported a liability of \$2,266 for its proportionate share of the collective net OPEB liability that reflected a reduction for state OPEB support provided to the Station. The collective net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the collective net OPEB liability was based on a projection of the Station's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Station's proportion was 0.017%.

The amount recognized by the Station as its proportionate share of the OPEB liability, the related State support, and the total portion of the net OPEB liability at June 30, 2022, that was associated with the Station were as follows:

	2022
Station's proportionate share of the net OPEB liability	\$ 2,266
State's proportionate share of the net OPEB liability associated with the Station	-
Total	\$ 2,266

For the year ended June 30, 2022, the Station recognized OPEB expense of \$328 and revenue of \$157 for support provided by the State. At June 30, 2022, the Station reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 105	\$ 65
Changes of assumptions	-	852
Net difference between projected and actual earnings on OPEB plan investments	-	2,070
Changes in proportion and differences between Station contributions and proportionate share of contributions	-	707
	105	3,694
Contributions subsequent to the measurement date	387	-
Total	\$ 492	\$ 3,694

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Notes to Financial Statements
June 30, 2022

Of the total amount reported as deferred outflows of resources related to OPEB, \$387 resulting from Station contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the Station's OPEB expense as follows:

Year ending June 30	
2023	\$ (655)
2024	(838)
2025	(838)
2026	(852)
2027	(236)
Thereafter	<u>(170)</u>
	<u>\$ (3,589)</u>

Actuarial Assumptions: The total OPEB liability measured at June 30, 2021, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2021

Actuarial valuation date	June 30, 2020
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll
Amortization period	26 years
Asset valuation method	Five-year smoothed value
Investment rate of return	7.10%, net of OPEB plan investment expense, including inflation
Projected salary increases	3.00%–7.50%, including inflation
Inflation rate	2.50%
Real Wage Growth	0.25%
Wage Inflation	2.75%
Municipal Bond Index Rate	2.13%

Mortality rates were based on the Pub2010 (Teachers Benefit-Weighted) Mortality Table projected generationally with MP-2020 with various set-forwards, set-backs, and adjustments for each of the groups: service, retirees, contingent annuitants, disabled retirees, and active members.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, rates of plan participation, and rates of plan election used in the June 30, 2020, valuation were based on the results of the most recent actuarial experience studies for the System, which covered the five-year period ending June 30, 2020, adopted by the KTRS Board on September 20, 2021.

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Notes to Financial Statements
June 30, 2022

The remaining actuarial assumptions, *e.g.*, initial per capita costs, healthcare cost trends, used in the June 30, 2020, valuation were based on a review of recent plan experience done concurrently with the June 30, 2020, valuation. The healthcare cost trend assumption was updated for the June 30, 2020, valuation and was shown as an assumption change in the TOL roll forward while the change in initial per capita claims costs were included with experience in the TOL roll forward.

The long-term expected return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class, as provided by TRS’s investment consultant, are summarized in the following table:

2021 Asset Class	Target Allocation	Long-Term Nominal Rate of Return
U.S. Equity	40.0%	4.4%
International Equity	23.0%	5.6%
Fixed Income	18.0%	(0.1%)
Real Estate	6.0%	4.0%
Private Equity	5.0%	6.9%
Other Additional Categories	6.0%	2.1%
Cash (LIBOR)	2.0%	(0.3%)
Total	<u>100.0%</u>	

Discount rate: The discount rate used to measure the total OPEB liability for life insurance was 7.10%. The projection of cash flows used to determine the discount rate assumed that the employer contributions will be made at statutorily required rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Station’s proportionate share of the net OPEB liability to changes in the discount rate: The following table presents the Station’s proportionate share of the collective net OPEB liability of the System, calculated using the discount rate of 7.10%, as well as what the Station’s proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.10%) or one-percentage-point higher (8.10%) than the current rate:

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Notes to Financial Statements

June 30, 2022

	2022		
	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Station's net OPEB liability (LI)	\$ 5,227	\$ 2,266	\$ (144)

OPEB plan fiduciary net position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued KTRS financial report.

Changes of benefit terms: There were no changes in benefit terms for the year ending June 30, 2022.

Required Supplementary Information

Western Kentucky University WKYU-TV
Required Supplementary Information
Schedules of the Station's Proportionate Share of the Net Pension Liability
June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
KERS						
Station's proportion of the net pension liability	0.007%	0.007%	0.007%	0.008%	0.007%	0.007%
Station's proportionate share of the net pension liability	\$ 838,618	\$ 1,030,051	\$ 1,035,238	\$ 1,129,399	\$ 973,810	\$ 765,435
Station's covered payroll	\$ 101,753	\$ 84,083	\$ 92,235	\$ 90,390	\$ 78,185	\$ 89,844
Station's proportionate share of the net pension liability as a percentage of its covered payroll	824.17%	1,225.04%	1,122.39%	1,249.47%	1,245.2%	851.96%
Plan fiduciary net position as a percentage of the total pension liability	18.48%	14.01%	13.66%	12.84%	13.30%	14.80%
KTRS						
Station's proportion of the net pension liability	0.007%	0.006%	0.005%	0.007%	0.005%	0.009%
Station's proportionate share of the net pension liability	\$ 889,822	\$ 831,196	\$ 783,029	\$ 999,838	\$ 1,449,248	\$ 2,725,922
State's proportionate share of the net pension liability associated with the Station	<u>939,414</u>	<u>874,155</u>	<u>848,489</u>	<u>743,872</u>	<u>1,155,023</u>	<u>256,916</u>
Total	<u>\$ 1,829,236</u>	<u>\$ 1,705,351</u>	<u>\$ 1,631,518</u>	<u>\$ 1,743,710</u>	<u>\$ 2,604,271</u>	<u>\$ 2,982,838</u>
Station's covered payroll	\$ 468,187	\$ 387,530	\$ 392,616	\$ 379,520	\$ 411,565	\$ 456,219
Station's proportionate share of the net pension liability as a percentage of its covered payroll	190.06%	214.49%	199.44%	263.45%	352.13%	597.50%
Plan fiduciary net position as a percentage of the total pension liability	65.59%	58.27%	58.80%	59.30%	39.83%	35.22%

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Required Supplementary Information
Notes to Schedules of the Station's Proportionate Share of the Net Pension Liability
June 30, 2022

Notes to the Schedules

Changes in assumptions – In fiscal year 2022, for KERS Salary Increases changed from 3.55%–15.55% to 3.30%–15.30%. The KERS Amortization Period changed from 26 years, closed to 30 years, closed. For KTRS Price Inflation changed from 3.00% to 2.50%, Salary Increases changed from 3.50%–7.30%, including inflation to 3.00%–7.50%, including inflation, and the Investment Rate of Return changed from 7.50%, net of pension plan investment expense, including inflation to 7.10%, net of pension plan investment expense, including inflation.

