



KPPA

Kentucky Public Pensions Authority

Schedules of Employer Allocations and
Pension Amounts by Employer

for

KENTUCKY PUBLIC PENSIONS AUTHORITY

For the Fiscal Year Ended June 30, 2022
with Report of Independent Auditors

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Report of Independent Auditors

Audit Committee
Kentucky Public Pensions Authority
Frankfort, Kentucky

Opinions

We have audited the accompanying schedules of employer allocations of Kentucky Employees Retirement System – Nonhazardous Pension Plan (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous), County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous as of and for the fiscal year ended June 30, 2022, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Plans as of and for the fiscal year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of Kentucky Public Pensions Authority (KPPA) 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 opinions.

Responsibilities of Management for the Schedules

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

Auditor's Responsibility for the Audit Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

Kentucky Public Pensions Authority
Report of Independent Auditors
(Continued)

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer, 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 schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer.
- 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 KPPA'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 schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about KPPA'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.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the KPPA as of and for the fiscal year ended June 30, 2022, and our report thereon, dated December 7, 2022, expressed an unmodified opinion on those combining financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2023, on our consideration of the KPPA's internal control over the preparation of these Schedules and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KPPA's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of KPPA management, Audit Committee, Board of Trustees, KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Plans employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Blue & Co., LLC

Lexington, Kentucky
March 14, 2023

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
10005	LEGS GENERAL ASSEMBLY	1,419,304	0.000000%	0.104527%	0.010902%
10010	LEGS LEGISLATIVE RES COMM	20,870,737	1.825050%	1.537066%	1.795013%
SUBTOTAL	LEGISLATIVE BRANCH AGENCIES	22,290,041	1.825050%	1.641593%	1.805915%
7416	KY OFFICE OF BAR ADMISSIO	46,984	0.000000%	0.003460%	0.000361%
7716	MASTER COMMISSIONER BULLITT COUNTY	103,729	0.000000%	0.007639%	0.000797%
7718	MASTER COMM BOONE CO	176,188	0.000000%	0.012976%	0.001353%
7720	MASTER COMM CAMPBELL CO	68,000	0.000000%	0.005008%	0.000522%
7724	MASTER COMM CHRISTIAN CO	39,186	0.000000%	0.002886%	0.000301%
7725	MASTER COMM CLARK CO	21,834	0.000000%	0.001608%	0.000168%
7727	MASTER COMM CLINTON/CUMBE	50,013	0.000000%	0.003683%	0.000384%
7730	MASTER COMM DAVIESS CO	97,743	0.000000%	0.007199%	0.000751%
7734	MASTER COMM FAYETTE CO	188,083	0.000000%	0.013852%	0.001445%
7741	MASTER COMM GRANT CO	64,392	0.000000%	0.004742%	0.000495%
7743	MASTER COMM GRAYSON CO	44,167	0.000000%	0.003253%	0.000339%
7747	MASTER COMM HARDIN CO	162,557	0.000000%	0.011972%	0.001249%
7750	MASTER COMMISSIONER HART COUNTY	39,124	0.000000%	0.002881%	0.000300%
7752	HENRY/ TRIMBLE MASTER COM	48,900	0.000000%	0.003601%	0.000376%
7756	MASTER COMM JEFF CIRCUIT	398,609	0.000000%	0.029356%	0.003062%
7757	MASTER COMMISSIONER OF JESSAMINE COUNTY	38,713	0.000000%	0.002851%	0.000297%
7759	MASTER COMM KENTON CO	181,637	0.000000%	0.013377%	0.001395%
7763	MASTER COMM LAUREL CO	60,500	0.000000%	0.004456%	0.000465%
7773	MASTER COMM MCCrackEN CO	110,374	0.000000%	0.008129%	0.000848%
7776	MASTER COMM MADISON CO	98,043	0.000000%	0.007221%	0.000753%
7782	MASTER COMM MEADE CO	37,603	0.000000%	0.002769%	0.000289%
7790	MASTER COMM NELSON CO	69,565	0.000000%	0.005123%	0.000534%
7793	MASTER COMM OLDHAM CO	72,244	0.000000%	0.005321%	0.000555%
7794	MASTER COMM OWEN CO	23,795	0.000000%	0.001752%	0.000183%
7798	MASTER COMM PIKE CO	96,736	0.000000%	0.007124%	0.000743%
7805	MASTER COMM SCOTT CO	88,843	0.000000%	0.006543%	0.000682%
7807	MASTER COMM SIMPSON CO	46,518	0.000000%	0.003426%	0.000357%
7814	MASTER COMM WARREN CO	133,651	0.000000%	0.009843%	0.001027%
7820	MASTER COMM BARREN CO	29,910	0.000000%	0.002203%	0.000230%
7821	MASTER COMM MUHLENBERG CO	76,558	0.000000%	0.005638%	0.000588%
20020	JUDL JUDICIAL RET SYSTEM	170,896	0.000000%	0.012586%	0.001313%
20025	JUDL ADM OFF OF THE COURT	59,767,527	2.508010%	4.401697%	2.705522%
SUBTOTAL	JUDICIAL BRANCH AGENCIES	62,652,623	2.508010%	4.614175%	2.727684%
31030	UNIFIED PROSECUTORIAL SYS	51,724,900	3.992135%	3.809382%	3.973074%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
31035	DEPT OF AGRICULTURE	9,799,039	0.756291%	0.721669%	0.752680%
31040	ATTORNEY GENERALS OFFICE	8,594,710	0.663341%	0.632974%	0.660174%
31045	AUDITOR OF PUBLIC ACCOUNT	6,777,834	0.523114%	0.499167%	0.520616%
31066	REGISTRY OF ELECTION	636,024	0.049088%	0.046841%	0.048854%
31070	GOVERNORS OFFICE	1,609,249	0.124202%	0.118516%	0.123609%
31074	DEPT OF VETERANS AFFAIRS	22,199,703	1.713376%	1.634941%	1.705195%
31076	MILITARY AFFAIRS COMM	64,119	0.004949%	0.004722%	0.004925%
31082	KY INFRASTRUCTURE	703,979	0.054333%	0.051846%	0.054074%
31085	LT GOVERNORS OFFICE	420,234	0.032434%	0.030949%	0.032279%
31094	OFF OF HOMELAND SECURITY	833,601	0.064337%	0.061392%	0.064030%
31095	DEPT MILITARY AFFAIRS	15,907,288	1.227727%	1.171523%	1.221865%
31110	OFF OF SECRETARY TO CABIN	196,007	0.015128%	0.014435%	0.015056%
31112	GOV OFF LOCAL DEVELOPMENT	2,140,628	0.165214%	0.157651%	0.164425%
31120	SECRETARY OF STATE	1,556,325	0.120117%	0.114619%	0.119544%
31125	STATE TREASURERS OFFICE	1,429,785	0.110351%	0.105299%	0.109824%
31136	BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY	125,498	0.009686%	0.009243%	0.009640%
31137	KY COMM NETWORK AUTH	815,287	0.062924%	0.060043%	0.062624%
31150	BOARD OF ACCOUNTANCY	198,727	0.015338%	0.014636%	0.015265%
31165	BOARD OF BARBERING	110,737	0.008547%	0.008155%	0.008506%
31180	BOARD OF DENTISTRY	262,481	0.020258%	0.019331%	0.020161%
31185	BOARD OF ELECTIONS	448,919	0.034648%	0.033062%	0.034483%
31190	BRD OF EMBALMERS/FUN DIR	64,359	0.004967%	0.004740%	0.004943%
31200	BOARD OF EXM ARCHITECTS	145,602	0.011238%	0.010723%	0.011184%
31205	KY LANDSCAPE ARCH REG BD	24,876	0.001920%	0.001832%	0.001911%
31215	BD EXAMINERS OF SOCIAL WK	66,015	0.005095%	0.004862%	0.005071%
31225	BD OF HAIRDRESSERS/CSMTG	663,011	0.051171%	0.048829%	0.050927%
31245	BD OF MEDICAL LICENSURE	695,823	0.053704%	0.051245%	0.053448%
31250	BOARD OF NURSING	2,870,705	0.221561%	0.211419%	0.220503%
31260	BOARD OF OPTOMETRIC EXM	80,750	0.006232%	0.005947%	0.006202%
31263	KY RESPIRATORY CARE BD	95,581	0.007377%	0.007039%	0.007342%
31268	PERSONNEL BOARD	336,309	0.025956%	0.024768%	0.025832%
31270	KY BOARD OF PHARMACY	1,061,724	0.081944%	0.078193%	0.081553%
31275	BD OF PHYSICAL THERAPY	156,562	0.012083%	0.011530%	0.012025%
31290	BD OF PROF ENGINEERS & LA	459,894	0.035495%	0.033870%	0.035326%
31345	SCHOOL FAC CONSTR COMM	137,599	0.010620%	0.010134%	0.010569%
31354	EXECUTIVE BRANCH ETH COMM	320,751	0.024756%	0.023622%	0.024638%
31370	COMMISSION ON HUMAN RIGHT	876,866	0.067677%	0.064579%	0.067354%
31415	KY COUNCIL POSTSEC EDUCAT	2,044,582	0.157801%	0.150577%	0.157048%
31765	OFFICE OF STATE BUD DIREC	1,250,366	0.096503%	0.092086%	0.096042%
35605	TRAN OFF OF THE SECRETARY	3,432,035	0.264885%	0.252759%	0.263620%
35607	TRAN OFFICE OF LEGAL SVC	1,906,413	0.147137%	0.140402%	0.146435%
35609	DIVISION OF FACILITY MANA	1,184,920	0.091452%	0.087266%	0.091015%
35615	TRAN DEPT OF AVIATION	1,022,892	0.078947%	0.075333%	0.078570%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
35616	TRAN OFFICE OF PERSONNEL	1,386,918	0.107043%	0.102142%	0.106532%
35617	OFFICE OF INFORMAT TECHNO	1,676,938	0.129426%	0.123501%	0.128808%
35618	OFFICE OF AUDITS	2,169,011	0.167405%	0.159741%	0.166606%
35619	DOT PAYROLL DIVISION	691,989	0.053408%	0.050963%	0.053153%
35625	TRAN DEPT OF HIGHWAYS	167,247,631	12.908195%	12.317277%	12.846562%
35628	TRAN DEPT OF INTERGOV PRO	692,504	0.053448%	0.051001%	0.053193%
35630	TRAN DEPT OF VEH REGULATE	7,014,071	0.541347%	0.516565%	0.538762%
36635	CAB FOR ECONOMIC DEVELOPMENT	3,878,880	0.299372%	0.285668%	0.297943%
39075	KHEAA DIV OF FINANCIAL AF	551,530	0.042567%	0.040619%	0.042364%
39079	COMMONWEALTH OF TECHNOL	13,383,447	1.032936%	0.985650%	1.028004%
39084	KY RIVER AUTHORITY	375,906	0.029012%	0.027684%	0.028873%
39103	OFFICE OF PVA'S	28,261,817	2.181251%	2.081397%	2.170836%
39130	DEPT OF REVENUE	31,035,892	2.395354%	2.285699%	2.383917%
39750	OFFICE OF SECRETARY	4,792,741	0.369904%	0.352971%	0.368138%
39757	FIN OFFICE OF INSP GENERAL	5,000	0.000386%	0.000368%	0.000384%
39758	OFF OF THE CONTROLLER	3,456,125	0.266744%	0.254533%	0.265470%
39785	DEPT FACILITIES SUPP SVCS	8,984,995	0.693463%	0.661718%	0.690152%
50235	KY STATE FAIR BOARD	7,451,052	0.575073%	0.548747%	0.572327%
50410	COMM KY HERITAGE COUNCIL	755,583	0.058316%	0.055646%	0.058038%
50529	KY ARTS COUNCIL	526,979	0.040672%	0.038810%	0.040478%
50550	KY HISTORICAL SOCIETY	1,486,202	0.114705%	0.109454%	0.114157%
50660	DEPT OF FISH & WILDLIFE	13,854,401	1.069285%	1.020335%	1.064180%
50665	COMM KY HORSE PARK	2,102,268	0.162253%	0.154826%	0.161478%
50670	DEPT OF PARKS	19,646,023	1.516283%	1.446870%	1.509043%
50850	COMM OFFICE OF SECRETARY	1,248,183	0.096335%	0.091925%	0.095875%
50852	KY ARTISANS CTR AT BEREA	482,451	0.037236%	0.035531%	0.037058%
50860	DEPT OF TOURISM	1,143,170	0.088230%	0.084191%	0.087809%
51340	KY COMM DEAF/HARD OF HEAR	526,743	0.040654%	0.038793%	0.040460%
51407	KY ENVIRONMENTAL EDUC COU	93,670	0.007229%	0.006899%	0.007195%
51530	EDUC OFFICE OF SECRETARY	3,972,625	0.306608%	0.292572%	0.305144%
51531	DEPT WORKFORCE INVESTMENT	7,564,571	0.583835%	0.557108%	0.581047%
51532	KY COMM ON PROPRIETARY ED	105,000	0.008104%	0.007733%	0.008065%
51540	EDUC DEPT OF EDUCATION	12,060,868	0.930859%	0.888246%	0.926414%
51545	KY EDUCATIONAL TV AUTHOR	6,250,672	0.482428%	0.460343%	0.480125%
51555	KY DEPT LIBRARY & ARCHIVE	2,197,759	0.169623%	0.161858%	0.168813%
53721	H&FS OFF OF THE SECRETARY	20,512,749	1.583177%	1.510702%	1.575618%
53723	OFFICE INSPECTOR GENERAL	8,193,950	0.632410%	0.603459%	0.629390%
53725	DEPT OF AGING/INDEP LIVIN	7,349,601	0.567243%	0.541276%	0.564535%
53727	DEPT FOR INCOME SUPPORT	17,329,065	1.337460%	1.276233%	1.331074%
53728	DEPT FOR PUBLIC HEALTH	17,949,781	1.385366%	1.321947%	1.378751%
53729	OFF HUMAN RESOURCE MANAGE	14,734,189	1.137187%	1.085128%	1.131757%
53730	SERVE KY	762,372	0.058840%	0.056146%	0.058559%
53736	H&FS DEPT FOR COMM BASE S	164,179,729	12.671414%	12.091338%	12.610912%
53739	HEALTH DATA AND ANALYTICS	913,978	0.070541%	0.067312%	0.070204%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
53746	DEPT FOR MEDICAID SERVICE	6,029,501	0.465358%	0.444054%	0.463136%
53767	OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS	4,878,188	0.376499%	0.359264%	0.374701%
54500	J&PS OFF OF SECRETARY	7,226,935	0.557776%	0.532242%	0.555113%
54515	DEPT OF PUBLIC ADVOCACY	26,036,287	2.009484%	1.917493%	1.999889%
54520	J&PS DEPT OF KY STATE POL	32,819,224	2.532992%	2.417036%	2.520898%
54523	J&PS OF JUVENILE JUSTICE	25,494,991	1.967707%	1.877629%	1.958312%
54525	DEPT OF CRIMINAL JUST TRN	7,391,159	0.570451%	0.544336%	0.567727%
54527	J&PS DEPT OF CORRECTIONS	15,618,708	1.205454%	1.150270%	1.199698%
55790	OFFICE OF THE SECRETARY	4,692,759	0.362188%	0.345607%	0.360459%
55793	DEPT PERSONNEL ADMIN	1,860,227	0.143573%	0.137000%	0.142887%
55794	DEPT FOR EMPLOYEE INS	2,370,906	0.182987%	0.174610%	0.182113%
56102	OFFICE OF THE SECRETARY	5,187,734	0.400390%	0.382061%	0.398478%
56106	DEPT OF WRKPLACE STANDARD	4,627,570	0.357156%	0.340806%	0.355451%
56107	DEPT OF WORKERS CLAIMS	5,878,874	0.453732%	0.432961%	0.451566%
56113	KY OSH REVIEW COMMISSION	199,485	0.015396%	0.014691%	0.015322%
56114	WORKERS COMP FUNDING COMM	840,978	0.064907%	0.061935%	0.064597%
56142	OFFICE OF UNEMPLOYMENT INSURANCE	15,706,199	1.212207%	1.156714%	1.206419%
57123	KY PUBLIC SVC COMMISSION	3,759,890	0.290189%	0.276904%	0.288803%
57126	OFFICE OF THE SECRETARY	2,574,202	0.198677%	0.189582%	0.197728%
57128	DEPT FOR NATURAL RESOURCE	21,201,744	1.636353%	1.561444%	1.628540%
57129	DEPT FOR ENVIRONM PROTECT	29,495,974	2.276503%	2.172289%	2.265633%
57139	OFFICE OF ADMINISTRATIVE SERVICES	3,741,692	0.288784%	0.275564%	0.287405%
57140	KY NATURE PRESERVES	929,935	0.071773%	0.068487%	0.071430%
57141	OFFICE OF ENERGY POLICY	370,484	0.028594%	0.027285%	0.028457%
58374	KY HORSE RACING AUTHORITY	2,446,577	0.188827%	0.180183%	0.187925%
58672	OFFICE OF CLAIMS AND APPEALS	411,967	0.031796%	0.030340%	0.031644%
58675	OFFICE OF THE SECRETARY	3,206,227	0.247457%	0.236129%	0.246275%
58676	DEPT OF INSURANCE	3,193,124	0.246446%	0.235164%	0.245269%
58677	OFF OF OCCUP & PROFESSION	1,270,397	0.098049%	0.093561%	0.097581%
58678	KY BOXING & WRESTLING AUT	52,500	0.004052%	0.003866%	0.004033%
58680	DEPT OF ALCOHOL & BEVERA	618,339	0.047723%	0.045539%	0.047495%
58681	DEPT OF CHARITABLE GAMING	1,113,831	0.085966%	0.082030%	0.085555%
58685	DEPT OF FINANCIAL INSTITU	5,320,308	0.410622%	0.391825%	0.408661%
58690	DEPT OF HOUSING & BUILD C	8,736,394	0.674276%	0.643409%	0.671057%
SUBTOTAL	EXECUTIVE BRANCH AGENCIES	1,009,755,047	77.933030%	74.365386%	77.560921%
1430	EASTERN KY UNIV	4,615,608	1.270600%	0.339926%	1.173531%
1433	KET FOUNDATION	1,679,476	0.080090%	0.123688%	0.084637%
1435	CHILD WATCH ADVOCACY CTR	231,172	0.003820%	0.017025%	0.005197%
1436	LOTUS	1,142,920	0.005710%	0.084173%	0.013894%
1437	SANCTUARY INC	625,341	0.013340%	0.046054%	0.016752%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
1438	O A S I S	926,642	0.012250%	0.068244%	0.018090%
1439	BARREN RIVER CHILD ADVOCA	506,489	0.002160%	0.037301%	0.005825%
1440	MOREHEAD STATE UNIVERSITY	3,776,279	0.643190%	0.278111%	0.605112%
1445	MURRAY STATE UNIV	6,569,835	0.705340%	0.483848%	0.682238%
1451	SILVERLEALF	337,988	0.010730%	0.024892%	0.012207%
1452	SPRINGHAVEN INC	622,443	0.008120%	0.045841%	0.012054%
1453	SAFE HARBOR	882,111	0.006980%	0.064965%	0.013028%
1454	D.O.V.E.S.	619,814	0.007010%	0.045647%	0.011040%
1456	JUDI'S PLACE FOR KIDS, INC.	348,307	0.004130%	0.025652%	0.006375%
1457	KY RIVER CHILD ADVOCACY	164,137	0.001550%	0.012088%	0.002649%
1458	BLUEGRASS RAPE CRISIS CTR	733,102	0.014590%	0.053991%	0.018700%
1459	NURSING HOME OMBUDSMAN	268,683	0.004680%	0.019788%	0.006256%
1465	WESTERN KENTUCKY UNIV	14,020,022	0.961060%	1.032532%	0.968515%
1480	KASAP	661,008	0.005020%	0.048681%	0.009574%
1481	KDVA	1,100,793	0.012920%	0.081070%	0.020028%
1483	PENNYRILE CHILD ADV CTR	200,192	0.002450%	0.014744%	0.003732%
1484	BUFFALO TR CHILD ADV INC	194,775	0.001340%	0.014345%	0.002696%
1485	CUMBERLAND V C A CENTER	248,217	0.004370%	0.018280%	0.005821%
1486	LAKE CUMB CHILD ADV CTR	248,014	0.002900%	0.018266%	0.004503%
1487	B.R.A.S.S.	693,261	0.011330%	0.051057%	0.015474%
1488	WOMEN AWARE	253,463	0.005190%	0.018667%	0.006596%
1489	BETHANY HOUSE ABUSE SHEL	518,097	0.008900%	0.038156%	0.011951%
1490	HOPE HARBOR INC	602,466	0.004380%	0.044370%	0.008551%
1491	CHILD ADV CTR OF GRN RVR	190,049	0.003040%	0.013997%	0.004183%
1492	CSG HEADQUARTERS	3,759,330	0.102460%	0.276863%	0.120650%
1994	KY HIGHER ED STUD LN CORP	10,535,584	0.435330%	0.775914%	0.470853%
3022	LEX FAYETTE CO HLTH DEPT	6,885,842	0.466060%	0.507121%	0.470343%
3023	LAKE CUMBERLAND DISTRICT	5,709,264	0.391340%	0.420470%	0.394378%
3024	WEDCO DIST HEALTH DEPT	2,532,711	0.149760%	0.186526%	0.153595%
3025	NORTHERN KY DIST HLTH DEP	6,740,087	0.288080%	0.496387%	0.309806%
3026	BARREN RVR DIST HLTH DEPT	3,811,324	0.363480%	0.280692%	0.354845%
3027	GREEN RVR DIST HLTH DEPT	6,143,505	0.434500%	0.452450%	0.436372%
3028	LINCOLN TRL DIST HLTH DEP	3,780,802	0.353490%	0.278445%	0.345663%
3029	PURCHASE DIST HLTH DEPT	2,139,655	0.233680%	0.157579%	0.225743%
3030	MERCER CO HEALTH DEPT	498,297	0.047190%	0.036698%	0.046096%
3031	CUMBERLAND VLY DIST HEALT	2,929,696	0.478140%	0.215763%	0.450774%
3033	KY RIVER DIST HEALTH DEPT	3,132,825	0.373270%	0.230723%	0.358402%
3034	BOURBON CO HEALTH CENTER	658,370	0.041330%	0.048487%	0.042076%
3035	CLARK CO HEALTH DEPT	1,234,101	0.087510%	0.090888%	0.087862%
3036	GATEWAY DIST HEALTH DEPT	2,294,959	0.156670%	0.169017%	0.157958%
3037	BOYLE CO HEALTH DEPT	544,173	0.033740%	0.040077%	0.034401%
3038	PIKE CO HEALTH DEPT	1,780,209	0.128550%	0.131107%	0.128817%
3039	FLOYD CO HEALTH CENTER	1,049,756	0.065370%	0.077311%	0.066615%
3040	MARTIN CO HEALTH DEPT	368,847	0.028100%	0.027164%	0.028002%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
3042	BUFFALO TRACE HEALTH DEPT	707,194	0.057350%	0.052083%	0.056801%
3044	N CENTRAL DIST HLTH DEPT	1,472,729	0.114620%	0.108462%	0.113978%
3045	PENNYRILE DIST HLTH DEPT	1,542,524	0.083250%	0.113602%	0.086416%
3047	BREATHITT CO HEALTH DEPT	1,256,419	0.096340%	0.092531%	0.095943%
3048	GREENUP CO HLTH DEPT	947,749	0.061180%	0.069799%	0.062079%
3049	WHITLEY CO HEALTH DEPT	1,804,424	0.153570%	0.132890%	0.151413%
3050	LAUREL CO HEALTH DEPT	1,052,774	0.076950%	0.077534%	0.077011%
3051	KNOX CO HEALTH DEPT	1,869,089	0.149260%	0.137653%	0.148049%
3052	MONROE CO HEALTH DEPT	390,090	0.016680%	0.028729%	0.017937%
3053	BULLITT CO HEALTH DEPT	1,289,280	0.073480%	0.094952%	0.075720%
3054	THREE RIVERS DIST HLTH	1,870,981	0.121470%	0.137792%	0.123172%
3055	ESTILL CO HEALTH DEPT	299,374	0.029660%	0.022048%	0.028866%
3056	OLDHAM CO HEALTH DEPT	1,005,836	0.055710%	0.074077%	0.057626%
3057	LEWIS CO HEALTH DEPT	593,459	0.016270%	0.043706%	0.019132%
3058	FLEMING CO HEALTH DEP	374,065	0.023320%	0.027549%	0.023761%
3059	JESSAMINE CO HEALTH DEPT	1,369,896	0.044700%	0.100889%	0.050561%
3060	POWELL CO HEALTH DEPT	463,869	0.022330%	0.034163%	0.023564%
3061	ANDERSON CO HEALTH DEPT	549,398	0.026980%	0.040461%	0.028386%
3062	MADISON CO HEALTH DEP	2,907,677	0.284160%	0.214142%	0.276857%
3064	JOHNSON CO HEALTH DEPT	1,282,356	0.082310%	0.094442%	0.083575%
3065	MAGOFFIN CO HEALTH DEPT	500,046	0.034380%	0.036827%	0.034635%
3066	ALLEN CO HEALTH DEPT	754,093	0.042050%	0.055537%	0.043457%
3067	FRANKLIN CO HEALTH DEPT	2,364,737	0.118540%	0.174156%	0.124341%
3068	LINCOLN CO HEALTH DEPT	501,521	0.026030%	0.036936%	0.027167%
3069	WOODFORD CO HEALTH DEPT	783,608	0.028990%	0.057710%	0.031985%
3072	MUHLENBERG CO.HEALTH DEPT	874,685	0.041920%	0.064418%	0.044267%
3073	MARSHALL CO HEALTH DEPT	1,064,185	0.081130%	0.078374%	0.080843%
3074	CHRISTIAN CO HEALTH DEPT	1,237,428	0.071020%	0.091133%	0.073118%
3075	HOPKINS CO HEALTH DEPT	1,470,255	0.094700%	0.108280%	0.096116%
3076	TODD CO HEALTH DEPT	915,982	0.024920%	0.067459%	0.029357%
3077	BRACKEN CO HEALTH DEPT	351,886	0.012810%	0.025915%	0.014177%
3078	MONTGOMERY CO HEALTH DEPT	1,398,550	0.056880%	0.102999%	0.061690%
3079	GARRARD COUNTY HEALTH DPT	343,997	0.020870%	0.025334%	0.021336%
3080	BRECKINRIDGE CO HEALTH BD	348,185	0.040950%	0.025643%	0.039353%
3081	ASHLAND BOYD CO HEALTH DP	1,061,477	0.093380%	0.078175%	0.091794%
3082	LAWRENCE CO HEALTH DEPT	652,666	0.020560%	0.048067%	0.023429%
3083	GRAVES CO HEALTH CENTER	1,206,642	0.032480%	0.088866%	0.038361%
3084	CALLOWAY CO HEALTH DEPT	649,871	0.021990%	0.047861%	0.024688%
3085	BELL CO HEALTH DEPT	904,126	0.057050%	0.066586%	0.058045%
3086	GRAYSON COUNTY HEALTH DEPT	482,380	0.024440%	0.035526%	0.025596%
3087	HARLAN CO HEALTH DEPT	664,566	0.038370%	0.048943%	0.039473%
3088	CARTER CO HEALTH DEPT	543,538	0.029530%	0.040030%	0.030625%
3801	KENTUCKY STATE UNIVERSITY	3,668,609	0.235970%	0.270182%	0.239538%
5470	KCTCS	17,764,410	0.830280%	1.308295%	0.880137%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
7403	ASST OF COMMONWEALTH ATTY	1,160,664	0.030870%	0.085479%	0.036566%
7408	FRANKLIN CO COUNCIL AGING	270,009	0.011410%	0.019885%	0.012294%
7409	MUN ELEC POW ASSOC OF KY	132,668	0.009280%	0.009771%	0.009331%
7415	HIGHSCHOOL ATHLETIC ASSOC	-	0.007520%	0.000000%	0.006736%
7417	KY ASSOC OF REGIONAL PROG	118,750	0.009660%	0.008746%	0.009565%
8024	SEVEN CO SERVICES INC	-	0.819740%	0.000000%	0.734241%
8201	KY RIVER COMM CARE INC	-	0.141860%	0.000000%	0.127064%
8202	NORTHERN KY REG MHMR BD	154,801	0.304430%	0.011401%	0.273867%
8204	COMMUNICARE INC	5,649,996	0.353870%	0.416105%	0.360361%
8205	ADANTA/BEHAVIORAL HLTH SR	3,580,395	0.473160%	0.263685%	0.451312%
8208	CUMBERLAND RIVER MHMR	9,503,940	0.522270%	0.699936%	0.540801%
8209	WESTERN KY REG MHMR ADV	3,014,111	0.188850%	0.221980%	0.192305%
8210	NEW VISTA OF THE BLUEGRASS, INC.	35,008,382	0.976910%	2.578261%	1.143931%
8213	GREEN RVR REG MHMR BD	2,114,316	0.158670%	0.155713%	0.158362%
8216	COMPREHEND INC REG MHMR B	4,200,074	0.154500%	0.309323%	0.170648%
8220	LIFESKILLS INC	13,871,059	0.686860%	1.021561%	0.721769%
8221	MOUNTAIN COMP CARE CENTER	5,184,585	0.243500%	0.381829%	0.257928%
014A	BRECKINRIDGE CO ATTORNEY	66,665	0.005470%	0.004910%	0.005412%
024A	CHRISTIAN COUNTY ATTORNEY	26,015	0.005230%	0.001916%	0.004884%
031A	EDMONSON COUNTY ATTORNEY	57,900	0.002520%	0.004264%	0.002702%
060A	KNOTT COUNTY ATTORNEY	88,587	0.004790%	0.006524%	0.004971%
071A	LOGAN COUNTY ATTORNEY	70,492	0.009470%	0.005192%	0.009024%
086A	MONROE CO ATTORNEY	-	0.003280%	0.000000%	0.002938%
116A	WAYNE COUNTY ATTORNEY	-	0.003550%	0.000000%	0.003180%
W002	ALLEN COUNTY ATTORNEY	105,460	0.008820%	0.007767%	0.008710%
W003	ANDERSON COUNTY ATTORNEY	-	0.010480%	0.000000%	0.009387%
W005	BARREN COUNTY ATTORNEY	159,108	0.015280%	0.011718%	0.014908%
W006	BATH COUNTY ATTORNEY	-	0.000010%	0.000000%	0.000009%
W007	BELL COUNTY ATTORNEY	169,709	0.010270%	0.012499%	0.010502%
W008	BOONE COUNTY ATTORNEY	680,574	0.027070%	0.050122%	0.029474%
W011	BOYLE COUNTY ATTORNEY	17,179	0.000830%	0.001265%	0.000875%
W015	BULLITT COUNTY ATTORNEY	196,513	0.003740%	0.014473%	0.004859%
W018	CALLOWAY COUNTY ATTORNEY	-	0.000290%	0.000000%	0.000260%
W021	CARROLL COUNTY ATTORNEY	81,086	0.004640%	0.005972%	0.004779%
W022	CHILD SUPPORT ENFORCEMENT	77,770	0.001360%	0.005728%	0.001816%
W023	CASEY COUNTY ATTORNEY	62,543	0.005040%	0.004606%	0.004995%
W025	CLARK COUNTY ATTORNEY	184,234	0.007030%	0.013568%	0.007712%
W028	CRITTENDEN CO ATTORNEY	62,974	0.001940%	0.004638%	0.002221%
W030	DAVISS COUNTY ATTORNEY	44,999	0.008390%	0.003314%	0.007861%
W036	FLOYD COUNTY ATTORNEY	157,630	0.005960%	0.011609%	0.006549%
W037	FRANKLIN COUNTY ATTORNEY	240,680	0.025700%	0.017725%	0.024868%
W040	GARRARD COUNTY ATTORNEY	73,768	0.005260%	0.005433%	0.005278%
W041	GRANT COUNTY CHILD SUPPOR	40,004	0.001930%	0.002946%	0.002036%
W042	GRAVES COUNTY ATTORNEY	166,764	0.017400%	0.012282%	0.016866%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Participating Employer Code	Participating Employer Name	FYE 2022 Salary	Allocation of Amortization Cost Portion of Required Contribution	Allocation of Normal Cost Portion of Required Contribution	2022 Proportionate Share
(1)	(2)	(3)	(4)	(5)	(6)
W046	HANCOCK COUNTY ATTORNEY	25,066	0.002050%	0.001846%	0.002029%
W049	HARRISON COUNTY ATTORNEY	65,435	0.000610%	0.004819%	0.001049%
W053	HICKMAN COUNTY ATTORNEY	54,413	0.005470%	0.004007%	0.005317%
W054	HOPKINS COUNTY ATTORNEY	364,760	0.009310%	0.026863%	0.011141%
W055	JACKSON COUNTY ATTORNEY	4,198	0.003720%	0.000309%	0.003364%
W056	JEFFERSON CO ATTORNEY	138,355	0.090800%	0.010189%	0.082392%
W058	JOHNSON COUNTY ATTORNEY	-	0.001230%	0.000000%	0.001102%
W061	KNOX COUNTY ATTORNEY	-	0.000030%	0.000000%	0.000027%
W062	LARUE COUNTY ATTORNEY	86,462	0.005540%	0.006368%	0.005626%
W063	LAUREL COUNTY ATTORNEY	25,400	0.001880%	0.001871%	0.001879%
W065	LEE COUNTY ATTORNEY	45,806	0.004720%	0.003373%	0.004580%
W073	MCCRACKEN COUNTY ATTORNEY	48,933	0.005810%	0.003604%	0.005580%
W074	MCCREARY COUNTY ATTORNEY	112,409	0.010210%	0.008279%	0.010009%
W076	MADISON COUNTY ATTORNEY	443,225	0.034400%	0.032642%	0.034217%
W077	MAGOFFIN CO ATTORNEY	78,313	0.001040%	0.005768%	0.001533%
W082	MEADE COUNTY ATTORNEY	91,238	0.007900%	0.006719%	0.007777%
W083	MENIFEE COUNTY ATTORNEY	19,800	0.003020%	0.001458%	0.002857%
W084	MERCER COUNTY ATTORNEY	40,953	0.002700%	0.003016%	0.002733%
W087	MONTGOMERY CO ATTORNEY	96,403	0.008960%	0.007100%	0.008766%
W088	MORGAN COUNTY ATTORNEY	101,464	0.009650%	0.007473%	0.009423%
W092	OHIO COUNTY ATTORNEY	12,734	0.000000%	0.000938%	0.000098%
W093	OLDHAM COUNTY ATTORNEY	247,446	0.008990%	0.018224%	0.009953%
W094	OWEN COUNTY ATTORNEY	51,568	0.002610%	0.003798%	0.002734%
W096	PENDLETON COUNTY ATTORNEY	-	0.000830%	0.000000%	0.000743%
W099	POWELL COUNTY ATTORNEY	-	0.000140%	0.000000%	0.000125%
W100	PULASKI COUNTY ATTORNEY	210,188	0.008520%	0.015480%	0.009246%
W102	ROCKCASTLE CO ATTORNEY	108,415	0.004120%	0.007984%	0.004523%
W103	ROWAN COUNTY ATTORNEY	62,868	0.004360%	0.004630%	0.004388%
W106	SHELBY COUNTY ATTORNEY	66,230	0.002130%	0.004878%	0.002417%
W107	SIMPSON COUNTY ATTORNEY	23,762	0.002770%	0.001750%	0.002664%
W108	SPENCER COUNTY ATTORNEY	52,745	0.006380%	0.003885%	0.006120%
W111	TRIGG COUNTY ATTORNEY	72,884	0.004960%	0.005368%	0.005003%
W112	TRIMBLE COUNTY ATTORNEY	52,576	0.003990%	0.003872%	0.003978%
W113	UNION COUNTY ATTORNEY	101,004	0.001560%	0.007439%	0.002173%
W117	WEBSTER COUNTY ATTORNEY	72,056	0.007510%	0.005307%	0.007280%
W118	WHITLEY COUNTY ATTORNEY	156,859	0.010710%	0.011552%	0.010798%
X034	FAYETTE CO ATTORNEY OFF	58,274	0.016670%	0.004292%	0.015379%
X059	KENTON COUNTY ATTORNEY	78,244	0.005430%	0.005762%	0.005465%
SUBTOTAL	ALL OTHER AGENCIES	263,131,562	17.733910%	19.378846%	17.905480%
TOTAL		1,357,829,273	100.000000%	100.000000%	100.000000%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