In fiscal year 2021, there were no changes to the KERS plan or the KTRS plan.

In fiscal year 2020, for KERS, the salary increase assumption changed from 3.05%, average to 3.55% to 15.55%, varies by service. There were no changes for KTRS.

In fiscal year 2019, there were no changes to the KERS plan and the KTRS plan discount rate increased from 4.49% to 7.50%.

In fiscal year 2018, the KERS plan discount rate and assumed investment rate of return decreased from 6.75% to 5.25%, the assumed rate of inflation decreased from 3.25% to 2.30% which also resulted in a 0.95% decrease in the salary increase assumption for all years of service. The payroll growth rate assumption decreased from 4.00% to 0.00% and the KTRS plan discount rate increased from 4.20% to 4.49%.

In fiscal year 2017, the KERS Non-Hazardous investment rate and discount rate both decreased from 7.50% to 6.75% and the KTRS plan discount rate decreased from 4.88% to 4.20%.

In fiscal year 2016, the KERS plan inflation rate decreased from 3.50% to 3.25%, the estimated salary increases decreased from 4.50% to 4.00%, and the investment rate and discount rate both decreased from 7.75% to 7.50%. Additionally, the mortality tables changed from the 1983 and 1994 Group Annuity Mortality Tables to the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (adjusted for males and females). The KTRS plan discount rate decreased from 5.23% to 4.88%.

*The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Western Kentucky University WKYU-TV
Required Supplementary Information
Schedules of the Station's Pension Contributions
June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
KERS						
Contractually required contribution	\$ 52,070	\$ 44,648	\$ 41,795	\$ 45,329	\$ 44,901	\$ 37,766
Contributions in relation to the contractually required contribution	<u>(52,070)</u>	<u>(44,648)</u>	<u>(41,795)</u>	<u>(45,329)</u>	<u>(44,901)</u>	<u>(37,766)</u>
Contribution deficiency (excess)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Station's covered payroll	\$ 85,404	\$ 101,753	\$ 84,083	\$ 92,235	\$ 90,390	\$ 78,185
Contributions as a percentage of covered payroll	60.97%	43.88%	49.71%	49.15%	49.67%	48.3%
KTRS						
Contractually required contribution	\$ 74,252	\$ 103,127	\$ 61,230	\$ 90,830	\$ 66,948	\$ 70,525
Contributions in relation to the contractually required contribution	<u>(74,252)</u>	<u>(103,127)</u>	<u>(61,230)</u>	<u>(90,830)</u>	<u>(66,948)</u>	<u>(70,525)</u>
Contribution deficiency (excess)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Station's covered payroll	\$ 561,008	\$ 468,187	\$ 387,530	\$ 392,616	\$ 379,520	\$ 411,565
Contributions as a percentage of covered payroll	13.24%	22.03%	15.80%	23.13%	17.64%	17.14%

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Required Supplementary Information
Notes to Schedules of the Station's Pension Contributions
June 30, 2022

Notes to the Schedules

Changes in assumptions – In fiscal year 2022, for KERS Salary Increases changed from 3.55%–15.55% to 3.30%–15.30%. The KERS Amortization Period changed from 26 years, closed to 30 years, closed. For KTRS Price Inflation changed from 3.00% to 2.50%, Salary Increases changed from 3.50%–7.30%, including inflation to 3.00%–7.50%, including inflation, and the Investment Rate of Return changed from 7.50%, net of pension plan investment expense, including inflation to 7.10%, net of pension plan investment expense, including inflation.

In fiscal year 2021, there were no changes to the KERS plan or the KTRS plan.

In fiscal year 2020, for KERS, the salary increase assumption changed from 3.05%, average to 3.55% to 15.55%, varies by service. There were no changes for KTRS.

In fiscal year 2019, there were no changes to the KERS plan and the KTRS plan discount rate increased from 4.49% to 7.50%.

In fiscal year 2018, the KERS plan discount rate and assumed investment rate of return decreased from 6.75% to 5.25%, the assumed rate of inflation decreased from 3.25% to 2.30% which also resulted in a 0.95% decrease in the salary increase assumption for all years of service, the payroll growth rate assumption decreased from 4.00% to 0.00% and the KTRS plan discount rate increased from 4.20% to 4.49%.

In fiscal year 2017, the KERS Non-Hazardous investment rate and discount rate both decreased from 7.50% to 6.75% and the KTRS plan discount rate decreased from 4.88% to 4.20%.

In fiscal year 2016, the KERS plan inflation rate decreased from 3.50% to 3.25%, the estimated salary increases decreased from 4.50% to 4.00%, and the investment rate and discount rate both decreased from 7.75% to 7.50%. Additionally, the mortality tables changed from the 1983 and 1994 Group Annuity Mortality Tables to the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (adjusted for males and females). The KTRS plan discount rate decreased from 5.23% to 4.88%.

**This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Western Kentucky University WKYU-TV
Required Supplementary Information
Schedules of the Station's Proportionate Share of the Net OPEB Liability
June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
KERS				
Station's proportion of the net OPEB liability	0.007%	0.007%	0.007%	0.008%
Station's proportionate share of the net OPEB liability	\$ 145,112	\$ 1 84,632	\$ 161,732	\$ 195,287
Station's covered payroll	\$ 101,753	\$ 84,083	\$ 92,235	\$ 90,390
Station's proportionate share of the net OPEB liability as a percentage of its covered payroll	142.61%	219.58%	175.34%	216.05%
Plan fiduciary net position as a percentage of the total OPEB liability	38.38%	29.47%	30.92%	27.32%
KTRS – Medical Insurance				
Station's proportion of the net OPEB liability	0.008%	0.007%	0.007%	0.007%
Station's proportionate share of the net OPEB liability	\$ 169,881	\$ 169,967	\$ 198,147	\$ 240,056
Station's covered payroll	\$ 468,187	\$ 387,530	\$ 392,616	\$ 379,520
Station's proportionate share of the net OPEB liability as a percentage of its covered payroll	36.28%	43.86%	50.47%	63.25%
Plan fiduciary net position as a percentage of the total OPEB liability	51.74%	39.05%	32.58%	25.50%
KTRS – Life Insurance				
Station's proportion of the net OPEB liability	0.017%	0.015%	0.015%	0.015%
Station's proportionate share of the net OPEB liability	\$ 2,266	\$ 5,044	\$ 4,537	\$ 4,313
Station's covered payroll	\$ 468,187	\$ 387,530	\$ 392,616	\$ 379,520
Station's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.48%	1.30%	1.11%	1.14%
Plan fiduciary net position as a percentage of the total OPEB liability	89.15%	71.57%	73.40%	75.00%