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Notes:

Column 4 - For employers within the Executive Branch, who are treated as one employer for the purposes of allocating the amortization cost under current statutes, the amortization cost has been allocated by actual salary for fiscal year ending June 30, 2022, within the Executive Branch. For example, for agency 31030, $3.992135\% = 51,724,900 / 1,009,755,047 \times 77.933030\%$

Column 5 - Normal cost portion of the required contribution allocated based on actual payroll for fiscal year ending 2022 for the entire plan. For example, for agency 31030, $3.809382\% = 51,724,900 / 1,357,829,273$

Column 6 - The final proportionate share calculation, which represents an employer's share of the long-term contribution effort, assumes the amortization cost is 89.57% of the aggregate required contribution for the plan.

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

Kentucky Public Pensions Authority
Schedule B-Schedule of Pension Amounts by Employer
 Fiscal Year Ended June 30, 2022
 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Employer Name	Non-Hazardous Liability of June 30, 2022			Hazardous Liability of June 30, 2022			Change in Total Pension Liability of June 30, 2022			Unfunded Liability of June 30, 2022			Change in Unfunded Liability of June 30, 2022			Description of Existing Deferred Outflow Liability of June 30, 2022		
		Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%	Discount Rate 4.25%
0080	IT GOVERNANCE SERVICE	4,892,861	1,803,647	1,783,587	232,024	793,674	1,697,278	1,697,278	42,582	332,372	428,754	1,637	75,786	80,422	322,323	4,984	18,488	20,866	
0081	OFFICE OF GENERAL SERVICES	8,615,319	9,710,723	7,446,346	481,451	35,928,881	35,407,430	35,407,430	58,254	74,206	236,222	8,822	149,311	160,200	18,282,264	18,282,264	18,282,264	8,325	41,628
0082	OFFICE OF GENERAL SERVICES	342,959,852	340,979,122	340,979,122	369,542	3,836,916	3,836,916	3,836,916	-	3,836,916	3,836,916	-	3,836,916	3,836,916	3,836,916	3,836,916	3,836,916	3,836,916	3,836,916
0083	OFFICE OF GENERAL SERVICES	1,841,212	2,207,428	1,767,144	268,227	3,552,342	3,284,115	3,284,115	2,687	21,629	23,790	1,240	82,449	8,387	68,239	18,231	15,611	15,611	8,748
0084	OFFICE OF GENERAL SERVICES	1,181,164	1,529,289	1,295,295	238,247	3,157,227	2,918,980	2,918,980	2,918,980	2,918,980	2,918,980	-	2,918,980	2,918,980	2,918,980	2,918,980	2,918,980	2,918,980	2,918,980
0085	STATE TREASURER'S OFFICE	14,526,534	14,526,534	14,526,534	797,737	37,269,314	37,269,314	37,269,314	15,214	231,274	246,488	28,334	257,842	286,176	32,534	1,614,244	28,918	21,642	71,642
0086	SENATE CLERK	19,078,937	19,078,937	19,078,937	69,719	3,961,044	3,961,044	3,961,044	69,719	2,756	3,029	2,756	29,329	1,366	32,085	17,307	28,408	28,408	28,408
0087	SENATE CLERK	6,124,032	6,124,032	6,124,032	31,404	1,752,112	1,752,112	1,752,112	31,404	1,868	2,182	1,868	17,868	1,042	19,910	17,868	17,868	17,868	17,868
0088	STATE TREASURER'S OFFICE	19,078,937	19,078,937	19,078,937	69,719	3,961,044	3,961,044	3,961,044	69,719	2,756	3,029	2,756	29,329	1,366	32,085	17,307	28,408	28,408	28,408
0089	SENATE CLERK	6,124,032	6,124,032	6,124,032	31,404	1,752,112	1,752,112	1,752,112	31,404	1,868	2,182	1,868	17,868	1,042	19,910	17,868	17,868	17,868	17,868
0090	SENATE CLERK	6,124,032	6,124,032	6,124,032	31,404	1,752,112	1,752,112	1,752,112	31,404	1,868	2,182	1,868	17,868	1,042	19,910	17,868	17,868	17,868	17,868

The accompanying notes are an integral part of these schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
1430	EASTERN KY UNIV	433,019	0.716272%
1440	MOREHEAD STATE UNIVERSITY	100,003	0.165418%
1445	MURRAY STATE UNIV	199,871	0.330614%
1450	NORTHERN KY UNIVERSITY	239,750	0.396579%
1465	WESTERN KENTUCKY UNIV	344,820	0.570380%
3801	KENTUCKY STATE UNIVERSITY	68,421	0.113178%
31030	UNIFIED PROSECUTORIAL SYS	-	0.000000%
31040	ATTORNEY GENERALS OFFICE	349,840	0.578683%
31095	DEPT MILITARY AFFAIRS	636,890	1.053504%
35615	TRAN DEPT OF AVIATION	43,906	0.072627%
39079	COMMONWEALTH OF TECHNOL	83,375	0.137914%
50660	DEPT OF FISH & WILDLIFE	1,918,258	3.173062%
50665	COMM KY HORSE PARK	101,359	0.167661%
50670	DEPT OF PARKS	379,788	0.628221%
53729	OFF HUMAN RESOURCE MANAGE	841,095	1.391287%
54520	J&PS DEPT OF KY STATE POL	1,836,804	3.038326%
54523	J&PS OF JUVENILE JUSTICE	4,982,236	8.241300%
54527	J&PS DEPT OF CORRECTIONS	47,266,227	78.184808%
58676	DEPT OF INSURANCE	92,768	0.153452%
58680	DEPT OF ALCOHOL & BEVERA	536,058	0.886714%
TOTAL		60,454,490	100.000000%

Kentucky Public Pensions Authority
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2022

Kentucky Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30						
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate 7.25%	Proportionate Share of Aggregate Plan Pension Expense	From Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026	
																			(6)	(7)	(8)	(9)	(10)
1430	EASTERN KY UNIV	3,635,195	4,803,376	2,688,515	396,763	37,334	324,087	-	324,087	31,556	-	712,067	32,370	775,993	65,287	558,365	-	623,662	25,480	13,189	(85,230)	150,892	
1440	MOREHEAD STATE UNIVERSITY	839,523	1,109,306	620,894	66,226	(140,990)	(74,764)	-	(74,764)	7,288	-	164,447	-	171,735	15,080	128,950	110,325	254,355	(103,872)	(5,460)	(8,136)	34,848	
1445	MURKAY STATE UNIV	1,677,918	2,217,223	1,240,954	182,269	(87,451)	84,912	-	84,912	14,956	-	326,879	3,683	348,929	30,139	257,728	95,127	380,694	(83,807)	(1,652)	(16,261)	89,648	
1450	NORTHERN KY UNIVERSITY	2,012,702	2,659,490	1,488,553	158,772	44,021	202,793	-	202,793	17,472	-	394,251	103,686	513,421	36,153	309,150	16,344	361,647	79,809	13,826	(19,260)	83,546	
1465	WESTERN KENTUCKY UNIV	2,894,770	3,825,013	2,140,912	228,354	(125,298)	103,056	-	103,056	25,129	-	567,032	592,863	1,159,895	53,997	444,836	62,057	558,896	(63,749)	5,116	(28,054)	120,359	
2001	KENTUCKY STATE UNIVERSITY	574,390	758,581	424,812	45,311	117,714	163,025	-	163,025	4,986	-	112,514	58,170	175,674	10,318	58,237	-	98,544	54,791	4,057	(5,567)	23,843	
31030	UNIFIED PROSECUTORIAL SYS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31040	ATTORNEY GENERALS OFFICE	2,936,909	3,880,693	2,172,077	231,678	199,957	431,635	-	431,635	25,494	-	575,286	215,516	816,299	52,754	451,108	-	503,862	193,894	25,095	(28,463)	121,908	
31095	DEPT MILITARY AFFAIRS	5,346,702	7,094,880	4,054,310	431,775	39,996	461,771	-	461,771	46,413	-	1,607,319	49,724	1,139,666	96,040	801,262	124,146	1,041,438	(79,620)	7,332	(51,871)	211,818	
31615	TRAN DEPT OF AVIATION	368,594	487,042	272,604	29,077	(840)	28,237	-	28,237	3,200	-	72,201	4,565	79,766	6,621	56,616	(641)	4,869	68,104	(641)	792	(3,572)	15,300
39078	COMMONWEALTH OF KENTUCKY	699,938	924,862	512,608	56,214	(67,588)	(12,374)	-	(12,374)	6,076	-	187,104	-	183,028	23,578	167,540	15,921	183,461	(14,423)	1,340	(6,781)	20,694	
50660	DEPT OF FISH & WILDLIFE	16,103,798	21,278,802	11,910,016	1,270,350	209,664	1,480,014	-	1,480,014	139,792	-	1,154,434	265,128	3,559,354	289,263	2,473,539	-	2,762,802	215,664	68,510	(156,067)	668,444	
50685	COMM KY HORSE PARK	850,906	1,124,348	629,313	87,124	(19,378)	67,746	-	67,746	7,386	-	146,677	5,453	179,514	15,284	130,699	21,175	167,518	(19,808)	1,092	(8,246)	35,818	
50705	DEPT OF PARKS	1,188,122	4,112,809	2,358,015	251,511	(289,148)	(37,637)	-	(37,637)	27,677	-	624,513	-	652,190	57,270	489,725	120,367	607,362	(121,205)	4,409	(50,899)	132,143	
51729	OFF HUMAN RESOURCE MANAGE	7,061,005	9,330,079	5,222,173	557,008	(1,179,852)	(622,844)	-	(622,844)	63,294	-	1,383,119	-	1,446,413	126,833	1,084,568	783,494	1,994,899	(747,438)	(27,704)	(68,431)	299,092	
54520	J&PS DEPT OF KY STATE POL	15,419,992	20,375,251	11,804,307	1,216,408	297,648	1,514,056	-	1,514,056	113,856	-	3,020,489	1,024,251	4,148,599	276,980	2,368,506	129,024	2,774,516	780,120	133,845	(149,440)	640,010	
54523	J&PS DEPT OF JUSTICE	41,820,951	55,746,802	30,931,564	3,299,641	4,495,096	8,174,939	-	8,174,939	363,078	-	8,192,813	868,153	9,060,966	793,284	6,424,449	2,458,390	9,614,333	(14,970,928)	(49,841)	(605,346)	1,736,536	
54527	J&PS DEPT OF CORRECTIONS	396,800,437	524,313,430	293,465,395	31,301,658	(2,459,145)	28,842,513	-	28,842,513	3,444,508	-	77,725,813	2,689,009	83,859,310	7,127,489	60,948,436	470,202	68,546,127	1,248,223	1,439,886	(3,845,525)	16,470,619	
58767	DEPT OF INSURANCE	738,798	1,029,961	576,989	61,435	(159,108)	(97,674)	-	(97,674)	6,760	-	153,551	-	159,311	13,989	119,622	159,722	288,353	(144,988)	(8,810)	(5,548)	32,327	
58880	DEPT OF ALCOHOL & BEVERA	4,500,216	5,946,373	3,328,266	355,000	(19,249)	335,751	-	335,751	39,065	-	881,508	158,459	1,079,032	80,835	691,232	50,937	823,004	87,035	25,809	(41,613)	186,797	
TOTAL		507,516,622	670,807,811	375,348,360	40,095,471	1,178,389	41,308,860	-	41,308,860	4,405,596	-	99,412,826	5,664,178	109,282,710	8,116,209	77,954,218	4,525,100	91,465,617	(73,284)	1,640,707	(4,918,507)	21,066,267	

The accompanying notes are an integral part of the schedules.

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
10005	LEGS GENERAL ASSEMBLY	25,380	0.004029%
20025	JUDL ADM OFF OF THE COURT	13,587,025	2.156955%
35628	TRAN DEPT OF INTERGOV PRO	-	0.000000%
39931	JEFFERSON CO CLERK	2,420,196	0.384209%
39932	JEFFERSON CO SHERIFF	624,720	0.099175%
39933	KENTON CO COURT CLERK	344,213	0.054644%
39934	KENTON CO SHERIFF	133,109	0.021131%
39935	CAMPBELL COUNTY CLERK	249,178	0.039557%
39936	CAMPBELL CO SHERIFF	112,776	0.017903%
39937	FAYETTE CO CLERK	867,313	0.137687%
39938	FAYETTE CO SHERIFF	424,232	0.067347%
39939	DAVISS CO CLERK	252,892	0.040147%
39940	DAVISS CO SHERIFF	62,075	0.009854%
39941	PIKE CO CLERK	115,970	0.018410%
39942	PIKE CO SHERIFF	185,701	0.029480%
39943	HARDIN COUNTY CLERK OFFIC	300,057	0.047634%
39944	HARDIN COUNTY SHERIFF	124,685	0.019794%
39945	WARREN COUNTY CLERKS OFF	291,653	0.046300%
39946	WARREN COUNTY SHERIFF	407,368	0.064670%
39947	BOONE COUNTY CLERK	322,648	0.051221%
39948	BOONE COUNTY SHERIFF	94,827	0.015054%
39949	CHRISTIAN COUNTY CLERK	138,307	0.021956%
39950	CHRISTIAN COUNTY SHERIFF	441,031	0.070014%
39951	MADISON COUNTY CLERK	232,168	0.036857%
39952	MADISON COUNTY SHERIFF	65,763	0.010440%
39961	BULLITT COUNTY CLERK	266,145	0.042251%
39962	BULLITT CO SHERIFF	273,515	0.043421%
54527	J&PS DEPT OF CORRECTIONS	-	0.000000%
014A	BRECKINRIDGE CO ATTORNEY	1,349	0.000214%
116A	WAYNE COUNTY ATTORNEY	25,990	0.004126%
A051	HENDERSON CO TOURIST COMM	12,347	0.001960%
A073	HOUSING AUTH OF PADUCAH	304,194	0.048291%
A113	MORGANFIELD HOUSING AUTH	-	0.000000%
A156	CITY OF ANCHORAGE	114,286	0.018143%
AB19	BELLEVUE/DAYTON FIRE	8,640	0.001372%
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%
B008	BURLINGTON FIRE PRO DIST	11,703	0.001858%
B010	HOUSING AUTHORITY OF CATLETTSBURG	54,909	0.008717%
B015	CITY OF HILLVIEW	134,489	0.021350%
B017	PENNYRILE EMER ASST CTR	66,070	0.010489%
B018	W KY ED COOPERATIVE	32,865	0.005217%
B023	CITY OF LONDON TOURISM	13,710	0.002176%
B024	OAK GROVE TOURISM/CONVENTION COMMISSION	59,277	0.009410%
B030	OWENSBORO/DAV CO ECO DEV	45,556	0.007232%
B035	GTR FLEMING CO WATER COMM	24,181	0.003839%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
B038	CITY OF HICKMAN	107,841	0.017120%
B042	HOUSING AUTH OF MAYFIELD	132,983	0.021111%
B043	GRAYSON CO CONSERV DIST	6,279	0.000997%
B045	CITY OF BELLEFONTE	1,039	0.000165%
B048	CITY OF HARLAN	223,622	0.035500%
B051	HENDERSON CITY/CO PLANNIN	79,678	0.012649%
B052	HENRY CO WATER DIST #2	215,925	0.034278%
B054	CITY OF NORTONVILLE	46,001	0.007303%
B058	JOHNSON CO FISCAL COURT	455,995	0.072390%
B061	KNOX CO UTILITIES COMM	86,937	0.013801%
B072	LAKE BARKLEY TOUR COMM	10,137	0.001609%
B078	MARION CO WATER DISTRICT	111,148	0.017645%
B084	N MERCER WATER DISTRICT	129,328	0.020531%
B087	MONTGOMERY CO FIRE DIST	611,918	0.097143%
B097	KY RIVER REGIONAL JAIL	195,878	0.031096%
B098	PIKE CO SENIOR CITIZEN PR	43,266	0.006869%
B100	CITY OF SCIENCE HILL	26,825	0.004258%
B104	RUSSELL CO AMBULANCE SER	169,008	0.026830%
B106	NORTH SHELBY WATER CO	132,638	0.021056%
B109	CAMPBELL/TAYLOR CO I D A	21,643	0.003436%
B113	UNION CO ECONOMIC DEVELOP	18,797	0.002984%
B116	MONTICELLO/WAYNE TELE BOA	55,637	0.008832%
B118	WHITLEY CO CONSERV DIST	2,659	0.000422%
B124	HOPKINS-CHRIST CO PLANNIN	234,185	0.037177%
B156	LOU POLICE RETIRE FUND	25,730	0.004085%
B179	HOUSING AUTH OF BENTON	48,328	0.007672%
B230	RIVERPARK CTR OWENSBORO	103,162	0.016377%
B256	BUECHEL FIRE PROTECT DIST	13,435	0.002133%
B259	CITY OF LUDLOW	54,516	0.008654%
B356	CITY OF DOUGLASS HILLS	50,930	0.008085%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	113,439	0.018008%
B656	LOUISVILLE AIRPORT AUTHOR	1,707,881	0.271128%
B756	LEGAL AID SOCIETY INC	612,419	0.097222%
B856	JEFF CO SOIL/CONSER DIST	5,253	0.000834%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	20,815	0.003304%
C037	CIRCUIT CLERKS	-	0.000000%
C079	JONATHAN CREEK WATER DIST	69,273	0.010997%
C087	CITY OF JEFFERSONVILLE	46,557	0.007391%
C105	CITY OF SADIEVILLE	9,115	0.001447%
C106	CITY OF SIMPSONVILLE	94,225	0.014958%
C118	HOUSING AUTH OF CORBIN	65,397	0.010382%
C230	HOUSING AUTH OF OWENSBORO	261,091	0.041449%
C256	LOUISVILLE/JEFF CO METRO	35,911,828	5.701041%
D017	CALDWELL CO WATER DISTRIC	57,252	0.009089%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
D025	WINCHESTER-CLARK COUNTY TOURISM	17,878	0.002838%
D052	CITY OF PLEASUREVILLE	6,937	0.001101%
D071	CITY OF LEWISBURG	45,656	0.007248%
D079	NORTH MARSHALL WATER DIST	136,122	0.021609%
D084	GTR H/MERCER PL&ZONING CO	15,255	0.002422%
D098	CITY OF COAL RUN VILLAGE	60,382	0.009586%
D106	SIMPSONVILLE RURAL FIRE	-	0.000000%
D113	UNION CO WATER DISTRICT	55,905	0.008875%
D118	WHITLEY CO WATER DIST	38,502	0.006112%
D135	WESTERN FLEMING WATER DIS	52,417	0.008321%
G015	ZONETON FIRE PROT DIST	8,544	0.001356%
G090	NELSON CO. DISPATCH	134,360	0.021330%
GS06	SHELBY CO SUB FIRE DIST	16,966	0.002693%
J001	ADAIR CO BD OF EDUCATION	882,105	0.140035%
J002	CITY OF SCOTTSVILLE	428,324	0.067997%
J003	CITY OF LAWRENCEBURG	537,446	0.085320%
J004	BALLARD CO BD OF ED	409,693	0.065039%
J005	GLASGOW BD OF EDUCATION	630,153	0.100037%
J006	BATH CO BD OF EDUC	649,469	0.103104%
J007	CITY OF MIDDLESBORO	286,538	0.045488%
J008	BOONE CO WATER DISTRICT	328,787	0.052195%
J009	BOURBON CO BD OF EDUCATIO	1,037,476	0.164700%
J010	FAIRVIEW BD OF EDUCATION	183,478	0.029127%
J011	DANVILLE CITY BD OF ED	603,925	0.095874%
J012	BRACKEN CO BD OF EDUC	329,313	0.052279%
J013	BREATHITT CO BD OF ED	633,420	0.100556%
J014	BRECKINRIDGE CO BD OF ED	913,058	0.144949%
J015	BULLITT CO BD OF ED	4,065,579	0.645415%
J016	BUTLER CO BD OF ED	617,542	0.098035%
J017	CALDWELL CO BD EDUCATION	653,893	0.103806%
J018	CALLOWAY CO BD OF EDUC	803,484	0.127554%
J019	SANITATION DISTRICT N0 1	3,096,835	0.491626%
J021	CARROLL CO BD OF ED	1,029,705	0.163467%
J022	CARTER CO BD OF ED	1,377,953	0.218752%
J023	CASEY CO BD OF ED	854,935	0.135722%
J024	CITY OF HOPKINSVILLE	1,325,625	0.210444%
J025	CLARK CO BD OF ED	1,905,058	0.302430%
J026	CLAY CO BD OF ED	942,222	0.149579%
J027	CLINTON CO BD OF ED	614,348	0.097528%
J028	CRITTENDEN CO BD OF ED	448,248	0.071160%
J029	CUMBERLAND CO BD OF ED	346,230	0.054964%
J030	DAVIESS CO LIBRARY DIST	396,343	0.062920%
J031	EDMONSON CO BD OF EDUC	621,313	0.098634%
J032	ELLIOTT CO BD OF ED	282,169	0.044795%
J033	ESTILL CO CONSERVATION DI	19,209	0.003049%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J034	GREATER LEX CONV&VISITOR	349,035	0.055410%
J035	FLEMING CO BD OF ED	648,009	0.102872%
J037	CITY OF FRANKFORT	1,781,348	0.282791%
J038	FULTON COUNTY BD OF EDUC	152,612	0.024227%
J039	GALLATIN CO BD OF EDUC	588,492	0.093424%
J040	CITY OF LANCASTER	205,125	0.032564%
J041	WILLIAMSTOWN INDEPDNT SC	324,567	0.051525%
J042	GRAVES CO LIBRARY	55,220	0.008766%
J043	GRAYSON CO BD OF ED	1,392,681	0.221090%
J044	GREEN CO BD OF EDUCATION	572,015	0.090808%
J045	RUSSELL INDPT BD OF ED	625,654	0.099323%
J046	HANCOCK CO BD EDUCATION	653,095	0.103679%
J047	HARDIN CO SOIL CN DIST	13,121	0.002083%
J048	HARLAN CO BD OF EDUCATION	1,475,026	0.234162%
J049	HARRISON CO BD OF ED	909,933	0.144453%
J050	HART CO BD OF ED	773,624	0.122814%
J051	HENDERSON PUBLIC LIBRARY	266,398	0.042291%
J052	EMINENCE INDEP BD OF EDUC	300,108	0.047642%
J053	HICKMAN CO BD OF ED	199,314	0.031641%
J054	HOPKINS CO BD OF ED	2,141,826	0.340017%
J055	JACKSON CO BD OF ED	635,503	0.100887%
J056	JEFF CO METRO SEWER DIST	11,537,630	1.831611%
J057	JESSAMINE CO BD OF ED	2,900,151	0.460402%
J058	PAINTSVILLE GAS/WATER SYS	422,679	0.067101%
J059	KENTON COUNTY AIRPORT BD	4,972,828	0.789442%
J060	KNOTT CO BD OF EDUCATION	846,322	0.134354%
J061	KNOX CO BD OF EDUCATION	1,630,210	0.258797%
J062	LARUE CO PUBLIC LIBRARY	35,902	0.005699%
J063	CITY OF LONDON	614,184	0.097502%
J064	LAWRENCE CO BD OF ED	862,171	0.136871%
J065	LEE CO BD OF ED	369,580	0.058671%
J066	LESLIE CO BD OF ED	609,396	0.096742%
J067	CITY OF WHITESBURG	264,384	0.041971%
J068	ELEC PLT BD OF VANCEBURG	226,764	0.035999%
J069	LINCOLN CO BD OF EDUC	1,211,078	0.192260%
J070	LIVINGSTON CO BD OF ED	540,230	0.085762%
J071	LOGAN CO BD OF EDUCATION	938,382	0.148969%
J072	LYON CO. PUBLIC LIBRARY	30,957	0.004914%
J073	PADUCAH WATER WORKS	744,890	0.118252%
J074	MCCREARY CO BD OF EDUCATN	1,074,794	0.170625%
J075	MCLEAN CO BD OF ED	458,289	0.072754%
J076	MADISON CO BD OF ED	3,553,883	0.564183%
J077	MAGOFFIN CO BD OF ED	735,461	0.116755%
J078	MARION CO BD OF EDUCATION	932,547	0.148043%
J079	MARSHALL COUNTY BD OF ED	1,376,664	0.218547%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
J080	MARTIN CO BD OF ED	662,506	0.105173%
J081	MASON CO BD OF ED	784,912	0.124606%
J082	MEADE CO PUBLIC LIBRARY	77,610	0.012321%
J083	MENIFEE CO BD OF ED	384,883	0.061101%
J084	CITY OF HARRODSBURG	605,002	0.096045%
J085	METCALFE CO BD OF ED	582,850	0.092528%
J086	MONROE CO BOARD OF ED	808,404	0.128335%
J087	MT STERLING WATER WORKS	422,704	0.067105%
J088	MORGAN CO BD OF EDUCATION	675,722	0.107272%
J089	MUHLENBERG CO LIB BD DIST	95,303	0.015129%
J090	CITY OF BARDSTOWN	1,104,907	0.175405%
J091	NICHOLAS CO BD OF ED	351,595	0.055816%
J092	OHIO CO BD OF ED	1,480,513	0.235033%
J093	OLDHAM COUNTY BD OF ED	3,982,232	0.632184%
J094	OWEN CO BD OF ED	621,272	0.098628%
J095	OWSLEY CO BD OF EDUCATION	417,471	0.066274%
J096	PENDLETON CO BD OF ED	663,295	0.105299%
J097	HAZARD CITY SCHOOLS	333,257	0.052905%
J098	PIKE CO BD OF EDUCATION	3,118,538	0.495071%
J099	POWELL CO BD OF EDUCATION	890,618	0.141387%
J100	CITY OF SOMERSET	1,514,767	0.240471%
J101	ROBERTSON CO BD OF ED	212,921	0.033801%
J102	ROCKCASTLE CO BD OF ED	834,876	0.132537%
J103	ROWAN CO BD OF ED	1,162,504	0.184549%
J104	RUSSELL CO BD OF ED	983,568	0.156142%
J105	SCOTT CO BOARD OF ED	3,188,075	0.506110%
J106	SHELBY CO LIBRARY	89,514	0.014210%
J107	SIMPSON CO BD OF ED	1,003,273	0.159271%
J108	SPENCER CO BD OF EDUC	1,073,426	0.170407%
J109	TAYLOR CO BD OF ED	1,190,398	0.188977%
J110	TODD CO BD OF ED	808,218	0.128306%
J111	TRIGG CO BD OF ED	701,858	0.111421%
J112	TRIMBLE CO BD OF ED	390,818	0.062043%
J113	CITY OF MORGANFIELD	465,418	0.073886%
J115	SPRINGFIELD WATER & SEWER	189,428	0.030072%
J117	CITY OF SEBREE	54,279	0.008617%
J118	CITY OF CORBIN	426,810	0.067756%
J119	WOLFE CO BD OF EDUCATION	489,713	0.077742%
J120	WOODFORD CO BD OF ED	1,402,497	0.222648%
J124	PENNYRILE NAR TASK FORCE	7,107	0.001128%
J134	LEX-FAY CO HUM RIGHTS COM	33,277	0.005283%
J135	FLEMING CO EMS	148,922	0.023642%
J154	CITY OF EARLINGTON	37,616	0.005972%
J156	CITY OF JEFFERSONTOWN	920,594	0.146145%
J178	LEBANON HOUSING AUTHORITY	64,436	0.010229%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
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County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
J179	MARSHALL CO TOURIST COMM	14,238	0.002260%
J190	CITY OF BLOOMFIELD	68,192	0.010825%
J200	SOMERSET-PULASKI CONV & V	32,096	0.005095%
J203	FRONTIER HOUSING INC	54,418	0.008639%
J205	GEORGETOWN-SCOTT CO P COM	118,798	0.018859%
J210	BOYD CO AMBULANCE SERVICE	13,430	0.002132%
J214	COMM ACTION SOUTHERN KY	1,206,334	0.191507%
J217	CITY OF PROVIDENCE	404,436	0.064205%
J219	CAMPBELL CO PUBLIC LIBRAR	421,457	0.066907%
J224	HOUSING AUTH OF HOPKINSVL	124,722	0.019800%
J234	LFUC HOUSING AUTHORITY	743,613	0.118049%
J256	CITY OF ST MATTHEWS	357,061	0.056684%
J259	CITY OF PARK HILLS	27,850	0.004421%
J305	SCOTT CO SOIL CONSER DIST	-	0.000000%
J310	CANNONSBURG WATER DIST	107,353	0.017042%
J314	BOWL GRN WARREN AIRPRT BD	50,150	0.007961%
J317	PROVIDENCE MUN HOUSING AU	33,044	0.005246%
J319	CITY OF ALEXANDRIA	163,342	0.025931%
J324	CITY OF OAK GROVE	210,556	0.033426%
J334	CENTRAL KY ED COOPERATIVE	22,417	0.003559%
J356	CITY OF WEST BUECHEL	50,498	0.008017%
J359	CITY OF FORT WRIGHT	83,123	0.013196%
J405	GEORGETOWN HOUSING AUTHOR	92,456	0.014677%
J414	WARREN CO PLANNING COMM	163,962	0.026029%
J417	WEBSTER CO CONSER DIST	16,002	0.002540%
J419	CITY OF COLD SPRING	81,778	0.012982%
J424	CITY OF CROFTON	4,311	0.000684%
J434	KY LEAGUE OF CITIES	1,325,337	0.210399%
J456	CITY OF SHIVELY	188,827	0.029977%
J459	N KY AREA PLAN COMMISSION	571,650	0.090750%
J510	CITY OF CATLETTSBURG	82,590	0.013111%
J514	BARREN RIVER AREA DEV	411,903	0.065390%
J519	NORTHERN KY COOP ED SER	272,125	0.043200%
J524	HOPKINSVILLE S W AUTHORI	590,337	0.093717%
J534	BLUEGRASS AREA DEV DISRIC	617,284	0.097995%
J556	LOUISVILLE CONV BUREAU	967,879	0.153652%
J559	CITY OF CRESCENT SPRINGS	57,740	0.009166%
J610	BOYD CO CONSERVATION DIST	9,869	0.001567%
J614	BOWL GRN CONV & VISIT BUR	74,286	0.011793%
J619	CITY OF FORT THOMAS	447,018	0.070965%
J656	OHIO VALLEY ED COOP	776,249	0.123230%
J710	BIG SANDY WATER DISTRICT	62,542	0.009929%
J714	BOWLING GR/WARREN COMM ED	122,496	0.019446%
J719	CITY OF SOUTHGATE	53,498	0.008493%
J734	ACCESS TO JUSTICE FNDTION	-	0.000000%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
J756	CITY OF PROSPECT	74,969	0.011901%
J759	N KY COMMUNITY ACT COMM	993,678	0.157747%
J810	HOUSING AUTH OF ASHLAND	151,733	0.024088%
J814	HOUSING AUTH BOWLING GRN	350,830	0.055695%
J819	CITY OF BELLEVUE	140,818	0.022355%
J834	KY LEGAL SERVICE PROGRAMS	124,847	0.019820%
J856	LOUISVILLE WATER COMPANY	7,645,256	1.213692%
J859	CITY OF VILLA HILLS	92,522	0.014688%
J910	SANITATION DISTRICT #4	112,251	0.017820%
J914	BOWLING GRN HUM RIGHT COM	17,457	0.002771%
J919	CITY OF DAYTON	96,760	0.015361%
J956	OKOLONA FIRE DISTRICT	31,263	0.004963%
J959	CITY OF INDEPENDENCE	214,657	0.034077%
K001	CITY OF COLUMBIA	186,703	0.029639%
K002	ALLEN CO BD OF ED	934,624	0.148373%
K003	ANDERSON CO BD OF ED	1,141,601	0.181230%
K004	CITY OF WICKLIFFE	55,917	0.008877%
K005	BARREN CO BD OF EDUCATION	1,675,518	0.265990%
K006	CITY OF OWINGSVILLE	117,756	0.018694%
K007	BELL CO BD OF ED	890,713	0.141402%
K009	PARIS BD OF EDUCATION	351,405	0.055786%
K010	CITY OF ASHLAND	1,988,123	0.315617%
K011	CITY OF DANVILLE	1,009,335	0.160233%
K012	AUGUSTA BD OF ED	64,259	0.010201%
K013	JACKSON CITY SCHOOLS	136,414	0.021656%
K014	CLOVERPORT INDEPENDENT SC	110,750	0.017582%
K015	BULLITT CO PUBLIC LIBRARY	419,794	0.066643%
K016	CITY OF MORGANTOWN	188,779	0.029969%
K017	GEORGE COON PUBLIC LIBRAR	29,123	0.004623%
K018	CITY OF MURRAY	985,051	0.156378%
K019	CITY OF NEWPORT	659,696	0.104728%
K020	CARLISLE CO BD OF ED	203,402	0.032290%
K021	CARROLL CO PUBLIC LIBRARY	80,771	0.012823%
K022	CARTER CO EMER AMBUL DIST	339,910	0.053961%
K023	CASEY CO AMBULANCE SERV	130,025	0.020642%
K025	CLARK CO LIBRARY BD	189,488	0.030081%
K026	CITY OF MANCHESTER	231,720	0.036786%
K027	CLINTON CO PUBLIC LIBRARY	15,507	0.002462%
K028	CITY OF MARION	210,930	0.033485%
K029	CITY OF BURKESVILLE	162,104	0.025734%
K030	OWENSBORO BD OF ED	2,159,291	0.342790%
K032	ELLIOTT CO AMB SERVICE	-	0.000000%
K033	ESTILL CO BD OF EDUCATION	740,544	0.117562%
K034	LEX/FAYETTE URBAN CO GOVT	19,390,468	3.078257%
K035	LICKING VALLEY COM ACTION	402,162	0.063844%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
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County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
K036	FLOYD CO SCHOOLS	2,483,253	0.394219%
K038	FULTON CITY SCHOOLS	127,025	0.020165%
K039	GALLATIN CO PUBLIC LIB	41,377	0.006569%
K040	GARRARD CO BD OF ED	761,891	0.120951%
K041	CITY OF WILLIAMSTOWN	432,770	0.068703%
K042	GRAVES CO BD OF ED	1,275,906	0.202551%
K043	CITY OF LEITCHFIELD	332,425	0.052773%
K044	CITY OF GREENSBURG	175,511	0.027862%
K045	GREENUP CO BD OF ED	1,003,822	0.159358%
K046	CITY OF HAWESVILLE	69,773	0.011077%
K047	HARDIN CO BD OF ED	4,961,627	0.787663%
K048	HARLAN INDEPENDENT SCHOOL	171,721	0.027261%
K049	CITY OF CYNTHIANA	354,629	0.056298%
K050	CAVERNA INDEPENDENT SCH	279,526	0.044375%
K052	HENRY CO BD OF EDUCATION	712,082	0.113044%
K055	JACKSON CO CONSERV DIST	-	0.000000%
K057	JESSAMINE CO PUBLIC LIBRA	384,833	0.061093%
K058	JOHNSON CO BD OF ED	1,097,015	0.174152%
K060	LKLP COMM ACTION COUNCIL	2,151,710	0.341586%
K061	BARBOURVILLE CITY SCHOOLS	128,257	0.020361%
K062	LARUE CO BD OF EDUCATION	703,831	0.111734%
K063	LONDON UTILITY COMM	339,087	0.053830%
K064	CITY OF LOUISA	144,310	0.022909%
K065	CITY OF BEATTYVILLE	167,803	0.026639%
K066	LESLIE CO PUBLIC LIBRARY	48,413	0.007686%
K067	LETCHER CO BD OF ED	1,049,653	0.166634%
K068	LEWIS CO BD OF ED	708,511	0.112477%
K069	LINCOLN CO PUBLIC LIBRARY	50,958	0.008090%
K070	LIVINGSTON CO CONSERV DIS	11,529	0.001830%
K071	CITY OF RUSSELLVILLE	446,714	0.070916%
K072	LYON CO BD OF EDUCATION	318,585	0.050576%
K073	PADUCAH BOARD OF ED	1,090,102	0.173055%
K074	MCCREARY CO WATER DIST	291,342	0.046251%
K075	CITY OF CALHOUN	49,738	0.007896%
K077	MAGOFFIN CO LIBRARY	9,799	0.001556%
K078	CITY OF LEBANON	387,462	0.061510%
K079	CITY OF BENTON	381,050	0.060492%
K080	MARTIN COUNTY LIBRARY	43,883	0.006967%
K081	MAYSVILLE UTILITY COMM	-	0.000000%
K082	CITY OF MULDRAUGH	73,321	0.011640%
K083	CITY OF FRENCHBURG	68,479	0.010871%
K085	METCALFE HEALTH CARE CTN	393,867	0.062527%
K086	MONROE CO CONSERV DIST	15,249	0.002421%
K087	MONTGOMERY CO BD OF ED	1,391,477	0.220898%
K088	GATEWAY COMM SER ORGANIZ	1,380,607	0.219173%