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Required Supplementary Information
Notes to Schedules of the Station's Proportionate Share of the Net OPEB Liability
June 30, 2022

Notes to the Schedules

Changes in assumptions – In fiscal year 2022, for KERS the Healthcare Trend Rate for Under Age 65 decreased from 6.40% to 6.25% and for Ages 65 and Older the Healthcare Trend Rate increased from 2.90% to 5.50%. The KERS Salary Increases for Hazardous changed from 3.55%–19.55% to 3.55%–20.05%. The KERS Discount Rates used for Non-hazardous and Hazardous decreased from 5.43% to 5.26% and from 5.28% to 5.01%, respectively. For KTRS, Salary Increases changed from 3.50%–7.20% to 3.00%–7.50%, the Inflation Rate decreased from 3.00% to 2.50%, Real Wage Growth decreased from 0.50% to 0.25%, Wage Inflation decreased from 3.50% to 2.75%, and the Municipal Bond Index rate decreased from 2.19% to 2.13%. The KTRS MIF Healthcare Cost Trend Rates for Under Age 65 and Ages 65 and Older decreased from 7.25% to 7.00% and 5.25% to 5.00%, respectively. The KTRS MIF Medicare Part B Premiums decreased from 6.49% to 4.40%.

In fiscal year 2021, for KERS the healthcare trend rates for Under Age 65 and Ages 65 and Older increased from 7.00% to 7.25% and 5.00% to 5.10%, respectively. The KTRS Municipal Bond Index rate decreased from 3.50% to 2.19%. The KTRS MIF healthcare cost trends for Under Age 65 and Ages 65 and Older decreased from 7.50% to 7.25% and 5.50% to 5.25%, respectively. The KTRS MIF Medicare Part B Premiums increased from 2.63% to 6.49%. The KTRS LIF Salary Increases changed from 3.50%–7.45% to 3.50%–7.20%.

In fiscal year 2020, for KERS the salary increases changed from 3.05% avg. to 3.55%–15.55% (non-hazardous) and 3.55%–19.55% (hazardous). The KTRS Municipal Bond Index rate decreased from 3.89% to 3.50%. The KTRS MIF healthcare cost trends for Under Age 65 and Ages 65 and Older decreased from 7.75% to 7.50% and 5.75% to 5.50%, respectively.

In fiscal year 2019, the KERS Non-hazardous plan discount rate increased from 5.83% to 5.86% and the KERS Hazardous plan discount rate increased from 5.87% to 5.88%. The KTRS plan health care trend rates decreased from 1.02% to 0.00% for Medicare Part B premiums, the municipal bond index rate increased from 3.56% to 3.89%, the amortization period was changed from 27 years to 30 years and the inflation rate increased from 3.00% to 3.50%.

In fiscal year 2018, the KERS plan assumed investment rate of return decreased from 7.50% to 6.25%, the inflation rate decreased from 3.25% to 2.30% which also resulted in a 0.95% decrease in the salary increase assumption for all years of service, the payroll growth rate assumption decreased from 4.00% to 0.00%. There were no changes in assumptions for the KTRS plan.

Changes in benefit terms – For fiscal year 2018, for the KTRS plan, the eligibility for non-single subsidies (NSS) for the KEHP-participating members who retired prior to July 1, 2010, was restored, but the state will only finance, via its KEHP “Shared Responsibility” contributions, the costs of the NSS related to those KEHP-participating members who retired on or after July 1, 2010.

*The amounts presented for each fiscal year were determined as of the year end that occurred one year prior.

**This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Western Kentucky University WKYU-TV
Required Supplementary Information
Schedules of the Station's OPEB Contributions
June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
KERS				
Contractually required contribution	\$ 17,052	\$ 11,924	\$ 8,561	\$ 9,280
Contributions in relation to the contractually required contribution	<u>(17,052)</u>	<u>(11,924)</u>	<u>(8,561)</u>	<u>(9,280)</u>
Contribution deficiency (excess)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Station's covered payroll	\$ 85,404	\$ 101,753	\$ 84,083	\$ 92,235
Contributions as a percentage of covered payroll	19.97%	11.72%	10.18%	10.06%
KTRS – Medical Insurance				
Contractually required contribution	\$ 12,972	\$ 20,036	\$ 11,205	\$ 12,322
Contributions in relation to the contractually required contribution	<u>(12,972)</u>	<u>(20,036)</u>	<u>(11,205)</u>	<u>(12,322)</u>
Contribution deficiency (excess)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Station's covered payroll	\$ 561,008	\$ 468,187	\$ 387,530	\$ 392,616
Contributions as a percentage of covered payroll	2.31%	4.28%	2.89%	3.14%
KTRS – Life Insurance				
Contractually required contribution	\$ 387	\$ 468	\$ 229	\$ 152
Contributions in relation to the contractually required contribution	<u>(387)</u>	<u>(468)</u>	<u>(229)</u>	<u>(152)</u>
Contribution deficiency (excess)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Station's covered payroll	\$ 561,008	\$ 468,187	\$ 387,530	\$ 392,616
Contributions as a percentage of covered payroll	0.07%	0.10%	0.06%	0.04%

Western Kentucky University WKYU-TV
Required Supplementary Information
Notes to Schedules of the Station's OPEB Contributions
June 30, 2022

Notes to the Schedules

Changes in assumptions – In fiscal year 2022, for KERS the Healthcare Trend Rate for Under Age 65 decreased from 6.40% to 6.25% and for Ages 65 and Older the Healthcare Trend Rate increased from 2.90% to 5.50%. The KERS Salary Increases for Hazardous changed from 3.55%–19.55% to 3.55%–20.05%. The KERS Discount Rates used for Non-hazardous and Hazardous decreased from 5.43% to 5.26% and from 5.28% to 5.01%, respectively. For KTRS, Salary Increases changed from 3.50%–7.20% to 3.00%–7.50%, the Inflation Rate decreased from 3.00% to 2.50%, Real Wage Growth decreased from 0.50% to 0.25%, Wage Inflation decreased from 3.50% to 2.75%, and the Municipal Bond Index rate decreased from 2.19% to 2.13%. The KTRS MIF Healthcare Cost Trend Rates for Under Age 65 and Ages 65 and Older decreased from 7.25% to 7.00% and 5.25% to 5.00%, respectively. The KTRS MIF Medicare Part B Premiums decreased from 6.49% to 4.40%.

In fiscal year, 2021, for KERS the healthcare trend rates for Under Age 65 and Ages 65 and Older increased from 7.00% to 7.25% and 5.00% to 5.10%, respectively. The KTRS Municipal Bond Index rate decreased from 3.50% to 2.19%. The KTRS MIF healthcare cost trends for Under Age 65 and Ages 65 and Older decreased from 7.50% to 7.25% and 5.50% to 5.25%, respectively. The KTRS MIF Medicare Part B Premiums increased from 2.63% to 6.49%. The KTRS LIF Salary Increases changed from 3.50%–7.45% to 3.50%–7.20%.

In fiscal year 2020, for KERS the salary increases changed from 3.05% avg. to 3.55% – 15.55% (non-hazardous) and 3.55% – 19.55% (hazardous). The KTRS Municipal Bond Index rate decreased from 3.89% to 3.50%. The KTRS MIF healthcare cost trends for Under Age 65 and Ages 65 and Older decreased from 7.75% to 7.50% and 5.75% to 5.50%, respectively.

In fiscal year 2019, the KERS Non-hazardous plan discount rate increased from 5.83% to 5.86% and the KERS Hazardous plan discount rate increased from 5.87% to 5.88%. The KTRS plan health care trend rates decreased from 1.02% to 0.00% for Medicare Part B premiums, the municipal bond index rate increased from 3.56% to 3.89%, the amortization period was changed from 27 years to 30 years and the inflation rate increased from 3.00% to 3.50%.

In fiscal year 2018, the KERS plan assumed investment rate of return decreased from 7.50% to 6.25%, the inflation rate decreased from 3.25% to 2.30% which also resulted in a 0.95% decrease in the salary increase assumption for all years of service, the payroll growth rate assumption decreased from 4.00% to 0.00%. There were no changes in assumptions for the KTRS plan.

Changes in benefit terms – For fiscal year 2018, for the KTRS plan, the eligibility for non-single subsidies (NSS) for the KEHP-participating members who retired prior to July 1, 2010, was restored, but the state will only finance, via its KEHP “Shared Responsibility” contributions, the costs of the NSS related to those KEHP-participating members who retired on or after July 1, 2010.

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

*Employer contributions do not include the expected implicit subsidy.

ACCOUNTANTS' REPORT on APPLICATION of AGREED-UPON PROCEDURES, NCAA COMPLIANCE REPORT

REQUEST:

Acceptance of the Accountants' Report on Application of Agreed-Upon Procedures, NCAA Compliance Report for the year ended June 30, 2022.

FACTS:

Each year, Western Kentucky University contracts with our external auditing firm to issue a report on agreed-upon procedures to assist the University with respect to complying with the NCAA Constitution Article 3.2.4.17. The agreed-upon procedures were completed by FORVIS, LLP for the fiscal year ended June 30, 2022, in accordance with attestation standards established by the American Institute of Certified Public Accountants. The Statement of Revenues and Expenses of intercollegiate athletics operations was prepared by staff in the Office of Athletics Business Affairs who are responsible for compliance with the NCAA Constitution Article 3.2.4.17. A listing of procedures performed by FORVIS, LLP, along with associated findings, is included in Attachment B of the report.

FORVIS, LLP's procedures do not constitute an audit or review and, therefore, does not contain an opinion on compliance with the NCAA Constitution Article 3.2.4.17. It provides information intended for use by the Board of Regents, management of Western Kentucky University, and any authorized representative of the National Collegiate Athletic Association solely for reporting with respect to procedures described within the report.

RECOMMENDATION:

President Timothy C. Caboni recommends that the Board of Regents accept the "Independent Accountant's Report on Applying Agreed-Upon Procedures" as required by the NCAA Constitution Article 3.2.4.17 for the year ended June 30, 2022.

MOTION:

Accept the Independent Accountant's Report on Applying Agreed-Upon Procedures for NCAA Compliance for the year ended June 30, 2022.

FORVIS

Western Kentucky University

**Independent Accountant's
Report on Applying Agreed-Upon
Procedures Performed on the
Intercollegiate Athletics Program
as Required by NCAA
Bylaw 3.2.4.17**

June 30, 2022

Western Kentucky University
Intercollegiate Athletics Program
June 30, 2022

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600 N. Hurstbourne Parkway, Suite 350 / Louisville, KY 40222

P 502.581.0435 / F 502.581.0723

forvis.com

Independent Accountant's Report on Applying Agreed-Upon Procedures

Dr. Timothy Caboni, President
Western Kentucky University
Bowling Green, Kentucky

We have performed the procedures enumerated in Attachment B to this report on compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2022. The management of Western Kentucky University (University) is responsible for compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17.

The University has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining compliance with the NCAA Bylaw 3.2.4.17 as of and for the year ended June 30, 2022. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are described in Attachment B to this report.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the NCAA Bylaw 3.2.4.17. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the University and is not intended to be, and should not be, used by anyone other than these specified parties.