Kentucky Public Pensions Authority
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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
K089	MUHLENBERG CO BD OF ED	1,842,895	0.292562%
K090	NELSON COUNTY BD OF ED	1,519,951	0.241294%
K091	CITY OF CARLISLE	198,102	0.031449%
K092	OHIO CO LIBRARY	88,998	0.014129%
K093	OLDHAM CO LIBRARY BD	196,418	0.031182%
K094	OWEN CO PUBLIC LIBRARY	51,483	0.008173%
K095	OWSLEY CO PUBLIC LIBRARY	12,738	0.002022%
K096	PENDLETON CO LIBRARY	62,581	0.009935%
K097	PERRY CO BD OF EDUCATION	1,393,888	0.221281%
K098	PIKEVILLE INDEPENDENT SCH	272,764	0.043302%
K099	CITY OF STANTON	65,697	0.010429%
K100	SOMERSET BD OF EDUCATION	464,706	0.073773%
K101	CITY OF MOUNT OLIVET	4,433	0.000704%
K102	ROCKCASTLE CONSERV DIST	10,200	0.001619%
K103	CITY OF MOREHEAD	359,719	0.057106%
K104	RUSSELL CO CONS DIST	4,739	0.000752%
K105	CITY OF GEORGETOWN	927,760	0.147283%
K106	CITY OF SHELBYVILLE	386,011	0.061280%
K107	FRANKLIN/SIMPSON PARKS BD	41,122	0.006528%
K108	CITY OF TAYLORSVILLE	188,680	0.029953%
K109	CAMPBELLSVLE MUN WTR&SEWR	436,524	0.069299%
K110	TODD COUNTY WATER DIST	80,949	0.012851%
K111	CITY OF CADIZ	240,031	0.038105%
K112	TRIMBLE CO LIBRARY	59,104	0.009383%
K113	UNION CO BD OF EDUCATION	906,763	0.143950%
K114	CITY OF BOWLING GREEN	2,822,313	0.448045%
K115	CITY OF SPRINGFIELD	180,960	0.028728%
K116	WAYNE CO BD OF ED	1,179,081	0.187180%
K117	WEBSTER CO PUBLIC LIBRARY	35,069	0.005567%
K118	WHITLEY CO BD OF ED	1,509,536	0.239640%
K119	WOLFE COUNTY LIBRARY	16,177	0.002568%
K120	CITY OF VERSAILLES	565,566	0.089784%
K137	KY MAGISTRATES/COMM ASSOC	48,581	0.007712%
K141	GRANT CO PLANNING COMM	12,314	0.001955%
K181	WESTERN LEWIS-RECTORVILLE	46,701	0.007414%
K200	CITY OF FERGUSON	108	0.000017%
K214	GREEN RIVER EDUC COOP	31,228	0.004958%
K219	NORTHERN KY WATER SER DIS	2,149,111	0.341174%
K237	KY CO JUDGE/EX ASSOC	50,511	0.008019%
K256	JEFFERSONTOWN FIRE DIST	22,841	0.003626%
K314	KY LEGAL AID	565,447	0.089765%
K315	MT WASHINGTON FIRE P DIST	15,361	0.002438%
K319	CITY OF SILVER GROVE	25,265	0.004011%
K337	KY COUNCIL OF ADD'S	-	0.000000%
K356	ST MATTHEWS FIRE DIST.	14,271	0.002266%