FORVIS,LLP

Louisville, Kentucky
January 12, 2023

Western Kentucky University
Intercollegiate Athletics Program
Statement of Revenues and Expenses – Unaudited
Year Ended June 30, 2022

Attachment A

	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Operating Revenues						
Ticket sales	\$ 1,142,743	\$ 999,888	\$ 91,251	\$ 35,958	\$ 11,877	\$ 2,281,717
Student fees	-	-	-	-	3,262,101	3,262,101
Direct institutional support	5,282,517	1,880,942	1,354,827	5,377,235	833,916	14,729,437
Less transfers to institution	-	-	-	-	(2,434,518)	(2,434,518)
Indirect institutional support	-	-	-	-	1,178,901	1,178,901
Indirect institutional support – athletic facilities debt service, lease and rental fees	-	-	-	-	5,405,503	5,405,503
Guarantees	1,650,000	125,550	5,000	8,500	-	1,789,050
Contributions	1,077,277	166,050	110,642	328,963	1,332,214	3,015,146
Compensation and benefits provided by a third party	11,561	4,612	5,828	12,618	13,009	47,628
NCAA distributions	-	-	-	15,897	1,136,679	1,152,576
Conference distributions (non-media and non-football bowl)	-	-	-	-	1,831,419	1,831,419
Program sales, concessions, novelty sales, and parking	-	-	-	-	220,849	220,849
Royalties, licensing, advertisement and sponsorships	-	-	-	-	1,092,240	1,092,240
Sports camp revenues	47,540	92,877	46,904	255,898	-	443,219
Athletics restricted endowment and investments income	38,450	37,950	35,350	30,500	-	142,250
Other operating revenue	94,839	1,875	-	43,281	57,015	197,010
Football bowl revenues	788,182	-	-	-	-	788,182
Total Operating Revenues	<u>10,133,109</u>	<u>3,309,744</u>	<u>1,649,802</u>	<u>6,108,850</u>	<u>13,941,205</u>	<u>35,142,710</u>

Western Kentucky University
Intercollegiate Athletics Program
Statement of Revenues and Expenses – Unaudited (Continued)
Year Ended June 30, 2022

	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Operating Expenses						
Athletic student aid	\$ 2,797,773	\$ 454,095	\$ 518,288	\$ 2,286,330	\$ 109,132	\$ 6,165,618
Guarantees	325,000	291,157	18,183	23,521	-	657,861
Coaching salaries, benefits, and bonuses paid by the University and related entities	2,463,237	1,268,374	516,153	1,575,875	-	5,823,639
Coaching salaries, benefits and bonuses paid by a third party	9,465	4,611	5,828	12,618	-	32,522
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	1,130,597	198,435	56,476	101,367	2,902,325	4,389,200
Support staff/administrative compensation, benefits and bonuses paid by a third party	2,096	-	-	-	13,010	15,106
Recruiting	303,999	122,465	49,914	124,928	-	601,306
Team travel	860,965	510,222	212,332	848,667	6,247	2,438,433
Sports equipment, uniforms, and supplies	494,268	36,442	45,215	349,267	-	925,192
Game expenses	384,047	143,464	81,562	198,918	805,715	1,613,706
Fundraising, marketing and promotion	1,788	-	-	-	891,668	893,456
Sports camp expenses	44,507	86,378	48,717	255,732	-	435,334
Spirit groups	-	-	-	-	264,495	264,495
Athletic facility debt service, leases and rental fees	-	-	-	-	5,405,503	5,405,503
Direct overhead and administrative expenses	-	-	-	-	634,318	634,318
Indirect institutional support	-	-	-	-	1,178,901	1,178,901
Medical expenses and insurance	2,104	2,190	2,433	843	651,118	658,688
Memberships and dues	3,230	1,250	-	3,963	372,234	380,677
Student-athlete meals (non-travel)	373,689	85,162	56,090	100,304	-	615,245
Other operating expenses	387,237	105,499	38,611	226,517	706,539	1,464,403
Football bowl expenses	499,107	-	-	-	-	499,107
Football bowl expenses – coaching compensation/bonuses	50,000	-	-	-	-	50,000
Total Operating Expenses	<u>10,133,109</u>	<u>3,309,744</u>	<u>1,649,802</u>	<u>6,108,850</u>	<u>13,941,205</u>	<u>35,142,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Western Kentucky University Intercollegiate Athletics Program

Notes to Statements of Revenues and Expenses – Unaudited June 30, 2022

Note 1: Basis of Presentation

The accompanying Statement of Revenues and Expenses – Unaudited (Statement) of Intercollegiate Athletics Programs has been prepared on the accrual basis of accounting. The purpose of the Statement is to present a summary of revenues and expenses of the Intercollegiate Athletics Programs (Athletics) of Western Kentucky University (University) for the year ended June 30, 2022. The Statement includes those Athletics revenues and expenses made on behalf of Athletics by outside organizations not under the accounting control of the University. Because the Statement presents only a selected portion of the activities of the University, it is not intended to and does not present either the financial position, changes in financial position, or cash flows of the University as a whole, for the year then ended. Revenues and expenses directly identifiable with each category of sport presented are reported accordingly. Revenues and expenses not directly identifiable to a specific sport are reported under the category “Non-Program Specific.”

Note 2: Affiliated Organizations and Contributions

The Western Kentucky University Foundation (WKU Foundation) receives gifts and contributions that are restricted for the related Athletics programs. The WKU Foundation holds accounts for the Touchdown Club and Men’s Basketball Athletic Director Fund. Contributions of \$3,015,146 were received from the WKU Foundation. Athletics restricted endowment and investment income of \$142,250 was received from the College Heights Foundation.

Note 3: Capital Assets

Assets acquired, depreciated, and disposed of for Athletics purposes follow the University’s capitalization policy of \$5,000. All capital assets, as defined by university policy, are recorded at cost at the date of acquisition, or if donated, at fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of the asset and is not allocated to functional expense categories.

Western Kentucky University
Intercollegiate Athletics Program
Notes to Statements of Revenues and Expenses – Unaudited
June 30, 2022

Note 4: Long-Term Debt

For the year ended June 30, 2022, there was outstanding Athletics debt associated with a portion of the General Receipts Bonds, Series 2015A and Series 2016A, totaling \$10,762,500. Additionally, there is outstanding Athletics debt related to the renovation of Diddle Arena and maintained by the University totaling \$10,315,000. Long-term debt maturities relating to Athletics are as follows:

	<u>Principal</u>	<u>Interest</u>
2023	\$ 4,383,818	\$ 831,561
2024	4,569,590	657,749
2025	4,772,189	467,812
2026	5,003,154	266,474
2027	<u>2,348,749</u>	<u>54,176</u>
Total	<u>\$ 21,077,500</u>	<u>\$ 2,277,772</u>

Note 5: Other Reporting Items

Certain other reporting items are required to be included within the notes to the Statement. Below are the amounts and balances as of and for the fiscal year ended June 30, 2022:

Other Reporting Items	
Total athletics-related debt	\$ 21,077,500
Total institutional debt	\$ 134,481,458
Value of athletics-dedicated endowments	\$ 16,098,912
Value of institutional endowments	\$ 193,907,055
Total athletics-related capital expenditures	\$ 115,670

**Western Kentucky University
Intercollegiate Athletics Program
Agreed-Upon Procedures
June 30, 2022**

Attachment B

Our procedures and findings are described as follows:

Internal Controls

1. We obtained an understanding of Western Kentucky University's (University) internal control structure and those controls unique to the Intercollegiate Athletics Program (Athletics).

Affiliated and Outside Organizations

1. Athletics management identified all related affiliated and outside organizations and provided us with copies of audited financial statements for each such organization for the reporting period.
2. Athletics management prepared and provided to us a summary of revenues and expenses for or on behalf of the Athletics by affiliated and outside organizations included in the Statement of Revenues and Expenses – Unaudited (Statement) (Attachment A).
3. Athletics management provided to us any additional reports regarding internal control matters identified during the audits of affiliated and outside organizations performed by independent public accountants. We were not made aware of any internal control findings.

Statement of Revenues and Expenses – Unaudited

1. We will obtain the Statement for the year ended June 30, 2022, as prepared by management. We will compare the revenue and expense amounts reported on the Statement to the supporting schedules prepared by management of the University, for relevant revenue and expense categories which are greater than 4.0% of total operating revenues and operating expenses.

Results and Findings: We obtained Attachment A, as prepared by management. We recalculated the amounts on Attachment A, compared the amounts on Attachment A to management's worksheets and traced the amounts on management's worksheets to the general ledger for the University.

2. We will compare a sample of operating revenue receipts and operating expenses obtained from the above Statement to adequate supporting schedules.

Results and Findings: See procedures #8–#80.

3. We will compare each major revenue and expense category over 10% of the total revenues or expenses in the Statement to prior year amounts and current year budgeted amounts. We will obtain and document an understanding of any significant variances greater than 10% from prior year amounts or current year budget estimates.

Results and Findings:

Current year actual versus prior year actual:

- Direct Institutional Support increased \$1,736,418 or 13.36% from the prior year. The University's management represented that this increase is a result of increased expenses during FY22 that were not covered by sport revenues or student fees.

Western Kentucky University
Intercollegiate Athletics Program
Agreed-Upon Procedures
June 30, 2022

Current year actual versus current year budget:

- The University's management represented that Direct Institutional Support was not budgeted for FY22 and that this amount is determined at year-end once management determines Athletics' costs that were not covered by sport revenues or student fees.

Ticket Sales

4. For football and men's basketball ticket revenue, we will compare the detail of tickets sold, complimentary tickets provided, and unsold tickets to the related revenue reported by the Institution in the Statement and the related attendance figures and recalculate totals.

Results and Findings: No matters are reportable.

Student Fees

5. We will compare and agree student fees reported by the University in the Statement to student enrollments and recalculate totals.

Results and Findings: The supporting schedule provided by the Bursars Office was \$575 more than the amount on the Statement.

6. We will obtain and document an understanding of the University's methodology for allocating student fees to Athletics and inquire of the University's management as to whether there were any significant changes from prior year.

Results and Findings: No matters are reportable.

7. If Athletics is reporting that an allocation of student fees should be countable as generated revenue, we will recalculate the totals of Athletics' methodology for supporting that they are able to count each sport. We will agree the calculation to supporting documents, such as seat manifests, ticket sales reports, and student fee totals.

Results and Findings: No matters are reportable.

Direct State or Other Governmental Support

8. We will compare the direct state or other governmental support recorded by the University during the reporting period with state appropriations, University authorizations, and/or other corroborative supporting documentation and recalculate totals.

Results and Findings: There were no revenues in this line item in the Statement; therefore, no procedures were performed.

Western Kentucky University
Intercollegiate Athletics Program
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Direct Institutional Support

9. We will compare the direct institutional support recorded by the University during the reporting period with supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

Results and Findings: No matters are reportable.

Transfers Back to Institution

10. We will compare the transfers back to the University with permanent transfers back to the University from Athletics and recalculate totals.

Results and Findings: No matters are reportable.

Indirect Institutional Support and Indirect Institutional Support – Athletic Facilities Debt Service, Lease and Rental Fees

11. We will compare the indirect institutional support recorded by the University during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation and recalculate totals.

Results and Findings: For indirect institutional support Athletics facilities debt service, lease and rental fees no matters are reportable. Indirect institutional support was less than 4.0% of total revenues; therefore, no procedures were performed.

Guarantees

12. We will select a sample of one settlement report for away games during the reporting period and agree the selection to the University's general ledger and/or the Statement and recalculate totals.

Results and Findings: No matters are reportable.

13. We will select a sample of one contractual agreement pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree the selection to the University's general ledger and/or the Statement and recalculate totals.

Results and Findings: No matters are reportable.

Contributions

14. We will obtain a listing of all contributions of money, goods, or services received directly by Athletics from any affiliated or outside organization, agency, or group of individuals (two or more). For any individual contributions greater than 10% of total contributions received, we will obtain and review supporting documentation and recalculate totals.

Results and Findings: One individual contribution, \$800,000, received by WKU Foundation greater than 10% of total contributions was received during the year. No matters are reportable.

Western Kentucky University
Intercollegiate Athletics Program
Agreed-Upon Procedures
June 30, 2022

In-Kind

15. We will compare the in-kind revenue recorded by the University during the reporting period with a schedule of in-kind donations and recalculate totals.

Results and Findings: There were no revenues in this line item in the Statement; therefore, no procedures were performed.

Compensation and Benefits Provided by a Third Party

16. We will obtain the summary of revenues from affiliated and outside organizations (Summary) as of the end of the reporting period from the University and select a sample of one item from the Summary and compare and agree the selection to supporting documentation, the University's general ledger, and/or the Summary and recalculate totals.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

Media Rights

17. We will obtain and inspect agreements to understand the University's total media rights received by the University or through its conference offices as reported in the Statement.

Results and Findings: There were no revenues in this line item in the Statement; therefore, no procedures were performed.