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			Proportionate Share
(1)	(2)	(3)	(4)
K414	CITY OF SMITHS GROVE	-	0.000000%
K419	ALEXANDRIA FIRE DISTRICT	10,741	0.001705%
K459	CITY OF LAKESIDE PARK	19,169	0.003043%
K519	CITY OF MELBOURNE	8,328	0.001322%
K559	CITY OF TAYLOR MILL	116,707	0.018527%
K614	WARREN CO PUBLIC LIBRARY	191,883	0.030462%
K619	CAMPBELL CO CONS DISPATCH	335,327	0.053233%
K656	MCPAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	222,343	0.035297%
K719	CENTRAL CAMPBELL CO FIRE	6,908	0.001097%
K759	LAKESIDE/CRESTVIEWHLS POL	13,913	0.002209%
K856	HIGHVIEW FIRE DISTRICT	22,526	0.003576%
K859	CITY OF FORT MITCHELL	146,976	0.023333%
K956	CITY OF MEADOW VALE	-	0.000000%
K959	HOUSING AUTH OF COVINGTON	344,711	0.054723%
L001	ADAIR CO AMBULANCE SER	-	0.000000%
L002	ALLEN CO CONSERVATION DIS	9,373	0.001488%
L003	ANDERSON PUBLIC LIBRARY	72,614	0.011528%
L004	CITY OF BARLOW	21,161	0.003359%
L005	CITY OF GLASGOW	943,924	0.149849%
L006	BATH CO WATER DISTRICT	84,429	0.013403%
L007	BELL CO COURT CLERK	61,027	0.009688%
L008	BOONE CO BD OF ED	7,148,519	1.134835%
L009	CITY OF PARIS	1,132,789	0.179831%
L010	FIVCO AREA DEVELOPMT DIST	257,315	0.040849%
L011	DANVILLE BOYLE CO REC	-	0.000000%
L012	BRACKEN COUNTY PUB LIBRAR	31,931	0.005069%
L013	BREATHITT CO PUBLIC LIB	42,642	0.006769%
L014	BRECKINRIDGE CO CLERK OFF	76,802	0.012192%
L015	CITY OF MT WASHINGTON	528,222	0.083856%
L016	BUTLER CO AMBULANCE SVC	137,995	0.021907%
L017	CALDWELL COUNTY EMS	-	0.000000%
L018	MURRAY PUBLIC SCHOOLS	1,064,087	0.168925%
L020	BALLARD/CARLISLE/LIV PB L	-	0.000000%
L021	CITY OF CARROLLTON	336,384	0.053401%
L022	NORTHEAST KY CAA	707,353	0.112293%
L023	CITY OF LIBERTY	193,642	0.030741%
L024	HOPKINSVLE CHRIST LIBRARY	83,521	0.013259%
L025	CITY OF WINCHESTER	582,821	0.092523%
L026	DANIEL BOONE COMM AGENCY	870,768	0.138235%
L027	CITY OF ALBANY	280,104	0.044467%
L028	CRITTENDEN/LIV CO WAT DIS	114,172	0.018125%
L029	CUMBERLAND CO SOIL & WAT	7,845	0.001245%
L031	EDMONSON CO AMBULANCE DIS	76,502	0.012145%
L032	SANDY HOOK WATER DISTRICT	50,003	0.007938%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
L033	CITY OF IRVINE	138,139	0.021930%
L035	CITY OF FLEMINGSBURG	147,730	0.023452%
L036	FLOYD CO LIBRARY	108,229	0.017181%
L038	FULTON CO LIBRARY	29,634	0.004704%
L039	CITY OF WARSAW	67,955	0.010788%
L041	GRANT CO PUBLIC LIBRARY	76,004	0.012066%
L042	MAYFIELD CITY SCHOOLS	864,883	0.137301%
L043	LEITCHFIELD UTILITY COMM	334,095	0.053038%
L044	GREEN CO AMBULANCE SVC	69,002	0.010954%
L045	RACELAND BOARD OF EDUC	265,413	0.042135%
L046	HANCOCK CO PUBLIC LIBRARY	64,744	0.010278%
L047	WEST POINT INDEPENDENT SC	-	0.000000%
L049	CYNTHIANA/HARRISON LIBRAR	48,035	0.007626%
L050	CITY OF MUNFORDVILLE	61,750	0.009803%
L051	HENDERSON CO WATER DIST	101,718	0.016148%
L052	CITY OF EMINENCE	90,490	0.014365%
L054	DAWSON SPRINGS PUBLIC SCH	184,992	0.029368%
L057	CITY OF NICHOLASVILLE	1,502,965	0.238597%
L058	PAINTSVILLE BD OF ED	208,354	0.033076%
L060	KNOTT CO SOIL CONV DIST	7,631	0.001211%
L061	CITY OF BARBOURVILLE	177,473	0.028174%
L062	CITY OF HODGENVILLE	251,106	0.039863%
L063	LAUREL CO PUBLIC LIB DIST	195,312	0.031006%
L064	LOUISA WATER & SEWER COMM	114,821	0.018228%
L065	LEE CO PUBLIC LIBRARY	24,851	0.003945%
L066	CITY OF HYDEN	30,094	0.004777%
L067	LETCHER COUNTY CONS DIST	8,145	0.001293%
L068	HOUSING AUTH OF VANCEBURG	19,585	0.003109%
L069	STANFORD WATER COMMISSION	126,741	0.020120%
L070	KY WESTERN WATERLAND	-	0.000000%
L071	RUSSELLVILLE CITY SCHOOLS	341,313	0.054184%
L072	CITY OF EDDYVILLE	79,896	0.012684%
L073	CITY OF PADUCAH	1,990,286	0.315960%
L074	HOUSING AUTH MCREARY CO	37,518	0.005956%
L075	CITY OF LIVERMORE	54,157	0.008598%
L076	BEREA BD OF ED	319,932	0.050790%
L077	CITY OF SALYERSVILLE	184,639	0.029312%
L078	MARION FREE PUBLIC LIBRAR	54,642	0.008674%
L079	MARSHALL CO SOIL & WATER	8,004	0.001271%
L080	MARTIN CO CONSERV DIST	5,413	0.000859%
L082	MEADE CO BD OF ED	1,436,429	0.228035%
L083	MENIFEE CO PUBLIC LIBRARY	9,522	0.001512%
L084	BURGIN INDEPENDENT SCH	118,127	0.018753%
L085	METCALFE CO PUBLIC LIB	32,582	0.005172%
L086	CITY OF TOMPKINSVILLE	178,018	0.028261%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
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County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
L087	MONTGOMERY CO SAN DIST #2	22,226	0.003528%
L088	MORGAN COUNTY LIBRARY	31,036	0.004927%
L090	CITY OF NEW HAVEN	21,633	0.003434%
L091	NICHOLAS COUNTY LIBRARY	5,239	0.000832%
L092	OHIO CO WATER DIST	210,125	0.033358%
L093	LAGRANGE UTILITY COMM	131,374	0.020856%
L096	PENDLETON COUNTY WATER	70,958	0.011265%
L099	POWELLS VALLEY WATER DIST	62,776	0.009966%
L100	SCIENCE HILL BD OF ED	137,754	0.021869%
L102	CITY OF MOUNT VERNON	259,351	0.041172%
L103	MOREHEAD UTILITY PLANT BD	481,912	0.076504%
L104	LAKE CUMBERLAND ADD	598,014	0.094935%
L105	GEORGETOWN/SCOTT CO PARKS	195,670	0.031063%
L106	TRIPLE S PLANNING & ZONIN	39,399	0.006255%
L107	CITY OF FRANKLIN	504,398	0.080074%
L108	SPENCER CO FIRE DIST	10,426	0.001655%
L109	CAMPBELLSVILLE CITY SCHOO	395,835	0.062839%
L110	CITY OF ELKTON	151,814	0.024101%
L111	HOUSING AUTH OF CADIZ	27,956	0.004438%
L112	CITY OF BEDFORD	28,092	0.004460%
L113	UNION CO PLANNING COMM	14,126	0.002243%
L114	WARREN COUNTY BD OF ED	4,730,962	0.751045%
L115	WASHINGTON CO SCHOOLS	573,849	0.091099%
L118	CORBIN BD OF ED	678,599	0.107728%
L119	CITY OF CAMPTON	77,318	0.012274%
L120	FALLING SPRINGS ARTS	123,682	0.019635%
L141	CORINTH WATER DISTRICT	20,871	0.003313%
L156	CITY OF LYNDON	48,603	0.007716%
L159	ELSMERE FIRE PROTECTION	13,904	0.002207%
L256	CITY OF HURSTBOURNE	33,404	0.005303%
L259	KY CRIME PREVENT COALITIO	-	0.000000%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	29,086	0.004617%
L756	PLEASURE RIDGE PARK FIRE	57,867	0.009186%
L959	NORTHERN KY CONV CTR CORP	287,853	0.045697%
M001	COLUMBIA/ADAIR UTILITIES	213,010	0.033815%
M003	LAWBG-ANDERSON PLAN COMM	4,123	0.000654%
M005	GLASGOW WATER COMPANY	588,127	0.093366%
M006	GATEWAY AREA DEV DISTRICT	195,414	0.031022%
M007	MIDDLESBORO CITY SCHOOL	350,664	0.055668%
M008	WALTON/VERONA BD OF ED	551,943	0.087622%
M009	PARIS BOURBON CO LIBRARY	84,113	0.013353%
M010	BOYD CO BD OF ED	1,533,886	0.243506%
M011	BOYLE COUNTY BD OF EDUC	676,856	0.107452%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
M012	EAST PENDLETON WATER DIST	73,208	0.011622%
M013	BREATHITT CO SOIL CONSERV	5,795	0.000920%
M014	CITY OF HARDINSBURG	45,862	0.007281%
M015	BULLITT CO FISCAL COURT	1,559,185	0.247522%
M017	CITY OF FREDONIA	6,178	0.000981%
M018	CALLOWAY CO PUBLIC LIBRAR	75,351	0.011962%
M019	CAMPBELL CO COURTHOUSE	17,919	0.002845%
M020	CITY OF BARDWELL	107,931	0.017134%
M021	CARROLL CO WATER DISTRICT	117,695	0.018684%
M022	CITY OF OLIVE HILL	203,135	0.032248%
M023	E CASEY CO WATER DISTRICT	58,921	0.009354%
M024	CHRISTIAN CO BD OF ED	2,960,914	0.470048%
M025	WINCHESTER MUNICIPAL UTIL	750,344	0.119118%
M026	CLAY COUNTY 911 BOARD	64,637	0.010261%
M027	HOUSING AUTH OF ALBANY	37,190	0.005904%
M029	CUMBERLAND CO FISCAL CT	254,182	0.040352%
M030	DAVIESS CO BD OF EDUC	4,025,805	0.639101%
M031	EDMONSON CO CONSERV DIST	6,202	0.000985%
M033	IRVINE MUNICIPAL UTILITY	169,647	0.026932%
M034	FAYETTE CO BD EDUCATION	15,665,743	2.486953%
M035	FLEMING COUNTY LIBRARY	36,404	0.005779%
M037	FRANKLIN CO BD OF ED	2,494,420	0.395992%
M038	HICKMAN/FULTON RIV PRT AU	69,347	0.011009%
M039	GALLATIN CO WATER DIS	64,562	0.010249%
M040	GARRARD CO PUBLIC LIBRARY	40,921	0.006496%
M041	GRANT CO BD OF ED	1,152,182	0.182910%
M042	CITY OF MAYFIELD	226,950	0.036029%
M043	CITY OF CANEYVILLE	15,831	0.002513%
M044	GREEN/TAYLOR WATER DIST	106,914	0.016973%
M045	CITY OF FLATWOODS	288,440	0.045790%
M046	CITY OF LEWISPORT	161,630	0.025659%
M047	HARDIN CO PUBLIC LIBRARY	71,982	0.011427%
M048	CITY OF BENHAM	30,999	0.004921%
M049	HARRISON CO CONSERVA DIST	16,010	0.002542%
M050	HART CO CONSERVATION DIST	10,341	0.001642%
M051	HENDERSON CO BD OF ED	2,438,147	0.387058%
M052	HENRY CO LIBRARY	36,052	0.005723%
M054	CITY OF DAWSON SPRINGS	125,864	0.019981%
M056	JEFF CO MED CTR STM & CHL	267,904	0.042530%
M057	NICH-VLE/JESS CO PK & REC	80,614	0.012798%
M058	CITY OF PAINTSVILLE	637,757	0.101245%
M059	KENTON COUNTY FISCAL CT	2,293,517	0.364098%
M060	CITY OF HINDMAN	13,732	0.002180%
M061	KNOX CO E M S	331,170	0.052574%
M062	LARUE CO WATER DIST #1	52,892	0.008397%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
M064	HOUSING AUTH/ LAWRENCE CO	38,521	0.006115%
M065	LEE CO SOIL CONSERV DIST	8,607	0.001366%
M067	JENKINS BD OF ED	119,527	0.018975%
M068	CITY OF VANCEBURG	95,071	0.015093%
M069	CITY OF STANFORD	42,205	0.006700%
M070	LEDBETTER WATER DISTRICT	58,227	0.009244%
M073	W MCCRACKEN CO WATER DIST	14,391	0.002285%
M075	CITY OF SACRAMENTO	44,610	0.007082%
M076	CITY OF RICHMOND	1,238,523	0.196617%
M077	MAGOFFIN CO COURT CLERK	52,680	0.008363%
M078	LEBANON WATER WORKS	170,795	0.027114%
M079	MARSHALL CO REF DISP DIST	152,684	0.024239%
M080	MARTIN CO HOUSING AUTH	-	0.000000%
M081	CITY OF MAYSVILLE	809,883	0.128570%
M082	CITY OF BRANDENBURG	120,627	0.019150%
M084	MERCER CO BOARD OF ED	821,095	0.130350%
M085	CITY OF EDMONTON	186,351	0.029583%
M087	MT STERL/MONTGOMERY LIB	79,409	0.012606%
M088	MORGAN CO CONSERVAT DIST	7,469	0.001186%
M090	BARDSTOWN BD OF ED	1,173,448	0.186286%
M091	NICHOLAS CO WATER DIST	32,705	0.005192%
M092	CITY OF BEAVER DAM	193,812	0.030768%
M093	OLDHAM CO WATER DIST	277,643	0.044076%
M096	CITY OF FALMOUTH	201,790	0.032034%
M097	E KY CONCEN EMPLOY PRO	530,332	0.084191%
M098	PIKE CO HOUSING AUTHORITY	45,802	0.007271%
M099	BEECH FORK WATER COMM	80,264	0.012742%
M100	PULASKI CO BD OF ED	2,620,031	0.415933%
M104	RUSSELL CO PUBLIC LIBRARY	56,340	0.008944%
M105	SCOTT COUNTY LIBRARY	219,028	0.034771%
M106	SHELBY CO BD OF ED	2,318,311	0.368034%
M107	FRANKLIN ELECTRIC PLNT BD	319,432	0.050710%
M108	SPENCER CO PUBLIC LIB	56,195	0.008921%
M109	CITY OF CAMPBELLSVILLE	538,168	0.085435%
M110	CITY OF GUTHRIE	109,273	0.017347%
M111	TRIGG CO CONS DISTRICT	8,729	0.001386%
M112	CITY OF MILTON	67,458	0.010709%
M113	CITY OF STURGIS	137,472	0.021824%
M115	WASHINGTON CO LIBRARY BD	35,974	0.005711%
M116	WAYNE CO PUBLIC LIBRARY	45,198	0.007175%
M117	WEBSTER CO BD OF ED	784,761	0.124582%
M118	WHITLEY CO FISCAL COURT	1,063,963	0.168905%
M119	WOLFE CO FISCAL COURT	335,683	0.053290%
M120	WOODFORD COUNTY LIBRARY	120,258	0.019091%
M215	SHEPHER/BULLIT CO TOURIST	118,501	0.018812%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
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County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
M315	CITY OF PIONEER VILLAGE	11,177	0.001774%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
M415	BULLITT CO SANITATION DIS	75,999	0.012065%
N001	ADAIR CO CONSERVATION DIS	22,842	0.003626%
N006	HOUSING AUTH OWINGSVILLE	21,218	0.003368%
N007	PINEVILLE BD OF EDUCATION	140,814	0.022354%
N008	CITY OF FLORENCE	1,149,396	0.182468%
N009	CITY OF MILLERSBURG	11,328	0.001798%
N010	BOYD CO PUBLIC LIBRARY	157,929	0.025071%
N011	CITY OF PERRYVILLE	6,195	0.000984%
N012	CITY OF BROOKSVILLE	61,626	0.009783%
N013	MIDDLE KY COMM ACT PART	521,725	0.082824%
N014	CITY OF IRVINGTON	43,086	0.006840%
N015	BULLITT CO CONSERVAT DIST	7,527	0.001195%
N017	PRINCETON ELECTRIC PL BD	321,092	0.050974%
N018	MURRAY/CALLOWAY CO AIRPRT	10,552	0.001675%
N020	CARLISLE CO SANIT DIST 1	19,740	0.003134%
N021	CARROLLTON UTILITIES COMM	356,777	0.056639%
N022	CITY OF GRAYSON	76,085	0.012079%
N025	EAST CLARK CO WATER DIST	74,298	0.011795%
N029	CUMBERLAND CO PUBLIC LIB	27,156	0.004311%
N033	ESTILL CO WATER DIST NO 1	75,155	0.011931%
N035	HOUSING AUTH FLEMINGSBURG	10,060	0.001597%
N036	PRESTONSBURG CITY UTIL	599,004	0.095093%
N037	FRANKFORT INDEP SCHOOLS	330,050	0.052396%
N038	HOUSING AUTH OF HICKMAN	42,659	0.006772%
N041	BULLOCK PEN WATER DIST	181,002	0.028734%
N042	PURCHASE AREA DEV DIST	472,816	0.075060%
N043	GRAYSON CO LIBRARY	51,601	0.008192%
N044	HOUSING AUTH OF GREENSBUR	-	0.000000%
N045	KENTUCKY ED DEV CORP	191,887	0.030462%
N047	ELIZABETHTOWN BD OF EDUC	660,733	0.104892%
N049	CYNTHIANA HARRISON CO JPC	22,184	0.003522%
N050	CITY OF HORSE CAVE	96,239	0.015278%
N051	CITY OF HENDERSON	1,725,216	0.273880%
N052	CITY OF NEW CASTLE	35,878	0.005696%
N054	CITY OF MADISONVILLE	2,218,440	0.352180%
N057	NICHOLASVILLE HOUSING AUT	14,299	0.002270%
N058	JOHNSON CO LIBRARY	66,891	0.010619%
N060	KNOTT CO WATER & SEWER	139,390	0.022128%
N061	KNOX CO SOIL CONSERV DIS	8,562	0.001359%
N063	CUMBERLAND VAL AREA DEV	230,523	0.036596%
N065	THREE FORKS REG JAIL	270,152	0.042887%
N067	HOUSING ORIENTED MINISTRI	93,836	0.014897%
N068	GAR,QUI,KY-O-HTS WTR DIST	51,998	0.008255%

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
N069	CITY OF CRAB ORCHARD	10,202	0.001620%
N071	CITY OF AUBURN	89,578	0.014221%
N072	LYON CO AMBULANCE SERVICE	159,963	0.025394%
N075	CITY OF ISLAND	29,393	0.004666%
N076	MADISON CO EMS	20,381	0.003236%
N077	MAGOFFIN CO WATER DIST	83,732	0.013292%
N078	CENTRAL KY COMM ACTION	1,485,790	0.235871%
N079	BENTON ELECTRIC SYSTEM	190,117	0.030181%
N080	MARTIN CO WATER DISTRICT	-	0.000000%
N081	BUFFALO TRACE AR DEV DIST	361,006	0.057310%
N082	MEADE CO WATER DISTRICT	108,341	0.017199%
N084	MERCER CO PUBLIC LIBRARY	94,357	0.014979%
N085	METCALFE CO CONSERV DIST	7,167	0.001138%
N087	CITY OF MT STERLING	242,274	0.038461%
N088	MORGAN CO AMBULANCE SERV	81,209	0.012892%
N089	MUHLENBERG CO WATER DIST	169,294	0.026876%
N090	BARDSTOWN-NELSON CO TOURI	50,892	0.008079%
N092	CITY OF HARTFORD	173,723	0.027579%
N093	CITY OF LAGRANGE	164,936	0.026184%
N094	CITY OF OWENTON	18,095	0.002873%
N097	KY VALLEY ED COOPERATIVE	32,066	0.005091%
N098	PIKE CO LIBRARY DISTRICT	200,218	0.031785%
N099	CITY OF CLAY CITY	57,690	0.009158%
N100	CITY OF BURNSIDE	61,093	0.009699%
N103	HOUSING AUTH OF MOREHEAD	84,272	0.013378%
N104	CITY OF JAMESTOWN	259,387	0.041178%
N106	W SHELBY WATER DISTRICT	55,448	0.008802%
N107	SIMPSON CO CONSER DIST	6,533	0.001037%
N110	LOGAN/TODD REG. WATER COM	138,648	0.022011%
N111	BARKLEY LAKE WATER DIST	159,190	0.025272%
N112	TRIMBLE CO WATER DIST	30,902	0.004906%
N113	UNION CO LIBRARY BD	59,366	0.009424%
N114	BOWLING GRN MUNICIPAL UTI	3,259,160	0.517395%
N115	WASHINGTON CO CONSER DIST	7,253	0.001151%
N116	MONTICELLO UTILITY COMM	283,788	0.045052%
N117	CITY OF DIXON	22,322	0.003544%
N118	CITY OF WILLIAMSBURG	540,019	0.085729%
N119	WOLFE CO CONSER DISTRICT	10,027	0.001592%
N120	WOODFORD CO PLAN ZONING	62,545	0.009929%
N959	N KY CONV & VISITORS BUR	148,734	0.023612%
P001	HOUSING AUTH OF COLUMBIA	21,285	0.003379%
P005	GLASGOW ELECTRIC PLANT BD	931,107	0.147814%
P006	BATH COUNTY E.M.S.	108,137	0.017167%
P007	CITY OF PINEVILLE	76,354	0.012121%
P008	BOONE CO PLANNING COMM	235,890	0.037448%