18. We will compare and agree the media rights revenues to a summary statement of all media rights identified, if applicable, and the University's general ledger and recalculate totals.

Results and Findings: There were no revenues in this line item in the Statement; therefore, no procedures were performed.

NCAA Distributions

19. We will compare the amounts recorded in the Statement to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

Conference Distributions (Non-Media and Non-Football Bowl) and Conference Distributions of Football Bowl Generated Revenue

20. We will obtain and read agreements related to the University's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions.

Results and Findings: For conference distributions (non-media and non-football bowl) no matters are reportable. For conference distributions of football generated revenue, there were no revenues in those Statement line items; therefore, no procedures were performed.

Western Kentucky University
Intercollegiate Athletics Program
Agreed-Upon Procedures
June 30, 2022

21. We will compare and agree the related revenues to the University's general ledger and/or the Statement and recalculate totals.

Results and Findings: No matters are reportable for conference distributions (non-media and non-football bowl).

Program Sales, Concessions, Novelty Sales, and Parking

22. We will obtain supporting schedules for revenue reported in the Statement from program sales, concessions, novelty sales, and parking and agree the amounts to the Statement and recalculate totals.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

Royalties, Licensing, Advertisements, and Sponsorships

23. We will obtain and read agreements related to the University's participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period to gain an understanding of the relevant terms and conditions.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

24. We will compare and agree the related revenues to the University's general ledger, and/or the Statement and recalculate totals.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

Sports Camp Revenues

25. We will obtain and read sports camp contract(s) between the University and person(s) conducting University's sports camps or clinics during the reporting period to obtain an understanding of the University's methodology for recording revenues from sports camps.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

26. We will obtain schedules of camp participants and select a sample of one individual camp participant cash receipts from the schedule of sports camp participants and agree the selection to the University's general ledger and/or the Statement and recalculate totals.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

Western Kentucky University
Intercollegiate Athletics Program
Agreed-Upon Procedures
June 30, 2022

Athletics Restricted Endowment and Investment Income

27. We will obtain and read endowment agreements (if any) to gain an understanding of the relevant terms and conditions.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

28. We will compare and agree the classification and use of endowment and investment income reported in the Statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

Other Operating Revenue

29. We will obtain support schedules for other revenue reported in the Statement and recalculate totals.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

Football Bowl Revenues

30. We will obtain and read agreements related to the University's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

31. We will compare and agree the related revenues to the University's general ledger and/or Statements and recalculate totals.

Results and Findings: Statement line item was <4% of total revenues; therefore, no procedures were performed.

Athletic Student Aid

32. We will select a sample of students (if the University used CA software, the sample is the lesser of 10% or 40 student-athlete recipients; if the University did not use CA software, the sample is the lesser of 20% or 60 student-athlete recipients) from the listing of student aid recipients during the reporting period.

Results and Findings: The University utilizes the CA software. We selected a sample of 28 students from the listing of student aid recipients during the reporting period.

Western Kentucky University
Intercollegiate Athletics Program
Agreed-Upon Procedures
June 30, 2022

33. We will obtain individual student-account detail for each selection and compare total aid per the University's student information system to the student's detail in the Institution report that ties directly to the NCAA Membership Financial Reporting System.

Results and Findings: No matters are reportable.

34. We will compare information for each student selected to their information reported in the NCAA's CA software or the NCAA Membership Financial Reporting System, using the following criteria:
- a. We will compare the equivalency value in the CA software for each student-athlete (rounded to two decimal places) to supporting documentation.
 - b. We will note whether grants-in-aid were calculated by using the revenue distribution equivalencies by sport and in aggregate (Athletics grant amount divided by the full grant amount).
 - c. We will note whether other expenses related to attendance (also known as gap money or cost of attendance) are excluded from grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course-related books were counted for grants-in-aid revenue distribution per Bylaw 20.02.7.
 - d. We will note whether the grant amount represented the full cost of tuition for an academic year, rather than a semester.
 - e. If an athlete participated in more than one sport, we will note whether the award was only included in one sport.
 - f. We will note whether Athletics' grants were for sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football.
 - g. We will note whether grants-in-aid were for sports that meet the minimum contests and participants' requirements of Bylaw 20.9.6.3.
 - h. We will note whether any of the selected items represented grants to student-athletes listed on the calculation of revenue distribution equivalencies report as "exhausted eligibility" or "medical."
 - i. We will note whether any sports were discontinued during the fiscal year.
 - j. We will note whether any of the student-athletes selected had exhausted their Athletics' eligibility.
 - k. If a selected student received a Pell Grant, we will note whether the value of the grant was excluded from the calculation of equivalencies or the total dollar amount of student Athletics aid expense for the University.
 - l. If a student received a Pell Grant, we will compare the student's total grant to the total number and total value of Pell Grants reported for revenue distribution purposes in the NCAA Membership Financial Reporting System.

Results and Findings: No matters are reportable.

Western Kentucky University
Intercollegiate Athletics Program
Agreed-Upon Procedures
June 30, 2022

35. We will recalculate the detail amounts of Athletics' student aid and agree it to the total per the Statement. We will recalculate totals for each sport and overall.

Results and Findings: FORVIS was able to agree the Athletics' student aid total to the individual student-athlete listing report by including summer school and endowment adjustments.

Guarantees

36. We will obtain and inspect a sample of one visiting University's away-game settlement reports received by the University during the reporting period and agree related expenses to the general ledger and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

37. We will obtain and inspect a sample of one contractual agreement pertaining to expenses recorded by the University during the reporting period from guaranteed contests and agree related expenses to the general ledger and/or Statement and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities

38. We will obtain and inspect a listing of coaches employed by the University and related entities during the reporting period and select a sample of coaches' contracts that will include football and men's and women's basketball from the above listing.

Results and Findings: FORVIS noted the head football coach's salary of \$1,070,634 was included twice in the total coaching salaries, benefits and bonuses paid in the original provided Statement. Management has corrected the amounts in the Statement.

39. We will compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the University and related entities in the Statement during the reporting period.

Results and Findings: No matters are reportable, other than as noted in #38.

40. We will obtain and inspect payroll summary registers for the reporting year for each selection. We will compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits, and bonuses paid by the Institution and related entities expense recorded by the University in the Statement during the reporting period.