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			Proportionate Share
(1)	(2)	(3)	(4)
P009	HOUSING AUTHORITY PARIS	45,351	0.007200%
P010	REGIONAL PUBLIC SAFETY	181,419	0.028800%
P011	CITY OF JUNCTION CITY	33,463	0.005312%
P013	CITY OF JACKSON	320,747	0.050919%
P014	BRECKINRIDGE CO PUBLIC LI	58,496	0.009286%
P015	CITY OF LEBANON JUNCTION	61,990	0.009841%
P017	PRINCETON WATER/WASTEWATER	161,909	0.025703%
P018	MURRAY/CALLOWAY TRANS AUT	93,360	0.014821%
P022	RATTLESNAKE RIDGE WATER	149,673	0.023761%
P023	LIBERTY TOURISM	10,737	0.001704%
P025	CLARK CO CONSVATION DIST	5,477	0.000869%
P033	ESTILL COUNTY EMS	-	0.000000%
P035	FLEMING CO DISPATCH	44,464	0.007059%
P037	COMMUNITY ACTION KENTUCKY	179,442	0.028487%
P038	HICKMAN ELECTRIC SYSTEM	93,359	0.014821%
P041	CITY OF DRY RIDGE	66,956	0.010629%
P043	CITY OF CLARKSON	39,885	0.006332%
P045	GREENUP CO ENVIR COMM	33,112	0.005257%
P047	CITY OF WEST POINT	34,735	0.005514%
P048	HARLAN COUNTY C A A	304,097	0.048276%
P049	HOUSING AUTHORITY OF CYNT	92,676	0.014712%
P050	HART CO SOLID WASTE SVC	186,545	0.029614%
P051	HENDERSON MUN POWER&LIGHT	860,781	0.136650%
P052	LITTLE KY RV WS CONV DIST	15,126	0.002401%
P054	HOUSING AUTH DAWSON SPG	64,554	0.010248%
P057	VALLEY VIEW FERRY AUTHORI	37,399	0.005937%
P061	BARBOURVILLE UTILITY COMM	615,665	0.097738%
P063	LAUREL CO WATER DIST #2	188,717	0.029959%
P068	LEWIS CO PUBLIC LIBRARY	22,545	0.003579%
P069	LINCOLN CO CLERK	99,821	0.015847%
P071	LOGAN CO CONS DISTRICT	21,017	0.003337%
P072	LYON CO WATER DISTRICT	33,315	0.005289%
P075	MCLEAN CO REG WATER COMM	53,399	0.008477%
P076	MADISON CO PUBLIC LIBRARY	261,204	0.041466%
P077	SALYERS/MAG CO JOINT HOUS	30,046	0.004770%
P078	MARION CO CONSERVAT DIST	7,135	0.001133%
P079	CITY OF CALVERT CITY	300,743	0.047743%
P081	MASON COUNTY LIBRARY	36,393	0.005777%
P084	ANDERSON-DEAN COMM PARK	12,256	0.001946%
P087	MONTGOMERY CTY WATER DIST	12,996	0.002063%
P088	MORGAN CO WATER DIST	69,286	0.010999%
P089	MUHLENBERG WATER DIST #3	63,048	0.010009%
P090	NORTH NELSON WATER DIST	50,025	0.007942%
P092	OHIO CO REG WASTEWATER D	59,339	0.009420%
P097	KY RIVER AREA DEV DIST	360,156	0.057175%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
P100	LAKE CUMBERLAND CAA, INC	943,231	0.149739%
P103	MOREHEAD TOURISM COMMISSI	58,227	0.009244%
P104	RUSSELL CO TOURIST COMM	15,397	0.002444%
P105	GEORGETOWN/SCOTT TOURISM	29,991	0.004761%
P106	MULTI PURPOSE COMM ACTION	92,181	0.014634%
P107	SIMPSON CO LIBRARY DIST	48,881	0.007760%
P110	TODD COUNTY CONSERVATION DISTRICT	10,424	0.001655%
P111	JOHN L STREET LIBRARY	25,346	0.004024%
P113	STURGIS HOUSING AUTHORITY	14,246	0.002262%
P115	HOUSING AUTH SPRINGFIELD	20,182	0.003204%
P116	CITY OF MONTICELLO	97,073	0.015410%
P117	CITY OF CLAY	78,056	0.012391%
P120	WOODFORD CO CONSERV DIST	16,795	0.002666%
P959	CITY OF CRESTVIEW HILLS	57,482	0.009125%
R003	SOUTH ANDERSON WATER DIST	57,797	0.009175%
R005	BARREN CO SOIL CONS DIS	7,347	0.001166%
R008	BOONE CO LIBRARY DIST	735,271	0.116725%
R010	ASHLAND BD OF ED	1,074,210	0.170532%
R011	DANVILLE BOYLE PLANNING	20,730	0.003291%
R013	BREATHITT COUNTY WATER DISTRICT	45,351	0.007200%
R015	CITY OF SHEPHERDSVILLE	327,706	0.052024%
R017	CITY OF PRINCETON	127,102	0.020178%
R018	MURRAY ELECTRIC SYSTEM	649,497	0.103108%
R019	FORT THOMAS BOARD OF ED	787,488	0.125015%
R021	CARROLLTON/CARR CO REC TR	12,380	0.001965%
R024	CHRISTIAN CO WATER DIST	137,882	0.021889%
R030	DAVIESS CO AIRPORT BD	54,866	0.008710%
R033	CITY OF RAVENNA	14,771	0.002345%
R034	LEXINGTON PUBLIC LIBRARY	1,197,948	0.190176%
R036	CITY OF PRESTONSBURG	634,857	0.100784%
R037	PAUL SAWYIER LIBRARY	260,388	0.041337%
R038	CITY OF FULTON	298,075	0.047320%
R041	CITY OF CRITTENDEN	23,903	0.003795%
R042	MAYFIELD ELEC & WATER SYS	945,320	0.150071%
R045	CITY OF RUSSELL	230,503	0.036593%
R047	LINCOLN TRAIL AREA DEV DI	360,723	0.057265%
R048	HARLAN CO CONSERV DIST	9,648	0.001532%
R050	HART CO AMB SERVICE	242,323	0.038469%
R051	HENDERSON MUN W & S DEPT	891,012	0.141449%
R052	CITY OF CAMPBELLSBURG	13,969	0.002218%
R054	SOUTH HOPKINS WATER DIST	63,284	0.010046%
R057	CITY OF WILMORE	225,431	0.035787%
R058	HOUSING AUTH OF PAINTSVLE	117,301	0.018622%
R061	KY COMM ECONOMIC OPPORT	1,762,663	0.279825%
R063	WOODCREEK WATER DISTRICT	538,799	0.085535%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
R071	LOGAN CO PUBLIC LIBRARY	112,860	0.017917%
R072	LYON CO HOUSING AUTHORITY	59,840	0.009500%
R073	MCCRACKEN CO BD OF ED	2,244,839	0.356370%
R076	RICHMOND UTILITIES	757,356	0.120231%
R078	CITY OF LORETTO	5,795	0.000920%
R079	MARSHALL CO PUB LIBRARY	172,191	0.027335%
R088	CITY OF WEST LIBERTY	311,922	0.049518%
R089	CENTRAL CITY MUN WTR&SEWR	242,798	0.038544%
R090	NELSON CO PUBLIC LIBRARY	254,581	0.040415%
R093	TRI CO COMM ACTION AGENCY	62,030	0.009847%
R097	PERRY COUNTY PUBLIC LIB	133,384	0.021175%
R103	ROWAN CO PUBLIC LIBRARY	92,543	0.014691%
R104	CITY OF RUSSELL SPRINGS	236,411	0.037531%
R105	CITY OF STAMPING GROUND	5,309	0.000843%
R106	SHELBY CO PARK RECREATION	105,975	0.016824%
R109	TAYLOR CO PUBLIC LIBRARY	67,258	0.010677%
R114	BOWLING GREEN PUBLIC SCHO	1,507,953	0.239389%
R115	S W E D A	15,035	0.002387%
R116	WAYNE CO CONSERV DIST	13,411	0.002129%
R117	WEBSTER COUNTY WATER DIST	96,406	0.015305%
R118	WILLIAMSBURG IND BD OF ED	237,737	0.037741%
R120	CITY OF MIDWAY	73,818	0.011719%
R959	N KY LEGAL AID SOCIETY	654,250	0.103863%
T036	FLOYD COUNTY CONSV DIST	24,032	0.003815%
V001	ADAIR COUNTY FISCAL COURT	504,027	0.080015%
V002	ALLEN COUNTY FISCAL COURT	550,073	0.087325%
V003	ANDERSON CO FISCAL COURT	756,570	0.120106%
V004	BALLARD COUNTY FISCAL CT	587,824	0.093318%
V005	BARREN CO FISCAL CT	406,725	0.064568%
V006	BATH CO FISCAL COURT	320,843	0.050934%
V007	BELL CO FISCAL CT	520,815	0.082680%
V008	BOONE CO FISCAL CT	2,490,992	0.395448%
V009	BOURBON CO FISCAL COURT	604,018	0.095888%
V010	BOYD COUNTY FISCAL COURT	1,826,712	0.289992%
V011	BOYLE COUNTY FISCAL COURT	794,502	0.126128%
V012	BRACKEN CO FISCAL COURT	327,435	0.051981%
V013	BREATHITT CO FISCAL COURT	328,983	0.052226%
V014	BRECKINRIDGE CO FISCAL CT	589,512	0.093586%
V016	BUTLER COUNTY FISCAL CT	526,089	0.083517%
V017	CALDWELL CO FISCAL COURT	348,361	0.055303%
V018	CALLOWAY CO FISCAL COURT	928,513	0.147402%
V019	CAMPBELL CO FISCAL CT	1,963,786	0.311753%
V020	CARLISLE CO FISCAL COURT	260,834	0.041408%
V021	CARROLL CO FISCAL CT	670,687	0.106472%
V022	CARTER CO FISCAL CT	949,033	0.150660%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
V023	CASEY CO FISCAL COURT	525,668	0.083450%
V024	CHRISTIAN CO FISCAL COURT	801,235	0.127197%
V025	CLARK COUNTY FISCAL COURT	803,294	0.127524%
V026	CLAY COUNTY FISCAL CT	1,152,083	0.182894%
V027	CLINTON CO FISCAL COURT	408,590	0.064864%
V028	CRITTENDEN CO FIS CT	529,760	0.084100%
V030	DAVISS CO FISCAL COURT	1,540,882	0.244617%
V031	EDMONSON CO FISCAL CRT	436,972	0.069370%
V032	ELLIOTT CO FISCAL CT	196,638	0.031216%
V033	ESTILL CO FISCAL COURT	492,668	0.078212%
V035	FLEMING CO FISCAL COURT	299,320	0.047517%
V036	FLOYD CO FISCAL COURT	939,493	0.149145%
V037	FRANKLIN CO FISCAL COURT	1,247,368	0.198021%
V038	FULTON COUNTY FIS CT	651,865	0.103484%
V039	GALLATIN CO FISCAL COURT	517,779	0.082198%
V040	GARRARD CO FISCAL COURT	553,268	0.087832%
V041	GRANT COUNTY FISCAL COURT	775,410	0.123097%
V042	GRAVES COUNTY FISCAL CT	980,810	0.155705%
V043	GRAYSON CO FISCAL COURT	1,114,344	0.176903%
V044	GREEN COUNTY FISCAL COURT	189,851	0.030139%
V045	GREENUP CO FISCAL CT	1,075,432	0.170726%
V046	HANCOCK CO FISCAL COURT	553,057	0.087798%
V047	HARDIN CO FISCAL COURT	836,377	0.132776%
V048	HARLAN CO FIS CT	848,781	0.134745%
V049	HARRISON CO FISCAL COURT	337,561	0.053588%
V050	HART COUNTY FISCAL COURT	640,356	0.101657%
V051	HENDERSON CO FISCAL COURT	1,510,731	0.239830%
V052	HENRY CO FISCAL COURT	287,367	0.045620%
V053	HICKMAN CO FISCAL COURT	261,848	0.041569%
V054	HOPKINS CO FISCAL COURT	1,080,635	0.171552%
V055	JACKSON CO FISCAL COURT	621,759	0.098705%
V057	JESSAMINE CO FISCAL COURT	1,472,805	0.233809%
V060	KNOTT CO FISCAL CT	393,854	0.062525%
V061	KNOX CO FISCAL CT	881,003	0.139860%
V062	LARUE CO FISCAL COURT	526,155	0.083528%
V063	LAUREL COUNTY FISCAL COUR	1,570,280	0.249284%
V064	LAWRENCE CO FISCAL CT	607,494	0.096440%
V065	LEE COUNTY FISCAL COURT	482,192	0.076548%
V066	LESLIE CO FISCAL COURT	608,590	0.096614%
V067	LETCHER CO FISCAL COURT	513,833	0.081572%
V068	LEWIS COUNTY FISCAL COURT	388,975	0.061750%
V069	LINCOLN CO FISCAL COURT	366,559	0.058192%
V070	LIVINGSTON CO FISCAL CT	488,850	0.077605%
V071	LOGAN COUNTY FISCAL COURT	924,600	0.146781%
V072	LYON COUNTY FISCAL COURT	228,725	0.036310%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
V073	MCCRACKEN CO FISCAL COURT	876,495	0.139144%
V074	MCCREARY CO FISCAL CT	687,062	0.109072%
V075	MCLEAN COUNTY FISCAL CT	467,964	0.074290%
V076	MADISON CO FISCAL COURT	1,331,970	0.211452%
V077	MAGOFFIN CO FISCAL COURT	302,975	0.048098%
V078	MARION CO FISCAL COURT	1,155,258	0.183399%
V079	MARSHALL CO FISCAL COURT	965,461	0.153268%
V080	MARTIN CO FISCAL COURT	378,637	0.060109%
V081	MASON CO FIS CT	753,414	0.119605%
V082	MEADE COUNTY FISCAL COURT	1,435,855	0.227944%
V083	MENIFEE CO FISCAL COURT	216,792	0.034416%
V084	MERCER COUNTY FISCAL COUR	474,818	0.075378%
V085	METCALFE CO FISCAL COURT	258,046	0.040965%
V086	MONROE CO FISCAL COURT	230,341	0.036567%
V087	MONTGOMERY CO FISCAL CT	857,258	0.136091%
V088	MORGAN CO FISCAL CT	371,587	0.058990%
V089	MUHLENBERG CO FISCAL CT	1,193,337	0.189443%
V090	NELSON CO FISCAL CT	1,560,554	0.247740%
V091	NICHOLAS CO FISCAL COURT	359,024	0.056995%
V092	OHIO COUNTY FISCAL CRT	739,660	0.117422%
V093	OLDHAM CO FISCAL COURT	1,061,251	0.168475%
V094	OWEN COUNTY FISCAL COURT	508,932	0.080794%
V095	OWSLEY CO FISCAL COURT	182,908	0.029037%
V096	PENDLETON CO FISCAL COURT	343,681	0.054560%
V097	PERRY COUNTY FISCAL COURT	954,643	0.151551%
V098	PIKE COUNTY FISCAL COURT	1,951,212	0.309757%
V099	POWELL CO FISCAL CT	805,329	0.127847%
V100	PULASKI CO FISCAL CT	1,728,767	0.274444%
V101	ROBERTSON CO FISCAL CT	110,987	0.017619%
V102	ROCKCASTLE CO FISCAL CT	618,234	0.098145%
V103	ROWAN CO FISCAL COURT	990,623	0.157262%
V104	RUSSELL CO FISCAL COURT	673,476	0.106915%
V105	SCOTT CO FISCAL CT	1,003,859	0.159364%
V106	SHELBY CO FISCAL COURT	843,063	0.133837%
V107	SIMPSON CO FISCAL COURT	686,236	0.108941%
V108	SPENCER CO TREASURER	348,618	0.055343%
V109	TAYLOR COUNTY FISCAL COUR	704,734	0.111877%
V110	TODD COUNTY FISCAL COURT	464,826	0.073792%
V111	TRIGG COUNTY FISCAL COURT	530,898	0.084281%
V112	TRIMBLE CO FISCAL COURT	305,544	0.048505%
V113	UNION COUNTY FISCAL COURT	688,373	0.109280%
V114	WARREN COUNTY FISCAL COUR	2,119,906	0.336537%
V115	WASHINGTON CO FIS COURT	422,794	0.067119%
V116	WAYNE COUNTY FISCAL COURT	1,038,850	0.164919%
V117	WEBSTER CO FISCAL COURT	605,537	0.096130%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
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County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
V119	CITY OF HIGHLAND HEIGHTS	127,722	0.020276%
V120	WOODFORD CO FISCAL COURT	675,573	0.107248%
V122	FAMILY HEALTH CENTER	4,165,849	0.661333%
V125	LOUISVILLE MEM COMM	33,459	0.005312%
V126	LOU & JEFF CO RIVERPORT	20,502	0.003255%
V127	LOU LABOR MANAGER COM	15,405	0.002446%
V129	T A R C	7,352,034	1.167143%
V130	ANCHORAGE BD OF EDUCATION	205,168	0.032571%
V136	MOUNTAIN ARTS CENTER	-	0.000000%
V137	FRANKLIN CO CONS DIST	11,306	0.001795%
V145	CITY OF WURLAND	20,778	0.003298%
V147	HARDIN CO WATER DIST #2	927,623	0.147261%
V151	HOUSING AUTH OF HENDERSON	249,429	0.039597%
V156	JEFF CO BD OF ED	49,035,319	7.784391%
V158	BIG SANDY AREA COMM PRO	447,833	0.071094%
V159	CITY OF ERLANGER	428,238	0.067983%
V163	EAST BERNSTADT BD OF ED	91,645	0.014549%
V171	CITY OF ADAIRVILLE	42,260	0.006709%
V176	MADISON CO CONSERVAT DIST	9,339	0.001483%
V179	MARSHALL CO SEN CITIZENS	-	0.000000%
V189	CITY OF CENTRAL CITY	338,611	0.053755%
V196	CITY OF BUTLER	10,555	0.001676%
V197	CITY OF HAZARD	849,475	0.134855%
V198	MOUNTAIN WATER DISTRICT	496,749	0.078859%
V200	PULASKI COUNTY LIBRARY	120,520	0.019133%
V205	BARREN/METCALFE CO AMB SR	39,072	0.006203%
V206	SHELBYVLE MUN WATER&SEWER	335,288	0.053227%
V207	BELL CO PUBLIC LIBRARY	64,350	0.010216%
V208	CITY OF WALTON	104,603	0.016606%
V218	MURRAY TOURISM COMMISSION	21,799	0.003461%
V219	BELLEVUE BD OF EDUCATION	259,121	0.041136%
V224	PENNYROYAL AREA MUSEUM	10,715	0.001701%
V230	OWENSBORO RIVERPORT AUTH	616,191	0.097821%
V236	BIG SANDY AREA DEV DIST	502,064	0.079703%
V237	BLUE GRASS COMM ACTION	1,306,351	0.207385%
V247	HARDIN CO WATER DIST #1	888,362	0.141028%
V251	HENDERSON CO RIVER AUTH	178,398	0.028321%
V259	KENTON CO PUBLIC LIBRARY	1,175,478	0.186608%
V263	LAUREL CO BD OF EDUCATION	2,219,602	0.352364%
V271	RUSSELLVILLE ELEC PL BD	303,939	0.048251%
V281	HOUSING AUTH OF MAYSVILLE	94,432	0.014991%
V298	CITY OF PIKEVILLE	802,437	0.127388%
V300	HOUSING AUTH OF SOMERSET	109,187	0.017334%
V305	CITY OF CAVE CITY	141,995	0.022542%
V306	HOUSING AUTH OF SHELBYVLE	23,469	0.003726%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
V308	NORTHERN KY AREA DEV.DIST	723,707	0.114889%
V319	CAMPBELL CO BD OF ED	1,989,215	0.315790%
V324	CHRISTIAN CO CONS DIST	10,815	0.001717%
V330	CITY OF OWENSBORO	2,625,010	0.416723%
V336	SANDY VALLEY TRANS SER IN	487,729	0.077427%
V337	FRANKFORT ELEC WATER BD	3,527,421	0.559982%
V347	CITY OF RADCLIFF	518,313	0.082283%
V359	CITY OF ELSMERE	128,850	0.020455%
V363	LONDON LAUREL CO COMM CTR	177,595	0.028193%
V373	PADUCAH MCCRACKEN CO TOUR	75,081	0.011919%
V376	CITY OF BERE A	1,071,781	0.170146%
V398	CITY OF ELKHORN CITY	25,776	0.004092%
V400	PULASKI CO SOIL CONS DIST	24,814	0.003939%
V405	MARY W WELDON MEM PUB LIB	57,356	0.009105%
V407	BELL/WHITLEY COMM ACTION	685,117	0.108763%
V408	UNION EMERGENCY SERVICES	17,951	0.002850%
V419	DAYTON CITY SCHOOLS	306,781	0.048702%
V424	PENNYRILE ALLIED COMM SER	1,006,965	0.159857%
V430	OWENSBORO MUN UTILITIES	3,244,185	0.515018%
V436	APPALACHIAN RES & DEFENSE	548,720	0.087110%
V437	FKT/FKLN CO TOUR&CONV COM	27,116	0.004305%
V447	CITY OF ELIZABETH TOWN	1,913,861	0.303827%
V459	LUDLOW BD OF EDUCATION	147,266	0.023379%
V463	LONDON LAUREL TOURIST COM	36,896	0.005857%
V473	PADUCAH POWER SYSTEM	1,413,730	0.224431%
V476	KY RIVER FOOTHILLS DEV CO	1,327,855	0.210798%
V500	WEST PULASKI WATER DISTR	129,010	0.020481%
V505	CITY OF PARK CITY	8,994	0.001428%
V507	BELL CO SOLID WASTE OFFIC	36,243	0.005754%
V508	CITY OF UNION	38,167	0.006059%
V524	HOPKINSVL WATER ENV ATH	1,065,233	0.169107%
V530	AUDUBON AREA COMM SER INC	3,906,652	0.620185%
V537	CAPITAL COMMUNITY E I D A	22,780	0.003616%
V547	ELIZABETH TOWN TOUR/CON BU	48,507	0.007700%
V559	BEECHWOOD BOARD OF EDUC	298,575	0.047399%
V563	LONDON-LAUREL CO IDA	24,488	0.003888%
V576	SOUTHERN MADISON WATER DT	68,935	0.010944%
V607	PINEVILLE UTILITY COMM	262,444	0.041663%
V608	WALTON FIRE DIST/EMS	4,580	0.000727%
V619	SOUTHGATE BD OF ED	66,926	0.010625%
V624	HOPKINSVL ELECTRIC SYSTEM	935,097	0.148448%
V630	CITY OF WHITESVILLE	36,030	0.005720%
V637	FARMDALE WATER DISTRICT	29,552	0.004691%
V647	CITY OF VINE GROVE	151,291	0.024018%
V659	KENTON CO BD OF ED	4,337,284	0.688548%

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Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
V663	LAUREL CO CONSERV DIST	13,499	0.002143%
V673	PADUCAH-MCCRACKEN CO JOIN	350,181	0.055592%
V676	MADISON CO UTILITIES DIST	141,586	0.022477%
V707	BELL CO CONSERVATION DIST	3,932	0.000624%
V708	HEBRON FIRE PROTECTION DI	17,577	0.002790%
V719	SILVER GROVE BD OF ED	-	0.000000%
V724	PENNYRILE AREA DEVP DIST	399,553	0.063429%
V730	GREEN RIV AREA DEL DIST	562,901	0.089361%
V737	KY ASSOC OF CO (KACO)	892,230	0.141643%
V756	JEFF CO MED CENTER LAUNDR	517,142	0.082097%
V759	ERLANGER/ELSMERE BD OF ED	827,715	0.131401%
V773	MCCRACKEN CO PUB LIBRARY	237,193	0.037655%
V808	POINT PLEASANT FIRE DIST	28	0.000005%
V819	NEWPORT BD OF ED	765,849	0.121579%
V830	REGIONAL WTR RESOURCE AGY	1,233,316	0.195790%
V856	KYIANA REG PLANNING DEV	945,990	0.150177%
V859	COVINGTON BD OF ED	2,083,379	0.330739%
V873	PADUCAH-MCRACKEN CO RIV	107,324	0.017038%
V919	CITY OF WILDER	57,580	0.009141%
V930	OWENSBORO METRO PLAN COMM	162,717	0.025831%
V937	HOUSING AUTH OF FRANKFORT	138,169	0.021935%
V959	CITY OF COVINGTON	1,942,188	0.308324%
W001	ADAIR COUNTY ATTORNEY	25,399	0.004032%
W003	ANDERSON COUNTY ATTORNEY	14,269	0.002265%
W004	BALLARD COUNTY ATTORNEY	18,475	0.002933%
W010	BOYD COUNTY ATTORNEY	47,578	0.007553%
W011	BOYLE COUNTY ATTORNEY	20,046	0.003182%
W013	BREATHITT CO ATTORNEY	6,866	0.001090%
W015	BULLITT COUNTY ATTORNEY	85,591	0.013588%
W016	BUTLER COUNTY ATTORNEY	14,797	0.002349%
W017	CALDWELL COUNTY ATTORNEY	23,582	0.003744%
W018	CALLOWAY COUNTY ATTORNEY	48,605	0.007716%
W019	CAMPBELL COUNTY ATTORNEY	117,720	0.018688%
W020	CARLISLE COUNTY ATTORNEY	-	0.000000%
W021	CARROLL COUNTY ATTORNEY	6,462	0.001026%
W022	CHILD SUPPORT ENFORCEMENT	17,246	0.002738%
W024	CHRISTIAN COUNTY ATTORNEY	83,337	0.013230%
W026	CLAY COUNTY ATTORNEY	31,955	0.005073%
W027	CLINTON CO ATTORNEY	18,617	0.002956%
W028	CRITTENDEN CO ATTORNEY	-	0.000000%
W029	CUMBERLAND CO ATTORNEY	12,620	0.002003%
W031	EDMONSON COUNTY ATTORNEY	6,834	0.001085%
W032	ELLIOTT COUNTY ATTORNEY	13,440	0.002134%
W033	ESTILL COUNTY ATTORNEY	24,247	0.003849%
W035	FLEMING COUNTY ATTORNEY	43,004	0.006827%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
W036	FLOYD COUNTY ATTORNEY	41,830	0.006641%
W039	GALLATIN COUNTY ATTORNEY	-	0.000000%
W041	GRANT COUNTY CHILD SUPPOR	17,971	0.002853%
W043	GRAYSON COUNTY ATTORNEY	22,383	0.003553%
W044	GREEN COUNTY ATTORNEY	11,986	0.001903%
W045	GREENUP CO ATTY/CHILD SUP	-	0.000000%
W047	HARDIN COUNTY ATTORNEY	149,173	0.023681%
W048	HARLAN COUNTY ATTORNEY	61,255	0.009724%
W050	HART COUNTY ATTORNEY	40,639	0.006452%
W051	HENDERSON CO ATTORNEY	55,113	0.008749%
W052	HENRY COUNTY ATTORNEY	9,240	0.001467%
W055	JACKSON COUNTY ATTORNEY	19,118	0.003035%
W056	JEFFERSON CO ATTORNEY	1,099,324	0.174519%
W058	JOHNSON CO ATTORNEY	36,179	0.005743%
W060	KNOTT COUNTY ATTORNEY	23,598	0.003746%
W061	KNOX COUNTY ATTORNEY	44,677	0.007093%
W063	LAUREL COUNTY ATTORNEY	83,616	0.013274%
W064	LAWRENCE COUNTY ATTORNEY	14,509	0.002303%
W066	LESLIE COUNTY ATTORNEY	18,452	0.002929%
W067	LETCHER COUNTY ATTORNEY	33,083	0.005252%
W069	LINCOLN COUNTY ATTORNEY	29,717	0.004718%
W070	LIVINGSTON CO ATTORNEY	15,346	0.002436%
W071	LOGAN COUNTY ATTORNEY	597	0.000095%
W073	MCCRACKEN COUNTY ATTORNEY	10,460	0.001661%
W075	MCLEAN COUNTY ATTORNEY	3,490	0.000554%
W076	MADISON COUNTY ATTORNEY	16,603	0.002636%
W077	MAGOFFIN CO ATTORNEY	7,869	0.001249%
W078	MARION COUNTY ATTORNEY	11,152	0.001770%
W079	MARSHALL COUNTY ATTORNEY	8,084	0.001283%
W080	MARTIN COUNTY ATTORNEY	27,586	0.004379%
W082	MEADE COUNTY ATTORNEY	19,671	0.003123%
W083	MENIFEE COUNTY ATTORNEY	10,075	0.001599%
W084	MERCER COUNTY ATTORNEY	25,680	0.004077%
W085	METCALFE COUNTY ATTORNEY	19,998	0.003175%
W087	MONTGOMERY CO ATTORNEY	2,278	0.000362%
W090	NELSON COUNTY ATTORNEY	59,419	0.009433%
W091	NICHOLAS COUNTY ATTORNEY	10,032	0.001593%
W092	OHIO COUNTY ATTORNEY	997	0.000158%
W095	OWSLEY COUNTY ATTORNEY	13,354	0.002120%
W096	PENDLETON COUNTY ATTORNEY	20,891	0.003316%
W097	PERRY COUNTY ATTORNEY	60,062	0.009535%
W098	PIKE COUNTY ATTORNEY	113,779	0.018063%
W099	POWELL COUNTY ATTORNEY	28,404	0.004509%
W103	ROWAN COUNTY ATTORNEY	13,149	0.002087%
W104	RUSSELL COUNTY ATTORNEY	31,433	0.004990%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
W105	SCOTT COUNTY ATTORNEY	-	0.000000%
W106	SHELBY COUNTY ATTORNEY	12,470	0.001980%
W107	SIMPSON COUNTY ATTORNEY	10,233	0.001625%
W109	TAYLOR COUNTY ATTORNEY	32,094	0.005095%
W110	TODD COUNTY ATTORNEY	-	0.000000%
W113	UNION COUNTY ATTORNEY	2,586	0.000410%
W114	WARREN CO ATTY/CHILD SUPP	120,026	0.019054%
W115	WASHINGTON CO ATTORNEY	13,024	0.002068%
W118	WHITLEY COUNTY ATTORNEY	-	0.000000%
W119	WOLFE COUNTY ATTORNEY	14,663	0.002328%
W120	WOODFORD COUNTY ATTORNEY	30,430	0.004831%
X030	OWENSBORO DAVIESS CO TOUR	78,485	0.012460%
X034	FAYETTE CO ATTORNEY OFF	325,650	0.051697%
X059	KENTON COUNTY ATTORNEY	169,192	0.026859%
X105	GEORGETOWN WATER & SEWER	811,964	0.128900%
X956	LOU FIREFIGHTERS PENS FUN	44,511	0.007066%
TOTAL		629,917,086	100.000000%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
39932	JEFFERSON CO SHERIFF	2,226,926	0.960525%
39934	KENTON CO SHERIFF	515,370	0.222291%
39936	CAMPBELL CO SHERIFF	20,892	0.009011%
39938	FAYETTE CO SHERIFF	895,681	0.386328%
39940	DAVIESS CO SHERIFF	695,683	0.300064%
39944	HARDIN COUNTY SHERIFF	476,973	0.205730%
39946	WARREN COUNTY SHERIFF	766,828	0.330751%
39948	BOONE COUNTY SHERIFF	3,389,397	1.461925%
39952	MADISON COUNTY SHERIFF	407,627	0.175819%
39962	BULLITT CO SHERIFF	548,115	0.236415%
A156	CITY OF ANCHORAGE	31,746	0.013693%
AB19	BELLEVUE/DAYTON FIRE	470,141	0.202783%
AC19	CAMPBELL CO FIRE DIST 1	201,451	0.086890%
AD19	SOUTHERN CAMPBELL F DIST	178,518	0.076999%
AJ00	SOMERSET POLICE & FIRE	-	0.000000%
AS02	ALLEN CO AMBULANCE SVC	286,082	0.123394%
AS20	WOODFORD CO FIRE DISTRICT	104,627	0.045128%
B008	BURLINGTON FIRE PRO DIST	581,651	0.250880%
B015	CITY OF HILLVIEW	382,338	0.164911%
B045	CITY OF BELLEFONTE	80,435	0.034693%
B048	CITY OF HARLAN	15,891	0.006854%
B256	BUECHEL FIRE PROTECT DIST	852,673	0.367778%
B259	CITY OF LUDLOW	339,216	0.146312%
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	5,674,397	2.447499%
B656	LOUISVILLE AIRPORT AUTHOR	681,831	0.294090%
B956	LAKE DREAMLAND FIRE DIST	-	0.000000%
C106	CITY OF SIMPSONVILLE	153,052	0.066015%
C156	FAIRDALE FIRE DISTRICT	359,074	0.154877%
C256	LOUISVILLE/JEFF CO METRO	60,090,527	25.918441%
C356	INDIAN HILLS POLICE DEPT	74,448	0.032111%
D024	CITY OF PEMBROKE	-	0.000000%
D071	CITY OF LEWISBURG	18,461	0.007963%
D098	CITY OF COAL RUN VILLAGE	53,549	0.023097%
D106	SIMPSONVILLE RURAL FIRE	187,192	0.080740%
G015	ZONETON FIRE PROT DIST	387,304	0.167053%
GS06	SHELBY CO SUB FIRE DIST	28,009	0.012081%
J002	CITY OF SCOTTSVILLE	239,371	0.103246%
J003	CITY OF LAWRENCEBURG	294,929	0.127210%
J007	CITY OF MIDDLESBORO	875,625	0.377677%
J024	CITY OF HOPKINSVILLE	3,307,676	1.426677%
J037	CITY OF FRANKFORT	3,293,576	1.420596%
J040	CITY OF LANCASTER	94,268	0.040660%
J059	KENTON COUNTY AIRPORT BD	2,954,180	1.274206%
J063	CITY OF LONDON	832,257	0.358972%
J067	CITY OF WHITESBURG	154,328	0.066565%
J084	CITY OF HARRODSBURG	132,084	0.056971%
J090	CITY OF BARDSTOWN	765,847	0.330328%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
J100	CITY OF SOMERSET	2,321,342	1.001249%
J113	CITY OF MORGANFIELD	66,336	0.028612%
J118	CITY OF CORBIN	670,621	0.289255%
J154	CITY OF EARLINGTON	-	0.000000%
J156	CITY OF JEFFERSONTOWN	1,662,277	0.716978%
J210	BOYD CO AMBULANCE SERVICE	825,625	0.356111%
J256	CITY OF ST MATTHEWS	730,242	0.314970%
J259	CITY OF PARK HILLS	93,989	0.040540%
J319	CITY OF ALEXANDRIA	344,164	0.148446%
J324	CITY OF OAK GROVE	315,939	0.136272%
J356	CITY OF WEST BUECHEL	127,476	0.054984%
J359	CITY OF FORT WRIGHT	586,857	0.253125%
J410	CANNONSBURG VOL FIRE DEPT	26,629	0.011486%
J419	CITY OF COLD SPRING	198,437	0.085590%
J456	CITY OF SHIVELY	1,536,132	0.662570%
J510	CITY OF CATLETTSBURG	193,015	0.083252%
J619	CITY OF FORT THOMAS	1,469,423	0.633796%
J719	CITY OF SOUTHGATE	43,348	0.018697%
J756	CITY OF PROSPECT	45,386	0.019576%
J819	CITY OF BELLEVUE	239,248	0.103193%
J859	CITY OF VILLA HILLS	243,284	0.104934%
J919	CITY OF DAYTON	222,495	0.095967%
J956	OKOLONA FIRE DISTRICT	1,518,574	0.654996%
J959	CITY OF INDEPENDENCE	636,532	0.274551%
K001	CITY OF COLUMBIA	231,592	0.099891%
K010	CITY OF ASHLAND	2,660,959	1.147733%
K011	CITY OF DANVILLE	1,221,214	0.526738%
K016	CITY OF MORGANTOWN	114,815	0.049522%
K018	CITY OF MURRAY	1,223,902	0.527897%
K019	CITY OF NEWPORT	2,281,166	0.983920%
K026	CITY OF MANCHESTER	163,106	0.070351%
K029	CITY OF BURKESVILLE	98,194	0.042353%
K034	LEX/FAYETTE URBAN CO GOVT	5,207,765	2.246230%
K041	CITY OF WILLIAMSTOWN	164,737	0.071055%
K043	CITY OF LEITCHFIELD	375,403	0.161920%
K049	CITY OF CYNTHIANA	526,751	0.227200%
K065	CITY OF BEATTYVILLE	86,540	0.037327%
K071	CITY OF RUSSELLVILLE	549,871	0.237172%
K078	CITY OF LEBANON	277,135	0.119535%
K079	CITY OF BENTON	178,662	0.077061%
K090	NELSON COUNTY BD OF ED	-	0.000000%
K091	CITY OF CARLISLE	11,366	0.004902%
K099	CITY OF STANTON	170,820	0.073679%
K103	CITY OF MOREHEAD	365,643	0.157710%
K105	CITY OF GEORGETOWN	2,520,004	1.086936%
K106	CITY OF SHELBYVILLE	1,076,453	0.464299%
K108	CITY OF TAYLORSVILLE	52,498	0.022644%
K111	CITY OF CADIZ	116,283	0.050155%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
K114	CITY OF BOWLING GREEN	6,137,693	2.647330%
K115	CITY OF SPRINGFIELD	160,535	0.069243%
K120	CITY OF VERSAILLES	1,000,064	0.431351%
K200	CITY OF FERGUSON	-	0.000000%
K256	JEFFERSONTOWN FIRE DIST	2,121,298	0.914965%
K315	MT WASHINGTON FIRE P DIST	370,733	0.159906%
K319	CITY OF SILVER GROVE	-	0.000000%
K356	ST MATTHEWS FIRE DIST.	2,504,057	1.080058%
K414	CITY OF SMITHS GROVE	41,569	0.017930%
K419	ALEXANDRIA FIRE DISTRICT	438,105	0.188965%
K456	CAMP TAYLOR FIRE PRO DIST	16,966	0.007318%
K559	CITY OF TAYLOR MILL	414,731	0.178883%
K656	MCMAHAN FIRE PRO DIST 14	-	0.000000%
K659	CITY OF EDGEWOOD	666,566	0.287505%
K719	CENTRAL CAMPBELL CO FIRE	621,060	0.267877%
K759	LAKESIDE/CRESTVIEWHLS POL	300,709	0.129703%
K856	HIGHVIEW FIRE DISTRICT	584,950	0.252302%
K859	CITY OF FORT MITCHELL	691,811	0.298394%
K956	CITY OF MEADOW VALE	-	0.000000%
L001	ADAIR CO AMBULANCE SER	280,219	0.120865%
L005	CITY OF GLASGOW	1,379,615	0.595060%
L009	CITY OF PARIS	405,636	0.174960%
L015	CITY OF MT WASHINGTON	485,191	0.209274%
L025	CITY OF WINCHESTER	1,779,761	0.767652%
L031	EDMONSON CO AMBULANCE DIS	82,909	0.035761%
L035	CITY OF FLEMINGSBURG	96,568	0.041652%
L039	CITY OF WARSAW	80,896	0.034892%
L044	GREEN CO AMBULANCE SVC	115,103	0.049646%
L050	CITY OF MUNFORDVILLE	63,835	0.027534%
L052	CITY OF EMINENCE	142,030	0.061261%
L057	CITY OF NICHOLASVILLE	2,578,740	1.112270%
L061	CITY OF BARBOURVILLE	91,326	0.039391%
L072	CITY OF EDDYVILLE	62,726	0.027055%
L073	CITY OF PADUCAH	3,645,522	1.572398%
L077	CITY OF SALYERSVILLE	89,731	0.038703%
L086	CITY OF TOMPKINSVILLE	111,866	0.048251%
L090	CITY OF NEW HAVEN	7,810	0.003369%
L107	CITY OF FRANKLIN	423,349	0.182600%
L108	SPENCER CO FIRE DIST	50,872	0.021942%
L110	CITY OF ELKTON	39,545	0.017057%
L159	ELSMERE FIRE PROTECTION	274,099	0.118225%
L356	EASTWOOD FIRE PROT DIST	-	0.000000%
L456	HARRODS CREEK FIRE DIST	-	0.000000%
L556	LYNDON FIRE PROTECT DIST	-	0.000000%
L656	FERN CREEK FIRE PROT DIST	995,247	0.429273%
L756	PLEASURE RIDGE PARK FIRE	2,263,023	0.976094%
L956	WORTHINGTON FIRE DEPT	-	0.000000%
M014	CITY OF HARDINSBURG	67,134	0.028956%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
M015	BULLITT CO FISCAL COURT	17,537	0.007564%
M022	CITY OF OLIVE HILL	112,893	0.048693%
M042	CITY OF MAYFIELD	1,181,048	0.509413%
M054	CITY OF DAWSON SPRINGS	82,908	0.035760%
M059	KENTON COUNTY FISCAL CT	1,087,321	0.468987%
M069	CITY OF STANFORD	218,753	0.094353%
M076	CITY OF RICHMOND	2,630,590	1.134634%
M081	CITY OF MAYSVILLE	981,949	0.423538%
M082	CITY OF BRANDENBURG	78,113	0.033692%
M085	CITY OF EDMONTON	110,438	0.047634%
M096	CITY OF FALMOUTH	-	0.000000%
M109	CITY OF CAMPBELLSVILLE	460,367	0.198567%
M110	CITY OF GUTHRIE	-	0.000000%
M113	CITY OF STURGIS	-	0.000000%
M118	WHITLEY CO FISCAL COURT	62,071	0.026773%
M315	CITY OF PIONEER VILLAGE	98,638	0.042545%
M356	MIDDLETOWN FIRE PROT DIST	-	0.000000%
N008	CITY OF FLORENCE	3,606,179	1.555429%
N009	CITY OF MILLERSBURG	-	0.000000%
N011	CITY OF PERRYVILLE	12,379	0.005339%
N012	CITY OF BROOKSVILLE	-	0.000000%
N014	CITY OF IRVINGTON	67,799	0.029243%
N022	CITY OF GRAYSON	285,298	0.123056%
N050	CITY OF HORSE CAVE	24,626	0.010622%
N051	CITY OF HENDERSON	2,344,878	1.011400%
N054	CITY OF MADISONVILLE	2,468,146	1.064569%
N071	CITY OF AUBURN	-	0.000000%
N076	MADISON CO EMS	992,555	0.428112%
N087	CITY OF MT STERLING	475,243	0.204983%
N088	MORGAN CO AMBULANCE SERV	61,480	0.026518%
N093	CITY OF LAGRANGE	239,265	0.103201%
N094	CITY OF OWENTON	56,257	0.024265%
N099	CITY OF CLAY CITY	-	0.000000%
N100	CITY OF BURNSIDE	55,508	0.023942%
N104	CITY OF JAMESTOWN	17,909	0.007725%
P007	CITY OF PINEVILLE	76,479	0.032987%
P015	CITY OF LEBANON JUNCTION	56,889	0.024538%
P033	ESTILL COUNTY EMS	242,125	0.104434%
P041	CITY OF DRY RIDGE	389,220	0.167880%
P043	CITY OF CLARKSON	15,584	0.006722%
P079	CITY OF CALVERT CITY	174,365	0.075208%
P093	SOUTH OLDHAM FIRE DEPT	341,804	0.147428%
P116	CITY OF MONTICELLO	135,757	0.058555%
P117	CITY OF CLAY	-	0.000000%
R015	CITY OF SHEPHERDSVILLE	1,682,279	0.725606%
R017	CITY OF PRINCETON	197,590	0.085225%
R036	CITY OF PRESTONSBURG	-	0.000000%
R045	CITY OF RUSSELL	307,312	0.132551%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

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Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022
			Proportionate Share
(1)	(2)	(3)	(4)
R057	CITY OF WILMORE	160,578	0.069261%
R104	CITY OF RUSSELL SPRINGS	147,468	0.063606%
R105	CITY OF STAMPING GROUND	15,983	0.006894%
TS59	INDEPENDENCE FIRE DIST	953,199	0.411137%
V001	ADAIR COUNTY FISCAL COURT	152,875	0.065939%
V002	ALLEN COUNTY FISCAL COURT	282,447	0.121826%
V003	ANDERSON CO FISCAL COURT	227,391	0.098079%
V005	BARREN CO FISCAL CT	612,632	0.264242%
V007	BELL CO FISCAL CT	119,513	0.051549%
V008	BOONE CO FISCAL CT	868,849	0.374755%
V009	BOURBON CO FISCAL COURT	135,640	0.058505%
V011	BOYLE COUNTY FISCAL COURT	800,225	0.345156%
V012	BRACKEN CO FISCAL COURT	37,126	0.016013%
V013	BREATHITT CO FISCAL COURT	34,226	0.014762%
V014	BRECKINRIDGE CO FISCAL CT	137,512	0.059312%
V017	CALDWELL CO FISCAL COURT	145,097	0.062583%
V019	CAMPBELL CO FISCAL CT	845,444	0.364660%
V023	CASEY CO FISCAL COURT	95,349	0.041126%
V025	CLARK COUNTY FISCAL COURT	737,863	0.318257%
V030	DAVIESS CO FISCAL COURT	1,525,688	0.658064%
V032	ELLIOTT CO FISCAL CT	55,021	0.023732%
V035	FLEMING CO FISCAL COURT	106,677	0.046012%
V037	FRANKLIN CO FISCAL COURT	1,675,103	0.722511%
V041	GRANT COUNTY FISCAL COURT	345,598	0.149064%
V043	GRAYSON CO FISCAL COURT	658,010	0.283815%
V047	HARDIN CO FISCAL COURT	1,511,920	0.652126%
V049	HARRISON CO FISCAL COURT	115,448	0.049795%
V052	HENRY CO FISCAL COURT	103,628	0.044697%
V054	HOPKINS CO FISCAL COURT	582,488	0.251241%
V057	JESSAMINE CO FISCAL COURT	1,336,048	0.576269%
V060	KNOTT CO FISCAL CT	59,617	0.025714%
V062	LARUE CO FISCAL COURT	71,358	0.030778%
V063	LAUREL COUNTY FISCAL COUR	87,489	0.037736%
V067	LETCHER CO FISCAL COURT	113,790	0.049080%
V070	LIVINGSTON CO FISCAL CT	105,598	0.045547%
V072	LYON COUNTY FISCAL COURT	61,844	0.026675%
V073	MCCRACKEN CO FISCAL COURT	1,670,983	0.720734%
V076	MADISON CO FISCAL COURT	330,096	0.142378%
V077	MAGOFFIN CO FISCAL COURT	-	0.000000%
V078	MARION CO FISCAL COURT	174,780	0.075387%
V079	MARSHALL CO FISCAL COURT	780,920	0.336829%
V081	MASON CO FIS CT	208,867	0.090089%
V083	MENIFEE CO FISCAL COURT	80,473	0.034710%
V087	MONTGOMERY CO FISCAL CT	255,446	0.110180%
V088	MORGAN CO FISCAL CT	15,648	0.006749%
V090	NELSON CO FISCAL CT	549,868	0.237171%
V093	OLDHAM CO FISCAL COURT	1,451,249	0.625957%
V094	OWEN COUNTY FISCAL COURT	57,971	0.025004%