Results and Findings: No matters are reportable, other than as noted in #38.

41. We will compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.

Results and Findings: No matters are reportable.

Western Kentucky University
Intercollegiate Athletics Program
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Coaching Other Compensation Paid by a Third Party

42. We will obtain and inspect a listing of coaches employed by third parties during the reporting period and select a sample of coaches' contracts that will include football and men's and women's basketball from the above listing.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

43. We will compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the University in the Statement during the reporting period.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

44. We will obtain and inspect payroll summary registers for the reporting year for each selection. We will compare and agree payroll summary registers from the reporting period to the coaching other compensation and benefits paid by third-party expenses recorded by the University in the Statement during the reporting period.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities

45. We will select a sample of one support staff/administrative personnel employed by the University and related entities during the reporting period.

Results and Findings: The total non-sport specific support salaries and benefits amount was miskeyed into the NCAA system. The actual amount was \$2,902,325; however, \$2,092,325 was entered. This resulted in a \$810,000 difference. Management has corrected the amounts in the Statement.

46. We will obtain and inspect reporting period summary payroll register for each selection. We will compare and agree related summary payroll register to the related support staff/administrative salaries, benefits, and bonuses paid by the University and related entities expense recorded by the University in the Statement during the reporting period and recalculate totals.

Results and Findings: No matters are reportable.

Support Staff/Administrative Other Compensation Paid by a Third Party

47. We will select a sample of one support staff/administrative personnel employed by third parties during the reporting period.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

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48. We will obtain and inspect reporting period summary payroll register for the selection. We will compare and agree the related summary payroll register to the related support staff/administrative other compensation and benefits expense recorded by the University in the Statement during the reporting period and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Severance Payments

49. We will select a sample of one employee receiving severance payments by the University during the reporting period and agree the severance payment to the related termination letter or employment contract and recalculate totals.

Results and Findings: There were no expenses in this line item in the Statement; therefore, no procedures were performed.

Recruiting

50. We will obtain an understanding of the University's recruiting expense policies and compare to existing University and NCAA-related policies.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

51. We will obtain general ledger detail of recruiting expenses and compare to amounts reported in the Statement and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Team Travel

52. We will obtain an understanding of the University's team travel policies and compare to existing University and NCAA-related policies.

Results and Findings: No matters are reportable.

53. We will obtain general ledger detail of team travel expenses and compare to amounts reported in the Statement and recalculate totals.

Results and Findings: No matters are reportable.

Equipment, Uniforms, and Supplies

54. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

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Game Expenses

55. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: FORVIS noted that the other sports amount was understated by \$571 due to it being reported as recruiting, rather than game-day expenses.

Fundraising, Marketing, and Promotion

56. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Sports Camps Expenses

57. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Spirit Groups

58. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Athletic Facilities Debt Service, Leases and Rental Fees

59. We will obtain a listing of debt service schedules, lease payments, and rental fees for Athletics facilities and agree to the general ledger. We will compare a sample of facility payments including the top two highest facility payments, to additional supporting documentation and recalculate totals.

Results and Findings: No matters are reportable for Athletics facilities debt service. There were no Athletics facilities leases and rental fees.

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Direct Overhead and Administrative Expenses

60. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Indirect Institutional Support

61. We will obtain general ledger detail and compare to supporting documentation.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Medical Expenses and Medical Insurance

62. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Memberships and Dues

63. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

Other Operating Expenses and Transfers to University

64. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and compare to supporting documentation and recalculate totals.

Results and Findings: No matters are reportable.

Student-Athlete Meals

65. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: Statement line item was <4% of total expenses; therefore, no procedures were performed.

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Football Bowl Expenses and Football Bowl Expenses – Coaching Compensation/Bonuses

66. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

Results and Findings: Statement line items were <4% of total expenses; therefore, no procedures were performed.

Additional Minimum Agreed-Upon Procedures

67. We will compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the supporting equivalency calculations of the University. We will compare current year grants-in-aid revenue distributions equivalencies to prior year reported equivalencies per the Membership Financial Report submission and note any variances greater than 4%.

Results and Findings: No matters are reportable.

68. We will obtain the University's Sports Sponsorship and Demographics Forms Report for the reporting year. We will validate that the countable sports reported by the University meet the minimum requirements set forth by Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that is counted toward meeting the minimum contest requirement. Once countable sports have been confirmed, we will ensure that the University has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. We will compare the current year number of sports sponsored to prior year reported total per the Membership Financial Report submission.

Results and Findings: No matters are reportable.

69. We will agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award and the total value of these Pell Grants reported in the NCAA Membership Financial Reporting system to a report, generated out of the University's financial aid system, of all student-athlete Pell Grants. We will compare the current year Pell Grants total to the prior year reported total per the Membership Financial Report submission and note any variance of student-athletes.

Results and Findings: No matters are reportable.

Minimum Agreed-Upon Procedures for Other Reporting Items

Excess Transfers to the University and Conference Realignment Expenses

70. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction to agree to supporting documentation and recalculate totals.

Results and Findings: There were no excess transfers to the University or conference realignment expenses for the reporting period; therefore, no procedures were performed.

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Total Athletics-Related Debt

71. We will obtain repayment schedules for all outstanding Athletics-related debt during the reporting period and recalculate annual maturities. We will agree the total annual maturities and total outstanding Athletics-related debt to supporting documentation and the general ledger.

Results and Findings: No matters are reportable.

Total University Debt

72. We will agree the total outstanding debt of the University to supporting documentation and the University's audited financial statements.

Results and Findings: No matters are reportable.

Value of Athletics-Dedicated Endowments

73. We will obtain a schedule of all Athletics-dedicated endowments maintained by Athletics, the University and affiliate organizations. We will agree the fair market value in the schedule(s) to supporting documentation and the general ledger.

Results and Findings: No matters are reportable.

Value of Institutional Endowments

74. We will agree the fair market value of the University's endowments to supporting documentation and the general ledger.

Results and Findings: No matters are reportable.

Total Athletics-Related Capital Expenditures

75. We will obtain a schedule of Athletics-related capital expenditures made by Athletics, the University and affiliated organizations during the reporting period.

Results and Findings: No matters are reportable.

76. We will obtain general ledger detail and compare to the total expenses report. We will select a sample of one transaction and compare to supporting documentation and recalculate totals.

Results and Findings: No matters are reportable.