Kentucky Public Pensions Authority
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Participating Employer Name	Actual FYE 2022 Contributions	2022 Proportionate Share
(1)	(2)	(3)	(4)
V096	PENDLETON CO FISCAL COURT	82,633	0.035641%
V100	PULASKI CO FISCAL CT	1,275,945	0.550345%
V103	ROWAN CO FISCAL COURT	145,261	0.062654%
V105	SCOTT CO FISCAL CT	3,160,881	1.363361%
V106	SHELBY CO FISCAL COURT	1,270,499	0.547996%
V107	SIMPSON CO FISCAL COURT	256,635	0.110692%
V108	SPENCER CO TREASURER	326,225	0.140708%
V109	TAYLOR COUNTY FISCAL COUR	182,495	0.078714%
V112	TRIMBLE CO FISCAL COURT	33,620	0.014501%
V113	UNION COUNTY FISCAL COURT	85,686	0.036958%
V115	WASHINGTON CO FIS COURT	136,181	0.058738%
V119	CITY OF HIGHLAND HEIGHTS	218,690	0.094326%
V120	WOODFORD CO FISCAL COURT	377,862	0.162981%
V159	CITY OF ERLANGER	1,615,084	0.696623%
V171	CITY OF ADAIRVILLE	-	0.000000%
V196	CITY OF BUTLER	18,802	0.008110%
V197	CITY OF HAZARD	23,194	0.010004%
V205	BARREN/METCALFE CO AMB SR	752,831	0.324713%
V298	CITY OF PIKEVILLE	310,300	0.133840%
V330	CITY OF OWENSBORO	4,392,491	1.894583%
V347	CITY OF RADCLIFF	1,216,584	0.524741%
V359	CITY OF ELSMERE	308,276	0.132967%
V376	CITY OF BEREA	818,215	0.352915%
V408	UNION EMERGENCY SERVICES	782,204	0.337383%
V447	CITY OF ELIZABETHTOWN	2,346,356	1.012038%
V608	WALTON FIRE DIST/EMS	638,945	0.275592%
V647	CITY OF VINE GROVE	123,663	0.053339%
V708	HEBRON FIRE PROTECTION DI	1,141,472	0.492343%
V808	POINT PLEASANT FIRE DIST	319,091	0.137632%
V919	CITY OF WILDER	523,625	0.225852%
V959	CITY OF COVINGTON	7,314,266	3.154813%
TOTAL		231,844,704	100.000000%

Kentucky Retirement Systems
Schedule B-Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2022

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

Employer Code	Participating Employer Name	Net Pension Liability as of June 30, 2022			Pension Expense			Outstanding Balance of Deferred Outflows of Resources					Change in			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,			
		Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Expense	From Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Gross Employer Pension Expense	Net Employer Pension Expense	Liability Experience	Investment Experience	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026
																(6)	(7)	(8)	(9)
V054	OWEN COUNTY FISCAL COURT	762,866	950,424	610,338	68,569	(29,787)	38,782	38,782	21,876	85,111	20,907	127,894	67,488	101,679	169,167	(11,698)	(24,055)	(21,656)	16,138
V056	PENDLETON CO FISCAL COURT	1,087,570	1,354,746	869,971	97,738	(147,809)	(50,071)	(50,071)	31,183	121,318	66,377	218,478	96,198	336,153	432,351	(90,547)	(68,736)	6,091	6,091
V103	POULASKI CO FISCAL CT	36,798,542	20,910,106	13,423,526	2,509,212	585,678	2,096,891	2,096,891	491,101	1,875,396	2,066,370	4,415,117	2,481,422	28,115	2,538,233	902,763	847,236	390,960	527,515
V105	ROWAN CO FISCAL COURT	1,911,860	2,381,535	1,529,339	171,816	(409,289)	(237,473)	(237,473)	58,816	213,266	-	268,082	169,108	751,631	920,773	(509,518)	(241,594)	(129,217)	26,072
V106	SCOTT CO FISCAL CT	41,692,378	51,822,571	33,278,663	3,738,748	1,131,333	4,870,081	4,870,081	1,192,814	4,640,712	2,263,698	8,087,224	3,679,812	185,070	3,864,882	1,737,022	1,390,225	183,251	1,001,844
V108	SHELBY CO FISCAL COURT	16,721,864	20,829,818	13,376,188	1,202,771	(299,449)	1,203,122	1,203,122	479,445	1,866,310	81,002	2,437,847	1,475,082	929,512	2,385,614	31,401	(41,331)	(276,913)	336,078
V107	SIMPSON CO FISCAL COURT	3,377,719	4,207,502	2,701,932	303,551	46,465	350,186	350,186	96,845	376,782	169,364	642,993	298,768	32,980	331,748	100,977	101,369	25,957	82,955
V108	SPENCER CO TREASURER	4,291,644	5,348,437	3,434,581	389,864	(42,551)	348,313	348,313	123,106	478,953	242,201	641,256	375,781	88,797	466,578	84,797	105,884	64,515	120,514
V109	TAYLOR COUNTY FISCAL COURT	2,493,924	2,991,990	1,921,355	213,888	19,566	233,454	233,454	68,867	977,931	76,870	1,113,678	212,451	158,113	316,604	57,431	13,698	(27,700)	13,675
V112	TRUMBULL CO FISCAL COURT	442,492	551,196	353,959	39,766	13,624	53,390	53,390	12,687	49,360	82,663	144,710	39,139	84,823	123,962	32,649	(5,473)	(16,141)	9,713
V111	LINCOLN COUNTY FISCAL COURT	1,122,798	1,404,807	909,134	101,390	4,830	106,360	106,360	32,335	129,890	44,648	201,798	99,793	56,321	158,077	20,422	13,877	(11,646)	23,664
V115	WASHINGTON CO FISCAL COURT	1,792,365	2,232,684	1,433,752	161,077	(2,432)	158,645	158,645	51,390	199,937	110,111	361,438	158,538	53,779	212,317	29,226	45,650	25,338	48,607
V118	CITY OF HIGHLAND HEIGHTS	2,878,318	3,185,616	2,302,438	288,870	(180,390)	93,865	93,865	162,526	321,074	-	403,600	294,991	446,220	700,821	(107,248)	(111,800)	(121,130)	42,968
V120	WOODFORD CO FISCAL COURT	4,971,296	6,195,054	3,973,268	446,943	106,051	554,996	554,996	142,593	554,787	286,619	985,999	419,898	20,178	460,274	178,813	167,050	53,046	126,114
V139	CITY OF ERLANGER	21,257,153	26,479,263	17,004,067	1,910,311	(223,511)	1,686,800	1,686,800	609,480	2,371,218	1,412,043	4,392,742	1,880,237	2,984,896	4,466,139	235,490	17,301	(618,470)	311,287
V171	CITY OF ADAMSVILLE	-	-	-	(46,001)	(46,001)	(46,001)	(46,001)	-	-	-	-	-	94,485	94,485	(46,000)	(16,284)	(11,571)	-
V196	CITY OF BUTLER	247,473	308,268	197,950	22,240	(1,833)	20,507	20,507	7,095	27,405	713	35,411	21,889	6,216	28,105	2,429	1,084	(1,873)	5,660
V197	CITY OF HAZARD	305,268	380,261	244,195	27,434	(4,931)	22,503	22,503	8,753	34,052	578	43,188	27,002	18,176	45,178	(5,000)	(2,027)	(5,442)	6,194
V209	BARREN METCALI CO AMB SR	9,968,478	12,347,432	7,204,011	890,461	328,987	1,219,448	1,219,448	288,094	1,105,281	765,449	2,154,828	876,424	333,082	1,409,506	409,751	235,360	(96,399)	199,658
V248	CITY OF PINEVILLE	4,084,070	5,087,378	3,266,938	367,030	(171,998)	(344,968)	(344,968)	117,098	455,375	572,872	1,071,672	361,244	1,569,364	1,930,600	(554,759)	(480,695)	(351,879)	29,370
V388	CITY OF OWENSHORO	57,812,393	72,042,394	46,245,411	5,185,539	5,107,543	5,107,543	5,107,543	1,697,583	6,448,366	136,185	8,242,664	5,113,620	922,283	6,096,398	(70,884)	456,722	(292,491)	1,341,676
V397	CITY OF RADCLIFF	16,012,247	19,945,875	12,808,551	1,438,998	(288,413)	1,150,585	1,150,585	459,099	1,786,153	-	2,245,125	1,416,315	704,276	2,120,591	(31,860)	(149,740)	29,347	1,406
V399	CITY OF ELMHIRE	6,057,451	7,054,435	3,245,629	364,656	52,254	416,890	416,890	136,334	452,693	79,523	648,466	358,888	94,829	453,717	83,871	(19,631)	(96,615)	98,497
V735	CITY OF BESSA	10,767,050	13,414,415	8,614,402	907,800	3,129,763	3,129,763	3,129,763	368,768	1,701,179	7,700,000	9,110,017	952,244	952,244	2,135,464	2,490,538	2,154,218	877,265	877,265
V808	UNION EMERGENCY SERVICES	10,296,098	12,824,230	8,235,277	926,206	242,867	1,167,873	1,167,873	296,179	1,148,410	493,814	1,937,408	910,622	1,078,024	1,078,700	419,629	236,014	(19,509)	238,565
V847	CITY OF ELIZABETH TOWN	30,881,907	38,468,469	24,703,121	2,775,314	124,997	2,900,311	2,900,311	885,439	3,448,852	374,269	4,704,518	2,741,265	3,261,659	324,277	(148,046)	(180,046)	710,768	710,768
V868	WALTON FIRE DEPT/EMS	8,405,972	10,875,488	6,527,005	765,857	69,689	835,546	835,546	251,117	938,017	735,617	1,988,811	743,843	44,980	788,823	190,576	175,283	35,515	208,671
V847	CITY OF VINE GROVE	1,627,617	2,027,463	1,301,967	146,272	160,839	307,111	307,111	46,667	181,559	338,946	567,172	143,966	12,671	156,637	196,343	142,626	32,806	38,762
V808	HERSON FIRE PROTECTION DI	15,020,636	18,714,398	12,017,938	1,350,133	1,926	1,352,059	1,352,059	430,704	1,676,875	336,770	2,445,398	1,328,991	498,218	1,828,088	87,016	178,200	(2,841)	354,866
V808	PUNLUM PLANT FIRE DIST	4,199,782	5,231,515	3,359,488	377,429	(101,651)	275,778	275,778	120,415	468,482	268,908	857,805	322,225	893,704	(95,438)	(7,473)	8,938	124,073	
V959	CITY OF WILBER	8,894,777	8,358,837	9,332,888	883,254	(80,769)	964,023	964,023	397,599	788,712	380,392	1,149,666	806,074	337,233	966,824	7,285	4,348	4,880	182,788
V959	CITY OF COVINGTON	56,207,771	119,917,264	77,006,720	8,651,450	1,337,741	9,989,211	9,989,211	2,760,167	10,788,931	1,250,795	16,720,551	8,515,074	-	8,515,074	2,175,440	1,715,440	518,652	1,177,887
TOTAL		3,051,457,270	3,801,089,435	2,440,928,199	274,230,210	6,088,527	280,318,737	280,318,737	87,490,677	340,387,611	118,315,386	546,193,674	269,907,395	104,424,908	374,332,303	\$4,819,769	41,092,105	784,270	75,165,134

Kentucky Public Pensions Authority (KPPA)
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2022

Organization

Under the provisions of Kentucky Revised Statute Section 78.782 and 61.645 the Kentucky Public Pensions Authority oversees the administration and operation of the personnel and accounting systems for the County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) collectively CERS, the Kentucky Employees Retirement System – Nonhazardous (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous (KERS Hazardous), collectively KERS, and State Police Retirement System (SPRS) which are administered by KPPA. Although the assets of the funds are invested as a whole, each plan's assets are accounted for separately, invested according to plan-specific asset allocation goals, and are used only for the payment of benefits to the members of that fund and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 78.630, 61.570 and 16.555.

The KPPA Board is comprised of elected and appointed representatives from the CERS and Kentucky Retirement System (KRS) boards. The KPPA Board, as of December 7, 2022, is comprised of Jerry W. Powell, Chair, elected by CERS, selected by CERS Board Chair; C. Prewitt Lane, Vice Chair, Governor Appointee, KRS Investment Committee Chair; Betty Pendergrass, elected by CERS, CERS Board Chair; Dr. Merl Hackbart, Governor Appointee, CERS Investment Committee Chair; William O'Mara, Governor Appointee, selected by CERS Chair; Ellen Lynn Hampton, Governor Appointee, KRS Board Chair; Keith Percy, elected by SPRS, selected by KRS Chair; and John Cheshire III, Governor Appointee, selected by KRS Chair.

The CERS Board and the KRS Board each have nine trustees. Three elected by the membership and six appointed by the Governor. For more information on the Boards and their makeup including bios for each trustee, please visit the KPPA website, kyret.ky.gov.

CERS Nonhazardous, CERS Hazardous, KERS Nonhazardous, and KERS Hazardous are cost-sharing multiple-employer defined benefit plans that cover all regular full-time members employed in non-hazardous and hazardous positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

SPRS is a single-employer defined benefit plan that covers all full-time state troopers employed in a hazardous duty position by the Kentucky State Police. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. No schedule has been presented for SPRS, since it is a single-employer defined benefit pension plan.

Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. The net pension liability at June 30, 2022, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Based on guidance issued by GASB in connection with GASB statement No. 74, the 1% of pay member

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

contribution for Tier 2 and Tier 3 members to a 401(h) subaccount are considered as an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

Summary of Significant Accounting Policies

Employer contributions to KPPA are calculated based upon creditable compensation for active members reported by employers for CERS Hazardous, CERS Non Hazardous and KERS Hazardous. House Bill 8 passed during the 2021 legislative session changed how employer contributions are allocated and collected from the participating employers in the KERS Non-Hazardous fund. Therefore, the calculation of the proportionate share of the Collective Pension Amounts for employers that participate in the KERS Non-Hazardous pension fund has been updated since June 30, 2020. The proportionate share of the Collective Pension Amounts for employers that participate in the KERS Non-Hazardous fund is based upon their allocation of the amortization cost, as specified under the revised statutes. It is further based upon their allocation of the normal cost portion of the required contribution, as allocated by actual salary for fiscal year ending June 30, 2022. The final proportionate share calculation, which represents an employer’s share of the long-term contribution effort assumes the amortization cost is approximately 90 % of the aggregate required contribution for the fund. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

Net Investment income represents realized and unrealized gains and losses based on the fair value of investments, interest, and dividends, net of investment expenses. Investment income/loss is allocated to each plan based on the plan’s ownership in the respective investment account.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2022, and includes the following for each individual employer:

- employer contributing entity and reporting code;
- the amount of the employer contributing entity’s contributions; and,
- the employer contributing entity’s contributions as a percentage of total employer contributions, as defined by this allocation.

The Employer Allocation Percentage has been rounded to six decimal places.

The components of the net pension liability of CERS and KERS for participating employers as of June 30, 2022, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

	CERS Non-Hazardous	CERS Hazardous	KERS Non-Hazardous	KERS Hazardous
Total Pension Liability	\$ 15,192,599	\$ 5,769,691	\$ 16,281,188	\$ 1,318,494
Fiduciary Net Position	7,963,586	2,718,234	3,013,845	810,978
Net Pension Liability	<u>\$ 7,229,013</u>	<u>\$ 3,051,457</u>	<u>\$ 13,267,343</u>	<u>\$ 507,516</u>

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

Actuarial Methods and Assumptions for Determining the Total Pension Liability and Net Pension Liability

For financial reporting, the actuarial valuation as of June 30, 2022, was performed by Gabriel Roeder Smith (GRS). The total pension liability, net pension liability, and sensitivity information as of June 30, 2022 were based on an actuarial valuation date of June 30, 2021. The total pension liability was rolled-forward from the valuation date (June 30, 2021) to the plan’s fiscal year ending June 30, 2022, using generally accepted actuarial principles.

There have been no actuarial assumption or method changes since June 30, 2021. Additionally, there have been no plan provision changes that would materially impact the total pension liability since June 30, 2012.

House Bill 1 passed during the 2022 legislative session and included a provision that provided an approximate 8% across-the-board salary increase for KERS members effective July 1, 2022, for eligible State employees. While this salary increase may produce an actuarial loss with respect to the liability attributable to Tier 1 and Tier 2 active members (i.e. a higher total pension liability than expected based on current actuarial assumptions), there was not sufficient information available at the time the roll-forward Total Pension Liability was calculated to make a reasonable adjustment to reflect these anticipated salary increases. It is GRS’s opinion that these procedures for determining the information contained in this report are reasonable, appropriate, and comply with applicable requirements under GASB No. 68.

The actuarial assumptions are:

Inflation	2.30%
Payroll Growth Rate	2.0% for CERS Non-Hazardous and Hazardous, and 0.0% for KERS Non-Hazardous and Hazardous
Salary Increases	3.30% to 10.30%, varies by service for CERS Non-Hazardous; 3.55% to 19.05% varies by service for CERS Hazardous 3.30 % to 15.30%, varies by service for KERS Non-Hazardous 3.55% to 20.05%, varies by service for KERS Hazardous
Investment Rate of Return	6.25% for CERS Non-Hazardous, and Hazardous, and KERS Hazardous, 5.25% for KERS Non-Hazardous

The mortality table used for active members was a Pub-2010 General Mortality table, for the Non-Hazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, 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 was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019. The mortality table used for the disabled members was 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

The projection of cash flows used to determine the discount rate of 6.25% for CERS Non-hazardous and CERS Hazardous assumes that the funds receive the required employer contributions each future year,

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

as determined by the current funding policy established in Statute, as amended by House Bill 362, (passed in 2018) over the remaining 29 years (closed) amortization period of the unfunded actuarial accrued liability.

The projection of cash flows used to determine the discount rate of 5.25% for the KERS Non-hazardous, and 6.25% for KERS Hazardous, assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy, established in Statute as amended by House Bill 8, passed during the 2021 legislative session, over the remaining 29 years (closed) amortization period of the unfunded actuarial accrued liability.

The discount rate determination does not use a municipal bond rate. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the Annual Comprehensive Financial Report (ACFR).

Basis of Accounting

The underlying financial information used to prepare allocation schedules is based on KPPA's combining financial statements. KPPA's combining financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United State of America (GAAP) that apply to governmental accounting for fiduciary funds.

Use of Estimates in Preparation of the Schedules

The preparation of the schedules in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make estimates and assumptions that affect certain amounts and disclosures. KPPA accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2022, are presented below (\$ in thousands):

	CERS Non-Hazardous	CERS Hazardous	KERS Hazardous
Per GRS Schedule A	\$ 629,917,086	\$ 231,844,704	\$ 60,454,490
Retired Reemployed	14,419,110	5,113,444	2,669,333
Other Employer Contributions	1,507,338	261,080	(58,725)
Interest	72,155	10,852	12,825
Write-Offs/Refunds	(116,210)	(55,620)	63,783
Employer Pay Credit	(42,201,325)	(16,751,275)	(5,496,362)
Sick Leave	3,072,493	1,545,214	1,406,986
Outstanding Checks	100,643	-	
PC001 Adj for half 7/21pp reported at 6/21 rate			
KRS			
KTRS			
Total	\$ 606,771,290	\$ 221,968,401	\$ 59,052,328
Employer Contributions per Statement of Change in Fiduciary Net Position	\$ 606,771,290	\$ 221,968,401	\$ 59,052,328
	\$ -	\$ -	\$ -
	0.00%	0.00%	0.00%
*Other Employer Contributions -contributions from prior period adjustments; omitted contributions/invoices; and, other ER invoice not sick leave.			

Kentucky Public Pensions Authority
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2022
(Continued)

The items listed above are included in the contributions on the Combining Statements of Changes in Fiduciary Net Position, but are not included in the Schedule A (GRS reports). The contributions per Schedule A (GRS reports) represent actual contributions made related to the measurement period.

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions for the Fiscal Year 2022

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2022:

Valuation Date	June 30, 2020 for CERS Non- Hazardous and CERS Hazardous June 30, 2020 for KERS Non-Hazardous and KERS Hazardous
Experience Study	July 1, 2013 to June 30, 2018
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay
Remaining Amortization Period	30 years closed period at June 30, 2019 <i>Gains/losses incurring after 2019 will be amortized over separate closed 20-year amortization bases</i>
Payroll Growth Rate	2.0% for CERS Non-Hazardous and Hazardous 0.0% for KERS Non-Hazardous and Hazardous
Asset Valuation Method	20% of the difference between the market value of assets and the expected actuarial value of assets is recognized
Inflation	2.30%
Salary Increase	3.30% to 10.30%, varies by service for CERS Non-Hazardous 3.55 % to 19.05%, varies by service for CERS Hazardous 3.30% to 15.30% varies by service, for KERS Non-Hazardous 3.55% to 20.05% varies by service for KERS Hazardous
Investment Rate of Return	6.25% for CERS Non-Hazardous and Hazardous, and KERS Hazardous 5.25% for KERS Non-Hazardous
Phase-in Provision	Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018 for CERS Non-Hazardous and CERS Hazardous

The retiree mortality is a System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019.

Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net pension liability as of June 30, 2022 is based on the June 30, 2021 actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members
 Kentucky Public Pensions Authority
 Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the schedules of employer allocations of the Kentucky Employees Retirement System – Nonhazardous Pension Plan (KERS Nonhazardous), Kentucky Employees Retirement System – Hazardous Pension Plan (KERS Hazardous), County Employees Retirement System – Nonhazardous Pension Plan (CERS Nonhazardous) and County Employees Retirement System – Hazardous Pension Plan (CERS Hazardous) as of and for the fiscal year ended June 30, 2022, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS Nonhazardous, KERS Hazardous, CERS Nonhazardous, and CERS Hazardous Pension Plans as of and for the fiscal year ended June 30, 2022 and have issued our report thereon dated March 14, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the schedules of employer allocations, we considered Kentucky Public Pension Authority's (KPPA) internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedules of employer allocations, but not for the purpose of expressing an opinion on the effectiveness of KPPA's internal control. Accordingly, we do not express an opinion on the effectiveness of KPPA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Kentucky Public Pensions
Authority Report on Internal Control (Continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KPPA' schedules of employer allocations are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blue & Co., LLC

Lexington, Kentucky

March 14, 2023